

# New Jersey

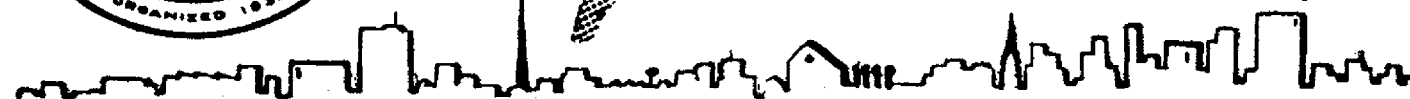


## Assessors

## Bulletin



MEMBER  
International Association  
of Assessing Officers



Vol. 28, No. 1

FEBRUARY 1989

### PRESIDENT'S MESSAGE

This year's Assessors Conference is scheduled for June 13th thru the 16th. Make sure you mark those dates on your calendar. I believe you will be glad you attended this particular conference. The IAAO will be presenting two workshops. (How to Conduct an In-House Reassessment and The Development and Analysis of The Assessment Ratio Study.) This Conference is being conducted on a trial basis. We hope everything goes well and we will work closely with the IAAO and the Department of Government Services to make sure everything is coordinated.



Recertification for all holders of the CTA designation is progressing slowly. Our committee has met with Al Bills, Assistant Superintendent of Local Property, and have suggested an amendment to our Certification Law that would make it mandatory for all holders of the CTA to recertify on a five year cycle. We have given the amendment to the Department of Government Services to review. Our current Certification Bill requires Rutgers University to certify our training courses. We expect them to certify additional related courses for recertification.

The 1989 committee assignments are being sent to the Executive Board and committee chairpersons. There have been changes made in committee chairs and a new Wetlands Committee has been appointed.

Our first Executive Board meeting will be held on February 16th at Bacar's Quality Inn. We must

keep pursuing the direction we have taken. We must promote our profession. We must work closely with the League of Municipalities and the County Tax Board commissioners and administrators.

Our joint meeting to develop a position paper is scheduled for the 23rd to the 25th of February. We hope to have a preliminary draft soon after for our respective organizations to review.

I want to thank Butch Spoto and Charles Shutt for their commitments while serving as Vice Presidents. I welcome our new Executive Board and look forward to working with you this year.

Our President Elect, Victor Hartsfield, and I have been working closely to insure an easy transition this November.

Finally, to all our members, get involved and work hard to keep our profession moving forward.

Happy New Year to all...

Respectfully submitted,  
Bob Pastor, President, AMANJ



IAAO Conference—Nashville 1988  
Joyce Jones, Vicky Mickiewicz, Lucille Foley

## AGRICULTURAL UPDATE

We have been asked by your Education Committee to contribute an article periodically to bring you facts and up-to-date information on agriculture as a business in the State of New Jersey. As a business enterprise, agriculture is always in a state of change: change in the markets both here at home and around the world; change in consumer habits; change in agricultural practices as biotechnical innovations are adopted; and as new machinery or crops are phased in.

How can you find out more about a certain crop or practice? Here is a list of where to go for certain kinds of information:

### General Information

Statistics on NJ crops and farms: USDA Statistical Reporting Service, 609-292-6385.

Agricultural practices or commodities: Fran Brooks, NJ Farm Bureau, 609-393-7163; John Van Zant or Bob Bruch, NJ Department of Agriculture, 609-984-2505.

Federal agricultural assistance programs administered by regional offices of the USDA Agricultural Stabilization and Conservation Service (ASCS):

Burlington, Camden, Ocean—Ted Zeller 609-267-1055

Cumberland, Cape May, Atlantic—Ron Hitchner 609-327-3393

Gloucester—Ed Flitcraft 609-881-5457

Hunterdon, Somerset, Union—Dorothy Sterner 201-782-4614

Mercer Co.—Bernadette Romano 609-394-0330  
Monmouth, Middlesex—Paul Hlubik 201-462-0075  
Warren, Sussex, Morris, Bergen, Passaic—  
Bob Morgan 201-852-2576

Salem—Jean DuBois 609-769-1126

These contacts can tell you what programs are in effect for 1989 and verify whether a taxpayer is enrolled in a federal program. For any problem in gaining information, feel free to call Peter DeWilde, State ASCS Director at 609-298-3446.

