

New Jersey



Assessors



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International Association
of Assessing Officers

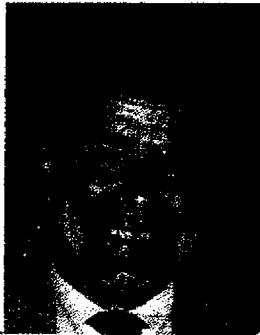
Bulletin

Vol. 25, No. 4

NOVEMBER 1986

PRESIDENT'S MESSAGE

"The Horse Didn't Eat the Pencil"



An alternate title to this issue's column could be "True Tales With Happy Endings." Both of the following actually occurred.

Last issue's column discussed the possibility of a well respected Assessor having to leave a community because of financial considerations and my advice to an official of that community to "not gyp the town" by sacrificing ability for monetary savings. One recent morning I was greeted by a friend who advised me that the situation was discussed at length at a meeting of the governing body, including my telephone conversation, and the matter was resolved to the satisfaction of the Assessor and the municipality. I am pleased that the Assessor is so well respected in his community that they were able to solve the problem.

Part of our ability to do a good job is our concern for the results. We must, to paraphrase the famous card company slogan, "care enough to do our very best," even if it means some difficult moments.

A case in point involves the Assessor who, while inspecting a new stable for Added Assessment, dropped a mechanical pencil. Realizing his loss at his next stop, his immediate reaction was to wonder "What if one of the horses in the pasture ate the pencil?" Of course this prompted a rapid return to the property to retrace his steps through the pasture to the stable to search for the lost item. By the time the

afternoon was over there were *three* trips to the site, including one in the rain. Still, no pencil was to be seen anywhere in the pasture. The last trip was the final effort to solve the problem before explaining to an unhappy taxpayer (who had not been at home all afternoon) what had happened and the concern for injury to a valuable animal. Prepared for the worst, the Assessor approached the front door of the house and knocked—no one was home . . . yet. He turned to leave, walked a few steps and, there on the front lawn, along the walk, fifteen feet from the house, was the pencil!

Both of these incidents point toward the concept of willingness to do our job in the best professional manner possible, including admitting when we are in error. Respect from our governing bodies and the public is not automatic with the title, it must be earned.

William Birchall, Jr.

Port Authority Exemption Studied

Legislation was approved by an assembly committee to establish a commission to study the payments made to municipalities by the Port Authority of New York and New Jersey.

Although the land owned by the Port Authority is exempt from local taxation, payments are negotiated for "in lieu of taxes."

Assemblyman D. Bennet Mazur (D—Bergen) sponsor of the Legislation maintains that one-third of the real estate in Fort Lee is owned by the Port Authority and the money received bears no relation to the burdens imposed on the municipal.

Take things as they come but try to make things come as you would like to take them.

COURT DECISION

Orlando Minetto, Plaintiff, vs. Borough of Northvale, Defendant. Superior Court of New Jersey, Appellate Division, Docket No. A-3533-84T7, May 20, 1986.

The Tax Court reduced the 1983 assessment of plaintiff's property from \$1,800,600 to \$1,523,635. The property consists of 5.34 acres improved with two adjoining buildings, one housing racquetball and tennis courts and the other containing a 38-lane bowling alley with cocktail lounge, snack bar and attached garage.

Defendant contends that the Court erred when it concluded that the bowling fixtures (the alleys, pinsetters and ball returns) were personal property and thus should not have been included in valuing the property for real property tax purposes.

The Appellate Division affirmed substantially for the reasons expressed by Tax Court 7 N.J. Tax. 293 (1985). There was sufficient credible evidence to support finding that the bowling equipment could be removed from the building without serious physical damage to the freehold.

Under the test outlined by the Supreme Court of New Jersey in Bayonne vs. Port Jersey Corp., 79 N.J. 367, 378 (1979), it can be concluded that the aforementioned items were not fixtures subject to local property taxation. Wiesenfeld vs. Director, Division of Taxation, 3 N.J. Tax 3 (1981) is factually distinguishable, and the "institutional doctrine" test it espoused has not been rejected.

Further, while the municipality's original tax assessment was entitled to a presumption of correctness, plaintiff's evidence as to the removability of the bowling equipment was sufficient to rebut the presumed validity.

