

# New Jersey



## Assessors

## Bulletin



MEMBER  
International Association  
of Assessing Officers

Vol. 28, No. 2

MAY 1989

### PRESIDENT'S MESSAGE

I recently found, buried in my files, what appears to be, a rough draft of proposed legislation from 1974, that would establish the consolidation of assessing districts. This 15 year old proposal is not signed by an legislator, nor do I remember how I acquired it, or how far it got in any legislative committee. I have asked Lou Schick, Editor of our Assessor's Bulletin, to print it in its entirety, in this issue—so, look for it further on as you read the Bulletin. You will see how closely this proposal aligns itself to current legislation. (See Page Two)

Concerns from our membership over proposed legislation is gratifying. It shows involvement, an awareness, and a commitment to improve the system. Opinions expressed by members, as to the form of assessing, varied. Some would embrace state assessing, others county assessing, others, an improved municipal form, while others state "If it ain't broke don't fix it". I believe the majority feel that there is a need to improve the system. We all agree—it needs to be improved. The question is, how will it be done? I hope, with extreme caution...

S-1952 calls for the consolidation of districts with full-time assessors. Some people think that would solve the problem. Those who make statements like that are short sighted. Every assessor appointed to carry out the statutory duties of his office, regardless of the hours it takes to do it, is a full-time assessor. What these people are really saying is, assessors should be available every minute of the day, or whenever they are called with inquiries. What every

assessing district really needs is an assessing clerk to answer those inquiries, if possible, or contact the assessor and pass on the message so that he or she may return the call. Assessors are not the problem, and never have been, nor are the hours he or she spends in the office. The problem is the system. The system must be improved to benefit everyone involved, including the end product, *property taxes*. Is legislation necessary to accomplish what is needed to improve the current system? Do we need legislation to improve educational training for assessors? Why not appropriate more money to train us in all of the technological advances in computers and Cama systems and other advances in appraising and administration in order to better serve the New Jersey property owner.

Title 54, Chapter 4, Section 23, basically states that assessors are to annually update the full and fair value of each parcel of property in the taxing district as of October 1st of the pretax year and computer and determine the taxable value at the level established for the county, pursuant to law. Every county establishes this level at 100%. Do we need legislation to enact a law that already exists? *The assessor has the right, and it is his duty, to assess all property as of October 1st, in each year.*

If assessors were provided with the staff, the tools, and enough money to annually update assessments, I firmly believe it would be done. Many problems would then be eliminated.

If legislation to improve the assessment function is needed, then it *must provide the method for annually updating all assessments in every taxing district in New Jersey. It must also include the necessary appropriations. It must bar any moritor-*

(continued on next page)

**PRESIDENT'S MESSAGE continued**  
*ium on revaluation, without exceptions. It must include annually updating the New Jersey Assessors Appraisal Manual, not just cost conversion factors. Also, there must be sufficient time for training all assessors in the most up to date advances in computer assisted mass appraisals. If such a bill were proposed, without loss of tenure, pension, and other benefits we now receive, then the Association of Municipal Assessors of New Jersey would be the first to overwhelmingly support it. To fall short of this goal would be a disservice to the New Jersey property owner and taxpayer, and therefore could not be supported by our organization.*

**Respectfully submitted,  
Bob Pastor, President AMANJ**

## 1974 PROPOSED LEGISLATION

AN ACT establishing taxation assessment districts, providing for the appointment of district tax assessors, authorizing regulatory powers for administration, and supplementing Chapter 4, Title 54 of the Revised Statutes,

BE IT ENACTED by the Senate and General Assembly of the State of New Jersey:

1. The Director of the Division of Taxation shall, after public hearing upon due notice, within a period of two years from the effective date of this act, cause a municipality or municipalities to establish tax assessment districts of sufficient area, roll composition, and administrative requirement to justify the employment of at least one full time assessor certified pursuant to P.L. 1967, C.44, as amended. In assessment districts composed of two or more municipalities, said municipalities shall be contiguous. No district shall include property in more than one county, nor shall any district boundary divide any municipality.

2. In each assessment district there shall be appointed, with approval of the Director of the Division of Taxation, a district assessor, who, at the time of his appointment, shall possess a certificate issued pursuant to P.L. 1967, C.44, as amended. Each district assessor shall, with the approval of the Director of the Division of Taxation, employ such deputy assessor or deputy assessors certified pursuant to P.L. 1967, C.44, as amended, either full or part time, as may be needed. Where upon the creation of an assessment district consisting of two or more municipalities there is more than one assessor with tenure under P.L. 1967, C.44, as amended, or Title 11 of Revised Statutes, the assessment district shall, with the approval of the Director of the Division of Taxation, designate one of said assessors as the District Assessor, and the other or others as Deputy

## A Package Deal is the Best Deal

Why call on several companies when you need only one? No other company can offer complete, one-stop shopping. Our services include:

- Appraisal
- Computer-assisted mass appraisal systems
- Laser videodisc imagery
- Consulting services

For information on a complete package or a specific service, call Bruce Nagel 1-800-426-5726.

