

# New Jersey



## Assessors

## Bulletin



MEMBER  
International Association  
of Assessing Officers

Vol. 29, No. 1

FEBRUARY 1990

### PRESIDENT'S MESSAGE

I must tell you that I am elated that I have reached this plateau in my chosen profession. So many of you have made me feel so good about assuming the position of President of AMANJ and I thank you for your warm acceptance. Whatever I do as your President, I want you to know that I will do the very best I can and will always try to keep a positive attitude about everything.



I alluded to many things at the Annual Assessors' Luncheon in Atlantic City; that we need to keep foremost in our minds as we move forward into the 90's. The most important thing for each member of AMANJ to understand is, it will take an all-out endeavor on everyone's part to achieve all of our goals and objectives. If you think I'm going to attempt to do all that must be done alone, well you're wrong. I need your strength, wisdom, guidance and understanding in order to have a successful presidency and an AMANJ subject to accruing advancements in professionalism, education, certification/recertification, legislation and assessors' assistance. Your opinions and suggestions will play an important role in my decision making process, so I trust you will call or write me with your views and if I stumble or fall along the way, I will accept your hand before your foot to get me back on track. My experience over these many years is that the assessors in New Jersey are a wonderful bunch of people and, we all have something to offer. I look forward to working with you over the next two years.

This past League of Municipalities Conference

was an exciting time for me. I congratulate Kathy Meale and her Committee for the fine job they did in putting it all together. The programs were well attended and informative. Special thanks to Jack Trafford, Director of the League, for his help with the Assessors' and Mayors' Meeting. I had an opportunity to talk to a great many people who all seemed to have the same thing on their minds. What changes will I make on the Committees and who will serve as the attorney for the Association? There is no question that certain changes are needed, and I intend to meet with a Committee of Past Presidents and advisors to make the various assignments. Anyone who wishes to volunteer their services in their area of expertise may call or write me at their earliest convenience.

As far as the Association's Attorney is concerned, I have received a great many recommendations. Many say keep the current Attorney: many say a change is needed. I personally feel that I can work well with either of the two gentlemen being considered; namely, Ed Rosenblum and Saul Wolfe. I, therefore, will submit these names to the Board of Directors and ask for a confirmation of one or the other. As soon as we get past this issue we will be able to focus our attentions on more important concerns.

Congratulations to our re-elected officers (Bernard Marx, Carmen Mistichelli, and Brian Vigue) and our newly elected Vice President, Paul Rafiani. I feel the Executive Committee will work well together inasmuch as each elected official is qualified and quite capable of representing the views of their constituents.

Once again, thank you for this opportunity. NOW LET'S GET BUSY...

Victor A. Hartsfield, Sr., President

## BOOK REVIEW

As someone who likes books, I find my local library to be a virtual gold mine. Every now and then, I even find a diamond. While checking the new book section on a recent visit, I discovered a recently acquired appraisal text by the noted appraiser/author, Henry S. Harrison.

Many of us, myself included, are familiar enough with Mr. Harrison's previous works to instantly grab anything we can from his list. So, I became the first to borrow this new book from the library.

While the author expresses a goal of helping students learn about the profession with this book, I believe that experienced appraisers, as well, would benefit from the insight Mr. Harrison gives to the appraisal of residential real estate.

The eighteen chapters of text cover the usual appraisal process topics—data collection and analysis, the approaches to value, reconciliation—in very understandable form. Examples are clear and appropriate to the discussion. The section on Residences Requiring Special Appraisal Techniques provided an interesting outlook on some problem properties.

The addenda include a model income property appraisal, the Uniform Standards of Professional Appraisal Practice and other useful information. Also available (\$9.00) is a student workbook for use with this text which, while not available for this report, appears to contain additional information and reference material.

The information contained in the text and its presentation make this a most informative and instructive volume. In addition, there are two things that set *Appraising Residences & Income Properties* apart from other texts—it is an enjoyable textbook and...the author has a kind word for Assessors! *Appraising Residences & Income Properties* is definitely a worthwhile addition to any appraiser's and/or Assessor's library.

### **Appraising Residences & Income Properties**

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## HARTSFIELD SWORN IN



Victor A. Hartsfield, Sr. (Right), Director of Property Taxation and Tax Assessor of the City of East Orange, New Jersey, is sworn in as the President of the Association of Municipal Assessors of New Jersey by Gaylord Aldinger, President of the International Association of Assessing Officers. The ceremony took place at the annual League of Municipalities Conference in Atlantic City on November 15, 1989. Mr. Hartsfield is a 20 year veteran in the field of Property Taxation.

