

New Jersey



Assessors

Bulletin



MEMBER
International Association
of Assessing Officers

VOL. 24, No. 1

February 1985

PRESIDENT'S MESSAGE



The New Year will present many challenges to the Association.

We will be starting the year with two new Vice-Presidents and a President-Elect. These assessors will be adding a great amount of knowledge to the already experienced executive board.

There will be a meeting of the elected officers of the Association in mid-January to review the goals of the Association for 1985.

The one disappointment I must report is that the I.A.A.O. has decided not to hold their conference in Atlantic City this October. The I.A.A.O. Executive Board was concerned about the amount of rooms the hotels committed to the conference and decided to go to Reno, Nevada.

The Rutgers Conference may be moved to the Livingston Campus because of the unavailability of the Douglass-Cook Campus during the month of June. The Conference Committee has visited the site and was impressed. The tentative date for the conference will be the first week of June.

The Property Tax Study Commission is still hearing from witnesses and will start deliberating in the spring.

The divestiture of AT&T has caused a loss of anticipated revenue for many municipalities. The Association, under the leadership of its Legislator Chairman, George Harraka, and the League of Municipalities have been pushing for legislation to

make municipalities save harmless.

In conclusion, I look forward to the same cooperation I received from all assessors in the Association as I have received in the past.

Stephen Kessler, President

ASSEMBLY, NO. 1913

An act concerning the definition of blighted areas for the purposes of clearance, replanning, development and redevelopment of those areas, and amending P.L. 1949, c. 187.

STATEMENT

This bill facilitates the use of the "Fox-Lance" tax abatement program in enterprise zones designated under the "New Jersey Urban Enterprise Zones Act," P.L. 1983, c. 303 (C. 52:227H-60 et seq.), by providing that the area of an enterprise zone shall be considered to be a "blighted area" for that purpose. The bill requires that if, however, the powers of eminent domain are to be used in the enterprise zone, the pertinent municipal agencies shall proceed according to the public notice and hearing requirements otherwise specified by law for blighted areas.



REMEMBER?

VALUE

Value is a fluid thing. It changes over time, sometimes in leaps with sudden shifts in market conditions and even with the seasons. It changes with the availability and cost of financing. It changes with the decisions of legislative bodies, courts, zoning boards of appeal, planning boards, conservation commissions, and rent control boards, whose rulings are often unpredictable and may be politically motivated. It changes with the status of adjacent property, which may go rapidly from an undeveloped state into private development or into public use, through incorporation into roads, renewal projects, or parklands. Value changes over little more than the whims of buyers, depending on whether Spanish modern, in-ground pools, office windows that open, or suspended ceilings happen to be in or out of style.

Reenstieran: Appraisal Journal

In most types of North American income property today, the factor that links cost to value is rent. Cost can be incurred or avoided in ways that add to value, but it can also be incurred or avoided in ways that reduce value. The only way to distinguish which is the actual result is an informed and thorough analysis of the impact of the choice being considered on the project's net operating income.

The improvement in telecommunications capabilities will have a significant effect on the size and location of buildings. There will be a strong trend to locate equipment and people not needed for direct customer contact away from high-profile areas in lower-cost facilities. New telecommunications equipment will provide the necessary link between the different locations of a company.

It is apparent that buildings will have to change to meet the needs of the future. Those that accommodate future needs will prosper; those that cling too tightly to the past will not.

Jensen: Appraisal Journal

SENATE, NO. 1627

An act concerning the duties of personal representatives to notify assessors of the transfer of certain real property and supplementing chapter 10 of Title 3B of the New Jersey Statutes.

STATEMENT

This bill requires the personal representative (executor, administrator) of a testate or intestate estate to notify the tax assessor when any real property which is part of the estate is transferred either by deed or operation of the laws of descent and distribution of estates. This information, while not conclusive, will be of value to the assessor in tracking the transfer of property within the tax district.

SEPTEMBER EXAM RESULTS

Thirteen persons qualified to become municipal tax assessors by passing an examination conducted by the Division of Taxation on September 22, 1984.

Forty persons were tested as the six-hour examination was held simultaneously at three locations in Bergen, Middlesex, and Camden Counties.

New Jersey's assessor qualification program continues in March, 1985, when the next C.T.A. exam is scheduled. The specific testing date as well as the filing deadline will be announced in the January-February 1985 News.

Those who received passing grades are as follows:

ATLANTIC COUNTY: Patrick K. Conover, Absecon City; Diana S. Allegretto, Hamilton Township.