### Specific Commodities

Christmas trees: Charles Dupras, Executive Secretary, NJ Christmas Tree Growers Association, Box 29 River Road, Mays Landing, NJ 08330, 609-625-2307.

Equine specialties: Lynn Mathews, NJ Department of Agriculture, 609-292-2888.

Nursery, landscape, garden center industry: Howard Davis, Executive Director, NJ Association of Nurserymen, 609-737-0890.

Forestry: Ron Sheay, Bureau of Forest Management, DEP 609-984-3866.

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Please forward questions or suggestions for future articles to Helen Heinrich, NJ Farm Bureau, 168 West State Trenton, NJ 08608 or call 609-393-7163.

**Helen Hendrickson Heinrich**  
Research Associate, NJ Farm Bureau

## SENATE, No. 2496

By Senator Rand

An Act temporarily making permissive the implementation of a revaluation of real property in certain cities.

Notwithstanding any provisions of law, rule, regulation or judicial order to the contrary, no city of the second class having a population of more than 80,000 but less than 90,000 shall be required to implement a revaluation of real property for the tax years 1989 and 1990. The determination of a city not to implement a revaluation pursuant to this act shall not prevent the city from conducting and implementing any partial or complete reassessment of real property in the city during the time covered by the act.

This act shall take effect immediately.

### Tentative Dates for 1989

Thursday, February 16 .... AMANJ Executive Board Meeting  
Thursday, April 13 ..... AMANJ Executive Board Meeting  
Tuesday, June 13 ..... AMANJ Bi-Annual Meeting  
Thursday, August 17 ..... AMANJ Executive Board Meeting  
Wednesday, August 23 ..... AMANJ Fishing Trip  
Thursday, August 24 ..... AMANJ Outing  
Thursday, October 19 ..... AMANJ Executive Board Meeting  
Wednesday, November 15 ..... AMANJ Annual Meeting

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## LEGISLATIVE COMMITTEE REPORT

Very few days pass in the life of the Legislative Committee without activity of one type or another.



Questions from Association members about bills generate a flurry of action, either on the computer with the Government News Network or on the phone to an aide's of-



fice in Trenton. While we do our best to respond to all requests as quickly as possible we appreciate the patience and understanding of those who remember that we also have regular assessing responsibilities.

The primary writer of the team seems to have something to write about constantly. Requests from the League of Municipalities or another source for a position letter on a particular piece of legislation, calls from the Bulletin editor for the bi-monthly article and requests from legislative offices for input, all require careful attention.

In the midst of everything else there are the meetings. Meetings of the Legislature. Meetings of Legislative Committees. Meetings of the League Legislative Committee and meetings of special "work groups" to review a bill and suggest changes.

And, in spite of all these activities, each new issue of the Legislative Index contains more new bills.

Recent activity of the Committee has included the following old bills:

S-1952 Senator Stockman's bill to restructure the property tax system based on the recommendations of the Property Tax Assessment Study Commission. While we basically support this bill we are also involved in the work group reviewing it prior to action in the Senate County & Municipal Government Committee. We were invited to participate in the review group based on our submission of written testimony to the Committee for a scheduled December 1, 1988 hearing.

A-300 Assemblyman Kamin's bill to reverse the impact of c. 117 (the "tank" Bill) was the subject of

a hearing held by the Assembly Economic Development & Agriculture Committee in late September at which time written and oral testimony was given on the Association's position. As of this writing, A-300 remains in Committee.

New bills scheduled for committee review at our next meeting include:

A 3950 Ogden—Extend Rollback Period to ten years.

A 4008 Ogden—Eliminate need for certified mail of c. 91 information requests.

A 4100 Hardwick & 39 others—Redistribute Gross Receipts tax from a "Community Property Tax Relief Fund"

S 3100 Graves—Establish July 1 as an additional date for the filing of omitted assessment lists.

A full list of bills reviewed at the meeting will appear as part of the Committee report in the next issue of the Bulletin.

Bill Birchall & Walt Kosul, Co-Chairmen

## STATE CONCURRENT RESOLUTION No. 113

By Senator Van Wagner

A Concurrent Resolution proposing to amend Article VIII, Section I of the Constitution of the State of New Jersey by adding a new paragraph 8 thereto, providing for the reduced assessment of certain land.