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## LEGISLATIVE REPORT

Well, as the old Birdseye commercials used to say, "the quiet corner isn't quiet anymore!" As this



is being written, we are about two weeks into the first annual session of the 204th Legislature. The closing weeks of the last session saw much activity, with 149 bills



being signed into law by outgoing Governor Kean since early December. Of these, three Senate bills somewhat relate to taxation or our responsibilities.

c. 207 (S-1966) Relates to residential tax abatements in urban areas.

c. 252 (S-3111) Extends the veteran & senior deduction to residents of co-ops.

c. 299 (S-2869) Municipal service reimbursement for condominiums.

Since copies of these laws either have been or will be distributed to all Assessors we will not detail them here.

With a new Legislature, we have new challenges and some old ones. As of January 22, 1990, there were almost 5200 bills filed in both houses of the Legislature combined. The majority of these were pre-files of items that did not make it last session.

Last year, the Legislative Committee monitored 164 bills. Already 116 have been filed or pre-filed for the 1990 session.

Many familiar topics have returned. Last year's S-1952, the Stockman bill to revise property tax administration, is now S-518. Senator Feldman's counterpart, S-3353, is now S-1130. The appraiser licensing bill, A-4290, is S-249 this year. Assemblywoman Kalik's bill to reimburse for the cost of TDV exemptions (A-370) is A-1209 in 1990.

Speaking of Assemblywoman Kalik, we have all seen in the news that she has been named to chair a committee to review property taxation and have

a legislative response this year. The committee will be looking at the SLERP report, among other things, in an attempt to arrive at a solution to the tax relief question.

The old issues have indeed not disappeared with the changing of the guard. What has changed is the composition of the Legislature with a shift in the majority position on the Assembly. With both houses of the Legislature and the Governor's office all controlled by the same party, things could move rapidly. Bills we support and others we do not now carry majority sponsorship. We need to remain alert and prepared to voice our concerns and recommendations as the issues arise throughout the year.

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

## ASSEMBLY, No. 4918

By Assemblywoman CRECCO and  
Assemblyman KELLY

AN ACT temporarily making permissive the implementation of a revaluation of real property in certain municipalities.

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

1. Notwithstanding any provisions of law, rule, regulation or any judicial order to the contrary, no municipality having a population in excess of 47,500, but less than 55,000, according to the 1980 federal decennial census, which is located in a county of the first class, shall be required to implement a revaluation of real property for the tax years 1990 and 1991. The determination of a municipality not to implement a revaluation pursuant to this act shall not prevent the municipality from conducting and implementing any partial or complete reassessment of real property in the city during the period covered by this act.

2. This act shall take effect immediately.

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## SENATE, No. 3807

By Senator LESNIAK

AN ACT concerning property tax relief, amending various sections of statutory law and supplementing Title 54 of the Revised Statutes.

### STATEMENT

This bill would cap an individual's property tax payment at an amount equal to 8% of his income, up to a maximum of \$1,000. The cap would apply to all senior citizens and all disabled persons whose New Jersey taxable income is less than \$25,000.

Under the provisions of the bill, a homeowner would be required to pay his property taxes and would apply for a payment from the State for the amount his property taxes exceeded 8% of his income. A renter would also be eligible for a payment; 18% of his rent would be considered payment for property taxes.

A taxpayer would file for the payment when he filed his New Jersey income tax return.

Those persons who receive tax relief under this bill would be ineligible for tax relief under the "Homestead Tax Relief Act," P.L.1985, c.304 (C.54A:3A-1) et seq., but would not be precluded

from receiving the following if they are otherwise eligible: the homestead rebate pursuant to P.L.1976, c.72 (C.54:4-3.80 et seq.); the property tax deduction for senior citizens and the disabled under P.L.1963, c.172 (C.54:4-8.40 et seq.); and the veteran's property tax deduction under P.L.1963, c.171 (C.54:4-8.10 et seq.).

The bill would finance the tax relief for senior and disabled citizens through the imposition of an increase in the New Jersey Gross Income Tax on taxpayers with taxable incomes over \$100,000. Under section 8 of the bill, taxpayers with taxable incomes of between \$100,000 and \$250,000 would pay an additional tax of 1.5% of taxable income; those earning between \$250,000 and \$300,000 would pay an additional 2%; and those earning over \$300,000 would pay an additional 2½% of taxable income in gross income tax.

