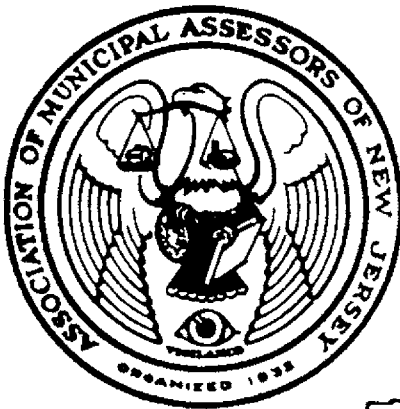


New Jersey



Assessors

Bulletin



MEMBER
International Association
of Assessing Officers

Vol. 23, No. 3

August 1984

PRESIDENT'S MESSAGE



We have just finished the Rutgers Conference which was well attended by assessors and staff.

It is my understanding that the legislature approved the continuing education fund with an increase in the appropriations.

John Baldwin, the Director, Division of Taxation, spoke at the opening session of the conference. Director Baldwin spoke about the Property Tax Study Commission and the recommendations by past commissions that assessment districts be regionalized. He suggested the association explore the idea.

The association was honored to have as our guest at the semi-annual meeting Barbara Brunner, President-Elect of the I.A.A.O. Barbara was well received and extended a warm invitation to attend the I.A.A.O. Conference to be held October 28-31 in Hollywood, Florida.

The assessor's insurance plan was discussed at the semi-annual meeting. There was quite a bit of confusion about the plans. The insurance plans will be reviewed at the executive board meeting in August.

The conference was a sober one because of the untimely death of our beloved secretary, Ken Beck. Ken was a true professional and will be missed by all assessors in the state.

The position of secretary will hopefully be filled by the time this bulletin is printed.

In closing, I hope everyone has a happy and safe summer.

Stephen Kessler

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FRIDAY, AUGUST 24, 1984

COCKTAILS 7-8 P.M.

DINNER 8 P.M.

\$25.00 Per Person

Dinner reservations must be made no later than August 13th. Call Tom McCullum—201-376-5800.

GOLF: CHAS. FOUQUET—201-263-4271

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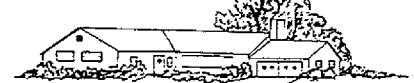
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C.T.A. RESULTS

Twenty-seven persons qualified to become municipal tax assessors on March 24, 1984 by passing an examination conducted by the Division of Taxation.

Fifty-six persons were tested as the six-hour exam was held simultaneously at three locations in the State.

Those who received passing grades are:

BERGEN COUNTY: James P. Cigolini, Fairview Borough; James E. Hall, Teterboro Borough.

BURLINGTON COUNTY: Marge K. Carroll, Delran Township; Barbara E. Shockey, Moorestown Township; Mary-Ellen Ferrell, Springfield Township.

CAMDEN COUNTY: Douglas V. Kolton, Cherry Hill Township.

CAPE MAY COUNTY: Edgar T. Huston, Jr. Upper Township.

CUMBERLAND COUNTY: Kathi Meale, Vineland City.

ESSEX COUNTY: Gerard N. Pontrelli; Irvington Town; Ambrose B. Finnerty, Jr., Millburn Township.

HUNTERDON COUNTY: David M. Gill, East Amwell Township; Warren M. Moxley, Flemington Borough.

MERCER COUNTY: Mark S. Whitt, Hopewell Borough; Carol A. Casky, Princeton Township.

MIDDLESEX COUNTY: George Yahnel, Jamesburg Borough; Nicholas M. Dukas, South Brunswick Township.

MONMOUTH COUNTY: Edwin M. Morse, Middletown Township.

OCEAN COUNTY: Howard J. Carpenter, 3rd Beachwood Borough; Kathleen A. Ferrante, Berkeley Township; Edward D. Moriarty, Brick Township; Theresa A. Poznanski, Lacey Township; Beth Ann Marshall, Stafford Township.

PASSAIC COUNTY: W. Douglas Stewart, Paterson City; Matthew J. Trella, Wayne Township; Brian D. Townsend, West Milford Township.