The purpose of this proposed amendment to the State Constitution is to provide reduced assessment of land dedicated as common areas in residential condominiums or horizontal property regimes. This land does not, of itself, demand public services, yet gives rise to a tax liability. This property tax relief in part recognizes that condominium property owners are charged for services which are not provided, such as lighting and waste removal, services which are provided to other residential property owners by the municipalities, and financed through the property tax.

The man whose only aim is to get to the top usually winds up at the bottom.

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### ASSOCIATION OF MUNICIPAL ASSESSORS OF NEW JERSEY

ANNUAL MEETING, AMANJ  
BALLY'S PARK PLACE  
ATLANTIC CITY, N.J.  
Thursday November 16, 1988

The Annual Meeting of the Association of Municipal Assessors of New Jersey was called to order by President Robert W. Pastor on Thursday, November 16, 1988 at 10:20 am.

Following the Pledge of Allegiance, President Pastor asked for a moment of silence for the Assessors and Friends who had passed away since the June Conference, and especially for: Al Galik, Passaic; Roy Taylor, Watchung; and Walter Trout, Monroe.

President Pastor introduced Gerald Ernst, immediate Past President, IAAO; Jack Raney, Superintendent, Local Property; and Richard M. Conley, a former Tax Court Judge.

Roll call was taken by Terry Poznanski in the absence of the Secretary who is on the Election Committee. There were 37 members of the Executive Board present.

Minutes of the October 27, 1988 meeting were approved as mailed, after a motion was made by John Dyksen, seconded by Art Amonette. Motion carried.

Treasurer's report was given by Treasurer, Lee Serlenga.

**Attorney's Report—William H. Reeser v Township of Mullica**—N.J. Superior Court Case—Municipality originally gave the Assessor a 10% raise when most of the other employees were given substantially more than 10%. Judge Rimm ruled that Reeser should get a 21% raise: salary was raised from \$16,000 to about \$20,000.

**Ocean Pines v Pt. Pleasant Beach—Supreme Court Case**—Supreme Court said if the taxpayer fails to give the requested information and the Assessor has to rely on other available information by which he formulates his assessment, then the taxpayer's right to appeal and challenge the validity of that assessment is still barred; however, the taxpayer has a right to a limited hearing to determine whether the assessment, so formulated by the Assessor, was reasonably based on the information that the Assessor had available to him. If, on a garden apartment property, office building, or shopping center, the taxpayer fails to give you the income and expense information and you have to revise the assessment based on the information that you have at hand, the only inquiry before the court is whether the number you arrived at based on that information is reasonable. There will be no review of the income and expense of that property. This will be a summary judgement.

**Inmar Associates, Inc. v Borough of Carlstadt—Supreme Court Case**—The Appellate Court had held that the polluters

should not be rewarded by having their assessments reduced. However, the Supreme Court held that the Appellate Court decision was unconstitutional. The decision, as written, has left most of the Assessors and Appraisers confused.

Ed Rosenblum talked about an interesting case in the state of Maine he was involved in.

**Property Tax Steering Committee**—John Murray, Chairperson—Joint meeting with the County Tax Board Commissioners and Administrators to be held in February, 1989 for a 3 day workshop.

**Election Committee**—Steve Kessler, Chairperson—Report is not ready at this time. The Committee is still counting the ballots.

President Pastor congratulated the two candidates, Lee Serlenga and Victor Hartsfield, on their conduct at the tri-county meetings and throughout the campaign.

Bob announced that the County Tax Board Commissioners and Administrators are having a 7 day cruise to the Panama Canal in September, 1989, cost \$1,069 +. Anyone interested should contact Ray Brown, Tax Administrator, Cape May Court House, at 1-609-465-1000x1030.

President Pastor received a letter from Director Baldwin declining the invitation to attend the AMANJ Annual Meeting and Luncheon because of a prior commitment. However, he asked Bob to extend to all of the membership an expression of his greetings and good wishes. Even though we have different views on some things, the Director said that he thought that the Assessors of N.J. are a fine group of people.