The bill would apply in the 1989 tax year and thereafter in order to allow the Division of Taxation the administrative time necessary to implement the increases in income tax imposed under its provisions.

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## LETTERS TO THE EDITOR

"Friends, Romans, countrymen..."

So began Marc Anthony's discourse on a departed Caesar. He went on to say "the evil that men do lives after them, the good is oft interred with their bones."

Since the story relates, in part, to the land of the pyramids, it might be appropriate to look at a more current situation.

As we all know, by now, Director John Baldwin resigned at the end of January to take a position with a major accounting firm in Egypt.

I ask you: How will we remember our former "Caesar?"

Others may look at the landmark agreements with other states, the tax amnesty program or other accomplishments at the state tax level.

But what about local property taxation?

EQUITY 21?? The SLERP Report???

??????

Bill Birchall

## ASSESSOR WANTED

**TAX ASSESSOR-DEPUTY**—The Township of Stafford is seeking a full time Deputy Tax Assessor. N.J. State Certification required. Salary commensurate with experience. Please call Christine Meighan,

Township Administrator 609-597-1061.

**FIELD APPRAISER**—The Township of Stafford is seeking a Part Time Field Appraiser. Municipal experience preferred. For details call Christine Meighan, Administrator 609-597-1061.

**CERTIFIED TAX ASSESSOR**—The Township of Clinton, Hunterdon County, is accepting applications for a full-time certified Tax Assessor. Applications are available in the Township Clerk's office, West St., PO Box 36, Annandale, NJ 08801. Please submit application and resume no later than Feb. 15.

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## PRESIDENT'S ACCEPTANCE MESSAGE

Ladies and Gentlemen, I thank you for your warm reception.

I am deeply honored and proud to accept this position (of President of the Association of Municipal Assessors of New Jersey). Proud because it was not handed to me but through the electoral process, the membership of our great Association had enough confidence in me to give me just enough votes to afford me the opportunity to serve you. Honored because I now walk in the footsteps of the many great presidents that served before me and honored because I have achieved a goal that sat high atop a mountain that was impossible to climb until I learned how to start at the base and build my road around and around the mountain until I spiraled to the top. I made a lot of friends along the way and I am eternally grateful for all they have taught me. They know who they are and I don't have to call names. I just want them to know I love them for all they have done for me. I sure hope I didn't make any enemies because I certainly didn't try to; but, if I did, I hope that we can put that aside and get on with the business of AMANJ.

I don't know how many of you actually realize what a great organization this is or how important it is that AMANJ remains a strong and viable concern for all assessors in New Jersey. We must recognize that there are a great many people throughout the State of New Jersey who would change our profession and all that we stand for to suit themselves, or to win a vote, or perhaps to bring recognition to themselves so that everyone will take notice. I point no fingers but, I have seen in my travels these things I allude to. Jim Anderson, Andre Souchak, Neil Garrison, Joe Sorrentino, Elaine Daher, William H. Reeser, Otto K. Mutzberg, are just a few of many assessors whose jobs have been negatively effected one way or another and gives us the understanding that we need a united AMANJ and a viable insurance fund to protect ourselves and help each other.

Mulica Township vs. Union City; Inmar Associates Inc. vs. Borough of Carlstadt; the Montclair Revaluation case; Van Decker vs. W. Milford and other cases give a great deal of weight to how we should or should not assess real property inasmuch as the cases either change or affirm our thinking in the assessing process. The people and/or committees charged with the responsibility of monitoring, challenging, defending and reporting these cases to us must be sincere in their conviction that a well advised AMANJ can stand up to any court action or legislative maneuver on behalf of the membership with a strong voice because we, the experts in this field, and I might add, taxpayers in this State, have made it our business to know what we're doing and we indeed are performing our duties in the best interest of our taxpayers, our municipalities and our State.

And, watch out for Equity 21, SLERP, S-1952, S-3353, and the like. Many of us would like to see these things just go away and hope something better comes along. But, ladies and gentlemen, don't fool yourselves; these things are very much alive and until we see in black and white that they are a dead issue or until we see the great alternative, then we better stay on our Ps & Qs and be prepared for anything. State assessing, Property Tax Reform or some kind of change in our property tax system seems almost inevitable. What we must do is weight the issues and make sure our rights and our livelihoods are protected. We began the year of '89 talking about changes in the system. We have attended meeting after meeting only to find that there are so many pros and cons that it's difficult, if not impossible, to agree on one set standard or program. One sure thing that came out of the meetings was a mutual respect for the authority that each of us carry, at the State level, the county level and the municipal level. We can look forward as we close out 1989 to the beginning of a new decade when we will continue talks of reform.