SUSSEX COUNTY: Charles J. Wood, Jr., Lafayette Township, John J. Dannhardt, Sparta Township.

LEASE OF CERTAIN EXEMPT BUILDINGS

Recently the Branch has received several inquiries concerning Chapter 204, Laws of 1983. This law pertains to educational institutions and the leasing of facilities to other organizations while retaining tax exempt status.

Assessors and all local officials involved with this subject are advised that the guidelines of this law are described in the July-August 1983 issue of the News.

TAX ASSESSOR WANTED

The Township of Dover is seeking applicants possessing a four year degree or equivalent experience in real estate appraisal and property tax assessment work. Applicant must possess a certified New Jersey State Tax Assessor's Certificate and knowledge of duties as required by Title 54 of the State of New Jersey. Previous experience as a Tax Assessor in a comparable size community or equivalent experience in the private sector a plus. Must be able to supervise a staff of eight full time employees and be responsible for maintaining 2.5 billion dollars in computerized assessment records comprised of 33,000 line items.

Competitive remuneration and liberal fringe benefit package.

Submit resume in strictest confidence to:

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ASSESSOR WANTED

Two northern New Jersey communities seek licensed assessor to handle 7,000 line items on share time basis. Should be experienced in revaluation. Submit resume and salary requirements to Harry G. Gerken, Township Manager, Municipal Building, 530 Turnpike, Pompton Plains, New Jersey 07444.

APPRAISER WANTED

An appraiser with experience in residential properties is wanted to work in Morris County and the surrounding area. C.T.A. is not necessary but at least one course in the Rutgers Educational Course is mandatory.

Salary—\$19,000 annually and an auto is provided. For further information call Cathy at 750-9580.

19th ANNUAL PROFESSIONAL SEMINAR

The 19th annual Professional Seminar, an outstanding educational event in the appraisal/assessment field, will be conducted Saturday October 27, 1984 at the Diplomat Resort and Country Clubs in Hollywood, Florida. The seminar is cosponsored by five leading professional appraisal organizations in North America: the American Institute of Real Estate Appraisers, the American Society of Appraisers, the Appraisal Institute of Canada, the International Association of Assessing Officers, and the Society of Real Estate Appraisers.

For information, or to obtain a registration form, please contact Professional Designation Program, IAAO.

LEGISLATIVE REPORT



Because of the lateness of the hour at the recent open Executive Board meeting at the Rutgers Conference, I was only able to provide a short report. I had hoped, at that time, to give you some cause for concern on certain proposals offered by the legislators. These were important proposals because, if enacted, they would

present a major problem for the assessor in the area of revaluation.

To date, another proposal surfaced which would probably wipe out the assessing procedures for condominium conversion.

The proposals in question are A-543, S-1510 and A-1531. The other proposal which has been offered is A-2068. I would recommend that assessors reading this report record these bills. I wonder, after this report concerning these bills has been read, how many of you will take the time to sit down and write your area representative and cite the ramifications of A-543, S-1510 and A-2068 if they are enacted into law.

At the legislative meeting at the Rutgers Conference, members of the committee reviewing A-543 and A-1510 felt that the proposals are redundant and would be hard to implement besides adding a 20%—30% increase in the cost of revaluation. To those who are not familiar with the provisions set forth in these similar proposals, let me relate them to you. A municipality conducting a revaluation has a period of time ranging from three (3) days to thirty (30) days to provide each property owner with an appraisal report after an inspection is made on the property. At the hearing held by the Assembly County & Municipal Government Committee on A-543, members of the State Association appeared and registered an objection to this bill. The bill however, cleared the committee because of the ravings of the sponsor. The bill has since passed the Assembly by a wide margin. It should be emphasized that in the recent rules and regulations provided by the Local Property Tax Bureau, R.S. 18:12-4.9 (Taxpayer review procedure) there are many provisions for providing the property owner with the necessary information concerning his property and if the provisions of A-543 is further added, it should be made permissive and not mandatory. Only municipalities who can afford this option should be permitted to do so.