CUMBERLAND COUNTY: Matsuko Fukawa, Bridgeton City; Doris A. Sanza, Lawrence Township.

ESSEX COUNTY: Brigida Caruso, Orange City; Eugene C. Catena, Verona Borough.

MONMOUTH COUNTY: Arthur A. Dunham, Avon-by-the-Sea Borough; Sharon R. Hartman, Freehold Borough; Beatrice Ravitch, Ocean Township.

MORRIS COUNTY: Alan Izenberg, Boonton Township.

PASSAIC COUNTY: Robert McNerney, Hawthorne Borough; Gregory Kominiarczyk, West Paterson Borough.

SOMERSET COUNTY: Evelyn C. Miller, Watchung Borough.

Nobody is capable of doing everything well. But, everybody can do at least one thing much better than he can do anything else.

SENATE, NO. 1559

An act providing for compensation to municipalities for assistance in the processing of claims for homestead rebates and supplementing Title 54 of the Revised Statutes.

STATEMENT

This bill requires State reimbursement to each municipality for the administrative costs of processing homestead rebate applications. Reimbursement shall be at the rate of \$1.00 for each application certified by the Division of Taxation as having been processed and approved by a municipality, and shall be paid on or before April 1 of each year.

The administrative burdens of municipalities under P.L. 1976, c. 72 (C. 54:3-3.80 et seq.) primarily involve the processing and certification of rebate applications, the recording of certification and the filing of applications with the Director of the Division of Taxation.

LEGAL CORNER

F.M.C. Stores v. Borough of Morris Plains



In *F.M.C. Stores v. Borough of Morris Plains*, 195 N.J. Super 373 (1984) our Appellate Division again addressed the hotly debated issue of whether a taxpayer's assessment may be increased absent the filing of a petition of appeal or a complaint by the municipality seeking such an increase on or

before August 15th of the tax year. Holding the August 15th date to be a jurisdictional requirement, the court reasoned that since a taxing district could not file a complaint appealing the assessment after August 15th, that right cannot be revived by filing a counterclaim after that date. Thus, in order to be effective, a municipality which seeks to increase an assessment must do so by filing a complaint or counterclaim on or before the August 15th deadline.

The court rejected the argument of the taxing district that it is unfair to hold a municipality to the August 15th filing deadline when a taxpayer files his appeal on or close to the deadline date. A taxing district, the court held, has an obligation to satisfy itself as to the correctness of its assessments well in advance of August 15th, especially in a revaluation year in which every assessment is reviewed.

The second, and more important, issue addressed by the court was whether in the absence of a counterclaim by the taxing district the original assessment may be increased by the Tax Court. The court held that, except in those cases involving a claim for discrimination relief, the original assess-

ment is subject to increase in the absence of a taxing district's appeal only in discrimination cases wherein application of Chapter 123 mandates such an increase because the assessment to true value ratio was found to be below the lower limit of the common level range. In a revaluation or reassessment year, where Chapter 123 is inapplicable by its terms, the assessment may not be increased above its original level absent a complaint or counterclaim seeking such increase filed by the taxing district on or before August 15th. As the court said:

"We hold, therefore, that where a taxpayer's appeal challenges an assessment based on true value and where discrimination is not and cannot be issue, the consequence of the taxing district's failure to take a timely appeal from the assessment is to preclude an increase of the original assessment."

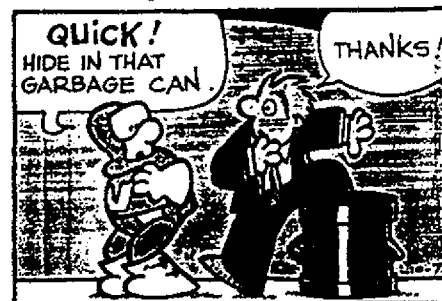
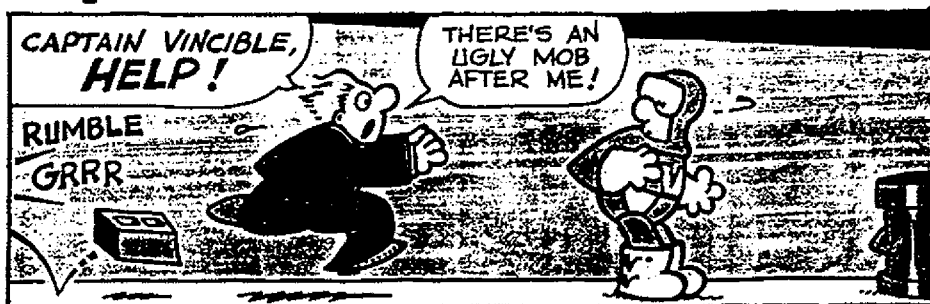
In response to the F.M.C. decision, a bill has been introduced in the Legislature which would seek to overturn that ruling. Assembly Bill No. 2556 would amend N.J.S.A. 54:3-21 by adding the following language:

