

# New Jersey



## Assessors

## Bulletin

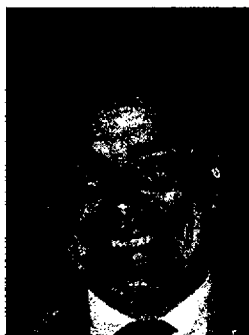


MEMBER  
International Association  
of Assessing Officers

Vol. 25, No.1

FEBRUARY 1986

### PRESIDENT'S REPORT



I want to thank the members of this Association for bringing me to this important milestone in my professional life. It is only through the support of the membership that any organization progresses. Each member is a vital part of the success of the group.

As I begin my term, I want to single out a few who have grown in my involvement in the Association. One, Walt Salmon, is no longer with us in body, but nonetheless is not forgotten. Those who are here have, each in their own way, contributed to my outlook as both a member and an officer of this group. The names, I am sure, are familiar to all—Bill Bailey, who gave me my first committee assignment; Bob Ebert, who, on occasion, agrees with me; Henry Ditmars, Marriott Haines, Jim Anderson, Joe Crane, Gloria Cross and many others who, if nothing else, served as sounding boards for some of my ideas. Steve Kessler who has tried to ease me into his footsteps and Jim Terhune whose cooperation was essential. These folks, and many more, have been a part of my arrival here today and I appreciate their efforts.

Now that I am here, what next?? Although I have asked for wisdom from on high, I do not claim to have all the answers yet.

However, I do believe that these are exciting times for the New Jersey Assessor. Our function is the topic of more commissions and questionnaires than ever before in history. Everybody wants to

know what makes us tick. In the midst of all this activity I believe that it is of vital importance that we place ourselves in the best position possible so that those who would be our detractors find us above reproach. I believe we can achieve sufficient stature to result in our being recognized as the dedicated professionals we all strive to be.

How can we do this? Education is the key. Not just our own professional advancement and maintenance of up-to-date training, but in two other directions as well. These both could be called education—that's what I prefer—but they also could be called public relations.

Again, it is a two-fold outreach, possibly both of equal importance. One phase is the "education" of the other agencies of government with which we work. All levels of government—state, county and local. An increase in understanding our position—and our problems should serve to help to solve some of our problems. In this regard, I want to express my willingness to reactivate cooperative discussions with the various groups with whom we have joint concerns.

The other outreach function, of course, is the public. I strongly believe that an informed taxpayer who believes that we are treating him fairly and doing our job to the best of our ability is an asset to the local Assessor. We cannot expect the public to voluntarily seek out the details of how and why we do what we do, we must spread the word about the good that the New Jersey Assessor is doing for his or her municipality.

It is up to us all to sell the value of the New Jersey Assessor—to ourselves—to our overseers—and to our public.

William Birchall, Jr.

## NRAAO

The 1986 NRAAO Conference will be held at the Market Square Conference Centre in Saint John, New Brunswick, Canada from June 1 to June 5, 1986.

The educational program will provide the expertise of knowledgeable speakers pertaining to the valuation perplexities that we face today in the assessment field.

The social programs include a "Down-East Lobster Broil" (steak substitute available) for \$25.00 per person; a ladies program including a tour of the Moosehead Breweries and a fashion show and luncheon at the Riverside Golf and Country Club; a golf tournament for those avid golfers; and a gala ball featuring "The Thomists," a versatile 23-piece orchestra.

There will be a choice of two hotels: The Hilton International and The Delta Brunswick. The daily hotel rates and registration fees are as follows:

### Hilton International

Single \$79.00 per room—1 person (Canadian)

### Hilton International

Double \$89.00 per room—2 persons (Canadian)

### Delta Brunswick

Single \$77.00 per room—1 person (Canadian)

### Delta Brunswick

Double \$87.00 per room—2 persons (Canadian)

## REGISTRATION FEES

Member—\$80.00 U.S. Funds if received before May 2, 1986

\$90.00 U.S. Funds if received after May 2, 1986

Spouse—\$40.00 U.S. Funds if received before May 2, 1986

\$50.00 U.S. Funds if received after May 2, 1986

Affiliate Member—\$125.00 U.S. Funds if received before May 2, 1986

\$155.00 U.S. Funds if received after May 2, 1986

Please Note: The current exchange rate for Canada is .66 for every U.S. \$1.00.

The designated travel agency, Intra Centennial Travel Agency, has been able to offer each delegate a savings of 25% off the regular fare from Boston to Saint John for a rate of \$153.00 U.S. return plus applicable tax (\$17.90). They have also organized a 5day/5night post-convention tour to all delegates and their families which include Prince Edward Island, a lobster dinner in Charlottetown, Nova Scotia, Alexander Bell Museum, the Provincial Capital, the Grand Pre and many other points of interest.

