

# New Jersey



# Assessors



MEMBER  
International Association  
of Assessing Officers

# Bulletin

Vol. 27, No. 4

NOVEMBER 1988

## PRESIDENT'S MESSAGE

One year has passed since I took the oath of office as your President. At times I become frustrated, and at other times, I feel very pleased, when something goes right. Most of the time, I truly feel honored and proud to represent you, as your President.



Last year, I stood before you and said that we are on the crossroads of our Assessing profession, and that we would have to choose the direction which we wanted to take, be it Municipal, County, or State Assessing. I said our goals must be met, to ensure our future, that education must always be our highest priority, and must be supported by every member. We must request the IAAO to present education programs in New Jersey, so that each of us has an opportunity to advance toward an RES or CAE designation. I stressed the need for a Mandatory Recertification Program that each of us may attain.

As I reflect over this past year, I recall what our Association has accomplished, and what we must do to stay on the right road, to meet our goals and make them a reality.

Our own Education Programs have been well received by our members and staff. Enrollment is up in PTA & RPA, 1&2. Our one day Seminars are truly a success, so much so, that it cost each of us, \$41.00 a piece to attend our Annual Conference for Assessing Officers and Staff. Because of this, I requested our Tuition Assistance Program be increased to \$90,000. This figure was discussed with

John Baldwin, Director of the Division of Taxation on Monday, November 14, 1988 at a meeting between the Director, members of his staff and the Property Tax Steering Committee, which includes John Murray, Steve Kessler, and I. The Director said that if Mandatory Recertification becomes law, he felt \$150,000 would be a safe figure to assume.

Our Legislative Co-Chairmen, with the assistance of a computer system called GNN (Government News Network), are now capable of reviewing the status of bills that pertain to Local Property Tax, and our profession, in a matter of minutes.

Our By-Laws are being rewritten, and are near completion. I understand that they will be completed by our February Executive Board meeting, and will be offered for review, followed by a vote by our membership at our Annual Conference in June. I commend this Committee and all active Committees for their accomplishments this year.

Our Property Tax Steering Committee, having gathered data to prepare a joint report with the County Tax Board Commissioners and Administrators, has progressed nicely. During the month of February of 1989, our joint Steering Committees will meet for a three day Workshop to knock heads, iron out differences, and prepare a Preliminary Report to be reviewed by our respective membership in May and June of 1989.

We have requested the IAAO to present a two day workshop on Ratios, Revaluations, Reassessments, and Equalizations. If we can, we would like to hold this Seminar as part of our Annual Conference in June.

We have been advised of the Candidates Club

(continued on next page)

## President's Message continued

now being formed by the association. If you want to know more about this, contact Charles Shutt, Assessor of Ridgewood.

I am very pleased to have worked this past year with so many talented and dedicated people, in and out of our profession. I feel we have gained some ground, but there is still a lot more to accomplish before our goals are met. We must keep striving to improve ourselves and our Profession. All of us must be active in order to keep us moving ahead.

Committee assignments for 1989 will be mailed out in January. If you would like to serve on a committee, please contact me. I look forward to serving you in the coming year.

Happy Holidays, to you and yours, and God Bless You.

**Robert W. Pastor, CTA, SPA**  
President, AMANJ

**LOCAL PROPERTY TAX—Municipal Ordinance Requiring Developers to Pay a Pro Rata Share of Township's Road Plan Ultra Vires—New Jersey Builders Association and a local developer sued Bernards Township alleging that Ordinance No. 672 sought to impose a share of planned future road and bridge development costs—estimated at \$20 million—on residential and commercial developers.**

The proposed improvements would be built over 20 years. The ordinance established a formula under which 31.4% of these improvement costs would be allocated to existing developments, paid for out of general township revenues. The other 68.6% of costs would be allocated to and paid by future developers.

According to surveys, a single-family home would generate 1.1 peak-hour trips; a general office, 1.63 peak-hour trips; and a retail establishment, 14.4 peak-hour trips per 1,000 square feet.

Under the formula, a developer of 100 single-family home would pay a fee of \$104,610, in addition to the other municipal planning costs and fees, and costs of off-site improvements that benefit the developer only. (These latter costs are routinely paid by developers and were not contested.)