"If a petition of appeal or a complaint is filed during the 19 days next preceding August 15, a taxpayer or a taxing district shall have 20 days from the date of service of the petition or complaint to file a cross-petition of appeal with a county board of taxation or a counterclaim with the clerk of the tax court, as appropriate."

Thus, a taxing district under the proposed bill would have 20 days within which to file a cross appeal or counterclaim seeking an increase in assessment regardless of the date on which the taxpayer filed his appeal.

Edward G. Rosenblum

by ralph smith



LEGISLATIVE NEWS



The legislature has reconvened and has moved into the second year of this session. There are some proposals pertaining to Property Taxation that still have to be resolved and are in a "moving" process in the legislature. These bills are S-1510, S-2455 and S-2478. I have also been made aware of

a proposal filed in the assembly which provides for an amendment to Ch. 220 which is supposed to correct the unconstitutionality as was implied by the Tax courts. This bill A-2824 has not been available to me at this writing. The legislative committee will be made aware of this proposal for their comments as soon as I receive it.

The other Senate bills are as follows:

S-1510 proposes that an appraisal be provided a property owner within three (3) days after an inspection during a revaluation. At a hearing before the Senate, County and Municipal Government Committee, the Assessor's Association made the committee aware of the inability of being able to satisfy the mandate of this provision. After much information was furnished the committee by Director Baldwin and the Assessor's Association, it was suggested by Chairman Van Wagner that both the Assessor's Association and Director Baldwin provide uniform recommendations that would satisfy the provisions of this act.

S-2455 and S-2478—These proposals pertain to the AT&T divestiture. Many municipalities found that they were to have less anticipated income for 1985 to the total amount of some 9½ million tax dollars. These provisions allowed the municipalities a "save harmless" status with the State providing a makeup of the loss of tax dollars for 1985 through the use of surplus revenues. At this writing the proposal is rapidly moving towards enactment.

Legislation was also filed to allow for further reimbursement to the municipalities for future years. Final determination has not yet been made, but I am sure that through the collected efforts of both the League of Municipalities and the Assessor's Association, pursuit of favorable enactment will be continued. It was through the combined efforts of both these organizations that resulted in the proposal of both of the above cited bills being filed. Assessors should continue their pursuit in the enactment of these laws. Their interest and concern for the municipalities' loss in revenue were the primary reasons these bills were proposed from the beginning. I certainly hope this concern will continue because I am sure that we are a long way from

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finalizing any legislation to the satisfaction of all parties concerned. I also hope that assessors will come forth and provide the Tax Commission with input that will contribute to a positive reaction to revaluations.

George C. Harraka
Chairman

Senate Concurrent Resolution No. 111

A Concurrent Resolution proposing to amend Article VIII, Section I, paragraph 4 of the Constitution of the State of New Jersey.

STATEMENT

This constitutional amendment would grant the senior-citizens and disabled-persons property tax deduction to otherwise eligible persons whose homeownership takes the form of holding shares in a non-profit cooperative or mutual housing corporation. It would expand the criteria of home "ownership" in Article VIII, Section I, paragraph 4. As it stands, the paragraph now allows an otherwise eligible senior or disabled citizen to qualify if he (or his surviving spouse) is "residing in a dwelling house owned by him which is a constituent part of (his) real property" or "in a dwelling house owned by him . . . situated on land owned by another. . . ." The amendment would add "or residing as a shareholder in a nonprofit cooperative or mutual housing corporation. . . ."

Assembly Bill No. 1189 and Senate Bill No. 1824 of 1984 amend several statutory sections to implement the proposed constitutional amendment.

ASSESSOR WANTED

The Boroughs of Metuchen and Highland Park are seeking a full time tax assessor to work on a shared basis. Combined population under 28,000 and combined line items under 8000 (4a, 4b & 4c equal 440 lines). Attractive benefit package, flexible work schedule, and salary commensurate with qualifications and experience. Send resume and salary history to David Kochel, Administrator, Borough of Metuchen, P.O. Box 592, Metuchen, NJ 08840.