Their package cost of \$450.00 Canadian per person based on twin occupancy includes: First Class

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If you are interested in attending the conference, please notify me no later than March 31, 1986. Send your response to Victor A. Hartsfield, Sr., Director of Property Taxation, 44 City Hall Plaza, East Orange, New Jersey 07019 or call 201-266-5105.

As representative of our state association, I urge all New Jersey Assessors to join this worthwhile organization.

For an application, please contact me.

Victor Hartsfield

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## SENATE, NO. 3420

An act temporarily making permissive the implementation of a revaluation of real property in certain municipalities.

This bill would make permissive the implementation of a revaluation of real property in cities of the first class with a population in excess of 300,000 for any tax year beginning or ending within nine months of the completion of the final report of the Property Tax Assessment Study Commission. The commission has until March 19, 1986 to report its findings and recommendations to the Governor and the Legislature.

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## ASSESSORS WANTED

**ASSISTANT ASSESSOR**—Under direction of Assessor, is responsible for all matters dealing with supervision of clerical operation of office, assessment functions and duties as assigned. Able to operate in absence of the Assessor. Must have experience and thorough knowledge of all laws, rules and regulations affecting or issued by County Board of Taxation and State Division of Taxation; Certificate required. Send resume to the Township of Franklin, 475 DeMott Lane, Personnel Office, Somerset, NJ 08873.

**TAX ASSESSOR**—Township of Montgomery, Somerset County, currently 3,249 line items in 32 sq. miles. Growing municipality. CTA required. Send resume to Township Administrator, 2261 Route 206, Belle Mead, NJ 08502.

**ASSESSOR**—Township of Medford, Burlington County 6,800 line items. 43 square miles. Applicants must hold a valid New Jersey Tax Assessor's Certificate and have strong communicative skills and should have experience in tax assessment profession as an assessor or assistant assessor. Should also have experience or knowledge of revaluation or reassessment methods, computer operations and both residential and commercial property evaluation. Applicants should submit a complete resume to: Richard W. Deaney, Township Manager, 17 North Main Street, Medford, New Jersey 08055.

## SENATE, NO. 2861

This bill extends eligibility for veterans' property tax deductions to any veteran who served for at least 180 days. 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.

## 1986 OFFICERS AND COMMITTEES

President, William E. Birchall, Jr., P.O. Box 31, Hainesport, N.J., 08036, o-1-609-267-3217 - am, o-1-609-267-6470 - pm, h-1-609-267-9131.

Secretary, Vicky Mickiewicz, P.O. Box 123, Toms River, N.J., 08754, o-1-201-341-1000x303, h-1-201-349-2466.

Treasurer, Joseph Crane, 28 Silver Lake, Clayton, N.J., 08312, o-1-609-845-5300x205, h-1-609-881-4840.

Association Attorney, Edward Rosenblum, Rosenblum & Rosenblum, 1 Harmon Plaza, Secaucus, N.J., 08094, o-1-201-330-0220, h-1-201-569-3948.

Sergeant at Arms, Walter Kosul, P.O. Box 175, Pemberton, N.J., 08064, o-1-609-894-8201x34, h-1-609-298-2398.

## TRI-COUNTIES

Atlantic, Cape May, & Cumberland—Vice President, James Andrea, 2116 West Avenue, Ocean City, N.J., 08226, o-1-609-399-6111, h-1-609-399-3763.

Essex, Morris, & Union—Vice President, Victor Hartsfield, 44 City Hall Plaza, East Orange, N.J., 07901, o-1-201-266-5105, h-1-201-672-0476.

Burlington, Monmouth, & Ocean—Vice President, Joyce Jones, 1 Colonial Drive, Lakehurst, N.J., 08733, o-1-201-657-6654, h-1-201-244-1322.

Mercer, Middlesex, & Somerset—Vice President, Thomas Lawrence, R.D. #1, Box 316, Jamesburg, N.J., 08831, o-1-201-521-4400, h-1-201-521-2570.

Hunterdon, Sussex, & Warren—Vice President, Robert Pastor, P.O. Box 216, Long Valley, N.J., 07853, o-1-201-876-3315, h-1-201-948-6687.

Bergen, Hudson, & Passaic—Vice President, Charles Shutt, 131 Maple St., Ridgewood, N.J., 07450, o-1-201-444-5500, h-1-201-696-4024.

Camden, Gloucester, & Salem—Vice President, Horace Spoto, 55 S. School St., Gibbstown, N.J., 08027, o-1-609-845-1300, h-1-609-423-5616.

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The person who complains about the way the ball bounces is likely to be the one who dropped it.