The other proposal, A-2068 provides for a change in the evaluation of apartments converted to condominiums. This bill allows, even though a complete approval was given for the condo conversion of the complex, for the units to be assessed as condos only

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after they are sold and unsold condos be assessed as a single parcel. The proposal not only nullifies Ch. 2 P.L. 1975, but also is contrary to the court's judgment in the "Briskin v. Atlantic City" and "Presidential Towers v. City of Passaic." What was unique about this proposal is that it was first introduced on May 24, 1984, reviewed on June 25, 1984 and passed the Assembly on June 28-29 (marathon session) 1984. I have just received a fiscal note on Senate Bill = 5 (similar to A-2068) and it was stated by the Division of Taxation that neither State nor local revenues would be affected; however, there could be a sizeable shift in the local property tax burden in those municipalities where condo units represent a large portion of the tax base. I may also add that this proposal could influence more tax appeals based on discrimination.

An amendment was added to A-2068 on June 25, 1984 which mandates that "any assessment made on any property pursuant to this section (provisions in the proposal) shall take into account the impact of the existence of protected tenancies upon the true market value of the property including, but not limited to, the term and probable duration of any protected tenancy." This provision alone is going to create many situations when value has to be determined through the rules and regulations promulgated by the Director of the Division of Taxation for the purpose of this act.

George C. Harraka, Chairman

CHAPTER 220 OF THE LAWS OF 1982 DECLARED UNCONSTITUTIONAL



Last fall your Association instituted suit in the Superior Court seeking a declaratory judgment that Chapter 220 of the Laws of 1982 violates the New Jersey Constitution. Also joining in this suit were the New Jersey State League of Municipalities and two individual Bergen County taxpayers. Chapter 220 provides that no newly constructed single family dwelling shall be added to the assessment list until a certificate of occupancy has been issued and the structure is actually occupied and used for residential purposes. The Act further provides that no such building may be omitted from taxation for a period in excess of 24 months. Lastly, the Act is applicable to all such structures the construction of which was commenced on or after December 29, 1982. For purpose thereof, construction is defined as having commenced on the date that the footings are inspected.

Chapter 220 was attacked on two grounds. First, it was challenged as being violative of Article 8, Section 1, Paragraph 1(a) of the New Jersey Constitution which secures the assessment of all real property according to the same standard of value and by uniform rules. Second, if the Act were deemed to be an exemption statute, it nonetheless contravenes Article 8, Section 1, Paragraph 2 of the New Jersey Constitution because it constitutes a special rather than a general law.

Although Chapter 220 neither uses the word exemption in its title or body, nor is classified in the exemption section of the statute, the Court nonetheless was satisfied that the overall purpose of the Act was to grant an exemption from taxation. This being so, the sole question presented was whether the law was special or general in its application. In resolving this issue, the Court held that the test is not what is included in the statutory classification, but what is excluded. If no one is excluded who should be encompassed, the law is general. Put another way, a law is general if it equally affects all members of a group who, bearing in mind the purposes of legislation, are distinguished by characteristics sufficiently discernible to make them a class by themselves.

In reaching its decision the Court first had to ascertain the legislative objective in enacting Chapter 220. Based upon the legislative committee statement, the conditional veto message of Governor Kean, and the recommendations contained in a report of the Housing Emergency Action Team, the Court concluded that the purpose of the bill was the alleviation of financial hardship for builders and

developers occasioned by delays in conveying properties on which they have constructed new dwellings and the reduction of the cost of new housing in New Jersey. Thus narrowed, the issue was whether Chapter 220 excluded from its scope categories of new construction which should have been included, given the purpose of the bill. Judge Evers, writing for the Superior Court, held that the selection of the narrow category of single family residential improvements renders the Act unconstitutional. There is no rational basis, he observed, for excluding residential dwelling having two or more units, multi-family high density dwellings or cooperative apartment properties, since, presumably, construction of these categories of residential improvements also tend to reduce the cost of housing in the State.