President Bob Pastor reflected on some of the events of the past year. Tuition Assistance should be increased, especially if the mandatory recertification for CTA's becomes a reality; Enrollment is up in all the various Assessor's courses; Have gone online with GNN (Government News Network); A completely new Constitution and By-Laws will be ready for review at the February Executive Board Meeting; Starting a Candidates Club to help our members attain IAAO designations; There will probably be a 2 day workshop at the June Conference put on by IAAO; Steve Kessler, John Murray, and Bob met with Director Baldwin on November 14, 1988 and discussed various items such as mandatory recertification for all CTA's, salaries for Assessors, and education. The Assessors thought that the meeting went well.

#### COMMITTEE REPORTS

**Legislation**—Bill Birchall, Chairperson

**Farmland**—John Dyksen—The new Farmland Manual is being written by Charles Grayson and will be ready for distribution shortly. There have been meetings about the new Woodland Assessment Act. John received a letter from Helen Heinrich, Research Associate, N.J. Farm Bureau, saying that the Bureau would like to help formulate a one day educational seminar.

**Kenneth Beck Scholarship**—John Dyksen, Chairperson—

(continued on next page)

# Association of Municipal Assessors of New Jersey

## NEW JERSEY ASSESSORS BULLETIN

P.O. Box 187, New Brunswick, NJ 08903—(201) 249-5233

### Quarterly Publication

#### OFFICERS

President ..... Robert Pastor  
 Vice Presidents .. Bernard Marx, Randy Brokaw  
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                                 Carmen Mistichelli, Alicia Melson  
   Frank Bucino  
 Secretary ..... Vicky Mickiewicz  
 Treasurer ..... Eli Serlenga  
 Sergeant-at-Arms ..... Brian Vigue  
 President-Elect ..... Victor Hartsfield

#### EDITORIAL BOARD

Editor ..... Louis Schick  
                                 Randy Brokaw, Anthony Leone  
   Alicia Melson, Grace Wolf  
   Vicki Mickiewicz

### AMANJ Minutes cont.

There were four scholarships given out in 1987 and five scholarships given in 1988. The big fund raiser is the Assessors Outing which is held in August each year. John thanked everyone who contributed in any way, as well as the committee who worked so hard to raise the funds for this worthwhile cause.

**Atlantic City**—Kathi Meale, Chairperson—Donations were received from the following counties: Atlantic, Bergen, Burlington, Camden, Cape May, Gloucester, Hudson, Hunterdon, Monmouth, Ocean, Passaic, Salem, Sussex, and Union. There were also 2 other donations. Bob told Kathi that she and her committee did an outstanding job again this year. We have a 2 bedroom suite for the hospitality room this year.

**Assessor, Collectors, and Administrator Liaison**—Dot Montag, Co-chairperson, resigned because of personal reasons. Bob accepted Dot's resignation with deep regret, saying that Dot has been a hard worker and a great asset to the Association. It is hoped that she will be able to become involved in the near future.

**IAAO**—Charles Shutt, Chairperson—Jerry Ernst, immediate Past President, IAAO is attending the Assessors Conference this week and will be speaking at the Luncheon.

**Candidates' Club**—Steve Kessler, President—There have been around 50 people who have signed up so far. There will be a meeting on Thursday morning where John Tydings from Maryland will be the speaker. Steve Kessler is the President of the Club, with Charles Shutt as the Executive Secretary and Joe Krupinski as the advisor. There will be meetings from time to time to help the members in obtaining their IAAO designations.

**EDP**—Courtney Powell, Chairperson—Everything is very confused at the present time; everyone is going in their own direction.

**NRAAO**—Victor Hartsfield, Co-Chairperson—Bill Birchall reminded everyone that the 1989 NRAAO Confrence will be held in Atlantic City, Sunday, May 21 through Thursday, May 25, at Harrahs Marina. Volunteers should contact Bill Birchall, Victor Hartsfield, or Carlyn Landi.

There was a motion to recess by Anthony Leone, seconded by Bill Nikitich. Motion carried.

President Pastor called the meeting back to order. Bill Birchall offered the invocation. The President introduced the head table and other distinguished guests: Ray Bodnar, Jerry Dowgin, Jerry Ernst, Bill Birchall, Lee Serlenga, Jack Raney, Ed Rosenblum, Vicky Mickiewicz, Victor Hartsfield, Steve Kessler, the Honorable Barbara Boggs Sigmund, Al Greene, Bill Bailey, Alvin Bills,

Henry Ditmars, Sid Glaser, Gil Melendez, Richard M. Conley, and Dick Holmes.