## Statement Before the Property Tax Study Commission — Part II

by Mary Mastro, CTA, SPA

### TAX BASE

New Jersey has over the years reduced gross receipts taxes and increased exemptions and abatements resulting in a very high reliance on the remaining property owners to bear the cost of government services. This is most apparent in the cities. The number of exempt properties grows with time. The result is a shifting of the burden. When the cost of services increases and the ratable base decreases there is an increase in the tax rate. This puts the affected area at a disadvantage in the marketplace. An example of how this occurs is readily seen when looking at the larger N.Y. metropolitan area and corporate relocation. The higher taxes in N.Y.C. have caused many businesses to seek relief from the taxload. Many of these businesses are relocating in N.J.. As a result there will be a lessening of competition for the available space in N.Y. followed eventually by a drop in anticipated revenues. In N.J. the opposite should occur.

In relation to other states, N.J. property owners pay a very high percentage of tax on their property values. Any change in this value or the tax rate becomes an area of concern to them. This has had its advantage in that the assessor became more diligent in his quest for equity. The Tax Court of New Jersey has also become more sophisticated and places greater demand on the experts which appear to give testimony to prove each phase of their analysis.

Along with the good, there exist some negative aspects. There are people who live on either a fixed income or are straddled with mortgages which consume the majority of their take home salary. Many of these people own property in municipalities which are not experiencing positive economic growth. These are mostly the city dwellers. As the ratable base shrinks with each new abatement granted or exemption given, these other property owners find they cannot afford to keep up with the tax increases and at the same time, they no longer can get a good enough price for their home or business to afford to relocate elsewhere. They are economically trapped.

A suggested solution is to look closely at the current list of over 200 types of exempt property to see who may not really need to be exempt. In addition, if every property were to pay the local portion of the tax rate, the cities would recoup the losses to their budgets for services provided. The effective tax rate of the cities and other places with a considerable amount of exempt property would decrease proportionately and by that factor alone become more desirable to economic recovery. By reducing the effective tax rate, the community on the whole benefits. This is a much more attractive alternative to the older concept of certain special property abatements to try to foster the same result. The claim of the innercity leaders that they bear the major costs of services provided to residents of their county who don't contribute because they live in the suburbs would no longer be valid. Those who use the hospitals, colleges, museums, etc. would contribute by admission fees or fundraisers for the increase in the cost of the service. County facilities are already being paid for through equalization in the county portion of the tax rate.

By applying the change statewide, no currently exempt group or specific municipality could feel they have been treated unjustly.

### EQUITY

Much has been said by people with all levels of experience in regards to the level of assessment equity within New Jersey. Unfortunately, the most vocal is always the person who feels there must be a strange inner satisfaction on behalf of the local tax people to discriminate against anyone or everyone upon whom they so desire. This is far from the truth. New Jersey Assessors have tried hard to advance their own educational standards. We have a thorough certification exam to pass in order to even look for work as an assessor. We also have something more important

which mandates that we keep current in methodology and case law, that is the Tax Court.

If one were to compare the burden of proof which must be shown in a Tax Court in New Jersey as compared to anywhere else in the United States, they would readily see the painstaking research needed to prove today's complex market. What investors are or are not considering when making transactions, options available and the future benefits to be derived are evaluated by the experts and ultimately by the judge. True this is not an exact science. We seek to interpret what others do and predict what should follow as a result of the interpretations found. How close do we come? In relation to what we are expected to show as proof and the coefficient of deviation shown, we are at the top.

In polling our own assessors, the overwhelming majority felt that there was no need to look for any alternate system. Those who did not answer were not familiar with assessment or taxation in other states. Some assessors felt change was needed but not to a different basis for tax, they were looking for assistance in their duties. When almost half the assessors reported having just one assistant to help with the myriad of functions which must be done in each assessment district, it was easy to understand their call for help. But even more astonishing was the number of assessors who reported that they alone must handle everything from the telephone to the exemptions, deeds, sales ratio studies, etc. by themselves. Where does this person get the time to do what he supposedly is hired to do, value property and be ready to defend the valuation?

Another problem which arose was the appeal process. Little complaint was found with the Tax Court. On a whole, the Tax Court has made great strides forward in keeping with everpresent changes in the market and the laws which they must see are being followed. However, problems with the County Board level of appeal were more pronounced. The suggestions offered provide some insight to the problems encountered. The August 15th deadline for appeals only reinforces the concept that the taxpayer is not contesting his value, but is upset over his tax payment. If the petitioner is to contest his value, he could do so when the value becomes certified. The assessor must prepare for every case which is scheduled. The taxpayer only needs to prepare for one. It is not uncommon for a taxpayer to not only fail to file his list of comparables with the appeal petition, but the taxpayer very often never files an appraisal. Taxpayers who have offered not one comparable sale, but complained loudly about the increase in tax they experience have been given reductions. This leads to a credibility question concerning the board who heard the appeal.

The suggestions made to remedy the county appeal level are to request that an appraisal be supplied with any appeal concerning value in excess of \$100,000. Another suggestion would be to make Commissioners full time or expand the capacity of the small claims division of the Tax Court. Scheduling of cases would be easier for everyone concerned. More time would be available for the commissioner to become knowledgeable with the intricacies of the market and its relationship with the tax laws. This would also cut down any conflict of interest or implied associations between the commissioner's regular work or political status.