Other things we will carry forth are certification and recertification, better educational courses and seminars, advanced courses in appraising and case

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### (President con't.)

studies, licensing, and professional advancement via the IAAO Candidates Club. We must be ever mindful of the many bills in both the Assembly and the Senate which effect us: A-1230 (makes homestead rebate a credit on property tax); A-3951 (the Open Space and Farm Land Conversion Act); A-3228 (extends senior, vets and disabled vets deductions to co-op ownership); A-429 (Licensing Bill) and S-3100 (which would create a new date for filing omitted assessments); and A-4338 (provides special assessments for housing under controls of the Fair Housing Act). These bills and others must be carefully scrutinized and challenged if necessary, and we must be alert enough to stay on top of them and astute enough to deliver our message of support or opposition to our legislators with a diplomatic license.

I look forward to working with the Executive Board, the Committee chairpersons and the various committees, our liaison and associate organizations, local property and of course, the entire Division of Taxation. I welcome any comments, criticisms, suggestions or accolades. I don't claim to be a superman who can leap tall buildings with a single bound. I'm not a know-it-all or a do-it-all. I know I will make decisions that will please some and displease others but I hope that the membership will trust me enough to let me call it as I see it and be good enough to advise me if I make a mistake. Believe me, I'm just as human as you are. I will depend greatly on the support of each and every member of this Association to move AMANJ forward into and through the 90's. As the song goes, "Wherever I go, and whatever I do, we're gonna go through this together." And, you can rest assured that I will do the very best I can to get the job done.

I believe in AMANJ. I believe in you and, I thank you for this opportunity to serve. Thank you.

Victor A. Hartsfield, Sr.

Every man has three characters—that which he exhibits, that which he has, and that which he thinks he has.

### SENATE, No. 3181

By Senator FELDMAN

AN ACT concerning the calculation of certain State in lieu of tax payments, amending P.L.1977, c.272.

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

1. Section 5 of P.L.1977, c.272 (C.54:4-2.2e) is amended to read as follows:

5. After completion of the review of the assessments of State property, the director shall compute the State's liability for in lieu tax payments in each municipality affected. The in lieu payment shall be calculated by applying the *municipal* purpose tax rate of the municipality for the tax year to the aggregate amount of State property, as defined in section 1, in the municipality and the sum of such calculations shall constitute the State's liability; provided however, the State shall have no liability to any one municipality when the sum of its liability is less than \$1,000.00, and no municipality shall receive an in lieu payment from the State greater than the amount equal to 35% of the local purpose tax levy, which for the purposes of this act shall include revenues which are used for municipal purposes and derived from tax abated properties, for the year for which the calculations are made; provided, however, that in any calendar year no municipality which receives or is entitled to receive any extraordinary payment for municipal services and in lieu of taxes under P.L.1977, c.137 shall receive less under this act than the amount that it received under said P.L.1977, c.137.

2. This act shall take effect immediately and shall apply to in lieu of tax payments made in the State fiscal year next commencing after enactment.

#### STATEMENT

This bill alters the formula by which State in lieu of tax payments are made to municipalities for local services on State property located therein. Currently, the effective local tax rate is multiplied by the assessed value of the property. This bill provides that the municipal purposes tax rate shall be used in the calculation instead of the effective local tax rate.





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**ASSEMBLY, Nos. 4106, 4197 and 1599**

Sponsored by Assemblywoman FARRAGHER,  
Assemblymen KYRILLOS, SCHUBER, ROMA  
and KELLY

AN ACT creating the "Senior and Disabled Citizen Property Tax Deferral Loan Fund," supplementing Title 54 of the Revised Statutes and making an appropriation therefor.

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

This act shall be known and may be cited as the "Senior and Disabled Citizen Property Tax Deferral Act."