Jerry Ernst spoke on the role of the IAAO and its involvement in the State Association.

**Election Committee**—Steve Kessler, Chairperson—Steve reported that Victor Hartsfield received the most votes for President Elect, and was unanimously declared the President Elect by the Election Committee.

Lee Serlenga congratulated Victor on his election and asked that the membership cast an unanimous ballot for Victor Hartsfield for President Elect.

Victor Hartsfield thanked all who voted for him and promised to work very closely with Bob Pastor during the next year.

Vicky Mickiewicz, Secretary, read the rest of the slate of officers as proposed by the Nominating Committee, which is:

Secretary—Vicky Mickiewicz; Vice President of Atlantic, Cape May, Cumberland—Arthur E. Amonette; Bergen, Hudson, Passaic—Frank Bucino; Camden, Gloucester, Salem—Alicia Melson; and Hunterdon, Sussex, Warren—Donald D. Rowe.

The Secretary was instructed to cast the unanimous ballot for the officers of the AMANJ.

Following lunch, Steve Kessler introduced the Honorable Barbara Boggs Sigmund, Mayor of Princeton Boro, who presented a very interesting and entertaining talk.

Alicia Melson, Chairperson Awards Committee, presented Joyce Jones, Manchester Township, with the Russel T. Wilson Award for her dedication to the assessing profession. Joyce received a standing ovation.

President Bob Pastor presented Alfred J. Greene, Jr., Clifton, with his "Gold" Life Membership card, and wished him a very long and happy retirement.

President Pastor presented Presidential citations to Ray Bodnar, Jerry Dowgin, Jack Raney, Alvin Bills, and Dot Montag for their outstanding help and support during the past year.

Jack Raney was presented with the new fishing trophy which he won during the Assessors Outing in August. Jack thanked the Association and said that he hoped that it will become an annual affair again.

Retiring Vice Presidents Charles Shutt and Horace Spoto were presented with appreciation plaques and were thanked for their participation and a job well done.

Gerald Ernst installed the new officers.

Since there was no further business to come before the Association, the meeting was adjourned at 2:20 pm.

Vicky Mickiewicz, CTA, SPA  
 Secretary



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ATLANTIC CITY





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PAUL G. PARSONS, CTA  
Executive Vice President

### ASSEMBLY CONCURRENT RESOLUTION No. 116

by Assemblywoman Ogden

A Concurrent Resolution proposing to amend Article VIII, Section 1, paragraph 1 of the Constitution of the State of New Jersey.

#### STATEMENT

This proposed constitutional amendment would increase the number of years for which roll-back property taxes may be collected when land actively devoted to agricultural or horticultural use that has been receiving reduced property tax assessments for that reason is converted to a nonagricultural or nonhorticultural use. Currently, the Constitution authorizes the roll-back tax to be assessed for the year in which the change in use occurs and up to two years immediately preceding. The amendment would change that maximum two year period to nine years, unless the livelihood of the owner of the land is dependent primarily on agriculture or horticulture, in which case the roll-back tax would continue to be collected for a maximum of two years preceding the year of change in use. The year in which the change in use occurred would continue to be subject to the roll-back tax.

The purpose of this amendment is to minimize the loss of valuable and irreplaceable farmland to development.

### IAAO MEMBERSHIP ANNIVERSARIES

Gilberto Melendes, Administrator  
Monmouth County Board of Taxation—10 Years

Vincent A. Morneau  
Ingersoll-Rand Company—15 Years

John R. Staley, Assessor  
Randolph Township—15 Years

Peter A. Torre, Jr.  
Belleville Assessor—25 Years

Marriott G. Haines  
Retired Assessor—35 Years

### ASSESSOR WANTED

**Certified Tax Assessor**—Township of Union in Union County seeks full time certified tax assessor to head department, responsible for 18,000 line items. Experience required. Excellent benefits. Send resume and salary requirement to: Thomas J. Strapp, Business Administrator, 1976 Morris Avenue, Union, NJ 07083

**Assistant Assessor**—Must be certified by State of New Jersey. Have experience in real property appraisal/assessing, knowledge of State laws, regulations and administrative procedures applying to property assessments for tax purposes, and give testimony before the County Tax Board and State Tax Court. Salary negotiable. Assessor contemplating retirement within one year. Call Joseph B. Krupinski (201) 837-4843.