### SUMMARY

Equity is possible. Fiscal shocks need not be an element of the future if:

- The staff and tools are provided to maintain assessments.
- Reassessments are done more frequently.
- The tax base erosion stops.
- All appeals are handled in a professional manner.

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Shin: A device for finding furniture in the dark.

## LEGISLATIVE REPORT



I had delayed writing this report until the very last minute with the hope that I would be able to provide some favorable news about A-1041. (This bill provides for the assessments of woodland under new rules and regulations beneficial to the municipalities with large farmland tracts.) It is with great disappointment that I report the failure of the passage of this bill through the last roadblock (Senate) on the very last day of the session of the legislature (January 13th).

My deepest sympathies lie with the sponsor, Jack Hendrickson and the Association's Farmland Committee who have diligently labored since Jan. 30, 1984 in trying to have this bill enacted. They suffered through numerous hearings and amendment changes and continuously exerted every effort for a final review which should have been during the Senate session of November 10th only to have the Chairman of the Agriculture Committee request it's review by his committee. Having met this challenge, every effort by the sponsor and the Assessor's Association to again have it posted in one of the final two scheduled Senate sessions failed. We were victimized by partisanship which always prevails when the legislature is close to adjourn sine die. The enormous amount of proposed legislation waiting for a final vote mandates the establishment of a priority list. The Senate would have had to stay in session continuously for a week in order to review the more than 200 waiting a final vote.

I have been in contact with the sponsor and he has indicated a refile of his proposal for the new session of the legislature which begins January 30th and hopefully expects to quickly move this bill because of its previous acceptance. Again, the members of the Assessor's Association will be called upon to encourage their legislators to support this proposal which strongly helps the municipalities who are asked to accept the absurd assessments of large woodland tracts that have no relationship to farmland whatsoever.

I have been told that over 3,000 proposals have already been pre-filed for the '86 session of the legislature. In this morning's mail I received 75 Assembly bills and 75 Senate bills. In reviewing these bills, I noted the familiarity of their contents and saw that they have been filed many times before with no possible action ever taken on them. I am waiting for the first bill that seriously deals with Property Tax Administration. When enough bills dealing in this subject have been filed, then the



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Legislative Committee will review them and offer their recommendations.

George C. Harraka, Chairman  
Legislative Committee  
N.J.A.M.A.

## SENATE, NO. 2746

An act concerning the master deeds for condominiums and amending P.L. 1969, c. 257.

## STATEMENT

This bill provides that spouses who would otherwise qualify for homestead rebates on property owned as tenants by the entirety, but are involved in divorce proceedings, and are not residing in the marital home as their principal residence, may still apply for a rebate. Homestead rebates claimed by both spouses will continue to be considered wholly owned by both. Under the current law, spouses who have left their homestead due to marital difficulties, and may have been ordered to pay the carrying costs of the residence, have been denied a share of the homestead rebate in divorce proceedings, because they no longer met the residence requirements. This bill is intended to clarify that in those cases rebate applications by both spouses will be allowed, with the division of the rebate subject to determination in the action for divorce.



# 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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## GRAYSON TO RETIRE

Charles W. Grayson, Montgomery Township's Tax Assessor since 1967, will be retiring on March 1, 1986. In recognition of Charlie's long and dedicated service to the public, a retirement dinner will be held to honor him on Saturday, March 1, 1986 at Jasper's Restaurant, 150 Route 206 South, Hillsborough, N.J., at 6:30 p.m.

We are extending this invitation to all of Mr. Grayson's friends, past and present associates and co-workers to join us on March 1, 1986 to say thanks for a job well done.

Reservations will be limited to 175 guests so early replies are suggested to guarantee dinner ticket availability. Reservation forms with payment must be received by February 21, 1986.

The dinner committee will be able to reserve tables only for purchases of tickets in blocks of 10. All other seating will be on a first come first seated basis that evening. Dinner tickets can be obtained only by reservation form; tickets will not be sold the evening of the dinner.

If you or your group would like to make a presentation, or say a few words, please indicate that intent on the reservation form.

Let's make this a night for Charlie to forever remember!

For reservations call Julie Birkland at 201-359-8211.