The court, after finding that the parties had standing by demonstrating sufficient stake and adverse interest, held that the future road improvement provisions of the ordinance validate the grant of authority to a municipality in N.J.S.A. 40:55-42, part of the Municipal Land Use Law.

The Appellate Division affirmed the opinion below and specifically said the judgment would not be limited to prospective application.

The Township's petition to the State Supreme Court was certified for briefs and arguments there.

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The Supreme Court extensively examined the law that imposed off-site improvement costs on developers in New Jersey and in other states. The review of law is not generally pertinent to taxation, but the thrust of the opinion is that municipalities cannot impose future costs of off-site improvements on developers, except for those costs directly attributable to, and for the benefit of, the development in question.

In a unanimous decision, the Supreme Court affirmed the Appellate Division opinion holding Ordinance No. 672 invalid and not limiting the judgment to prospective application of the ordinance.

**New Jersey Builders Association v. Bernards Township - 108 N.J. 223 (1987).**



### ASSESSORS FISHING TRIP 8/8/88

Jack Raney, Tom Gluck, Joyce Jones, Barbara Clark, Vicky Mickiewicz, Jack Meeker, Gil Melendez, Fred Millman, Jerry Burns, Jim Cole

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## LEGISLATIVE COMMITTEE REPORT

The Legislative Committee met on Tuesday, July 26, 1988 in the conference room of the Local



Property Tax Branch. We appreciate the co-operation of Jack Raney in letting us use this fine facility.

The primary purpose of meeting in Trenton was to permit



the committee to attend a demonstration of an electronic bill tracking service available from the Capitol Information Service. The service, as I mentioned briefly at the June business meeting, provides for computer access to bill lists, bill status records and other state capitol information which is useful to those involved in the legislative process. After viewing the demo, the committee recommends to the Board that the Association subscribe to the service.

The legislative agenda discussed by the committee was headed up by the proposed regulations for c. 117. Since these proposals seriously dilute the effect of c. 117, the committee recommends opposition and the filing of comments prior to the deadline.

In addition to the regulations, the following bills were reviewed and the indicated action recommended.

**A-300 "Manufacturing Retention & Equitable Taxation Act"** Effectively overturns c. 117 - Oppose.

**A-762** Extend filing deadline at Tax Court - Support.

**1582** Assessor to file Rollback - Support & push.

**1592** Post employment activities - conflict - Oppose.

**1844** Appraiser licensing - oppose, not included.

**1890** Fresh Water Wetlands - No Action.

**2397** Assessment of Condos, lack of services - Oppose.

**3136** Lease exempt property to non exempt handicapped - Oppose.

**ACR 72** Assess residential at current use — Oppose, existing law.

**AJR 61** Creates Exempt Property Study Commission - Support, with Assessor representation.

**S 2178** Creates Real Property Recording Study Commission - Support, with Assessor representation.

**SCR 64** Eight year exemption of new farm Buildings - Oppose.

**A-2674** CAMA system & funding from state - Support.

In general discussion, the committee decided to review all bills relating to taxation and concentrate on those that have a direct impact on the Assessor or assessing.

Also, in order to have knowledgeable input on legislation, bills will be referred to other committees when appropriate. Once a course of action is determined, the Legislative Committee will be the prime mover.

The committee plans to meet quarterly, unless more frequent meetings are needed and to invite participation of a member of the Tax Board Commissioners and Administrators Legislative Committee.

**Bill Birchall & Walt Kosul, Co-Chairmen**

**LOCAL PROPERTY TAX—Restaurant Operating Under State Highway Authority Lease Not Subject to Local Property Tax**—The town of Bloomfield sought to tax a restaurant operating under lease with a State Highway Authority. N.J.S.A. 27:12B-16 exempts the Authority from all taxes. The case of **Walter Reade In. v. Dennis Twp.**, 36 N.J. 435 (S.C., 1962) held that the exemption extended to a restaurant operated on behalf of the Authority.

The town argued that N.J.S.A. 54:4-10 in 1984 overruled the 1962 law. The Tax Court held that 54:4-10 does not apply as it closes a loophole under which local governments could tax private lessees of a public entity, but not private users who were not lessees. The statement to the bill indicates the reason for its passage. An implied repeal of N.J.S.A. 27:12B-16, which exempts the Authority from all taxes, cannot be construed from that new law. Further, N.J.S.A. 27:12B-26 states that the State Highway Authority Act is paramount to all inconsistent statutes. Bloomfield's assessments were cancelled.