**Tax Assessor CTA**—Township of West Orange—full time (35 hours) 5 years experience as Tax Assessor and Appraiser - good communicative skills essential. Approximately 12,600 line items (11,000 residential) population 40,800. Salary to \$46,000 + benefits. 1989 start. Send resume to: Marvin Corwick, Business Administrator, 66 Main Street, West Orange, NJ 07052.

**Full time assessor** wanted for term beginning July 1, 1989. 16000 line items. Excellent benefits package. Send resume and salary requirements to JOAN I. ANDERSON, R.M.C. TOWNSHIP CLERK, 21 CANTILLON BLVD., ROOM 104, MAYS LANDING, NEW JERSEY 08330. Resumes accepted until April 15, 1989.

### NEW NORTHEASTERN CHAIRPERSON

Shirley D. Royak is now the Chairperson of the Northeastern Regional Association of Assessing Officers (NRAAO). All membership applications, and requests for same, should be sent to her at the following address:

P.O. Box 822  
Guilford, NY 12084  
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**SENATE, No. 2560**

By Senators Cowan, O'Connor, Jackman,  
Van Wagner, McManimon, Rice and Connors

An Act concerning the deferral of the payment of certain real property taxes by certain residents of the State, amending R.S.54:5-19, supplementing Title 54 of the Revised Statutes.

This State has offered elderly homeowners certain property tax assistance through annual deductions and rebates, but these programs often do not adequately address the needs of low income senior and disabled citizens from post-revaluation induced property tax increases.

It is, therefore, in the best interests of the older disabled and the senior citizens of this State, and a compelling public purpose, to establish a deferral program permitting these citizens to defer post-revaluation induced property tax increases.

"Revaluation" means the revaluation of all real property within the corporate boundaries of a municipality, performed under a contract approved by the director pursuant to P.L.1971, c. 424 (C.54:1-35.35 et seq.);

"Revaluation year" means the first tax year in which the tax liability of real property within a municipality is determined, pursuant to chapter 4 of Title 54 of the Revised Statutes, on the basis of assessed valuations of the property established by a revaluation within that municipality.

### **ASSEMBLY CONCURRENT RESOLUTION No. 97**

A Concurrent Resolution proposing to amend Article IV, Section IV, paragraph 6 and Article VIII, Section II of the Constitution of the State of New Jersey.

**STATEMENT**

The purpose of this proposed amendment to the State Constitution is to require the State government to pay for the costs of any new or expanded programs or services that it mandates upon counties and municipalities. Under the amendment, any provision of law, or of a rule, regulation or order issued

**THANKS FROM VICTOR**

I would like to take this opportunity to thank each and every one who supported me in my successful bid for President-Elect. The campaign was quite an experience. I had the opportunity to travel all over the State of New Jersey and attend meetings that I found to be quite rewarding, inasmuch as it was a learning experience. I was able to greet a lot of my friends from over the years and meet a lot of new friends. Now that the campaign and the election is behind us, I hope that we can get on with the business of the Association in a positive light. I trust that there are no bad feelings or animosities felt by anyone who was involved in this process.

I asked for God's blessings during the campaign and he has enriched me not only with the victory, but also with many congratulatory messages from my friends and supporters. I will continue to ask for his blessings during my term as President-Elect and President of the Association of Municipal Assessors of New Jersey, trusting that he will give me the wisdom to do the very best that I can in serving the Association. I call on each and every member of the Association to do the very best you can in helping me to keep the Association a strong and viable concern for all New Jersey Assessors.

Again, thank you for your confidence.

**Victor A. Hartsfield, Sr. President-Elect**

pursuant to law, that has the effect of requiring a county or municipality to perform a new or expanded program or service would be inoperative in its effect unless a State appropriation is made and full State funding provided for any net additional costs of compliance with the requirement by the local government. An exception is authorized only when a State law imposing a mandated program or service requirement without full State funding is enacted following passage by a two-thirds majority of the members of both houses of the Legislature. The amendment would also prohibit the Legislature from passing a bill proposing such a mandate requirement without full State funding except by a two-thirds majority vote in both houses.