Unless an appeal is taken by the attorney general and a stay issued, assessors will be permitted to recognize on their added and omitted assessment lists all newly constructed single family residential dwellings erected after December 29, 1982.

Edward G. Rosenblum

WOODLAND MANAGEMENT CONFERENCE

September 15, 1984 is the date set for the Second Annual Woodland Management Conference course offered by Cook College, Rutgers University, in cooperation with the New Jersey Bureau of Forest Management and the New Jersey Tree Farm Committee. The conference will be held on the Douglass College campus in Hickman Hall and will begin with registration and coffee at 8:30.

This conference offers a one-day review of practical information designed to assist woodland owners and managers to improve their woodlands for personal pride, public benefit and to qualify for New Jersey's farmland tax assessment.

Topics to be considered include Farmland Assessment, Do Your Woodlands Qualify?, Qualifying Woodlands for Farm Assessment, An Assessor's Case Study, Strategies For Woodland Management, Assistance is Available To Woodlot Owners; Good Forestry Management Is Good Wildlife Management; Markets For Timber, Harvesting Timber With a Consultant Forester; and, Reforestation and Tree Planting. A registration fee of \$20.00, \$15.00 for spouse, includes coffee breaks and lunch. All registration fees must be received prior to September 17th, 1984. Registrations received beyond this date or at the door will be \$30.00. Fees must be paid in full in order for applications to be considered. Make check or money order payable to Rutgers University, and send to Mrs. Norma Wanson, Cook College, Office of Short Courses & Professional Training, P.O. Box 231, New Brunswick, N.J. 08903. For additional information, contact Mrs. Norma Wanson, telephone (201) 932-9271.

ASSOCIATION OF MUNICIPAL ASSESSORS OF NEW JERSEY MINUTES BI-ANNUAL MEETING JUNE 14, 1984

Pres. Kessler introduced Barbara Brunner, Pres. Elect of the I.A.A.O. Ms. Brunner expressed regrets from Pres. Joe Vic as prior commitments prevented his attendance. She extended a warm invitation to attend the I.A.A.O. Conference to be held Oct. 28 - 31, 1984, in Hollywood, Florida. The I.A.A.O. will be celebrating its 50th anniversary this year. A suggestion was proposed that the N.J. Education committee meet with the I.A.A.O. Education Chairman with reference to future courses and instruction.

Larry Henbest expounded upon the untimely death of Ken Beck, sec'y of our association. A proclamation to declare this 31st annual New Jersey Assessors Continuing Education Program be called the "Ken Beck Conference" in honor of his dedication to the Education Programs of our association. The Toms River Fire Department has established an Education Fund in his name and has requested the participation of our association of the same. No action was taken on this request.

Minutes of the meeting of April 26th were approved as submitted by the secretary.

Correspondence: Acting secretary Cross read a letter from the Honorable Thomas Kean, Governor, with reference to N.J. State Pension Study Commission.

Treasurer's Report was submitted for approval by Joseph Crane. Mr Bailey questioned the unbalanced budget and possible over expenditures of certain items in the budget. Treas. Crane stated the difference was due to the fact that interest of the savings account was not entered to July 1st and that difference would then balance the proposed budget. Motion carried with one nay vote registered. Further discussion on the budget ensued. Motion was made by Bill Bailey and seconded by Bob Ebert to amend the budget as follows: Motion to amend the budget by reducing the I.A.A.O. account by \$500 in anticipation of a balanced budget. Vote on amendment was polled as follows: 43 votes for amendment, 36 votes against—motion carried. Further discussion stipulated that the \$500 may be reinstated by approval of the Executive Board at a later date.

Legal Fund/Self Insurance Plan: Ed Rosenblum, council for the association reviewed the two proposals for the membership. A vigorous discussion ensued, with various members making recommendations for and against both proposals. Ted Payne made a motion to discuss self insurance to eliminate confusion that existed. Seconded by J. Terhune. A vote was taken during the discussion period of this motion for self insurance plan or

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Lloyd's of London Plan. Outcome was 45 votes for Lloyds of London vs 34 votes for self insurance. Jim Anderson proposed motion for the Study Committee to be empowered to rewrite specification for the Lloyds of London Insurance Plan. Seconded by John Coan. John Murray stated that the self insurance plan was approved by the Exec. Board at the last meeting and the current vote was contrary to either decision due to the confusion on the voting at this meeting. Motion was made to table the motions on the insurance plan and take it back to the next Executive Board for future discussion and/or action. Motioned seconded and passed.