However, the record indicates that the value of a sprinkler system in the tennis building may have been omitted from the Court's calculation. Accordingly, the evidence relied on in establishing the value of the improvements must be reexamined and appropriate adjustments made.

The case was thus remanded.

LOCAL PROPERTY TAX-Motion to Withdraw Complaint-Two separate and distinct improved lots, economically utilized by a single user as a chemical-processing business, but separated by a vacated street, are to be considered as one economic unit. Where taxpayer filed separate complaints contesting assessments on each of said lots, taxpayer's subsequent motion to dismiss the complaint pertaining to one of said lots, under R.8:3-9, which ordinarily mandates granting same, shall be denied where adherence to the rule results in an injustice.

Purex Corp. v. City of Paterson-N.J. Tax-(Tax Court of New Jersey, January 14, 1986).

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SR-1 A GUIDELINES

Certain areas on the SR-1 A form are frequently subject to the entry of misinformation by assessors throughout the State.

The following guidelines should assist municipal tax assessors in the preparation of the SR-1 A:

1. The "Tax Year" in Section Two must be identical to the "Deed Date" year (Section One). For example, the Tax Year must equal "1986" if the deed date is "1986." (Kindly refer to related article which appeared in the March-April 1985 issue of the Local Property Branch News.)

2. Qualification Codes must be identical to those found in Column Two of the Tax List; also, all Qualification Codes must contain an alphabetical prefix.

3. The "Class 4 Type" box must be completed if the SR-1 A represents a sale of a Class 4 property using one of the three digit numeric Class 4 property uses codes provided for this purpose.

4. All information including block and lot, suffixes, qualification codes, and assessed values must be identical to those appearing on the certified tax list for the proper year (deed date).

These guidelines will permit the assessors to process data appearing in the grantor listings in a more timely manner.

There are more good deals than there is money.

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VETERAN'S EXEMPTION

Carmen Pentifallo, Saddle Brook assessor, had two interesting questions on Veterans exemptions. Here are the questions and answers.

FACTS: Father, a qualified Veteran for the \$50 deduction, becomes disabled, totally. The father transfers ownership to his son, who also resides on the premises; however, the father retains a Life Estate in the dwelling. There is currently one, (1), veterans exemption on the tax book; however, the son also qualifies for an additional \$50 deduction.

Questions: A) Does the father gain entitlement to total tax relief? B) Should total tax relief be denied, does the son become entitled to the \$50 deduction; in addition to the father?

Robert T. Burroughs' reply.

Regards your recent question, "a veteran (reserving a life estate) transfers ownership to his son, also a veteran, and the father (the veteran) becomes totally and permanently disabled, by diagnosis of carcinoma . . .?"

Whether or not the grantor, life tenant, is entitled to a total exemption is contingent upon whether the certification of 100% total and permanent disablement by the U.S. Veteran's Administration asserts that the same was "service connected" and he meets all other conditions of eligibility. In such event the life tenant, possessing full present ownership of the premises, would be eligible for the exemption.

It is important to note, that if said grantor (the father) is not a qualified disabled veteran, he nevertheless remains eligible for the \$50 veterans deduction. Since the son received a future estate (conditioned upon the death of the father), he is ineligible to receive the deduction for his failure to meet the ownership condition.

The \$500 exemption became a \$50 deduction in 1963 pursuant to L. 1963, c. 171.

FACTS: Qualified Veteran dies. Widow files and is granted continuance of exemption. Widow remarries a qualified Veteran—but does not add his name as owner to property. He dies.

Questions: A) Does widow qualify for widow's

exemption on her deceased second husband's service record?

Local Property's reply.

1) Veteran dies—leaving a widow of a Veteran. 2) Veteran's Widow granted a \$50 exemption. 3) Widow remarries—deduction removed. Widow never added second husband's name to deed. 4) Second husband dies. a. If second husband was a Veteran; is surviving widow entitled to Widow's Veteran Exemption of \$50? (Name of second husband never added to deed: does he become part owner of real property by reason of marriage?)

Our review of N.J.S.A. 54:4-8.10 et seq., particularly N.J.S.A. 54:4-8, 12 and 15 setting forth the conditions prerequisite to entitlement, finds the absence of any requirement that the deceased veteran owned the property with respect to which his surviving spouse claims the deduction. On the contrary, it is noted that claims by a surviving spouse for the \$250 deduction requires that the deceased spouse actually received the deduction during his lifetime upon the same dwelling house (N.J.S.A. 54:4-8.41(a)).

