

New Jersey



Assessors



MEMBER
International Association
of Assessing Officers

Bulletin

Vol. 29, No. 2

MAY 1990

PRESIDENT'S MESSAGE

I am pleased to advise you, members of AMANJ, that, thus far, the business of our Association has been going well since my swearing in on November 15, 1989. I still have about a foot of paperwork on my desk that I must read and give some consideration to but, aside from that, I have no complaints about my perception of the responsibilities of my presidency.



For the moment, it appears that the most pressing issues concerning us as assessors is the many cases that are springing up all around the State concerning government bodies and their interference in the assessors office, or denial of just compensation for assessors. Over the past three months, I have reviewed resounding documents on problems assessors are having in their municipalities. Communications from Evelyn Sommers, Gary Toth, Olga Olesko, Hobart Grant, and Franklin Atkinson make it clear that we have some genuine concerns that need to be carefully monitored and carefully considered. Most surprising to me is the situation surrounding the controversy in Hamilton Township regarding the assessor, and our friend, H. Randolph Brokaw. It is really a touchy situation based on the peculiar arrangement, or agreement, between the Assessor and the Municipality which was established years ago. Now we find that the Municipality has vehemently objected to the continuance of any arrangement with the Assessor regarding his time in the office and now seeks to remove him. Those of

you who are aware of the situation should take a moment to express your concerns and comments to me, in writing, so that the Board of Directors of AMANJ may deliberate and come to some sound conclusion on what steps AMANJ should take in this matter.

We are now preparing for the June Conference, which will take place between June 12 and June 15, 1990. Those who plan to attend may rest assured that we will have a well-planned and most informative Conference. I have advised members of the Board of Directors that it will be necessary for us to charge a minimum fee for all participants. We find that the educational fund will not be sufficient to cover all cost for the Conference as well as the scheduled one-day seminars, therefore, you will be advised of the minimum amount to be expected from each participant who registers for the June Conference.

By now, you have been advised of the positions up for election this year. I trust that each and every person who aspires to run for a position in the Association is prepared to submit their name and complete profile to the Nominating Committee on or before June 1, 1990. In accordance with our newly adopted constitution and bylaws, the Chairman of the Nominating Committee shall be the immediate past president; i.e., Robert W. Pastor. Your resume/profile should be submitted directly to the chairman.

Finally, we are already in the position of planning for the League of Municipalities Convention in Atlantic City and, in so doing, we would appreciate your comments and suggestions on programs, facilities, and activities. As in the past, we ask each County Association to contribute to the hospitality room and
(continued on next page)

(President con't.)

additionally, we will accept any contributions from our membership.

As I have stated in the past, you may feel free to write, or call, me at my East Orange Office on any concerns, comments, or suggestions you have concerning AMANJ and the many issues that confront us daily as New Jersey assessors.

Victor A. Hartsfield, Sr., President

ASSESSOR WANTED

Willingboro Township is seeking a Full Time Tax Assessor. State Certification required. Salary commensurate with experience. Please call Sadie Johnson, Township Manager (609) 877-2200.

NOMINATING COMMITTEE

Please be advised that the following people are on the Nominating Committee:

Chairperson—Robert W. Pastor, Sandyston & Stillwater—Sussex

Member-at-Large—Carolyn Landi, Wyckoff—Bergen

Alternate—Joyce Jones, Manchester—Assessor. Also members of the Nominating Committee are: Lewis Mason, James Terhune, Bernard Marx, Michael Sheridan, Harold Lieberskind, Alma Papics, Kathleen Hayes.

The offices to be filled are: President-Elect; Treasurer; and four (4) Vice-Presidents. The President-Elect and Treasurer must be a regular member in good standing in their County. The Vice-Presidents must be a regular member in good standing from one of the Tri-Counties that he/she will represent. All must be a regular member in good standing of the AMANJ.

The offices to be filled and the names of the persons presently holding those offices are, and whether or not they are eligible to run for another term:

President-Elect—None

Treasurer—Lee Serlenga, So. Brunswick—Middlesex—Yes

Arthur Amonette—Atlantic, Cape May & Cumberland Counties—No

Frank Bucino—Bergen, Hudson & Passaic Counties—YES

Alicia Melson—Camden, Gloucester & Salem Counties—YES

Donald Rowe—Hunterdon, Sussex & Warren Counties—NO

Resumes should be sent to: Robert W. Pastor, Chairperson, P.O. Box 113, Layton, NJ 07851; copy to: Vicky Mickiewicz, Secretary, P.O. Box 123, Toms River, NJ 08754.