## NEW JERSEY PROPERTY TAX BENEFITS

(The following information is reprinted from a new brochure prepared by the Division's Local Property Tax Branch. Taxpayers wishing copies may contact the Local Property Tax Branch, NJ Division of Taxation, 50 Barrack St., Trenton, NJ 08646.)

### Homestead Rebate and Additional Homestead Rebate

A yearly Homestead Rebate ranging from about \$155 to \$280 is available to qualified New Jersey resident homeowners.

To QUALIFY, you must be a legal resident of New Jersey and an owner and permanent resident of a dwelling as of midnight October 1.

A Homestead Rebate Claim, Form HR-1, must be filed with the Division of Taxation by December 1. It is your responsibility to file a timely Homestead Rebate Claim. Homestead Rebate Claims received after the December 1 filing deadline will be denied for lateness, except where a general extension of the application period is granted.

Homestead Rebate Claim forms are available annually in late October at the municipal tax assessor's office, through the Division of Taxation's Taxpayer Information Service at telephone 1-(800)-323-4400, and in the Division's Homestead Rebate office. Computer-generated claim forms are mailed to most homeowners on an established mailing list at the end of October of the pretax year. Those homeowners who anticipate being out of the state during the application mailing period should file the application request form with the Division of Taxation prior to leaving their principal residence in order to receive an application at a temporary residence.

An additional homestead rebate of \$50 is granted to those homestead rebate claimants who qualify as senior citizens, disabled persons or surviving spouses (widows/widowers).

### \$50 Property Tax Deduction for Veterans or Surviving Spouses

Fifty dollars (\$50) may be deducted each year from taxes due on the real or personal property of qualified war veterans or their surviving spouses (widows/widowers).

To QUALIFY, you must be an honorably discharged U.S. Armed Forces war veteran or the unmarried surviving spouse of such a war veteran or the surviving spouse of a serviceperson who served in time of war and died while on active duty.

You must be a property owner and a legal resident of New Jersey and, where applicable, prove that the deceased veteran or serviceperson was a legal resident of New Jersey.

Claim Form V.S.S. must be obtained from and filed with the municipal tax assessor or tax collector.



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### Exemption From Added Assessment for Blast or Radiation Fallout Shelters

The fallout shelter exemption is equal to the value by which the property is increased through construction of the shelter but not in excess of \$1,000.

To QUALIFY, the fallout shelter must be located on residential property of not more than two families and completed as of October 1 of the year prior to the year for which the exemption is claimed.

A fallout shelter exemption application, Form FS-1, must be filed with the municipal tax assessor by October 1.

### Exemption for Improvements to Multi-Family Dwellings and Certain Conversions to Residential Dwellings

A five-year exemption is available respecting improvements to multiple dwellings in need of rehabilitation and/or conversion alterations of buildings to multiple dwelling use. The exemption may be to the extent of the full amount of the improvements or conversion alterations or such portions thereof as established by municipal ordinance.

To QUALIFY, the property must be situated in an "area in need of rehabilitation" (for example, any neighborhood where 25% of the housing stock is at least 40 years old), and there must be a municipal ordinance enacted to provide for the exemption. No county or state approval of such ordinance is required.

## ASSEMBLY CONCURRENT RESOLUTION No. 112

by Assemblyman Albohn

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

### STATEMENT

This proposed amendment to the Constitution would qualify a larger group of residents for the \$250.00 property tax deduction for senior citizens, surviving spouses and persons who are permanently and totally disabled by establishing an additional exemption from the income limit for eligibility for the deduction. Under the present Constitutional provision, only Social Security payments or public pension payments received in lieu of Social Security are excludable. Under the provisions of this proposed amendment, a person may exclude from the income limit calculation other income he may receive if he does not receive benefits under the Federal Social Security Act or a public pension received in lieu of Social Security. Thus, persons who have been self-employed would qualify to receive this deduction.

This proposed amendment also permits a municipality to increase, by ordinance, the income limit for qualification for the property tax deduction for senior citizens and persons who are permanently and totally disabled. A municipality may establish the income limit for its residents at an amount not less than \$10,000.00 per year and not more than \$17,250.00 per year. A municipality which chooses to increase the income limit above \$10,000.00 must assume the costs of property tax revenues lost because of the increase.