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## Nominations Received From The Governor and Referred To Committee

Burlington Board of Taxation—Samuel Alloway and Earl Emmons

Passaic Board of Taxation—Vilmo D. Paolo

Sussex Board of Taxation—Patricia Clarkson

## SENATE, NO. 2847

An act to amend the title of "An act concerning deductions from the taxes assessed against certain real property of citizens and residents of the State of the age of 65 or more years, or less than 65 years of age who are permanently and totally disabled, and their surviving spouses in certain cases, having annual incomes not in excess of certain limitations, providing for full reimbursement by the State to taxing districts in connection therewith, supplementing chapter 4 of Title 54 of the Revised Statutes and repealing P.L. 1961, c. 9." approved December 16, 1963 (P.L. 1963, c. 172), as said title was amended by P.L. 1981, c. 85, so that the same shall read "An act concerning deductions from the taxes assessed against certain real property of citizens and residents of this State of the age of 65 or more years, or less than 65 years of age who are permanently and totally disabled, and their surviving spouses in certain cases, and providing for full reimbursement by the State to taxing districts in connection therewith, supplementing chapter 4 of Title 54 of the Revised Statutes and repealing P.L. 1961, c. 9," to amend the body of said act and to repeal section 5 of P.L. 1964, c. 255.

### STATEMENT

This bill removes the income limitations for property tax deductions for senior citizens, permanently and totally disabled citizens, and surviving spouses thereof. The bill is intended to implement the provisions of Senate Concurrent Resolution No. 137 of 1985. Current procedures for proving income qualifications would be retained for 180 days following the effective date of the legislation, in order to clarify the transition from current law to the policy established in this bill.



## EXECUTIVE MEETING

NOVEMBER 20, 1985

President Stephen Kessler called the Election of Officers and Annual Meeting to order at 10:20 a.m.

Following the Pledge of Allegiance to the Flag, President Kessler asked for a moment of silence for those Assessors who had passed away during the year.

Thirty-five Executive Committee members answered to the roll call which was taken by the Secretary.

The minutes of the October 3, 1985 Executive Committee Meeting were approved as mailed after a motion was made by Frank Zupko.

Treasurer's Report, as of 11/18/85, was given by Joseph A. Crane. There was a question about the Association filing with I.R.S. which President-Elect, Bill Birchall is to check out. George Harraka made a motion that the Treasurer's Report be accepted. Motion passed.

President Kessler thanked the Association for the support they gave to him and the Executive Committee for the past two years.

Edward Rosenblum, Association Attorney, reported that the Appellate Division reversed Judge Evers decision in the Chapter 220 Case (exempts single family houses for up to two years if the house is not occupied and has no Certificate of Occupancy). The League of Municipalities has authorized Ed to petition for certification to the New Jersey Supreme Court. The briefs have been filed. We expect to get a ruling from the Supreme Court within the next 60 days as to whether they will hear the case. The Attorney General's Office has notified the County Boards to instruct the Assessors to observe the requirements of Chapter 220 and to defer implementation on their Added Assessment list of any newly constructed single family homes which fall within the description of Chapter 220. Ed said he can foresee many problems especially with tax searches.

The Atlantic City case was briefly outlined by Ed and was covered in the October 3rd minutes.

Ralph Todd gave the Legal Fund Report.

### COMMITTEE REPORTS

Bill Birchall reported that a letter has been sent out to each member of the Association from the Kenneth Beck Scholarship Committee asking for donations to the Fund. Bill encouraged each one to get involved in this worthy project.

John Dykson announced that there would be a meeting of the Scholarship Committee at 2:30 p.m., Wednesday, November 20th, immediately following the S.M.A. Luncheon.

Jim Andrea reported that the Association books have been audited and are okay.

Bob Ebert encouraged anyone to submit articles to the Bulletin for publication.

Joe Crane read the Spring 1986 Course announcement: P.T.A. to be held in Glassboro and New Brunswick; R.P.A. I to be held in Mount Holly, Toms River and Paramus; R.P.A. II to be held in West Caldwell and New Brunswick; R.P.A. III to be held in Cherry Hill and Paramus.

A successful one day Farmland Seminar was held on Wednesday, October 16, 1985 at the Cherry Hill Inn.

The Committee is still actively supporting Forestry Bill A-1041 which is supposed to be voted on by the Senate very shortly. George Harraka asked everyone to contact anyone they knew who has input in to the Governor to try to get him to sign the bill as soon as it reaches his desk.

A successful one day Exemption Seminar was held on Wednesday, October 23, 1985 at the Ramada Inn in East Hanover.

Ed Rosenblum reported that the Governor had vetoed A-1050 on November 19, 1985. A-1050 established standard procedures to be followed by a County Board of Taxation in hearing appeals of tax assessment concerning multiple dwellings.

The I.A.A.O. met in Reno in October 1985 with 17 Assessors, 10 County Tax Board members, and 12 Tax Representatives from New Jersey attending.

The 1986 I.A.A.O. Conference will be held in San Francisco, Sunday, September 28th through Wednesday, October 1st.

Victor Hartsfield attended an Executive Board meeting on October 28 and 29 in Boston, Mass. The 1986 N.R.A.A.O. Conference will be held on Sunday, June 1st through Wednesday night, June 4th at the Hilton International in St. John, New Brunswick, Canada. Anyone who plans to go, please let Victor know as soon as possible so that perhaps a Charter can be put together.

There is a membership drive on—Membership fee is a bargain at only \$10.00.