**Cole • Layer • Trumble Company**

Pine West Plaza, Building 2  
Washington Avenue Extension  
Albany, NY 12205



Assessor, provided however, that an assessor holding tenure under Title 11 of Revised Statutes must also be certified under P.L. 1967, C.44, as amended, to qualify as a district assessor or deputy assessor. Where an assessor who has attained tenure under P.L. 1967, C.44, as amended, said benefits as provided shall accrue to an assessor who, on the effective date, or within one year of said effective date of this act shall be appointed district assessor or deputy district assessor.

Where an assessment district is created and the municipality or municipalities comprising said district have no assessor having tenure under P.L. 1967, C.44, as amended, then the term of district assessor, and deputy district assessor, when appointed shall be for a period of 4 years, commencing on July 1 following the effective date of his appointment and upon reappointment shall attain tenure under P.L. 1967, C.44, as amended.

District Assessors and Deputy Assessors need not be residents of the Assessment District in which they are appointed to serve.

3. The District Assessor shall, as soon as practicable after the effective date of this act, but no later than two years thereafter, prepare valuation and assessment lists for property tax purposes.

4. The municipality or municipalities constituting a Taxation Assessment District may appoint subject to the provisions of Title 11 of the Revised Statutes, where applicable, such clerical,

(continued on next page)

# APPLIED COMPUTER TECHNOLOGY

Division of L & J Technical Services, Inc.

1220 U.S. HIGHWAY 22, MOUNTAINSIDE, NEW JERSEY 07092, U.S.A. • (201) 654-7500 •

## SPECIALISTS IN:

- \*COMPUTER ASSISTED TAX ASSESSING
- \*ON-LINE MUNICIPAL DATA BASE SYSTEMS
- \*COMPUTER HARDWARE

## 1974 LEGISLATION continued

technical and other assistants as may be necessary, and prescribe their salaries and duties. All salaries and expenses of the District Assessor and Deputy District Assessor or Deputy District Assessors shall be borne by the Division of Taxation of the State of New Jersey. All other salaries and expenses shall be borne by the assessment district and where an assessment district is comprised of two or more municipalities, said salaries and expenses shall be apportioned in the same ratio as the equalized valuation used for apportionment of County taxes, for a municipality bears to the total equalized valuation, used for apportionment of County taxes, of the assessment district. In the case of Taxation Assessment Districts consisting of two or more municipalities, the provisions of the Consolidated Municipality Service Act, P.L. 1952, C.72 (C.40:46B-1 et seq) as amended, shall be applicable to the extent that the same are not inconsistent with the provisions of this act.

5. The District Assessor shall maintain separately for each municipality within the Taxation Assessment District, records, an assessment list and a duplicate assessment list. The assessment lists and all other records shall be available for public inspection pursuant to law.

6. District Assessors shall use the State Appraisal Manual, except that the Director, upon application, may authorize the use of a manual designed for a particular revaluation as a supplement to the State Appraisal Manual.

7. The Director shall promulgate such rules and regulations and prescribe such forms as he deems necessary to effectuate the purposes of this act.

8. The Director shall provide technical assistance to District Assessors, when requested.

9. R.S. 4C A:9-146, R.S. 40 A:9-147, R.S. 40 A:9-148 and R.S. 40 A:9-150 are hereby repealed.

10. All acts and parts of acts or chapters and parts of chapters inconsistent herewith are hereby repealed to the extent of any inconsistencies.

11. This act shall take effect January 1, 1974.

## ASSESSOR WANTED

**CERTIFIED TAX ASSESSOR**—Township of Cherry Hill seeks full-time, certified Tax Assessor to head department. Position is responsible for 25,000 line items. Please send resume with salary requirements to: Office of the Mayor, Township of Cherry Hill, 820 Mercer Street, Cherry Hill, NJ 08002.

**ASSISTANT ASSESSOR**—As assistant to Department Head, must be certified by the State of New Jersey. Position is responsible for 25,000 line items. Please send resume with salary requirements to: Office of the Mayor, Township of Cherry Hill, 820 Mercer Street, Cherry Hill, NJ 08002.

**ASSISTANT ASSESSOR**—Raritan Township, Hunterdon County. Full time position for a C.T.A. or candidate for C.T.A. with appraisal/assessing experience. Must be knowledgeable with or able to learn computers. Excellent fringe benefits. Salary negotiable. Send resume to William A. Brewer, Assessor, One Raritan Avenue, Flemington, N.J. 08822 (201) 782-1740

**ASSISTANT ASSESSOR**—Pemberton Township, Burlington County is accepting applications for F/T position of Assistant Tax Assessor. CTA certificate and experience in all classes of property required. 64 square miles, 14,400 line items. Salary commensurate with experience and qualifications. Applicants should submit complete resume to Pemberton Township, Mr. David Cooper, Twp. Administrator, PO Box 175, New Lisbon, NJ 08064.

**ASSESSOR WANTED**—Township of Teaneck, Bergen County, is seeking a full-time Certified Assessor. Population 40,000, line items 12,000. Must be knowledgeable of state laws and administrative procedures, and have experience in appraisal/assessing all types of property. Salary very competitive. Excellent benefits. Send resume to Personnel Office, Municipal Building, Teaneck, New Jersey 07666-3834.  
E O E

If you would only recognize that life is hard, things would be so much easier for you.