Dues vote tabled till November meeting.

Nominating Committee: At the closed Exec. Board Meeting the following committee was elected or appointed. Pres. Nominations: Gloria Cross; Chairperson, John Murray, and James Anderson. Elected by Exec. Board: Charles Grayson, William Hunt, Eli Serlenga, George Harraka, John Coan, and Margaret Jeffers. Positions open for Elections: President Elect and 4 vice presidents.

Gloria A. Cross

Local Property Tax—Burden of Proof—
Taxpayer's complaint dismissed where building residual technique of the income approach to value is rejected for use of unsupported land value, and no market data presented for taxpayer's experts "stabilized" rental income or capitalization rate.

Association of Municipal Assessors of New Jersey

NEW JERSEY ASSESSORS BULLETIN

P.O. Box 187, New Brunswick, NJ 08903—(201) 745-5011

Quarterly Publication

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ONE MAN'S OPINION



What is a reassessment?
What is the purpose of a reassessment?
Why have a reassessment?
What is the difference between a reassessment and a revaluation?

Ask three assessors these questions and you will probably get three different answers. The reassessment regulations proposed by the Association of Municipal Assessors are certainly not conducive to an assessor.

The stringent requirements would add to the cost of a revaluation, much less encourage an in-house reassessment.

In my opinion there is no reason the reassessment can't be done from property record cards, making physical inspections when it is felt to be necessary.

I know many assessors won't agree with me but I feel that the purpose of a reassessment is not, primarily, to reach a 100% ratio. It should be done to improve the ratio and improve the co-efficient of deviation.

Improve, not perfect.

If a town has a ratio of 90% and, because of rising sales prices, the ratio might drop seven or eight points, what is wrong with bringing it up to 90% again? Isn't this a reassessment?

I think the rules and regulations should be such that an assessor and community would welcome a reassessment that will result in a respectable ratio.

Remember, this is One Man's Opinion.

Lou Schick

SOUTH RIVER FACES SUIT

The Middlesex County Tax Board has filed suit against the Borough of South River in an effort to have them complete a revaluation for 1985.

IN MEMORIAM

Kenneth H. Beck, Dover Township Assessor, met an untimely death on June 4, 1984. He would have been 52 years old on July 26th.

Ken, secretary of the New Jersey Assessors' Association, was also the Assessor for the Boro of Island Heights.

Ken moved to Toms River at an early age and served in many public positions such as being an extra duty police officer of the Dover Township Police Department, past Fire Chief of the Toms River Fire Company, past Captain of the Toms River First Aid Squad and was a coach for the Toms River Little League.

He was active in the assessing field and besides being the secretary of the State Association, he served as chairman of the Education Committee, a member of the Planning Committee for Continuing Education at Rutgers and past president of the Ocean County Assessor's Association.

Ken Beck will be missed.

Cooperative Apartment House—Valuation—Discrimination

Held there is no single doctrinaire approach in valuation of a cooperative apartment structure. Market approach accepted; cost approach rejected. Argument of violation of equal protection rights and on unconstitutionality of N.J.S.A. 54:51A and N.J.S.A. 54:3-27.2 rejected. "Outside" sales prices of shares plus cash equivalent value of mortgage represents upper limit of value. Deduction for "projected tenancies" holding period allowed. Deductions for excess taxes and conversion costs rejected. Discrimination relief granted, but discrimination claim based on unweighted/unclassified ratio rejected. **Berkley Arms Apartment Corp. v. Hackensack City—N.J. Tax—(Tax Court of New Jersey, December 15, 1983).**