ASSEMBLY, NO. 1790

An act concerning the payment of certain revenue sharing funds and amending P.L. 1976, c. 73.

Section 8 of P.L. 1976, c. 73 (C. 54A:10-8) is amended to read as follows:

On or before December 1 annually, the director shall certify to the State Treasurer the amount of revenue sharing funds due each municipality under the provisions of this act. The State Treasurer upon the certification of the director and upon the warrant of the State Comptroller shall pay to each municipality the amount due as follows:

Revenue sharing funds, including the funds to be distributed under section 5 shall be paid annually in quarterly installments on February 1, May 1, August 1 and November 1. Revenue sharing funds to be distributed under section 5 shall be paid on November 1, 1977 and annually thereafter. Each installment shall consist of 25% of the total amount due.

This act shall take effect January 1 following enactment.

STATEMENT

This bill would provide for the State reimbursement of senior citizen and veterans property tax deductions to municipalities on a quarterly basis. The installments would be payable February 1, May 1, August 1 and November 1.

Under current law, the State reimbursements are paid once a year on November 1.

SENATE, NO. 1723

An act concerning certain property tax deductions and amending P.L. 1963, c. 171.

STATEMENT

This bill extends eligibility for veteran's property tax deductions to any veteran who served on foreign soil for more than a year. Currently, this property tax deduction is allowed only to those veterans who were in active service in time of war.

The bill also brings the law into conformity with the Constitution, which was amended in December 1983 to allow widowers of veterans to receive property tax deductions. Formerly, only widows of veterans received those deductions.

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ATLANTIC CITY REVALUATION

Judge Marvin Rimm ordered Atlantic City to implement a revaluation for 1985 or face possible contempt citations.

Saul Wolfe, the City's special tax counsel has appealed the decision based, in part, on what he contends are inaccuracies and inequities in the revaluation that had been ordered by Rimm in 1982.

However, the Atlantic County Board of Taxation and the State Attorney General's Office contend the list is accurate.

The Atlantic City Casino Association, represented by Edward Rosenblum, filed a suit against a moratorium bill, passed by the Legislature in July. The bill was the result of an outcry by the homeowners who feared a large increase in their assessment.

SENATE, NO. 1549

An act authorizing an exemption from taxation of certain recreational facilities of retirement communities, and supplementing chapter 4 of Title 54 of the Revised Statutes.

STATEMENT

This bill exempts from taxation real and personal property used for recreational purposes in retirement communities, where these facilities are owned by a nonprofit association or corporation, the members of which are residents of the retirement community, upon application filed with the assessor of the taxing district on or before October 1 of the pretax year.



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Association of Municipal Assessors of New Jersey

NEW JERSEY ASSESSORS BULLETIN

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Quarterly Publication

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NEWARK GETS REPRIEVE AGAIN

A delay in the implementation of the 1982 revaluation for the City of Newark was again passed in the Assembly by a 53-13 vote.

Republican assemblymen balked at the bill which was sponsored by Sen. John Caufield, saying the special exemption granted the City was becoming a ritual.

Newark homeowners heaved a sigh of relief because they were warned of the hefty values that would be put on their properties.

Assemblyman Willie Brown (D-Essex) complained that property owners who let their building deteriorate should not be rewarded with lower assessments, while owners with improved conditions were given higher assessments. He urged the Real Property Revaluation Study Committee review this.

Senate Concurrent Resolution No. 101

A Concurrent Resolution proposing to amend Article VIII, Section I, paragraph 3 of the Constitution of the State of New Jersey.

This proposed amendment to the Constitution would broaden eligibility for property tax deductions to include veterans who have served on foreign soil in time of peace for over a year. Currently, only those veterans who were in active service in time of war are eligible to receive this property tax deduction.

Senate Concurrent Resolution No. 105

A concurrent resolution proposing to amend Article VIII, section I, paragraph 3 of the Constitution of the State of New Jersey.

The purpose of this constitutional amendment is to extend the veterans' tax deduction to those members of the Armed Forces of the United States who are in every way qualified to receive the veterans' tax deduction except that they continue to serve on active full-time duty.

ASSEMBLY, NO. 2059

An act concerning the collection of taxes and assessments and amending R.S. 54:4-67, R.S. 54:5-32, and R.S. 54:5-34.