## AMS

APPLIED MEASUREMENT SERVICES, INC. • 1-800-624-1759  
211 HIGH STREET, MT. HOLLY, NEW JERSEY 08060

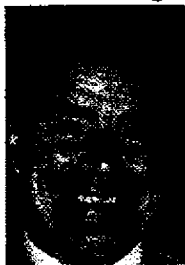
- SUPERIOR FULL SERVICE REVALUATION PROGRAMS
- MOD-4 COMPATIBLE COMPUTERIZED SYSTEMS FOR REASSESSMENT
- COMPUTERIZED FILE MAINTENANCE AND UPDATE SERVICES
- CONSULTATION AND TAX APPEAL ASSISTANCE
- SOFTWARE FOR ALL MUNICIPAL OFFICES

DR. LEE L. SCHROEDER  
PRESIDENT

EDWIN F. KAY, C.T.A.  
THOMAS G. GLOCK, C.T.A.  
PROJECT MANAGERS

### LEGISLATIVE COMMITTEE REPORT

There are times when we fear that repetition of the same legislative issues from one Bulletin to the



next will cause a loss of interest in the process and there are times, more frequently, when we believe it necessary and important to bring the same bills to your attention,



again and again.

Such is the case with S-1952, Senator Stockman's bill to restructure the property tax system based on the recommendations of the Glaser Commission. If Senate Committee activity is any indication of our need to be attentive, S-1952 warrants our consideration. S-1952 has been scheduled for the Senate County & Municipal Government Committee at least five times since last December 1st and actually discussed three times, not including the special work group mentioned in the last Bulletin article.

While the feeling two months ago was one of basic support with minor issues to be resolved, the intervening time has eroded our position to the extent that we now have a set of proposed amendments to S-1952 which are longer than the original bill and still do not satisfactorily address the questions of tenure and salary that are so important to our membership. In addition, in these amendments, there appears to be a shift of authority to the County level that we need to review with the representatives of the County Tax Boards.

As if S-1952 alone is not enough to deal with, a Senate Committee meeting now scheduled for the first week in May will include BOTH S-1952 and S-3353. For those who are not familiar with S-3353, it is Senator Feldman's bill to cure the ills of the assessment process based on the output of the SLERP Commission. As has been mentioned before, the SLERP recommendations are based primarily

on the Equity 21 study and Director Baldwin's influence on the SLERP Commission.

There appear to be no quick or easy solutions to the problems caused for Assessors by either of these bills, nor any solutions that will be acceptable to all. Because of this, it is extremely important that we be alert to what is happening and that we stand beside those chosen to represent us in insuring that any resulting law is the best possible for our members and the public we serve.

Another issue that has received attention lately is the valuation of condominiums in light of the municipal services not provided to them (A-2397) and in situations where conversions are impacted by protected tenancies (A-3492). These two bills, sponsored by Assemblyman Kelly, were on the agenda of the Assembly Appropriations Committee Taxation and State Aid Subcommittee on April 14, 1989 and were not released from that committee. We appreciate Frank Bucino and Jim Terhune attending this session for us in view of their background on these issues.

Lastly, A-4338, also sponsored by Assemblyman Kelly, along with Assemblyman Kline, amends the "Fair Housing Act" as it relates to regional contribution agreements. In A-4338 there is a paragraph regarding the assessment of low and moderate income housing in relation to its market value which we will be watching.

Bill Birchall & Walt Kosul, Co-Chairmen

### ASSEMBLY CONCURRENT RESOLUTION No. 131

A CONCURRENT RESOLUTION proposing to amend Article IV, Section VII, paragraph 2 of the Constitution of the State of New Jersey.

This Constitutional amendment would make it lawful for the Legislature to authorize municipalities or certain classes of municipalities to establish municipal lotteries, the net proceeds of which would be used for the support of the municipal government.

# 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  
 Arthur Ammonette, Don Rowe  
 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

### ONE MAN'S OPINION

Two Democratic Senators, Gerald Stockman and Francis McManimon of Mercer County, introduced legislation to provide, they hope, \$1.6 billion worth of property tax relief.



Along with raising the income tax range from 2 percent to 7 percent and repeal of the Ford income tax relief law which allows homeowners and tenants to deduct part of their property taxes or rents, they propose to repeal the Homestead Rebate program and create a program which will give tax credits up to \$1,000. on their property tax bill, depending on how much of their income is paid in taxes.

This has to meet with displeasure.

It is difficult to take away something you already have. Although the Homeowners' rebate checks, which average \$190., arrive in July many assessors' offices are stampeded by calls and visits from taxpayers months before that date.

"Where is my check?"

To take this away and say that funds will be sent to the municipalities so the property tax will be lowered will not meet with favor by the voters.

You can't lose anything you never had but once you have it, it is difficult to give up.

Remember, this is One Man's Opinion.

Lou Schick

### ASSEMBLY, No. 4472

By Assemblyman SCHLUTER

AN ACT concerning the homestead tax deduc-

tion, amending N.J.S.54A:4-3 and repealing sections 1 through 14 of P.L.1985, c.304.