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### SLERP COMMISSION

The Slerp Commission adopted its report in July of this year. The Commission was created by the Legislature and Governor Kean in 1985. The 33 member commission conducted the most comprehensive review of State and local tax spending since the Cahill Commission in the early 1970's.

The Commission proposes a separation of the administrative function in real property assessment from the appellate function. The administrative function will be performed by a single state agency. The appellate function currently performed by the county board of taxation will continue to be carried out by those boards, although the boards will be fully funded by the state.

The new agency in charge of property tax administration will be an independent board appointed by the Governor with the advise and consent of the Senate. The local property tax bureau in the Division of Taxation will be under the direction of the new board. The board will consist of seven members serving staggered five year terms, removable only for cause during those terms. It will be bipartisan with no more than four members from the same political party. Board members will be paid salary fixed by law. Except for the chairman, the board will be part-time. The board will be required to meet monthly.

The Governor will designate one of the seven appointees to be chairman and full-time chief executive officer. The chairman will appoint a district supervisor for each administrative district, subject to the approval of the full board. Each county will be a district. The board may establish additional districts within a county if deemed necessary.

The board will prepare a budget request annually to be forwarded to the legislature. After the budget is approved, the revenue requirements will be billed back to taxing districts based on apportionment value.

Each district supervisor will make the annual tax list available for inspection in every municipality

at least once a year. Members of the district staff will be on hand to answer questions and address concerns taxpayers have about property values and other property tax related matters.

The state board's personnel policies will be governed by the Civil Service System. In its initial staffing, the state board must give hiring preference to certified tenured tax assessors and county tax administrators. The employment of tenured local assessment personnel should be achieved as far as practical without decreasing their current compensation of those individuals. A practical limit on maintaining current pay scales is that compensation levels for assessors must be less than chairman and district supervisors salaries. Part-time salaries paid to assessors in more than one district would be either aggregated or projected to full time scale and averaged.

The state board will be responsible for discharging all property tax assessment duties. County boards of taxation will continue as appellate bodies of the first resort, but will be independent of the new agency. Resources deployment will no longer be limited by municipal and county boundaries but will be centrally and comprehensively determined.

In addition to the reform approved by the commission, a large number of commissioners favored the recommendations of the New Jersey Property Tax Assessment Study Commission, also known as the Glaser Commission, which proposed retaining the current system of municipal assessment with several notable modifications. The report contained 37 conclusions and recommendations which are attached to the SLERP report.

Stephen J. Kessler, CTA, SPA

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## LEGAL CORNER



As many of you will recall, the Appellate Division issued an extremely controversial ruling in this case holding that environmental contamination, as a matter of public policy, could not be the basis for the reduction of a property tax assessment. This decision gave rise to serious implications under the Uniformity Clause of the *N.J. Const.* which mandates that all real property must be assessed according to the same standard of value and by uniform rules.

At the June conference at Rutgers the membership of this Association was informed that the New Jersey Supreme Court had requested an *amicus* brief (friend of the court) from our Association addressing the issue of whether contamination should be reflected for assessment purposes and, if so, how the fact of such contamination impacts upon value. Although I recommended and the Executive Committee agreed that the Association could not ignore the Uniformity Clause or the reality that environmental contamination does in fact impact on market value for assessment purposes, the membership decided otherwise. Out of an understandable concern that these cases may have an adverse economic effect on local government, this Association voted to join the brief filed by the League of Municipalities seeking an affirmance of the Appellate Division decision.

The rest is history. The Supreme Court on October 13, 1988 handed down an opinion which rejected in its entirety the conclusion of the Appellate Division that contamination may not reduce the assessable value of property as a matter of public policy. In upholding the sanctity of the Uniformity Clause, the court said:

Although we are sympathetic to the argument when the public concerns are so stark, the New Jersey Constitution affords us no discretion to balance the interests. Even when the statutory public concern in-

cludes as laudable a policy as preservation of farmlands, we are not free to balance that policy against the constitutional demand that property be assessed at true value. *Switz v. Township of Middletown*, 23 N.J. 580, 592-93 (1957). At p. 9.

More troubling, however, is the court's theoretical analysis concerning the manner in which such contamination impacts property value. The court noted that stringent environmental regulations have imposed upon current and past owners of land the cost of restoration; however, the court was quick to note such costs do not equate to value.