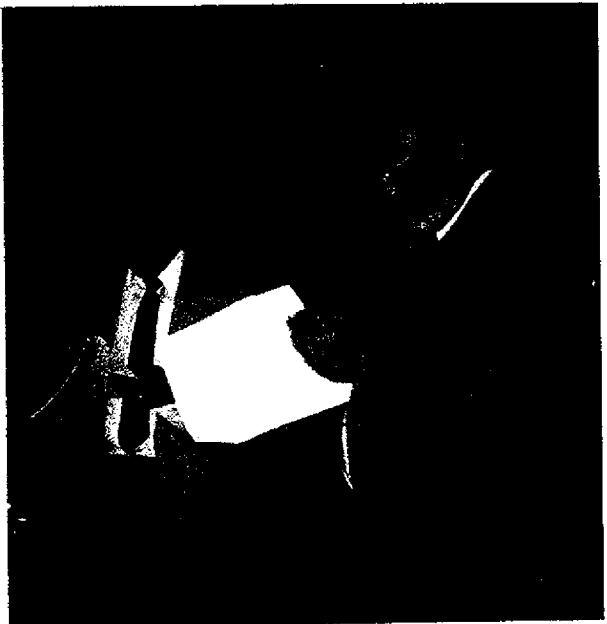
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SALES RATIO: NEW PROCEDURE

In keeping with the Administration's policy of providing more efficient and economical New Jersey Government services, Local Property Branch Superintendent John C. Raney has announced a new computerized sales ratio procedure.

Effective July 1, 1984 with the commencement of the new sampling period for the 1985 Table of Equalized Valuations, revised and renumbered SR-1A form will be distributed.

All blank SR-1A forms previously allocated must be returned to the Local Property Branch.

The amended procedure and computerized system will, at once, compile information from the revised SR-1A form for the sales ratio system, as well as required data for the Branch's appraisal section, the realty transfer fee and homestead rebate programs.

Although all fields which currently appear on the SR-1A form will be utilized, additional information will be required concerning condominiums, commercial properties, additional blocks and lots, and homestead rebate. A revised set of instructions will be furnished to all county boards of taxation and municipal tax assessors. All officials concerned with this subject are urged to adhere strictly to the new instructions.

Assessors and county boards of taxation are reminded that all deeds and SR-1A's for the current sampling period must be processed and received in the Local Property Branch before August 6 cut-off date established for processing by the Branch.

MAYORS TO DISCUSS REVALUATION

The states 10 largest cities will send mayors and other legislators to a symposium in September that will focus on the effects of a real property revaluation.

Sponsored by the city of Newark and Rutgers University, its purpose, said Mayor Kenneth Gibson, of Newark, was to consider alternative solutions to the "threats posed by revaluation."

Newark has not had a revaluation since 1957.

Vacancy Decontrol—Income Tax Benefits

Adoption of a vacancy control ordinance was reasonably foreseeable on the assessing date, and its effect neutralized any adverse impact rent control may have had on value. Income tax benefits in the form of depreciation allowances and favorable capital gains treatment upon sale may be properly considered when valuing large apartment properties with little or no vacancies. Settlement of part of case enforced. **Inwood at Great Notch v. Tp. of Little Falls—N.J. Tax—**(Tax Court of New Jersey, February 17, 1984).

Dedication of Land to Public Use

Land required to be conveyed to municipality in connection with subdivision application remains subject to local taxes until deed executed and delivered in absence of evidence of prior acceptance of dedication by governing body. **Bellemead Development Corp. v. Tp. of Lyndhurst—N.J. Tax—**(Tax Court of New Jersey, February 7, 1984).

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SENATE, NO. 1820

An Act concerning the collection of certain county and school taxes, supplementing chapter 4 of Title 54 of the Revised Statutes and repealing R.S. 54:4-74, R.S. 54:4-75 and R.S. 54:4-76.

Be it enacted by the State and General Assembly of the State of New Jersey:

1. Each county shall be responsible for the levying and collection of its property taxes by directly assessing and billing property owners within that county.

2. Each school district shall be responsible for raising its own local funds by directly assessing and billing property owners within that school district.