In view of the foregoing, it appears inconsequential whether the deceased spouse's name appeared on the deed or had an ownership interest in the property. Accordingly, it is our position that provided the deceased spouse was a citizen and resident of this State and a qualified veteran, his surviving spouse (widow) is eligible for the deduction.

ASSEMBLY, NO. 2692

An act concerning municipal notification of intent to provide certain tax abatements or exemptions and amending various sections of the statutory law.

STATEMENT

This bill requires a municipality introducing an ordinance providing for certain property tax exemptions and abatements to notify the other municipalities in the county of the time and place set for further consideration of the ordinance.

One cannot have wisdom without living life.

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EXECUTIVE COMMITTEE MEETING Thursday, September 4, 1986

President William E. Birchall, Jr. called the Executive Committee Meeting to order at 10:07 a.m., followed by the Pledge of Allegiance.

Correspondence was received from:

John Keuler—a thank you for the scholarship award.

Mildred Temkin—a thank you for the donation to the American Cancer Society for the many kindnesses extended.

Ed Rosenblum, Association Attorney, reported that Chapter 220 was listed for argument before the Supreme Court on Monday morning, September 8th, and will let us know the outcome.

Margaret Jeffers' case has been appealed to the Appellate Division. It has been briefed and is pending, awaiting oral argument.

Real vs Personal Property, bill S-1858 (oil tanks are real property) is awaiting the Governor's signature.

Ed wrote a letter to Director Baldwin on July 24, 1986, with a copy to Dante Leodori, on behalf of the AMANJ, protesting the appointment of a non-certified person as the acting assessor in Franklin Lakes.

COMMITTEE REPORTS

Nominating Committee, Chairman, Steve Kessler

On advice from the Association Counsel, the Nominating Committee has revised its recommendation for the Tri-County of Camden, Gloucester, and Salem and now endorses Horace Spoto for Vice-President. Steve is to send out a notice to that effect to the Executive Committee and the candidate.

Bill thanked Victor Hartsfield for his courage and willingness to preserve the unity within the Association by withdrawing his name from the President-Elect position.

NEW BUSINESS

Civil Service—President Birchall appointed a Civil Service Committee: Victor Hartsfield, Chair-

man; Barbara Clark, Marriott Haines.

Bill is to write to Director Baldwin expressing the Association's extreme displeasure and opposition to the elimination of the requirement of the C.T.A. for the various assessors' titles under Civil Service.

Pensions—Charles Shutt advised the Executive Committee that there seemed to be some problems with the pension of a working person who has been in the retirement plan for a long time. The widow of a non-retired person does not receive any of the retirement monies if the worker dies before retiring!

President Birchall asked the Executive Committee if there should be a program at the Atlantic City League Conference on "affordable housing." It was decided that such a program would be of interest to a lot of our members.

Speakers are available from the New Jersey Council on Affordable Housing for any County or Tri-County Meeting. If anyone is interested, contact Arthur Kondrup, Chairman, at 1 (609) 984-1699.

Bill reminded everyone of Mary Pearson's retirement dinner on Friday, September 26th at Snuffy's Restaurant.

The Association was saddened to learn of the passing of Jean Caradonna's husband, Ralph Todd's mother, and of Mike Munn.

Since there was no further business to come before the Association, the meeting was adjourned at 4:00 p.m.

Vicky Mickiewicz, CTA, SPA

A man claims he met a martian and nonchalantly inquired how long it had taken him to travel to earth. "It took me more than a year," the man from Mars complained. "I had the lights against me all the way."

Become An S.M.A.

LEGISLATIVE NEWS



As you probably already know, the Governor has signed into law, S-1858 which is also known as the "Tank Bill." Needless to say, many municipalities where fuel storage tanks are situated are elated that this bill has finally been signed into law since they were faced with the

threat of an enormous loss in revenue had the bill not be enacted. Never have so many put so much effort into moving this bill successfully. I would strongly advise that any assessor who is involved in the assessing of this particular type of property get a copy of the proposal and read it thoroughly. There has been many language changes from the original filing. Changes that are important which clearly defines "intent" in some areas pertaining to the type of property which can be deemed real and not personal property. The Assessor's Association sincerely hopes that we can be equally successful in our pursuit for some sort of resolution of the A.T.&T. situation. Some municipalities have already been made a party in a suit by A.T.&T. to classify their property as personal rather than real. The League of Municipalities, with the Assessor's Association, have been petitioning the Governor's office for a meeting to help resolve this situation. All assessors are already aware that this may be the last year that the telecommunication corporation will file their tax forms. The Assessor's Association is hoping that the assessors will bring this situation to the attention of their governing body and ask them to support our actions as most of them did with the tank bill.