Rather than stating what methodology *should* be employed, the court instead emphatically stated what methodology *should not* be employed.

One thing is certain: the methodology for resolving the question is not simply to deduct the cost of the cleanup from a putative value of the property. That would reflect only the cost accounting practices of the current owners. At p. 15.

A suggestion was then made that appraisers view these properties as "special purpose" properties and, in that vein, mentioned the possibility of adoption of a "value in use" theory instead of the traditional "value in exchange" methodology which would recognize added value where the owner of a contaminated property continues to operate the facility. In those circumstances, no reduction in assessment would be appropriate.

Lastly, the court discussed the theory of amortizing the cost of environmental cleanup rather than deducting the cost from current value as a "cost to cure". This would suggest that the cost to cure be divided by the useful life of the improvements then remaining with the resultant figure deducted from current value to indicate an assessable value.

All of these comments regarding appraisal procedures are controversial, to say the least, and some of them are in direct conflict with decades of sound appraisal practices and well-settled case law. In short, the fallout of *Inmar* will not be felt for many years, or until such time as these appraisal theories are tested before the Tax Court and subjected to further appellate review. **Edward Rosenblum**



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Issue





# 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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**LOCAL PROPERTY TAX—Assessor's Erroneous Valuation of Business Personal Property**—Township brought an action against a taxpayer and a neighboring borough, seeking the following actions:

(1) to decrease the taxpayer's assessment in the neighboring borough, (2) to increase the taxpayer's assessment in the township, and (3) to require the neighboring borough to pay the township funds it would have received except for the error in the assessment.

The Tax Court held that the township's action under the correction of errors statute could not be amended to include a request for omitted assessment relief after the expiration of the statutory period for appeal. The court also held that an erroneous valuation of business personal property determined by the township's assessor, based on the taxpayer's report, was an opinion error that could not form the basis for relief under N.J.S.A. 545:51A-7.

**Little Egg Harbor Twp. v. Amer. Tel. & Tel.-9**  
N.J. Tax 314 (Tax Court, 1987).



John Murray & Saul Wolfe at Rutgers Conference.



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## EXECUTIVE BOARD MEETING

August 18, 1988

The Executive Board of the Association of Municipal Assessors of New Jersey was called to order by President Robert W. Pastor at 10:05 a.m.

Following the Pledge of Allegiance, President Pastor asked for a moment of silence in memory of Al Galik, Passaic, who passed away on Sunday, August 14, 1988.

Roll call was taken by the Secretary with 25 members and 1 guest present, which constituted a quorum.

Bill Birchall made a motion, 2nd by Randy Brokaw, that the minutes of the Bi-Annual Meeting, June 21, 1988, be accepted as mailed. Motion passed.

President Pastor went over the Treasurer's report in the absence of Lee Serlenga, Treasurer. Bob cautioned all the candidates to make sure that their dues are paid since there are only 221 members who have paid their dues to date. The county Presidents should make sure that the county Treasurers submit the dues for their members because according to the by-laws you must pay your dues by September 1 in order to vote.

The President went over the packets which were distributed to the membership. Contained in the packets were: the Rosenblum brief; the Wolf brief; PTSC Steering Committee report; the June Conference recommendations; LAEO workshop; Mutzberg case; and the proposed Appraiser Bill.

Bob attended a meeting of the Ad Hoc Committee on the State licensing proposal at Tony Graziano's office in Toms River on Wednesday, August 17th. Bob reviewed the changes that were made at the meeting. Everyone was asked to review the proposed bill. If anyone has any problems or questions about the bill, get in touch with Bob before Thursday, September 15, 1988.

**Election Committee**—President Pastor appointed the following members to the Election Committee: Steve Kessler, Chairperson, John Murray, Jim Anderson, Vicky Mickiewicz, Secretary, and Betsy Barr, Acting Treasurer.

**GNN**—The Legislative Committee met in Trenton to attend a demonstration of the Government News Network. The cost would be \$25.00 p/month plus a p/minute on-line charge. Anticipated cost would be under \$1,000.00 p/year. We now subscribe to the Legislative Bill Service which cost \$375.00 p/year. The Legislative Committee recommended that the AMANJ subscribe to the GNN service. Don Rowe made a motion, 2nd by Carol Kerr, that the AMANJ subscribe to the GNN on a trial basis for 6 months. Motion passed.