### STATEMENT

This bill repeals the "Homestead Tax Relief Act," eliminating the deduction of property taxes from taxable income under the "New Jersey Gross Income Tax Act" for taxable years beginning after December 31, 1988. The bill shall remain inoperative until the enactment of the following bills: Assembly Bill No. 4474 of 1989 or Senate Committee Substitute for Senate Bill Nos. 3245 and 3321, which provide additional State aid to school districts; Assembly Bill No. 4473 of 1989 or Senate Bill No. 3300 of 1989, which provide for State assumption of the costs of administering certain welfare programs, and; Assembly Bill No. 4475 of 1989 or Senate Bill No. 3351 of 1989, which provide additional funds to distressed municipalities.

In the Governor's annual budget message and taxpayer's guide for FY 1990, the Governor estimated that the taxpayers would gain \$170,000,000 from the property tax deduction permitted pursuant to the "Homestead Tax Relief Act" in FY 1990. Thus, the repeal of this provision would increase State revenues from the gross income tax by that amount in FY 1990. It is the sponsor's understanding that together with the enactment of an increase in the alcoholic beverage wholesale sales tax (Assembly Bill No. 4471 of 1989 or Senate Bill No. 2786 of 1988), the additional revenues from this bill are intended to fund the transfer of court costs and the costs of administering certain welfare programs and to provide additional State aid to school districts and additional funding to distressed municipalities.

When you are right you can afford to keep your temper; when you are wrong you can't afford to lose it.

## EXECUTIVE BOARD MEETING Thursday, February 16, 1989

The regular Executive Board meeting of the Association of Municipal Assessors of New Jersey was called to order by President Robert W. Pastor on Thursday, February 16, 1989 at 10:10 am.

Following the Pledge of Allegiance, President Pastor asked for a moment of silence in memory of George Harraka who passed away a year ago, 2/29/88.

President Pastor introduced Alvin Bills, Assistant Superintendent, Local Property Branch, Gilberto Melendez, President, NJTBC&CTA, Henry Ditmars, Retired, Local Property Branch, Burnham Hobbs, Education Chairperson, Walter Kosul, Legislation Co-chairperson, and Anthony Leone, Constitution Chairperson.

Roll call was taken by the Secretary with 30 Executive Board members and 6 guests present, which constituted a quorum.

**Announcements**—County Tax Board Panama Canal/Caribbean Cruise, January 28/February 4, 1990. If interested, send your name and address to Joseph DeFranco, 52 Walnut Road, Ocean City, NJ 08226 for more information. The IFA is sponsoring two—½ day symposiums on Tuesday, March 21, at Harrah's Marina Hotel. The 1989 Committee assignments were handed out at the meeting today. All Vice-Presidents should send copies of their committees to the chairperson so that they can inform the committee. Congratulations to Jack Raney and Alvin Bills who were promoted to Superintendent and Assistant Superintendent 5 years ago, 2/8/84.

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

Minutes of the Annual Meeting of November 16, 1988 were approved as mailed, after a motion was made by John Murray, 2nd by Leo Midure.

**Attorney's Report**—Leon A. Mattioli, Penns Grove, Salem County, has a salary complaint case that was not timely filed. (You must bring action within 45 days of the adoption of the salary ordinance in your community.) Case is pending before a Superior Court Judge and not a Tax Court Judge. Jim Anderson is to send a letter saying why we are not going to join in this case at this time. Ed will assist the attorney in any way that he can.

The Director's regulations under Chapter 117, Laws of 1976 are effective as of December 19, 1988 and are in the Administrative Code 18:12-10.1. (Real vs Personal Property Tax bill) There is a lot of confusion with the regulations and some people are taking exception to the Director's interpretation. You should look to the statute itself for the definition of what is a structure and what is machinery.

Jim Anderson—Case # 1, Alberta T. Scates, Egg Harbor City, Atlantic County. The union withdrew its claim for dues against the Assessor and has accepted the position that she is a managerial and/or confidential employee. Case # 2, R. Wayne Mounts, Dividing Creek, Cumberland County. No one received a salary increase for 1989, therefore the Assessor was treated the same as the other employees. No case. Case # 3, Evelyn Z. Sommers, Dumont, Bergen County, was hired in September 1984. She received a p/hr in 1984; 1985, 1986, and 1987 she received \$25,000 and in 1988 - \$28,915. The salary ordinance was for \$15,000 and the balance was from a reassessment bond. The Town tried to reduce her salary effective 11/21/88 to \$14,909 p/yr. Motion was made by Harold Liebeskind, 2nd by Frank Zupko that we support her if she was receiving one pay check and not 2 pay checks. Motion carried. Case # 4, Olga Olesko, Marlboro, Monmouth County, Nothing new. Case # 5, Elaine Daher, Orange, Essex County. Elaine was terminated because the Town wanted another person as the Assessor. Elaine was charged with misappropriation of funds and misconduct in office. Elaine is the secretary of the 1989 NRAAO Conference Committee and used some Orange stationery and the postage machine for some NRAAO letters. Ed wrote to the Mayor advising him he could not fire Elaine; that charges would have to be brought against her to the County Tax Board or the Director of Taxation. Ed is to contact Elaine's lawyer and advise him that the case is in the wrong court.