As far as a report from the Tax Commission, the time for the commission's adjournment is drawing near. At this writing, we are in the final days of our meeting and the recommendation to the Governor by the commission would be made known to all soon. I do know however, that whatever proposals are made, there will be some reaction. How great the reaction will be dependent upon how great the changes will be. In any event, I urge everyone to really read and analyze any proposal offered by the commission. It's your future that is being fashioned.

George Harraka

IAAO 15th YEAR ANNIVERSARIES

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LOCAL PROPERTY TAX—In Building Converted From Apartments To Condominium Units, Individual Assessments Presumed To Be Correct— Taxpayer converted an apartment building into 19 residential condominium units, but continued to operate as an apartment house. On assessment date, each apartment was separately assessed. The County Tax Board affirmed, and on appeal the Tax Court reversed. Taxpayer appealed to the Appellate Division.

The Court held that the conversion to condominium units was legal, and the assessor properly valued them individually. At trial, the taxpayer's expert valued the building as a unit. He alleged that the separation into units was not relevant, since no units were sold at time of the trial (or the time of appeal). He valued the building at \$285,000 as against the total of approximately \$544,000 for separate units.

The Court held that taxpayer's expert testimony did not overcome, or even face the presumption of correctness of the assessment. The Tax Court should not have reversed the assessments. The fact that units are not selling is not relevant; taxpayer is held to the method selected to carry on its business. The Tax Court was reversed, and the assessments were reinstated.

Cigolini Associates v. Borough of Fairview—208 N.J. Super. 654 (App. Div. 1986).



RUTGERS





RUTGERS



Association of Municipal Assessors of New Jersey

NEW JERSEY ASSESSORS BULLETIN

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Quarterly Publication

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ONE MAN'S OPINION



S1858, known as the "Tank Bill," has been signed into law with the backing of the New Jersey Assessors' Association and the League of Municipalities.

Sponsored with the urging of both of the organizations, it was not without considerable political pressure that the law came about.

It was an example of how something can be accomplished when there is team work.

However, a venture of this sort involves costs.

The League of Municipalities, which paid the legal fees, is asking the municipalities involved to defray the cost by contributing one hundred dollars each.

Letters outlining the situation have been sent to governing bodies and suggest that we assessors ask our mayors to comply with this request.

Louis Schick

ASSESSOR WANTED

TOWNSHIP OF PEQUANNOCK, Part time, 4,500 + line items, salary commensurate with experience and qualifications. Applicant must possess CTA License and at least three years' municipal experience. Send resume immediately to Thomas F. Kane, Township Manager, 530 Newark-Pompton Turnpike, Pompton Plains, New Jersey 07444.

TAX ASSESSOR—Morris County Community. Full time/Part time—4200 Line Items. CTA required. Submit resume and salary requirements to: Treasurer, Township of Hanover, P.O. Box 250, Whippany, N.J. 07981

ANOTHER MAN'S OPINION

There comes a time in a person's life when he thinks about retirement. I am no exception, and as of December 1, 1986, I will be retiring as the Assessor of East Brunswick Township. I have served for over 20 years, first as the fieldman for the Assessor, then Deputy Assessor and finally the Assessor. Serving as an Assessor had been one of my goals dating back to 1954, when the position was an elected one. There have been many experiences which I will cherish all of my life. We can discount the terms of office in East Brunswick. What matters most to me is the way I have been accepted as one of you, that is as an Assessor.

For those who do not remember, I served as Vice President, Secretary, President-Elect, and President of our association, each time having been elected by my peers to serve them. This is an expression of the trust you showed in me by allowing me to serve you. By bestowing this trust in me, you made me a better person, not only professionally, but in my private life. Without you and your help along the way, I do not think that I could have been as successful as I have been. I want to thank each and every one of you for your help, and the confidence you had in allowing me to serve you. I will not mention any particular person or persons for the help given to me. You all know who you are, in fact, it was all of you. This is what makes being an Assessor so great. In fact, we must continue—do not let the chain get weak.