3. The Director of the Division of Taxation shall, pursuant to the "Administrative Procedure Act," P.L. 1968, c. 410 (C. 52:14B-1 et seq.), promulgate the rules and regulations necessary to implement the provisions of this act.

4. R.S. 54:4-74, R.S. 54:4-75 and R.S. 54:4-76 are repealed.

5. This act shall take effect immediately and apply to revenues to be raised by counties and school districts in fiscal years beginning on or after that date.

This bill requires counties and school districts to levy and collect their own taxes for the purpose of raising revenues, rather than having the municipalities of the State support their expenditures through the levy of the municipal property tax.

ASSEMBLY BILL NO. 1213 SIGNED INTO LAW

Assembly Bill No. 1213 was enacted on January 17, 1984 and became Chapter 513, Laws of 1983.

The law, which amends Chapter 395, P.L. 1977, requires that copies of land use ordinances must be transmitted to the assessor immediately after the adoption of such ordinances, together with copies of any official summaries of the ordinances published during the process of their adoption.

Local Property Tax Requirement for Payment of All Taxes under N.J.S.A. 54:2-39 at Time of Filing Complaint Does Not Apply to Direct Appeals from Municipal Assessments Exceeding \$750,000—The Appellate Division of Superior Court reversed the Tax Court's judgment of dismissal in 3 N.J. Tax 439 (1981) and remanded this case to the Tax Court. The Appellate Court held that N.J.S.A. 54:2-39, requiring all taxes due and payable be paid prior to the filing of a complaint, does not apply to direct appeals to the Tax Court from municipal assessments exceeding \$750,000; instead, the payment obligation under N.J.S.A. 54:3-27 applies. (N.J.S.A. 54:2-39 has since been repealed by P.L. 1983, c. 45, and replaced by N.J.S.A. 54:51A-1, thus clarifying that ambiguity). *Powder Mill I Associates v. Township of Hamilton* (Atlantic County) 190 N.J. Super. 63-(App. Div. 1983).

SPECIAL FIRST-YEAR DUES OFFER EXTENDED

Under the special offer, new members joining the association before October 31 will receive one year of membership for \$45. The special offer applies to all categories of IAAO membership, except those for which dues would normally be lower than \$45, but agencies of IAAO may not take advantage of the offer by transferring memberships from one individual to another.

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LOCAL PROPERTY TAX

Taxpayer Required to Supply Income Information Requested by Assessor Under N.J.S.A. 54:4-34. On direct appeal under N.J.S.A. 54:3-21, the Tax Court dismissed the plaintiff's complaint for failure to comply with N.J.S.A. 54:4-34 which requires a taxpayer owning income-producing property to supply income information to local property tax assessor on request. The statute provides for a written request by the assessor for income information sent by certified mail. Where there is a failure or refusal to reply within 45 days, the assessor may reasonably determine the full and fair value of the property from any information in his possession or available to him. If there is a failure or refusal to respond to the assessor's written request for information within 45 days of the request, the statute provides that no appeal may be taken from the assessor's valuation. In this case, neither any reply was made to the assessor's request sent by certified mail nor any ex-

planation given for the failure to respond to the request. In dismissing the plaintiff's complaint, the court said that the statute does not involve a mere procedural matter; it goes to the very substance of assessing practices and is mandatory.

The court also said that under the provisions of N.J.S.A. 54:3-21, an assessment exceeding \$750,000 may be taken in a direct appeal to the Tax Court. N.J.S.A. 2A:3A-4a permits the Tax Court to grant legal and equitable relief to a taxpayer, who for good cause shown, could not furnish the requested information within the required time and upon application to the Tax Court could assure that the assessor would have the required information before the assessment date. No such application was made to the court in this case, but simply a failure and refusal to comply with a legal and reasonable request. Judgment was entered under R4:42-1(b) dismissing the plaintiff's complaint. **Terrace View Gardens v. Township of Dover N.J. Tax-** (Tax Court of New Jersey, April 30, 1982).

Association of Municipal Assessors of New Jersey

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