**Atlantic City Committee Report**—Kathi Meale, Chairperson. There are going to be 5 Assessors and 5 CTBC&A members meeting on Thursday, Febru-

(continued on next page)



The newly elected officers of the Camden County Assessors Association, from left to right are, Gil Goble, Vice President, Thomas Glock, Secretary, Bob Pastor, State President, Christine Wahl, President, and Harvey Duus, Treasurer.



**EXECUTIVE MEETING continued**

ary 23rd through Saturday, February 25, 1989 to prepare a report for the respective organizations on how to improve the Assessment Function in New Jersey.

Lee Serlenga will be sending out membership application forms that must be filled out by members.

A list of the Executive Board members mailing addresses and phone numbers have been distributed. Please make any corrections so that the Secretary can make any revisions necessary.

**Legislative Report**—Walter Kosul, Co-chairperson. Leo Midure made a motion, 2nd by Fred Millman that the AMANJ should continue to subscribe to the GNN Services. Motion passed. Steve Kessler made a motion, 2nd by John Murray that the AMANJ should subscribe to *The Research Institute's New Jersey Tax Notes*, a publication issued 25 times a year and will cover, in depth, tax legislative proposals; tax legislative hearings; summaries of studies and reports on NJ tax issues; detailed information on regulatory activity; updates on important court decisions on taxation; interviews with those who make and administer NJ tax policy; the work of and the reaction to, the State and Local Expenditure and Revenue Policy Commission; and related matters. Motion passed.

The legislative committee will request a meeting with Local Property to talk about co-ops rules and regulations.

Gil Melendez thanked the Association for inviting him. Al Bills announced that the filing deadline for the Assessor's exam is March 2, 1989.

**Constitution and By-Laws**—Anthony Leone, Co-chairperson. There was a lengthy discussion on the proposed Constitution and By-Laws. It was referred back to the By-laws committee for review. Anyone who has any suggestions for changes should submit their recommendations in writing in order for them to be considered for revisions. It was decided that a special meeting just for the constitution and By-Laws was needed, and has been scheduled for Thursday, March 30, 1989.

**NRAAO**—Victor Hartsfield, Co-chairperson. There was a meeting held at Harrah's Marina Hotel on Tuesday, February 14, 1989, with about 15 members attending. The County Presidents should make sure all of their members are members of the NRAAO and that they become active. Volunteers are needed to work at the Conference.

The AMANJ Secretary was instructed to send out a letter to all County Associations asking them to take out an Ad in the Journal.

**New Business**—Joe Ravitz is having trouble with the Cape May County Tax Administrator and

his Mod IV vendor.

**Old Business**—Carol Kerr thanked the people who worked and contributed to the Constitution and By-Laws; Tony Leone, Sam Befarah, Steve Kessler, Vicky Mickiewicz, Al Greene, Bill Birchall, and Walt Kosul.

Since there was no further business to come before the Association, the meeting was adjourned at 3:30 pm.

Vicky Mickiewicz, CTA, SPA  
Secretary

**ASSEMBLY, No. 4258**

By Assemblymen WATSON, CIMINO, Patero  
and Naples

AN ACT concerning senior citizens' tax deductions and amending P.L.1964, c.255.

**STATEMENT**

This bill assures that no otherwise qualified senior citizen is denied a property tax deduction for failure to timely file the required post-tax year statement by the current statutory deadline. In order to qualify for a tax deduction, senior citizens must fill out various complicated and time consuming forms. This bill is intended to ensure that otherwise deserving senior citizens will not suffer because of the rigidity of current law.

This bill amends current law to permit the tax collector to reinstate a senior citizen tax deduction that was denied because of failure to file a timely post-tax year statement.

Fear of losing is what makes competitors so great.

Some people have more problems than an arithmetic book.



The incoming President of the Camden County Assessors Association, Christine Wahl, is presenting a plaque of appreciation to retiring president, Mike Sheridan, at a recent installation dinner.



## CERTIFIED VALUATIONS, INC.

*Municipal Revaluations and Consulting*

*Real Estate Appraisals*

CHARLES J. FEMMINELLA, JR., CTA, SPA  
PRESIDENT

PLAZA 447, SUITE SIX, ROUTE 10, RANDOLPH, NJ 07869  
Phone: (201) 361-2700

PAUL G. PARSONS, CTA  
Executive Vice President

### LEGISLATIVE COMMITTEE MEETING

The Legislative Committee met on Thursday, February 2, 1989, at the Township of East Brunswick Municipal Building, 1 Jean Walling Civic Center at 10:10 a.m.

#### ATTENDANCE

William Birchall co/chairman	Steve Kessler
Walter G. Kosul co/chairman	Joe Kupach
Frank Bucino	John Murray
Mike Sheridan	

A motion was approved with a recommendation to the Executive Board, to cancel the 1989 Subscription Service of Bills and Resolutions and Advance Laws with the approval to continue with Computer Reporting System of Government News Network (G.N.N.). The committee had the opportunity to see G.N.N. in action at the meeting, and were very pleased with the results. The feeling was we do not need two reporting systems at the same time.

A few Legislative Bills were discussed informally with a recommendation that A-1582, which permits Assessors to file rollback complaints be followed up by the Farmland Committee and have a report from the Farmland Committee within 30 days upon receipt of the correspondence, since the bill has not been moving.