As far as the future is concerned, I can foresee that the Assessors will still be considered the "Bad Guys," being carved up into pieces from all sides. But we must stand strong.

One thing that must change is the County Boards
(con't. on next page)

(OPINION con't)

of Taxation. The law was changed to get the Assessor out of politics, but the County Boards of Taxation were kept right in the middle of the political arena. They are not appointed because of their knowledge, but because of their political affiliation, and the Board then appoints a political person to be the Administrator. The Board sometimes makes the wrong decision because of their appointment by their political party. They make decisions based on the fourth and fifth approaches to value (Compassion and Political) not the three accepted approaches. The County Board of Taxation has more power vested in them than the Governor of the State of New Jersey. They can bankrupt any given municipality, remove an Assessor, and force a revaluation, just to mention a few.

I have one suggestion as to a change in the County Boards of Taxation. Any person desiring to serve should apply with an application to the State of New Jersey. There should be tests given and graded, and each applicant should be interviewed. The Tax Court Judges would be the appointing authority. A person would not necessarily have to live in that County. They would be full-time employees of the State, serving a six year term, and after reappointment they would receive tenure. We should do away with the Tax Administrator. He or she would no longer be needed because the commissioners would work full-time. All costs incurred by the Board of Taxation would be paid by the State of New Jersey. The commissioners would serve any County where needed as a fill-in, in case of a heavy work load in a specific county. They could oversee and help the local Assessor in the performance of his or her duties, especially in following up on a revaluation or reassessment, which requires considerable time. They could also assist municipalities in filling a vacancy.

In closing I want to say again to all of you—thank you for allowing Anna and I to serve you. It is one thing in my life I will always cherish. As a Past-President I will be willing to serve you in any capacity you wish. I will only be a phone call away. God bless you all.

Bill Bailey

TAX ASSESSOR POSITION AVAILABLE—
Parsippany-Troy Hills, Morris County, is seeking an Assistant Assessor, Civil Service position, salary \$17,000-\$25,000. Currently 12,000 line items—a growth community, good benefits. Contact Business Administrator James Zouvelekis, Town Hall, Parsippany, NJ 07054, Telephone (201) 263-4272.

“DOOMSDAY BOOK” ANNIVERSARY

This year, England celebrates the 900th anniversary of the Domesday (Doomsday) Book.

Twenty years after his invasion and victory in Hastings, William “the Conqueror,” Duke of Normandy was still ruling without knowledge of the details and extent of his possessions.

As a result he ordered, and in the year 1086 received delivery of, the record of economic resources which became known as the Domesday Book (“Domesday” means “Day of Judgment”).

The Domesday Book was an inventory containing minute and accurate surveys of all properties, together with a census of England’s inhabitants. The Book, which was produced by the King’s commissioners using the fact-finding technique of sworn testimony at formal inquests, was so comprehensive that King William’s successors employed it as the basis for tax assessments until 1522.

It appears that the Domesday Book is the first property tax assessment list in the English-speaking world, if not the entire globe.

Previous methods of taxation were more direct, being levied by a collector on a per capita basis, or by means of an informal census, plus excise taxes on merchants.

But how did the lists become known as the Domesday Book? Perhaps because the works were accomplished by five justices in each county known as Domesmen (inferior kinds of judges appointed to “doom” in matters of controversy).

From a purely conjectural point of view, however, the “Doomsday Book” may have been so named insofar as:

- 1) Death and taxes were unavoidable certainties, and
- 2) There was no appeal from the Domesday Book Listings, it being the final authority for property litigation.

Gary DalCorso
Edward Biertuempfel



S1858 - LANDMARK LEGISLATION



As a result of the joint efforts of your Association, the League of Municipalities and several taxing districts, Governor Kean recently signed into law S1858 which, to the relief of many confused assessors and the benefit of many municipalities facing massive ratable losses, provides a statutory definition of what constitutes real or personal property for purposes of local property taxation.