The Legislature finds and declares that:

Many of the State's senior and older disabled residents own their homes mortgage-free, or with small mortgage balances; however, many of these residents have low incomes, and their property taxes impose a heavy burden;

The financial burdens imposed upon low income senior and disabled residents by ever-increasing health care costs and other expenses, coupled with rising property taxes, threatens home ownership among these residents;

Many of these residents who wish to remain in their homes have accrued significant equity in those homes, but their low incomes limit their ability to tap that equity;

The private financial sector has been slow to devise approaches that would permit senior and older disabled residents to use their primary asset, their home, to borrow funds for current needs;

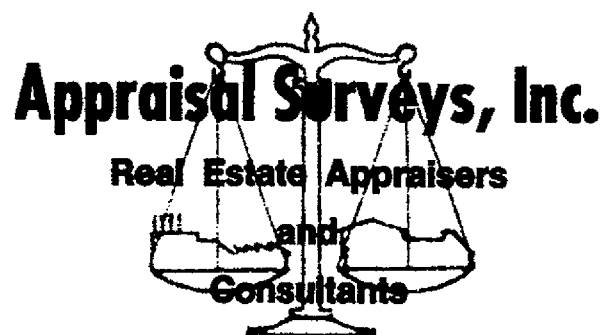
This State has offered elderly homeowners certain property tax assistance through deductions and rebates, but these programs do not always adequately address the needs of low income senior and disabled residents; and

It is, therefore, in the best interests of the older disabled and the senior residents of this State, and a compelling public purpose, to establish a loan program permitting these residents to use the equity in their homes to help pay their property taxes.

**SENATE, No. 3187**

AN ACT concerning properties subject to certain State in lieu of tax payments, amending P.L.1977, c.272.

"State property" means land and improvements owned by the State and includes but shall not be limited to State offices, hospitals, institutions, schools, colleges, universities, garages, inspection stations, warehouses, barracks and armories together with abutting vacant land held for future development for the same purposes. State property shall also include land and improvements owned by a State authority which is leased to the State. State property shall not include that used or held for future use for highway, bridge or tunnel purposes or property which is qualified under State law for any other State payment in lieu of taxes.



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### ANNUAL MEETING, AMANJ Wednesday, November 15, 1989

The Annual Meeting of the Association of Municipal Assessors of New Jersey, which was held at the League of Municipalities Conference, Bally's Park Place Casino & Hotel, 6th floor, Dennis A & B Rooms, Atlantic City, NJ, was called to order by President Robert W. Pastor on Wednesday, November 15, 1989 at 10:10 a.m.

Following the Pledge of Allegiance, President Pastor asked for a moment of silence in memory of all our departed members and friends who have passed away since the June Conference, especially Joan Savage, Assessor, Deptford Township; Peter Clancy, Vice President, First Fidelity Bank of Caldwell; and Ed Schminke, Atlantic County Tax Administrator.

President Pastor introduced the following guests: Gaylord Aldinger, President, IAAO; Alvin Bills, Assistant Superintendent, Local Property; Richard Conley, Retired Tax Court Judge; and Sid Glaser, Past Director, Division of Taxation.

Walter Kosul made a motion, seconded by Frank Zupko, that the proposed new Constitution and By-Laws of the AMANJ be approved as presented.

Frank Bucino asked that the Constitution and By-Laws be voted on by a roll call vote of the paid

AMANJ members since he requested at the October 19th Executive Board Meeting that the Treasurer have a list available at the Annual Meeting of the paid members.

Jack Butler made a motion, seconded by Frank Bucino, that since the Treasurer did not have a list of paid members available, that the Constitution and By-Laws be tabled until the Bi-annual Meeting at the June Conference. 48 voted to table the vote and 49 voted not to table the vote. Since there was not a 2/3 majority to table the vote, the vote must be taken.

There were 55 who voted to accept, and 39 who voted not to accept the Constitution and By-Laws as submitted. This was not a 2/3 majority.

After much discussion, Brian Vigue made a motion, seconded by Carol Kerr, that the By-Laws Article I, Section 4, sub-section B should be changed to read: "Life members shall be eligible to serve on committees. However, Life Members shall not be eligible to vote during the general elections, to hold office, to serve as Committee Chairpersons, nor shall they be eligible to participate in the Self-Insurance program." Motion passed.

Larry Henbest made a motion, seconded by Art Amonette, that the new Constitution and By-Laws,

(continued on next page)

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### **(Meeting con't.)**

as amended, be approved. Motion passed.