A-370 which requires reimbursement to the Township's for 100% veteran exemption, be followed up through the Exemption Committee with the same recommendations as A-1582.

A motion was approved to recommend to the executive committee, an approval to be able to subscribe to The Research Institute New Jersey Tax Notes, written by Public Affairs Research Institute of New Jersey.

We believe this is a very informative group and that it should expand our image of professionalism since they occasionally seek expert help in taxation. The subscription cost would be \$100.00 per year for 25 issues.

Legislation reviewed formally are as follows:

**S-2713—Comprehensive Tax Abatement and Exemption Tax.** Consolidates various statutes. Provide for five year exemption with abatements.

**Opposed:** Bill is too general, and needs to be

more definitive. May shift tax burden to other taxpayers. Could support with Amendments if all taxpayers would benefit.

**A-3228—**Extends senior citizen, disable and veteran property tax exemption to residents of a cooperative or mutual housing corporation.

**Opposed:** Difficult to administer at Local level particular with the processing of the initial filing application and post year statements, with the Collector and Assessor; would need further review with Local Property Branch for proper guidelines.

**A-1966—**Permits municipalities to grant five year tax exemptions for certain residential property.

**Opposed:** Special taxation.

**S-2834—**Requires grantees or owners to notify assessors of change of address.

**No Action**

**A-3950—**Increase in some cases the time period for which rollback property taxes may be due when farmed property is converted to another use.

**No action:** Referred to Farmland Committee with report for next meeting.

**S-3100—**Establish an additional date for the filing of the omitted property list.

**Opposed:** Unnecessary legislation.

**A-4008—**Amends 54:4-34 allowing I and E Statements to be mailed by regular mail instead of certified mail.

**Approved:** With recommendations that it will not lessen the impact of the appeal process under current conditions.

**Bill Birchall & Walt Kosul**

**LOCAL PROPERTY TAX—Exemption for Publicly Owned Property—**Property owned by Atlantic County and leased to the New Jersey Department of Corrections is operated by RCA Service Company as a juvenile detention facility. The Tax Court held that the property is publicly owned, used for a public purpose, and therefore exempt from local property taxation.

**City of Egg Harbor v. County of Atlantic, et al.—**Tax Court of New Jersey, Docket No. 01-07-0796-87 (May 4, 1988).





G E O D CORPORATION

PHOTOGRAMMETRIC SCIENCES - SURVEY TECHNOLOGIES

## COMPUTERIZED TAX MAPPING

- DEVELOP
- UPDATE
- REVISE
- MAINTAIN
- EXPANDABLE PROGRAM FOR MUNICIPAL INFORMATION SYSTEMS

16-24 KANOUSE ROAD, NEWFOUNDLAND, NEW JERSEY 07435 (201) 697-2122

**NOMINATING COMMITTEE, OFFICES TO BE FILLED, AND THE NAME OF THE PERSON PRESENTLY HOLDING THESE OFFICES, AND INSTRUCTIONS REGARDING NOMINATING BY PETITION**

The following people are on the Nominating Committee: Chairperson—William E. Birchall, Jr., Hainesport & Lumberton, Burlington County. Member-at-Large—Alfred J. Greene, Jr., Clifton, Passaic County, Retired, Past Pres. Alternate—Samuel Befarah, Jr., Ocean Twp., Monmouth County, Retired, Past President. Atlantic, Cape May, Cumberland—Arthur Amonette, Linwood, Atlantic County. Bergen, Hudson, Passaic—Charles J. Shutt, Ridgewood, Bergen County. Burlington, Monmouth, Ocean—Frederick Millman, Brick, Ocean County. Camden, Gloucester, Salem—Richard Arrowood, Laurel Springs, Camden County. Essex, Morris, Union—Harold Liebeskind, Maplewood, Essex County. Hunterdon, Sussex, Warren—Herbert Tietjen, Readington, Hunterdon County. Mercer, Middlesex, Somerset—Joseph T. Kucinski, Trenton, Mercer County.

The offices to be filled are: Sergeant at Arms and three (3) Vice Presidents. The Sergeant at Arms must be a regular member in good standing in their County and a regular member in good standing of the AMANJ. The Vice Presidents must be a regular member in good standing from one of the Tri-Counties that he/she will represent, and a regular member in good standing of the AMANJ.

The names of the persons presently holding these offices are: SERGEANT AT ARMS—Brian Vigue, Pleasantville, Atlantic County. BURLINGTON, MONMOUTH, OCEAN—Bernard Marx, Little Silver, Monmouth County. ESSEX, MORRIS, UNION—Carmine Mistichelli, Roselle, Union County. MERCER, MIDDLESEX, SOMERSET—H. Randolph Brokaw, Hamilton, Mercer County.

All of the persons listed above are eligible to run for another term.