New Jersey is scheduled to host the 1990 Conference which is to be held in Atlantic City. Anyone interested in working, let Vic know.

Slate of officers recommended by the Nominating Committee are:

Tri-County Vice President—Essex, Morris, & Union—Victor A. Hartsfield, Assessor, East Orange, Essex County; Tri-County Vice President—Burlington, Monmouth, & Ocean—Joyce A. Jones, Assessor, Manchester Township, Ocean County; Tri-County Vice President—Mercer, Middlesex, & Somerset—Thomas Lawrence, Assessor, Monroe Township, Middlesex County; Secretary—Vicky Mickiewicz, Deputy Assessor, Dover Township, Ocean County; Sergeant-at-Arms—Walter Kosul,



Assessor, Fieldsboro Boro, Pemberton Township and Bordentown Township, Burlington County.

Since there were no petitions filed, George Harraka made a motion that the Secretary cast the unanimous ballot. Motion passed.

Carolyn Landi made a motion that the State Association dues be increased from \$35 to \$60 per member for July 1, 1986 to June 30, 1987.

There was a lengthy discussion. The dues would be paid the same way that they are now. (If your municipality pays your dues now, they should continue to do so.) The dues would be placed in the General Fund with the increase being a designated line item on the books for the Legal Fund.

The guide lines will be submitted at the June Continuing Education Conference for a vote.

The majority of the members voted to increase the dues from \$35 to \$60 for July 1, 1986 through June 30, 1987.

Guests and Speakers at the S.M.A. Luncheon were: Maureen Ogden, Assembly woman; Gerald R. Stockman, Senator; Jack C. Raney and Sam Temkin from Local Property; Sidney Glaser from the Property Tax Study Commission; Franklin Hannock, M.A.I., appraiser; and Michael L. Austin, President-Elect, I.A.A.O.

#### AWARDS

A.E. Weiler Award—James J. Gibbs, presented by Victor Hartsfield; Russel T. Wilson Award—Vincent Maguire, presented by Joyce Jones; Associate Award—G. Fred Burlazzi, presented by Joyce Jones; Appreciation Award—IAAO President Elect Michael L. Austin, presented by President Stephen Kessler; Past Vice-President Plaque—Robert E. Ebert, presented by President Kessler.

#### PRESIDENTIAL CITATIONS— PRESENTED BY PRESIDENT KESSLER

James L. Anderson, James E. Andrea, Raymond D. Bodnar, Joseph A. Crane, William Dressel, John A. Dyksen, Robert E. Ebert, George A. Harraka, Chuck Johnson, Joyce A. Jones, Linda Kalusa, Walter Kosul, Thomas R. Lawrence, Mary Mastro, Vicky Mickiewicz, Leo Midure, Dorothy L. Montag, Geri Moon, Leo M. Morris, John T. Murray, Wynona Pantalone, Debbie Papazoglou, Robert W. Pastor, Edward G. Rosenblum, Charles Shutt, Horace Spoto, John Trafford, Claire M. Young.

Past President Plaque and Gift—Stephen Kessler, presented by President William E. Birchall; President's Gavel—President William E. Birchall, presented by Past-President Kessler.

I.A.A.O. President-Elect, Mike Austin swore in the new officers of the Association of Municipal Assessors of New Jersey. Newly installed President, Bill Birchall thanked the Association members for

the privilege of serving as President for the next two years. He asked for the co-operation of each member in working together to further the Association. Bill hopes to create harmony with the other agencies with which we work. President Birchall said that he believes that education is the key to our success.

The meeting was adjourned at 3:15 p.m.

Respectfully submitted,  
Vicky Mickiewicz  
Secretary

### ASSEMBLY, NO. 3540

An act concerning condominium properties and amending and supplementing P.L. 1969, c. 257.

#### STATEMENT

This bill would require the following information to be included in the master deed of any condominium property: the name and address of the surveyor preparing the survey; the name and address of the title company issuing the original title insurance policy for the condominium property and the policy number assigned thereto; and the registration number assigned by the Department of Community Affairs.

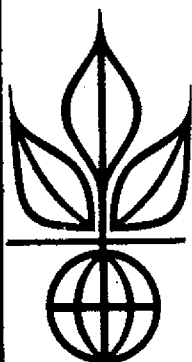
Additionally, the bill requires the seller of a condominium unit to provide certain information to a prospective buyer within 15 days of the buyer securing financing. This information would include copies of the condominium association's bylaws and rules and regulations and information with regard to insurance policies, recreational facilities, monthly service charges and assessments. A prospective buyer would have the right to cancel, without penalty, a purchase agreement within seven days of the receipt of this information.

**LOCAL PROPERTY TAX - Burden of Proof for Exemption** - Where qualification for tax exemption is at issue, the burden of proving tax-exempt status is upon the party urging the exemption, even if it is the defendant. Exemptions under N.J.S.A. 54:4-3.6 are tested by exclusiveness both of purpose of the organization and use of the property.