**Attorney's report**—Inmar Associates, Inc. v. Borough of Carlstadt—Ed Rosenblum submitted a brief with the Supreme Court on behalf of *Amicus Curiae*, Taxation Section of the New Jersey State Bar Association urging the Supreme Court to reverse the holding of the Appellate Division that "the owner of Commercial land contaminated by hazardous waste or substances is not

entitled to have the taxable value of that property reflect the cleanup costs or the cost of other remedial action." Ed submitted that the determination of the Appellate Division establishes property classification for Real Property Tax Assessment purposes in direct conflict with the uniformity clause.

Saul Wolf submitted a brief with the Supreme Court on behalf of *Amicus Curiae*, the New Jersey State League of Municipalities, and the AMANJ urging that the Appellate Division's decision should be affirmed.

**Tank Bill**—Ed Rosenblum wrote a letter on behalf of the AMANJ, the State League of Municipalities, and West Deptford to Director Baldwin pointing out some of the inconsistencies of the proposed regulations drafted by the Director governing the application of L. 1986, Chapter 117. Ed urged the adoption of certain definitions and pointed out some possible problems if the proposed regulations are not changed.

**William H. Reeser v. Township of Mullica**—Judge Rimm handed down an 11 page decision stating that Reeser should receive a raise and directed the parties to get together to settle the amount. In a phone conference with Judge Rimm, the Town Attorney settled for a 15% raise. However, the Township rejected its Attorney's settlement figure, and the case will be referred back to Judge Rimm for a final decision.

**A Company appointed as an Assessor**—Jim Anderson advised Ed Rosenblum about a Firm which has been appointed as the Assessor in a Municipality in Ocean County. In this case the former Assessor retired and is collecting his pension. He formed a Company, and the Town appointed the Company as the Assessor. Ed said that this is illegal and asked Jim to send him a copy of the resolution from the Town appointing the Company as the Assessor.

**Tax Maps**—Jack Raney could not be at the meeting today, but asked Bob to find out the opinion of the Executive Board of the AMANJ on whether the Division of Taxation should relax their standards for the tax maps. The opinion of the majority of the AMANJ Executive Board was that the standards should *not* be relaxed, but that the Bureau should hire more staff to help clear up the back log.

**Estelle Truex Case**—Jim Anderson presented an amended bill from Ed Rosenblum. Bill Birchall made a motion, 2nd by John Murray, that the bill be paid. Motion carried.

**The Woodland Foresters** are back logged and could not review all of the woodland applications by the August 1st deadline. The deadline has been extended to March 1, 1989 so that the woodland owners can comply with the additional conditions imposed by the new regulations.

President Pastor asked if majority thought the deadline should be extended beyond March 1st. Majority thought that the March 1st date should be kept. There was 1 abstention.

**Correspondence**—1. John J. Coughlin, Secretary of the N.J.

(continued on next page)

## Meeting continued

Municipal Management Association, Inc. would like to exchange mailings of all publications. 2. Ray Bodnar requested that the Douglass Campus be used in 1989 during the 1st or 2nd full week of June for the Assessors Continuing Educational Program. 3. Letter to Glen Moore, Director of Central Management Unity Office of Legislative Service from Maureen Ogden. Maureen asked that the certified mail requirement be eliminated from the Chapter 91 Bill. The Assessors would certify to the County Tax Board that they had sent out the requests for the income and expense statements instead of by sending the mail certified. 4. Letter from Betsy Barr advising that the Assessors questionnaire is complete and is ready for distribution. (Betsy now has the stationery and the labels and should be mailing out the questionnaires shortly.) 5. Letter from Lee Voorhees, A.T.&T. looking for Assessors who would like to work for them. 6. Thank yous for the Scholarships were received from: Tara Pastor, John Keuler, and Stephanie Souchak.

**IAAO Candidate's Club**—President Pastor appointed the officers of the IAAO Candidates Club: President-Stephen J. Kessler, Executive Secretary-Charles Shutt, and Advisor-Joe Krupinski.

**Assessors Position**—The recommendations in answer to Equity 21, Glaser Commission, and SLERP should be taken back to the Assessors in each of the Counties for their input. Questions and comments should be directed to John Murray, Steve Kessler, or Bob Pastor. Tri-County meetings should be held on this important subject as soon as possible.