**Article III, Section 4 & 5, Paragraph 4**

"Any prospective candidate desiring to be considered by the Nominating Committee must file a resume of his background, affiliations and experience in related and not related to the assessing field to the Chairman of the Nominating Committee on or before June 1. The Nominating Committee shall meet at the June Continuing Education Conference to interview all candidates. On or before July 1 of each year and following consideration of all prospective candidates, the Nominating Committee in writing, shall inform the State Association Officers, the County Association Presidents, and the candidates of the committee's recommendations. The information shall include the office for which the nominee is nominated, the taxing district(s) represented, the county represented, and the position held." Amended 11/17/82 & 11/19/86

**Article III, Section 4 & 5, Paragraph 5**

"Any prospective candidate, other than the Nominating Committees nominees, seeking an elected office must do so by petition. The petition must be signed by at least twenty (20) regular members in good standing, include the personal data specified in the above paragraph, and be submitted to the Secretary by September 5. A candidate may be nominated for only one office or petition for only one office." Amended 11/17/82

**Article III, Section 4 & 5, Paragraph 10**

"State Association dues must be paid by September 1 for members to be eligible to vote." Amended 11/17/82

Resumes should be sent to: William E. Birchall, Jr., Chairperson, P.O. Box 31, Hainesport, NJ 08036 and a copy to: Vicky Mickiewicz, Secretary, P.O. Box 123, Toms River, NJ 08754.

**Vicky Mickiewicz, CTA, SPA  
Secretary**

Income tax time could be a lot worse. What if we had to pay on what we thought we were worth?

## PROPERTY TAX DEDUCTION FOR MULTIPLE OWNERS

A qualified property tax deduction claimant must not be precluded from receiving the deduction if other owners of the same property exceed the \$10,000 income limitation allowable under N.J.S.A. 54:4-8.40.

In response to several recent inquiries, the Division's Local Property Branch has notified municipal tax assessors and collectors of this ruling.

Under the law, an annual property tax deduction up to \$250 is provided to New Jersey citizens who are 65 years of age or more on December 31 of the pretax year, less than 65 years of age if permanently and totally disabled, or qualified surviving spouses of either a senior citizen or a disabled person.

To qualify for the property tax deduction, the claimant must also meet all of the following requirements:

1) Citizenship in New Jersey as of October 1 of the pretax year; 2) Ownership of and residence in the dwelling house as of October 1 of the pretax year; 3) Legal domicile in New Jersey for a period of at least one year immediately preceding October 1 of the pretax year; and 4) Receiving "income" (exclusive of Federal Social Security benefits, Federal pensions, or pension, disability, or retirement programs of any State or its political subdivisions) not exceeding \$10,000 during each year for which the deduction is granted.

When determining whether the claimant's income during the applicable income period exceeds the allowable maximum of \$10,000, members of the claimant's family or other owners (with the exception of a spouse) shall not be combined with the income of the claimant. The Branch explained that "income" includes, but is not limited to salaries, wages, bonuses, commissions, tips and other compensation.

The Branch replied that when title to the property is shared by the claimant with other owners, the claimant is entitled to the tax deduction for his or her proportionate share of the taxes assessed against the property. (The proportionate share shall be deemed to be equal to that of each of the other tenants, unless shown otherwise.)

Regardless of the number of senior citizens, disabled persons, or surviving spouses who claim the property tax deduction, of course, the total property tax deduction on any such property may not exceed \$250.

---

It is not what people do when they work but what they do when they don't work that causes all their troubles.



- Providing Revaluations, Reassessments, Added Assessment and Tax Appeal Services for New Jersey Municipalities Since 1958.
- Over 70 Municipal Wide Revaluations Conducted by Full Time Professional Staff.
- Client List, References, and Qualifications Available Upon Request.

109 Fairway Terrace,  
Mt. Laurel, NJ 08054  
609-866-2552

**LOCAL PROPERTY TAX—Taxpayer Can File Complaint Even If Taxes Were Paid Five Days Late**—Lafayette Township moved for an order dismissing the complaint filed by Olde Lafayette Village, Ltd. for the tax year 1987. The Township said Village had not paid "all taxes or any installments thereof then due and payable for the year for which review was sought." The Township said that under N.J.S.A. 54:15A-1b this was required at the time Village's complaint was filed with the Tax Court. Township argued that Village paid its fourth-quarter 1987 taxes five days after it had filed its complaint with the Tax Court. The Township said that inasmuch as non-compliance with the tax payment provision is a jurisdictional prerequisite, the court should dismiss the Village's complaint.

The court denied the Township's motion to dismiss the Village's quest for review of county taxation board's decision to uphold property tax assessment. The court held that the statute, which requires payment of all due taxes when complaint is filed with the Tax Court, permitted taxpayer to file its complaint even though it paid taxes five days later on the final day for filing complaints.

Old Lafayette Village, Ltd. v. Township of Lafayette—9 N.J. Tax 562 (Tax Court of New Jersey, March 24, 1988).

---

A Fool and his money may part, but they were lucky to get together in the first place.

**LOCAL PROPERTY TAX—Sheriff Selling Foreclosed Property Not Grantor within Meaning of Statute Requiring Realty Transfer Fee; Grantee Seeking Recordation Must Pay**—Plaintiff paid realty transfer fees to record two properties purchased at a sheriff's foreclosure sale. Plaintiff then sued the sheriff for reimbursement for the fees, claiming the sheriff was responsible for payment under the statute. Superior Court, Law Division, denied relief and plaintiff appealed.

The Appellate Division affirmed the denial. Although the statute, N.J.S.A. 46:15-7 imposes the tax on grantors, the core of the scheme is that the recording officer receives the fee. If a grantee seeks the protection of deed recordation, he must pay the fee.