Approximately 50% of the patients receive some sort of discount and a small percentage pay no fee. However, a non profit corporation providing medical care to individuals, is not exclusively operated for charitable or hospital purposes where the balance of shortfall expense are funded by government subsidies, even though the facility additionally provides incidental health-related services and educational programs.

★ ★ ★ ★ ★

I just figured out a way to really stop people from smoking. Don't tell them it's unhealthy—tell them it's fattening.



# **REVALUATION AND APPRAISAL SERVICE INC.** **388 Pompton Avenue, Suite 3, Cedar Grove, N. J.**

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## **STATE SALARY RANKING**

**FULL-TIME ELECTED AND APPOINTED ASSESSORS/  
 CHIEF ASSESSING OFFICERS/DEPARTMENT HEADS**

Rank	State	Cases	Mean Salary	Rank	State	Cases	Mean Salary
1	California	17	48,000	22	North Carolina	28	26,760
2	Florida	12	45,020	23	Missouri	10	26,420
3	Texas	23	43,520	24	Oregon	7	26,160
4	Maryland	4	39,960	25	New Hampshire	9	25,670
5	Virginia	25	39,250	26	Iowa	51	25,590
6	Louisiana	20	36,450	27	Mississippi	4	25,550
7	Minnesota	44	33,180	28	Colorado	14	25,390
8	North Dakota	7	32,730	29	Illinois	47	25,030
9	Wisconsin	16	32,570	30	Nevada	8	24,860
10	Georgia	13	32,270	31	Indiana	7	24,780
11	New Jersey	32	31,740	32	Pennsylvania	11	24,600
12	Connecticut	30	30,790	33	Rhode Island	9	24,300
13	Michigan	70	30,350	34	Kentucky	17	24,270
14	Utah	5	30,080	35	Oklahoma	4	24,230
15	Washington	16	30,050	36	Arkansas	8	23,650
16	Ohio	13	30,020	37	New Mexico	6	23,470
17	Tennessee	11	29,190	38	Maine	22	22,780
18	West Virginia	6	28,490	39	Idaho	12	22,110
19	New York	19	27,230	40	South Dakota	5	21,970
20	Massachusetts	31	27,220	41	Nebraska	15	21,060
21	South Carolina	14	26,820	42	Kansas	21	20,350

Connecticut Assessor Reports

## **ASSEMBLY, NO. 3479**

An act concerning certain property tax deductions and amending P.L. 1963, c. 172.

### **STATEMENT**

This bill would permit senior citizens or permanently and totally disabled citizens who owned or resided in a dwelling house on or before December 31 to apply for a property tax deduction. Currently, a requirement for eligibility for the property tax deduction is that the person must own and reside in the home on October 1 of the pretax year. Thus, an eligible person buying a home after October 1 and on or before December 31 must wait an entire year

before he may apply for a deduction. Since this particular tax deduction is not based on the assessments or other tax data established on October 1, senior citizens and disabled persons buying homes after October 1 and on or before December 31 may be needlessly penalized. This bill would permit a person who owns and resides in a house on or before December 31, and who meets all other eligibility requirements, to apply for a property tax deduction.

★ ★ ★ ★ ★

Do you realize if postage gets any higher, it's going to be cheaper to go yourself?

## 1986 COMMITTEES & CHAIRPERSONS

Assessors, Collectors, & Administrators Liason, Dot Montag; Assessors Placement, Louis Schick; Exemptions, Deductions, & Homestead Rebate, Victor Hartsfield; Awards, Joyce Jones; Condominium, Tom McCullum; I.A.A.O., Charles Shutt; Pipelines, Lee Serlenga; Audit & Budget, James Andrea; E.D.P., Courtney Powell; Legislation, George Harraka; Public Relations & Speakers, William Nikitich; Atlantic City, Vicky Mickiewicz; Constitution & By Laws, Bill Bailey; Pinelands & Coastal, Steve Kessler; S.M.A., Claire Young; Bulletin, Louis Schick; Education, Joe Crane; Sales Ratio & Chapter 123, John Murray, Al Greene; Tax Study Commission, John Murray; Assessors Outing, John Dyksen; Farmland, Walt Kosul, John Dyksen; Kenneth H. Beck Scholarship Foundation, John Dyksen; Membership, Joe Crane; Insurance, Jim Anderson; N.R.A.A.O., Victor Hartsfield; Reassessment—Revaluation, Gloria Cross; Tax Map Revisions, Gil Blatchley; Assessor Advisory & Legal Fund, Sam Befarah, Joe Crane, John Murray; Conflict of Interest & Code of Ethics, Jim Anderson; County Board Secretaries & Commissioners, William Birchall.

### SENATE, NO. 2994

An act concerning an extension of time for certain taxpayers in the municipalities of Montclair, West Orange and Glen Ridge to appeal the assessed valuation of their properties and supplementing Title 54 of the Revised Statutes.