Since the Association Attorney, Ed Rosenblum, could not attend the meeting, Jim Anderson was asked to fill the Association in on some of the court cases. (1) William Reeser v Township of Mullica, Atlantic County. Judge Rimm ruled in favor of the Assessor and gave him a 28% raise. (2) Andre Souchak, Wildwood Crest, Cape May. Director Baldwin got involved in this case, and Judge Rimm decided in favor of the Assessor. (3) Joe Sorrentino, Little Egg Harbor, Ocean County, was given a raise, however, before he received any money, the first ordinance was repealed. Has been pretried before Judge Rimm. (4) Neil Garrison, Estell Manor, Atlantic County, involving an increase of salary. Is in court now. (5) Evelyn Sommers, Dumont, Bergen County. Town tried to reduce her salary. Pending. (6) George Tice, Franklin Twp., Gloucester County. Salary dispute. (7) Jim Anderson, Pt. Pleasant, Ocean County. Director Baldwin wrote a letter to Town informing them that the Assessor should not punch a time clock and that the Town could not interfere with the day to day operation of the Assessors Office. Director Baldwin's letter will be sent to the County Presidents for distribution to the membership.

Following the luncheon, President Elect Victor Hartsfield introduced the guest speaker, John R. Baldwin, Director N.J. Division of Taxation. Director Baldwin said that he would like to publicly express his gratitude to: Bob Pastor, Victor Hartsfield, Steve Kessler, Gil Melendez, Jack Meeker, Art Sears, Jack Raney and Alvin Bills for attending seven informal meetings held in Trenton to talk about tax reform. Director Baldwin concluded his interesting and informative speech by saying: "We may see certain public issues differently, but I deeply admire and respect your public service. I respect you for what you do. I love you. God Bless You."

President Pastor thanked Director Baldwin and presented him with a Presidential citation.

Alicia Melson, Chairperson, Awards Committee presented the Russell T. Wilson Award to John Murray, Assessor, Milburn, for his devotion to bettering the Assessing profession; The Thomas C. McCandess, Jr. Humanitarian Award to Jack Raney, Superintendent, Local Property, for saving an Assessor from possibly sustaining a permanent injury.

Since Randy Brokaw was not present to receive his Vice President's appreciation plaque, he will be  
(continued on next page)

MUNICIPAL REVALUATION / ASSESSMENT EQUALIZATION

## REALTY APPRAISAL COMPANY

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UNION 7-3870

UNION 7-0015

### (Meeting con't.)

invited to attend the February meeting of the Board of Directors.

President Pastor presented John Dyksen, Victor Hartsfield, Steve Kessler, Vicky Mickiewicz, John Murray, and Lee Serlenga with special Presidential awards and personal gifts for their work above and beyond the call of duty.

President Pastor asked the Secretary, Vicky Mickiewicz, to read the slate of new officers and to cast the unanimous ballot. The new officers are: President—Victor Hartsfield; Sergeant-at-Arms—Brian Vigue; Burlington, Monmouth, Ocean Vice President—Bernard Marx; Essex, Morris, Union Vice President—Carmine Mistichelli; and Mercer, Middlesex, Somerset Vice President—Paul Rafiani.

IAO President Gaylord Aldinger swore in the new officers, after which Past President Robert Pastor introduced the new President, Victor Hartsfield.

President Hartsfield presented Past President Pastor with a beautiful wall clock and the President's gavel.

President Hartsfield made a special presentation to the 1989 NRAAO Committee members: Art Amonette, Sam Bafarah, Bill Birchall, Virginia Clancy, Barbara Clark, Elaine Daher, John Dyksen, Charles Fouquet, Tom Glock, Alfred Greene, Dorothy Kreltz, Carolyn Landi, Tom McCullum, Gil Melendez, Alicia Melson, Vicky Mickiewicz, Dorothy Montag, Robert Pastor, Jack Raney, Lee Serlenga, Charles Shut, and Angela Szymanski.

President Victor Hartsfield appointed Lee Serlenga as the Administrative Assistant to conduct the affairs and activities of the President in the event of a temporary absence or unavailability of the President. Motion was made by Frank Zupko, seconded by Bernie Marx, that the appointment be approved. Motion passed.

Carolyn Landi donated \$100.00 and Darlene Keeler donated \$50.00 to the Ken Beck Scholarship Fund for a total of \$735.00 that was donated to the Scholarship Fund at the Luncheon.

Since there was no further business to come before the Association, the meeting was adjourned.

**Vicky Mickiewicz, CTA, SPA**

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