This bill amends R.S. 54:4-67 to permit increases in the maximum rate of interest municipalities may charge for delinquent taxes or assessments. It indexes the maximum rate of interest to the highest prime rate during the delinquent period plus 1% per annum, or at 18%, whichever is greater. This indexing of the maximum rate will bring the rate allowed municipalities upon delinquent sums on par with market conditions. This bill also amends R.S. 54:5-32 and R.S. 54:5-34 to increase the maximum rate of redemption, at municipal tax sales, up to the highest interest allowed on the delinquent sums. R.S. 54:5-34 is further amended to clarify the three separate provisions contained therein, that is, a municipality's purchase by way of successful bid pursuant to resolution of the governing body; the statutory rate of redemption where the municipality takes at a sale where there were no other bidders; and the principle that the municipality purchasing the property in fee for redemption has the same rights and remedies as other purchasers.

ASSEMBLY, NO. 2004

An act concerning the correction of errors in tax assessments and amending R.S. 54:51A-7.

This bill would clarify the jurisdiction of tax court so as to permit that court to correct an assessment where the property description is incorrect or where the computations which produce the assessment are in error. In the effect the bill would allow a more liberal application of the law in this area so as to provide more equitable relief to the aggrieved taxpayer. It rejects the strict construction given this statute in the case of *Manczak v. Dover Twp.* 2 N.J. Tax 529 (1981).

CROSS APPOINTED TO IIAO COMMITTEE

Gloria A. Cross, the chief assessor for the Township of Mount Olive, Budd Lake, New Jersey, has been appointed to the Awards Committee of the International Association of Assessing Officers. Prior to assuming her position in Mount Olive Township during 1972, she was the assessor in Danville Township for three years.

Among her many honors, Ms. Cross received the Danville Township Proclamation Award for Community Service in 1979 and the Small Community Mayors Award in 1978. She also served as president of the Association of Municipal Assessors of New Jersey for 1982 and 1983.

Senate Concurrent Resolution No. 106

The following proposed amendment to the Constitution of the State of New Jersey is hereby agreed to:

Amend Article VIII, Section I, paragraph 1 (a) as follows:

1. (a) Property shall be assessed for taxation under general laws and by uniform rules. All real property assessed and taxed locally or by the State for allotment and payment to taxing districts shall be assessed according to the same standard of value, except as specifically permitted herein, or by any general classifications for assessment or rate purposes as may be enacted by the Legislature.

2. When this proposed amendment to the Constitution is finally agreed to, pursuant to Article IX, paragraph 1 of the Constitution, it shall be submitted to the people at the next general election occurring more than three months after such final agreement and shall be published at least once in at least one newspaper of each county designated by the President of the Senate and the Speaker of the General Assembly and the Secretary of State, not less than three months prior to said general election.

Senate Bill No. 1257 Signed Into Law

Senate Bill No. 1257 was enacted on November 15, 1984 and became Chapter 188, Laws of 1984.

Chapter 188, which amends N.J.S.A. 54:3-2, states that each member of the county board of taxation shall, within 24 months of appointment, furnish proof that he or she has received certificates indicating satisfactory completion of training courses as designated in N.J.S.A. 54:1-35.28, or that he possesses an assessor's certificate issued pursuant to P.L. 1967, c. 44, as supplemented.

Heretofore, county tax board members were required to complete the Rutgers University training courses within an 18-month period satisfactorily.

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ASSEMBLY, NO. 1872

An act concerning the contents of a deed conveying real property and amending P.L. 1977, c. 157.

Section 1 of P.L. 1977, c. 157 (C. 46:15-2.1) is amended to read as follows:

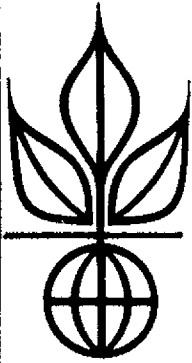
All deeds conveying real property shall contain therein a reference to the lot and block number of said real property, as said real property is designated in the year of conveyance on the tax map of the municipality wherein said real property is situated, or the account number of said real property. If the real property has been subdivided the reference shall be preceded by the words "part of."

Where the real property does not appear upon the tax assessor's list, the deed shall contain therein a statement that no property tax identification number was available at the time of the conveyance.

References in deeds to lot and block or account numbers shall not be in any way descriptive, except for tax purposes, of the property conveyed, nor shall they establish legal boundaries.

All deeds conveying real property shall also indicate whether the property being conveyed is to be the grantee's principal residence and shall include the new address of the grantee.