This bill reverses a recent trend in our Tax Court decisions liberalizing the definition of personal property to the extent that toilets and sinks in a commercial property are not assessable as real property because they can be removed without physical damage, while those same sinks and toilets situated in a residential property remain taxable as real property. Of greater significance, however, is the decision in *Stemm Bros. V. Alexandria Twp.*, 6 N.J. Tax 537 (1984) which held that a 150,000 gallon above ground storage tank, the removal of which would require disassembly by a welder's torch, was nonetheless personal property exempt from real property taxation. Equally disturbing was the judge's decision that a 20,000 gallon below ground storage tank is personal property because the excavation required for its removal would not inflict irreparable physical damage to the land.

The foregoing cases represent an overextension of the principles of law laid down in *Bayonne v. Port Jersey Corp.*, 79 N.J. 367 (1979) which held that cranes located at a container port resting on rails were personal rather than real property because they were removable without material injury to the structure on which they rested. Material injury was therein defined as irreparable or serious physical damage to the freehold.

S1858 embodies a comprehensive and detailed definition of real and personal property which, hopefully, will provide clear guidelines to members of the assessment community. Under the terms of the Act, real property is defined as all land and improvements thereon including personal property *unless* such personal property satisfies the following three part test:

1. The personal property can be removed without material injury to the real property; and
2. the personal property can be removed without material injury to the personal property itself; and
3. the personal property is not ordinarily intended to be affixed permanently to real property.

A different test applies to personal property which is machinery, apparatus or equipment. If such

machinery, apparatus or equipment is not functionally essential to a structure within which the property is located or to which it is affixed and the personal property exempt from local property taxation. The purpose of this section is to prevent the taxation as real property of machinery and equipment used in the manufacturing process which is unrelated to the support or operation of the building in which it is housed; unless such equipment is of such proportions as to constitute a structure itself.

Last, but not least, a tank having a capacity of more than 30,000 gallons is automatically deemed to be real property. The act is silent as to whether tanks having smaller capacities are thereby deemed to be personal property. However, this issue should not be of great significance in terms of real property ratables.

Lastly, and of critical importance to those municipalities which are presently involved in property tax appeals challenging the assessability of tank farms and oil refineries, the act is retroactive in that it is applicable to any proceeding pending in any court or county tax board on the date of enactment.

In summary, S1858 represents landmark legislation which is intended to restore sanity to an area of assessment administration which has been the subject of passionate debate. Hopefully, the guidelines set forth therein will facilitate the discharge by assessors of their statutory duties and provide a definition of real property which more closely conforms to the common understanding of that term.

Edward G. Rosenblum

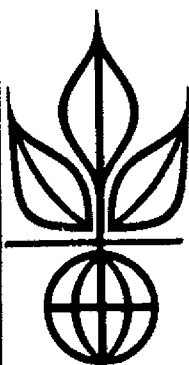
ASSEMBLY, NO. 2781

An act authorizing municipalities to enact ordinances requiring the payment of real property taxes prior to the approval or consideration of certain permits or certificates of occupancy, and amending P.L. 1975, c. 217.

STATEMENT

This bill authorizes municipalities to enact ordinances providing that applicants for construction permits and certificates of occupancy, submit a certification from the municipal tax collector that there are not taxes or assessments for local improvements due or delinquent on the property which is the subject of the application. The requirement for the certification may be waived, in emergency circumstances, when a delay in issuing the permit or issuing a certificate of occupancy would bring about a danger to the public health or safety.

We cannot hope to scale great moral heights by ignoring petty obligations.



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LOCAL PROPERTY TAX—Municipality Cannot Direct Performance of Assessment Duties, But Is Not Required To Furnish Technical Assistance On Appeals To County Tax Board—The Jersey City assessor sought to set aside three municipal resolutions by the municipality. Two of them directed the assessor to rollback certain assessments to a prior tax level, and to cease reassessing properties on the basis of a recent sale price, or neighborhood sale prices.

The court held that assessors act partly as municipal officials, and partly as State officials, carrying on a legislative function. The assessment duties are part of that legislative function, not subject to municipal control. Thus, those two resolutions are void and unenforceable.

The third resolution authorized expenditure of municipal funds to assist the assessor in defending appeals from assessments before the county board, but precluded assistance in defense of assessments increased as a result of current sales prices.

The court held this resolution valid. The primary function of the assessor is complete when assessments are made and approved by the county board. The assessor on appeal must provide information in his/her possession, but may not require the municipality to provide support.

The municipality may take a position contrary to the assessor before the county board, and cannot be required to expend municipal funds for technical support of an assessment with which it does not agree.