#### STATEMENT

Levels of radon gas and associated radon progeny exceeding certain federal standards have been discovered in homes in Montclair, West Orange and Glen Ridge in Essex county. The gases and the radioactive particulate matter contained therein are believed to be emanating from radium which is present in the fill on which the homes were constructed. Studies were conducted by or on behalf of the Department of Environmental Protection and the federal Environmental Protection Agency to determine the levels of radioactivity at the homes. Upon completion of the studies, the department identified those properties which are contaminated with radium.

This act would reopen for 90 days the period within which the owners of the contaminated properties would be permitted to file a petition for appeal to reduce the assessed valuation of their property, and thereby, their property taxes.

★ ★ ★ ★ ★

The United States is the one country where it takes more brains to make out the income-tax return than it does to make the income.

## CURRICULUM SPECIALIST WANTED

The Education Department of the International Association of Assessing Officers is seeking a person with a background in economics, real estate, public administration, or appraisal to aid in the development and maintenance of its appraisal and assessment administration curriculum. Strong writing and English skills essential and an interest in computer-assisted education a plus. Masters degree desirable. Send resume and salary history to Dr. Joseph K. Eckert, IAAO, 1313 East 60th Street, Chicago, Illinois 60637. Salary negotiable depending on experience. IAAO is an equal opportunity employer.

### ASSEMBLY CONCURRENT RESOLUTION NO. 195

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

#### ELIGIBILITY FOR SENIOR AND DISABLED CITIZENS' PROPERTY TAX DEDUCTIONS

Shall the amendment to Article VIII, Section I, paragraph 4 of the Constitution of the State of New Jersey, requiring that local school taxes be deducted from a senior or disabled citizen's income, and the income of surviving spouses, as used to determine eligibility for a property tax deduction, be approved?

#### INTERPRETIVE STATEMENT

This proposed constitutional amendment would provide that local school taxes shall be deducted from the income of a senior or disabled citizen, or the surviving spouse of that citizen, in determining eligibility for the senior and disabled citizens' property tax deduction.

### ANNIVERSARY

Ed Lee Jones, Assistant Assessor, Township of Hamilton, has been a member of I.A.A.O. for 20 years.

### SENATE, NO. 3324

#### STATEMENT

This bill provides that a taxpayer who appeals a real property assessment for the first year following the reassessment of the property—and files the appeal during that year—shall only be required to pay three quarters of the taxes which would be due had the reassessment not taken place. The bill applies only to reassessments which are not part of a complete, municipal-wide reassessment or revaluation.

MUNICIPAL REVALUATION / ASSESSMENT EQUALIZATION

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### Discrimination—Valuation

The Appellate Division affirmed the judgments of the Tax Court reducing the assessments for the six years under review substantially for the reasons expressed by the Tax Court judge in his written opinion dated May 11, 1981, for 1974-1975, and his written opinion dated December 24, 1980, as corrected January 29, 1981, and reported at 2 N.J. Tax 94 (1981), for 1976-1979.

The Appellate Court said that since the judges assigned to the New Jersey Tax Court have special expertise, it would not disturb their findings unless they are plainly arbitrary or there is a lack of substantial evidence to support them.

The property, which was the subject of both appeals, consists of a two-story, 108-unit garden apartment complex on 8.14 acres located within the Borough of Eatontown.

The Tax Court in its opinion, reported at 2 N.J. Tax 94 (1981), had held that the income approach was the most suitable method for determining the true value of a garden apartment. It also has held that the ratio of assessment of the subject property to the true value exceeded the common level range for 1978 and 1979 and that plaintiff was entitled to relief under N.J.S.A. 54:2-40.4.

**Condominiums—Valuation—Discrimination—Cash Equivalency**—Concerning condominium valuation, where “insiders” (purchasers in occupancy as tenants at time of conversion) were allowed purchase money mortgages at a lower interest rate than “outsiders” (purchasers—not prior tenants), the value of each unit is to be determined by using the higher interest rate offered to “outsiders” due to favorable treatment by law of tenants in occupancy.

Such statutory protection gave tenants an interest in the property, and assessment uniformity requires that all interests in property be valued. Sales price adjustment for favorable seller financing is in accord with appraisal principles of cash equivalency. *Presidential Towers v. City of Passaic—N.J. Tax—(Tax Court of New Jersey, April 4, 1984).*

**Valuation of Property Subject To A Conservation Easement**—Absent specific legislation, a conservation easement in gross should not be taken into consideration in valuing property for local property taxation. Real property taxation is based upon the value of the property, not upon the owner's title. *Village of Ridgewood v. The Bolger Foundation; Boro of Midland Park v. The Bolger Foundation—N.J. Tax—(Tax Court of New Jersey, April 4, 1984).*

Association of Municipal Assessors of New Jersey

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