**IAAO Workshop**—John Murray submitted a copy of a new IAAO 2-day workshop on Fundamentals of Assessment & Ratio Studies as well as a list from the IAAO library of VHA video tapes. It was thought that some IAAO courses could be offered at Rutgers in June. Jack Raney will be contacted to enlist the Bureau's support.

**Resolution from Union County** recommending certain wording on any bills going before the State Legislature (Resolution on file) Herb Tietjen made a motion, 2nd by Gary Toth that the resolution be adopted. Motion passed with 1 opposed.

## COMMITTEE REPORTS

### VICTOR HARTSFIELD—VICE PRESIDENT IN CHARGE

**Exemption, Deduction, & Homestead**—Nancy Queeney, Co-Chairperson. A370 replaces old A-1209—Requires the State to make up the loss of Property tax to municipalities due to veterans tax exemption. The Legislative Committee will work with the Exemption Committee to try to get this passed.

### DON ROWE—VICE PRESIDENT IN CHARGE

**NRAAO**—Victor Hartsfield, Co-Chairperson. The 1989 NRAAO Committee now has some stationery, so they will be sending out letters asking for donations, help, etc. Anyone who would like to work on the committee should get in touch with Victor at 1-201-266-5105 or Carolyn Landi at 1-201-391-7000.

The Local Property was contacted too late to put the NRAAO Conference down as a budgeted line item. However, Jack Raney has talked to John Baldwin and will try to come up with some monies for the Conference.

The NRAAO Golf Outing will be held on Monday, May 22, 1989 at the Atlantic City Country Club during the Conference.

**Education**—Burnham Hobbs, Co-Chairperson. There are no 1-day seminars scheduled for this Fall in order to have enough money for the Assessor's courses and the June Conference. We need more State Funding to cover the costs of educating the Assessors and their staff. Bob will write a letter to Jack Raney asking if the Funding could be increased.

### RANDY BROKAW—VICE PRESIDENT IN CHARGE

**E.D.P.**—Courtney Powell, Co-Chairperson. Courtney is going



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to meet with a M.L.S. representative to find out if there is any mutual meeting grounds for the future.

**I.A.A.O.**—Charles Shutt, Co-Chairperson. IAAO has requested that Rutgers send a copy of the syllabus of the Assessors courses. Dean McQuown, Director of the Professional Services, IAAO, thinks that the RPA I, II, and III courses will be recognized by IAAO.

### CHARLES SHUTT—VICE PRESIDENT IN CHARGE

**Kenneth H. Beck Scholarship**—John Dyksen, Co-Chairperson. Donations may be sent to the Secretary, Vicky Mickiewicz, P.O. Box 123, Toms River, N.J. 08754.

### OLD BUSINESS

**Exempt Status**—Bill Birchall, Chairperson. No report; hopes to have a final report soon.

### NEW BUSINESS

Don Kosul said that he would like to compliment Bob Pastor on the fine program at Rutgers in June, and especially for the "fun" program at the Banquet.

There being no further business to come before the Association, the meeting was adjourned at 2:35 p.m.

Vicky Mickiewicz, CTA, SPA  
Secretary

## ASSESSOR WANTED

Victor J. Lupi, Town Assessor is leaving Morristown on December 1, 1988. We are now taking applications for his position. Anyone interested please have them contact my office at 292-6744 or send a resume to: Arthur L. Minsky, Director, Department of Revenue and Finance, 38 Dumont Place, Morristown, New Jersey 07960.

Some people could get a free ride on a magic carpet and complain about the pattern.

## IN MEMORIAM

Roy Horton Taylor, Jr., Watchung Assessor for 11 years, passed away Wednesday, October 5, 1988.

A former school administrator for the Millburn Board of Education, Roy also held many positions in the field of education.

Roy was president of the Somerset County Assessors Association and was a member of the tri-County Assessors Association, the Association of Municipal Tax Assessors of New Jersey, and the Northeast Region Assessors Association.