### Property Tax Exemption for 100% Disabled Veterans or Surviving Spouses

Certain permanently and totally disabled war veterans or the surviving spouses (widows/widowers) of such disabled war veterans and servicepersons are granted a full property tax exemption on their dwelling house and the lot on which it is situated.

To QUALIFY, you must be an honorably discharged disabled veteran who had or performed active service in time of war in the U.S. Armed Forces or the unmarried surviving spouse of such a disabled veteran. Surviving spouses of servicepersons who died in active service in time of war also qualify.

You must be the owner and a permanent resident in the dwelling and legal resident of New Jersey. In the case of surviving spouses, the deceased spouse must also have been a legal resident of New Jersey.

Claim Form D.V.S.S.E. must be obtained from and filed with the municipal tax assessor.

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**LOCAL PROPERTY TAX—Landowner Entitled to Farmland Assessment on Land Devoted to Forestry Activities for 1984 and Two Prior Years, Despite Violation of Tree Removal Ordinance—**Property owner applied for farmland assessment for 1984 on 1,200 acre tract. For 1980 through 1984, owner engaged in forestry activities, including cutting and marketing trees. A formal woodland management plan was entered into in April 1982, and timber was sold in 1982 and 1983 for over \$69,000. In December 1982, township enacted a tree removal ordinance. Owner applied for a permit but did not obtain one.

The assessor denied the farmland assessment, and the County Tax Board upheld the denial. Owner appealed to the Tax Court.


The Court held that owner's woodland use of the property began with a November 1981 contract with a forester, and the land was "devoted" to farmland (woodland) use for all of 1982 and 1983, the required two calendar years. The Court also held that owner's \$1 per year leases to a Sportsmen's Club for hunting and fishing and to the Township for use of a public bathing beach on a lake did not require denial of the farmland assessment. The Supreme Court in *East Orange v. Livingston*, 54 NJ 96 (1969) approved a "dominant use" test for this situation.

Owner's violation of the tree cutting ordinance does not prevent the farmland assessment. Tree cutting is not an illegal use, but a controlled use. If owner is in violation, Township has its remedy under the ordinance, not by the assessment process.

The assessment for farmland purposes was granted.

**Mt. Hope Mining Co. v. Rockaway Twp.** 8 NJ Tax 570 (Tax Ct. 1986).

The search for happiness is one of the chief sources of unhappiness.



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**LOCAL PROPERTY TAX—"Property Used for Railroad Purposes" Includes Property About to be Used for Railroad Purposes, for the Purpose of Exemption From Local Property Tax and Subjectivity to the State Tax, 54:29A-11—**Five municipalities assessed local property tax against the track and facilities of Railway in their municipalities. Railway argued that it was subject to State tax under N.J.S.A. 54:29A-11, and thus exempt from local taxation.

The Tax Court traced the history of the property involved, consisting of 21.5 miles of railroad line. It had been used for railroad purposes, was temporarily bypassed by Railway's use of a nearby railroad track and was now undergoing a \$3.5-million renovation, almost complete.

The Court held that the test is whether the property is used, or about to be used in the near future, for railway purposes. The Court so found and exempted Railway from the local property tax. The State tax will be assessed.

**N.Y. Susquehanna and Western Railway Co. v. Hardyston Township—**(8 N.J. Tax 626, T.C. 1986).

**\$250 Real Property Tax Deduction for Senior Citizens, Disabled Persons, or Surviving Spouses**

An annual \$250 deduction from real property taxes is provided for the dwelling of a qualified senior citizen, disabled person, or surviving spouse (widow/widower).

To **QUALIFY**, you must be a senior citizen or a permanently and totally disabled individual or a surviving spouse.

You must be a legal resident of New Jersey for one year immediately prior to October 1 of the year before the year for which the deduction is requested.

You must be an owner of and a permanent resident in the dwelling on October 1 of the year before the year for which the deduction is requested.

Income may be not more than \$10,000 during the year for which the deduction is requested, excluding, with restrictions, monies received from social security, Federal and State pension, disability, and retirement programs.

Claim Form PTD must be obtained from and filed with your municipal tax assessor or tax collector.

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