Jeffers v. City of Jersey City—N.J. Superior Court, Law Division, February 25, 1986 (Docket No. L-083087-85 P.W.).

Used-car dealer, driving up a hill: "This is the opportunity of your lifetime."

Customer: "Yes, I can hear it knocking."

What we have done for ourselves die with us. What we have done for others lives forever.

NJ'S NATIVE WOODLANDS SEMINAR PLANNED

"New Jersey's Woodlands: Their Composition and Management" will be the topic of an all-day seminar planned for Saturday, November 1, 1986 from 8:30 AM until 4:15 PM in the Food Science Building Auditorium, Cook College—Rutgers University, New Brunswick, NJ. The meeting will be jointly sponsored by the NJ Native Plant Society, the NJ Cooperative Extension Service of Rutgers, the Division of Parks and Forestry, NJ Department of Environmental Protection, the NJ Farm Bureau, and the NJ Forestry Association, all organizations concerned about the status and health of the woodland resources in the state. Registration will cost \$20 (which includes continental breakfast and lunch) and may be secured by forwarding a check made out to "NJ Native Plant Society" to:

The NJ Native Plant Society
c/o The Frelinghuysen Arboretum
Box 1295R
Morristown, NJ 07960

REGISTRATION DEADLINE: October 23, 1986



MUNICIPAL REVALUATION / ASSESSMENT EQUALIZATION
REALTY APPRAISAL COMPANY
SPECIALIZING IN NEW JERSEY PROPERTY VALUATION SINCE 1934

**A NEW JERSEY ORGANIZATION
DEDICATED TO SERVING NEW JERSEY ASSESSORS**

4912 Bergenline Avenue, West New York, New Jersey
UNION 7-3870 UNION 7-0015

Nominations for President-Elect and Vice-Presidents

Please be advised that as per the Constitution and By-Laws of the Association of Municipal Assessors of New Jersey, Article 3, Section 4 & 5, the Nominating Committee has met, and following consideration of all prospective candidates, hereby recommends the following candidates:

President Elect—Robert W. Pastor—Assessor-Washington Twp., Morris County; Assessor-Sandystone Twp. & Stillwater Twp., Sussex County
Vice Presidents: Tri-County-Atlantic, Cape May & Cumberland, Arthur E. Amonette—Assessor-Egg Harbor Twp., & Linwood City, Atlantic County.
Tri-County-Bergen, Hudson & Passaic, Charles

LOCAL PROPERTY TAX—Garden Apartment Complex Assessment Raised As Result of Rent Decontrol—Taxpayer's garden apartment complex assessment was reduced in 1982. The assessment was increased in 1985, based on an amended rent control ordinance providing vacancy decontrol.

Taxpayer appealed to the Tax Court, claiming that the income approach should be based on October 1, 1984, rents, despite the fact that some apartments are now decontrolled, and more will be when they are vacant. Taxpayer also claimed that the assessment should be reduced to the common assessment level, even if the contest assessment is within the 15% corridor allowed by P.L. 1973, c. 123.

J. Shutt—Assessor-Ridgewood Village, & Midland Park, Bergen County.

Tri-County-Hunterdon, Sussex & Warren, Donald D. Rowe—Assessor-Blairstown, Harmony, Oxford Twp., & White Twp., Warren County.

Tri-County-Camden, Gloucester & Salem must be filled by petition. (The candidate could not attend the meeting and the members of the Nominating Committee felt an endorsement could not be given without an opportunity to interview the candidate.)

*Two names were submitted for consideration as President-Elect, however, Victor A. Hartsfield, in the best interest of the Association, has since withdrawn his name. Therefore, the Nominating Committee is submitting the name of Robert W. Pastor for the position of President-Elect.

The Tax Court reviewed the valuations of the parties, based on the income approach, and found the total value at \$4,644,000. This was within the common level range, within 15% of the assessment of \$4,494,000. There was no basis to reduce the assessment to a common level, since there was no proof that the common level was accurate. The assessor followed his duty to reassess, based on the change in value because of decontrol. The assessment of \$4,494,000 was affirmed.

Frieman v. Randolph Township—N.J. Tax-(Tax Court of New Jersey, May 27, 1986) (Docket No. 14-32-0416-85 D).

Association of Municipal Assessors of New Jersey

NEW JERSEY ASSESSORS BULLETIN
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