The Appellate Division held that the sheriff was not a grantor within the meaning of N.J.S.A. 46:15-7. The court stressed that the sheriff was merely a conduit and court agent and not a grantor in the sense of one conveying title. Also, to pay realty transfer fees, the county might have to appropriate funds since statutes place limits on the sale proceeds retainable and on the fees chargeable.

The Appellate Division held the sheriff not liable. The court said it chose to read the statute "sensibly," rather than literally. The court therefore based its decision in light of the sheriff's position in the transfer, the limitations on his ability to generate funds and the absurdity of requiring the county to contribute funds when the tax was designed to provide it with revenues.

**Porreca v. La Ferriere**—225 N.J. Super. 590 (App. Div., June 14, 1988).

## **ASSEMBLY, No. 4498**

By Assemblyman SHINN

AN ACT extending the expiration date of the "Pinelands Municipal Property Tax Stabilization Act of 1983," P.L. 1983, c.551 (C.54:1-68 et seq.), and amending P.L. 1983, c.551.

### **STATEMENT**

This bill would extend the expiration date of the "Pinelands Municipal Property Tax Stabilization Act of 1983," P.L. 1983, c.551 (C.54:1-68 et seq.) for two years. The act provides State aid to municipalities in the pinelands area to counter the effect of reduced land values for vacant land resulting from development restrictions in the pinelands. The act originally was to have expired on December 31, 1987, but was extended in 1987 to expire on December 31, 1989. This bill would extend the expiration date of the act another two years to December 31, 1991.

The more sand that has escaped from the hour glass of our life, the clearer we should see through it.

## **DAY & ZIMMERMAN, INC.** *Since 1901*

- Specializing in industrial and commercial appraisals
- Court-qualified in New Jersey
- Experts in both real estate and equipment appraisals with a broad spectrum of engineering specialists available
- For more information call:  
Martin Sigel at  
1-800-523-0786, ext. 8261)  
(in Pennsylvania 215-299-8261)

1818 Market Street  
Philadelphia, PA 19103

## **MERCHANT SEAMEN QUALIFY FOR VETERANS' BENEFITS**

A taxpayer asked whether former merchant seamen were entitled to New Jersey property tax benefits. The Division replied that the Office of the Attorney General has advised that the New Jersey statutes authorize the granting of those benefits to citizens and residents of this State who were honorably discharged from active service in a branch of the Armed Forces in time of war.

Therefore, former merchant seamen who meet all other conditions may be entitled to the veterans' property tax deduction or total exemption from taxation after presentment of proper proof of qualified active service and discharge under honorable conditions.

To obtain the required documents of proof (i.e., the honorable discharge and military service record Form DD-214), claimants should contact local Veterans Administration offices. Department of Defense Form 2186, used in requesting these documents from the Personnel Record Centers of the Departments of the Army or Navy, can be obtained from Merchant Marine organizations.

Written claims for the deduction or exemption, together with the required documents of proof, must be filed with the local tax assessor or collector who has the initial authority to approve or deny the claims. In the event of the latter, the right to appeal to the county board of taxation is available.

The price of success is perservance. The price of failure comes cheaper.

Opinions that are well rooted should grow and change like a healthy tree.

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

### SENATE, No. 3353

By Senators FELDMAN and STOCKMAN

AN ACT establishing a State Board of Equalization and supplementing Title 54 of the Revised Statutes.

#### STATEMENT

This bill establishes a State Board of Equalization for the purpose of improving the present system of property assessment. Through supervisors of administrative districts coterminous with county boundaries, the State Board of Equalization would be responsible for Statewide administration of the assessment process. The administrative functions of the county boards of taxation and of the offices of municipal tax assessor would be transferred to the State Board of Equalization. It is anticipated that most county tax administrators and municipal tax assessors would become district tax assessors for the State Board of Equalization, without loss of their pension or tenure rights.

The State Board of Equalization is required to develop recommendations, concerning the assumption by the State of funding for county boards of tax-

ation. It is anticipated that the board will consider approaches such as incorporating the county boards of taxation in a State department, direct State aid, or reimbursement to the counties. The county boards of taxation will be independent of the State Board of Equalization and retain appellate jurisdiction for tax assessment appeals.

The local property tax branch of the Division of Taxation, including its personnel, functions and responsibilities, will be transferred to the new board. Sections 3 through 11 of this bill will not become operational until January 1 of the year following the year in which the board certifies to the Governor and Legislature that it is prepared to assume its statutory duties, provided that at least six months have elapsed between the certification and January 1. Until sections 3 through 11 of the bill become operational, municipal tax assessors and county boards of taxation will continue to perform their assessment duties.

This bill implements recommendation No. 57 of the State and Local Expenditure and Revenue Policy Commission Final Report, 1988.

Association of Municipal Assessors of New Jersey  
NEW JERSEY ASSESSORS BULLETIN  
P.O. Box 187, New Brunswick, NJ 08903

BULK RATE  
U.S. Postage  
PAID  
New Brunswick, N.J.  
08903  
Permit No. 259

15  
8-8  
F01  
MICKIEWICZ VICKY DEPUTY ASSESSOR  
33 WASHINGTON ST  
TOMS RIVER N J  
08753