This bill requires deeds conveying real property to indicate whether the property being conveyed is to be used as the grantee's principal residence. This information will help municipal tax assessors to determine whether the property qualifies for a homestead tax rebate and thus insure that persons entitled to rebates receive them at their correct address.



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TAX APPEAL LOST BY PASSAIC

In 1981 the Passaic City Council voted to give a tax abatement to the developer of a federal subsidized senior citizen apartment building.

They then attempted to reverse the decision, contending the builder had "misrepresented material facts" such as stating one of the members of the corporation was a local resident.

When the Council discovered this was not so, they tried to rescind the abatement.

However, the state appeals court upheld the decision of Superior Court Judge Amos Saunders to let the abatement stand.

P.L. 1984, CHAPTER 188,
approved Nov. 15, 1984

An act concerning boards of taxation and amending R.S. 54:3-2.

Each board shall, as heretofore, be known as the county board of taxation, and be composed of three members, except as hereinafter provided, to be appointed by the Governor by and with the advice and consent of the Senate. Each member shall be a resident and citizen of the county in and for which he is appointed. Members shall be chosen because of their special qualifications, knowledge and experience in matters concerning the valuation and taxation of property, particularly of real property. At no time shall more than two of the members belong to the same political party. In counties of the first class there shall be five members of whom no more than three shall belong to the same political party. Each member shall, within 24 months of appointment, unless the member shall have served as a member of the county board of taxation continuously for at least 10 years prior to the effective date of P.L. 1981, c. 516, was reappointed to a five-year term prior to that date, and is currently serving that term, furnish proof that he has received certificates indicating satisfactory completion of training courses designated in section 4 of P.L. 1967, c. 44 (C.

54:1-35.28) or that he possesses an assessor's certificate issued pursuant to P.L. 1967, c. 44, as supplemented. Each member serving on the effective date of P.L. 1979, c. 499, unless the member shall have served as a member continuously for at least 10 years prior to the effective date of P.L. 1981, c. 516, was reappointed to a five-year term prior to that date, and is currently serving that term, shall furnish such proof within 30 months of such effective date, if 30 months or more of his term are remaining thereafter.

If any member so required does not furnish such proof within said 24-month period, or 30-month period for any member serving on the effective date of P.L. 1979, c. 499, the county tax administrator shall immediately notify the president of the county board of taxation and the Director of the Division of Taxation. The director shall upon the receipt of such notification declare the position to be vacant, and shall notify the Governor of the existence of such vacancy. The Governor shall thereupon appoint, with the advice and consent of the Senate, a different citizen and resident of the relative county to fill such position for the unexpired term.

This act shall take effect immediately.

Assembly Concurrent Resolution No. 109

A concurrent resolution proposing to amend Article VIII, Section I, paragraph 3 of the Constitution of the State of New Jersey.

INTERPRETIVE STATEMENT

This amendment to the State Constitution would allow all veterans honorably discharged from active service or their surviving spouse the veteran's property tax deduction, not just those veterans who served in active service in time of war.

Modern political theory seems to hold that the way to keep the economy in the pink is to run the government in the red.

The trouble with critics is that they have never been in the kitchen where the things are cooked.

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SENATE, NO. 1577

An act providing for the extension of eligibility for certain benefits to veterans of certain peace-keeping operations of the Armed Forces of the United States and amending R.S. 11:27-1, N.J.S. 18A:66-2, P.L. 1954, c. 84, P.L. 1983, c. 291 and P.L. 1963, c. 171.

STATEMENT

The purpose of this bill is to extend to the United States Armed Forces veterans who have or shall have participated in the Korea, Lebanon or Grenada peace-keeping missions the benefits accorded to other veterans under the statutes governing civil service employment, the Teachers' Pension and Annuity Fund, and the Public Employees' Retirement System, the Police and Firemen's Retirement System and the veterans property tax deduction program.

ASSEMBLY, NO. 2068

An act concerning the taxation of condominium property and amending P.L. 1969, c. 257.

STATEMENT

This "Fair Condominium Conversion Assessment Act" provides that condominium property shall continue to be assessed and taxed as a single parcel until one or more individual units are sold. In that event the sold units shall be assessed and taxed separately and the remainder of the property shall be taxed as a single parcel.

ASSEMBLY, NO. 2022

This bill would repeal all State railroad taxes. Certain railroad property, exempted from State taxes by federal enactment in 1981, is taxable by local governments.

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