## ASSESSORS', COLLECTORS' AND COUNTY TAX BOARD ADMINISTRATORS' LIAISON COMMITTEE

The June 14, 1988 meeting was held at the South Brunswick Municipal Building with the following in attendance:

Jackie Vosselman, Tax Collection Specialist-Div. of Local Government Services; Marty Guhl, County Tax Administrator-County Tax Board Association; Lee Serlenga, CTA-Assn. of Municipal Assessors of NJ; Joe Rauch, CTC, CMFO-Tax Collectors & Treasurers Assn.; Sandra Kaye, Guest-Tax Collectors & Treasurers Assn.; Dorothy L. Montag, CTA-Assn. of Municipal Assessors of NJ.

Joe Rauch, who had attended a League of Municipalities committee meeting, explained that S1952 would be supported by the League, however, with some changes. These recommendations will be forwarded to the Assessor's Association to assist in their review at its Rutgers' Conference.

It was noted that errors resulting from a revaluation or reassessment, to be corrected by appeal, affects not only budgets but the collection rate. It was suggested that legislation to omit such tax loss from the collection rate would assist municipalities in their budgets and tax rates.

It is important that an Assessor notify the Tax Collector of which properties are under appeal, initially, to determine payment or nonpayment of taxes for the appeal hearing and secondly, regarding Tax Court Appeals, to anticipate the interest item in budget preparation.

The Debits and Credits procedure was reviewed and the following was the consensus of the members:

1. A directive to all County Boards of Taxation requiring the completion of forms outlining the total assessment by category and appropriate tax debit or credit by tax year is needed. Jackie Vosselman will bring this to Director Barry Skokowski's and Director John Balwin's attention. This committee

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recommends that such a form should be sent to the Assessor for verification and certification as to its correctness. The Assessor would present the signed copy to the municipality's Chief Financial Officer. This committee offers its assistance in promulgating such a form.

2. Computations for any given year would reflect only the judgments received by the County Tax Board on or before December 31st of the prior year.


These two recommendations will be brought, also, to the attention of the Uniform Procedures Committee of the County Tax Board Association by Marty Guhl.

As a result of discussion regarding the lot numbers as they are listed on the Tax Lists and Tax Duplicates and a member's request for a code within the MOD 4 system to indicate affordable housing, it was decided that the members will seek comments and recommendations for possible changes to the current MOD 4 system from their association's members.

Dorothy L. Montag, AMANJ Chairman



VICTOR A. HARTSFIELD, SR.  
President-Elect



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**LOCAL PROPERTY TAX—Added Assessment Invalid**—Taxpayer, an operator of a dam and power plant, was required under a lease with its owner to pay all real estate taxes. On December 11, 1986, the owner of the dam and power plant received an undated tax bill for an added assessment. The due date shown on the bill was December 31, 1986; it bore a printed notation stating that appeals from added assessments should be made on or before December 1. Taxpayer did not receive the bill until December 22.

By letter of December 16, the Director of the Division of Taxation, through the Local Property Tax Branch, extended the time for filing appeals to December 31, 1986. Neither the taxpayer nor its lessor received notice of such extension prior to December 31, 1986. Taxpayer applied on February 3, 1987, for a further extension of appeal time, but was rejected.

Taxpayer sought review, by way of verified complaint, of the action taken by the Director in imposing additional assessments, and requested an order to show cause for additional time to appeal the added assessment.

The Tax Court held that the taxpayer had filed a timely action within the 45-day period as measured from the date on which the county board rejected the taxpayer's application for appeal time. Since the

added assessment was not made until November 13, 1986, some six to seven weeks after the October deadline prescribed by N.J.S.A. 54:4-63.5, and since the additional assessment was not delivered to the taxpayer one week prior to November 1 as required by N.J.S.A. 54:4-63.7, the added assessment was invalid.

However, the court stated, "Where...the taxing district has failed to comply with the statutory requirements concerning added assessments, that failure can be corrected by one of the omitted assessment statutes."

**American Hydro Power Partners v. Clifton** - 9 N.J. Tax 259 (1987).

## TRUE VALUE OF PROPERTY UP 22%

According to a release by State Treasurer Feather O'Connor, the true value of all taxable property in the state increased 22% to \$436.5 billion.

Accordingly, all school districts in the state will be permitted to increase their spending by 16.5% next year.

The true value of property in Hudson County showed the largest increase, going up 34%.

The average ratio of assessments to true value varied from a low of 35.18% in Mercer County to a high 86.51% in Atlantic County.

Association of Municipal Assessors of New Jersey  
**NEW JERSEY ASSESSORS BULLETIN**  
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