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ASSEMBLY, No. 59

PRE-FILED FOR INTRODUCTION IN THE
1990 SESSION

By Assemblymen SCHLUTER and PELLY
STATEMENT

This bill establishes that only that portion of a building used for religious worship or asylum that is leased to a profit-making organization or used for a purpose that is not tax exempt, will be subject to property taxation. The remaining portion will be tax exempt.

Under current law, if a portion of a church is used for a purpose that is not tax exempt, such as the operation of a for-profit nursery school, the entire church property becomes subject to taxation. The partial exemption granted under this bill is similar to that granted under current law to educational institutions, hospitals, and organizations devoted to the moral and mental improvement of men, women, and children.

This bill also reorganizes the structure of R.S.54:4-3.6 with internal subdivisions in order to make it easier to read and understand.

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LEGISLATIVE REPORT

The first few months on a new legislative session are always hectic. New people, much activity and



many bills, both new and old. This session is no different than those of the past. As of late April, there were over 2500 bills and resolutions in the Senate and over 3600 in the



Assembly.

Of course, most issues do not relate to the assessment function. Much time this year has been devoted to the auto insurance issue and now, the budget. We do, however, have about 140 bills which we are watching as a committee involving assessment or tax related items.

Even with this number of bills, things can become complex. For example, if bills relating to deductions change the amount, are we really concerned? Maybe not. However, if bills extend eligibility for deductions and therefore create more work for the Assessor's office, we may be interested.

We have mentioned many times that the Association subscribes to the Government News Network (GNN) as a tool for keeping track of legislation. In the GNN system, our legislative activities have been divided into eight categories:

- Assessor/Assessments/Appeals
- Miscellaneous Exemptions and Deductions
- Farmland/Woodland
- Condo/Co-Op/Affordable Housing
- Revaluation/Reassessment
- Veterans
- Senior Citizen/Disabled
- Other

Where the Association has a committee relating to one of the above topics, the legislative committee will refer legislation relating to that topic to the appropriate committee for their input and assistance

in formulating a position on the bill. The legislative committee does not wish to usurp the expertise contained in a special committee. We believe we are a liaison committee between our special committees and the legislature and that we should work together to present the Association's position.

Speaking of position, everyone should be aware that, when we of the legislative committee testify before a legislative body, we are not speaking for ourselves. We are representing the Association. We look to the Executive Board of the Association for guidance and establishment of a position then we present it as the Association's position. In this effort, we need to be unified. Nothing can do more harm or cause more confusion than an individual Assessor appearing before a committee of the legislature with a position differing from that presented as the "Association position." If there are differences, we need to resolve them at our own meetings and support what is best for the majority of our members and/or the public we all serve.

This year's legislative committee includes all of the area Vice-Presidents of the Association. In addition to contacting Walt or Bill, you may present your legislative concerns to your area VP's for them to bring to the committee.

Bill Birchall & Walt Kosul, Co-Chairmen

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ASSEMBLY, No. 74

PRE-FILED FOR INTRODUCTION IN THE
1990 SESSION

By Assemblyman ZECKER
STATEMENT

This bill is intended to aid a municipality that suffers losses in property tax revenues because of lower reassessments of land affected by the "Freshwater Wetlands Preservation Act." The provisions of this bill are similar to the provisions of the Pinelands Municipal Property Tax Stabilization Act." This bill creates a Freshwater Wetlands Municipal Property Tax Stabilization Board to establish procedures and criteria for the distribution of aid. A "Freshwater Wetlands Municipal Property Tax Stabilization Commission" is established to report, on or before December 31, 1990, on what additional assistance may be required to stabilize property tax bases as a result of the "Freshwater Wetlands Preservation Act."

LOCAL TAXATION

Provides relief to municipality that suffers property tax revenue loss caused by reassessment under certain circumstances.

ASSEMBLY, No. 59

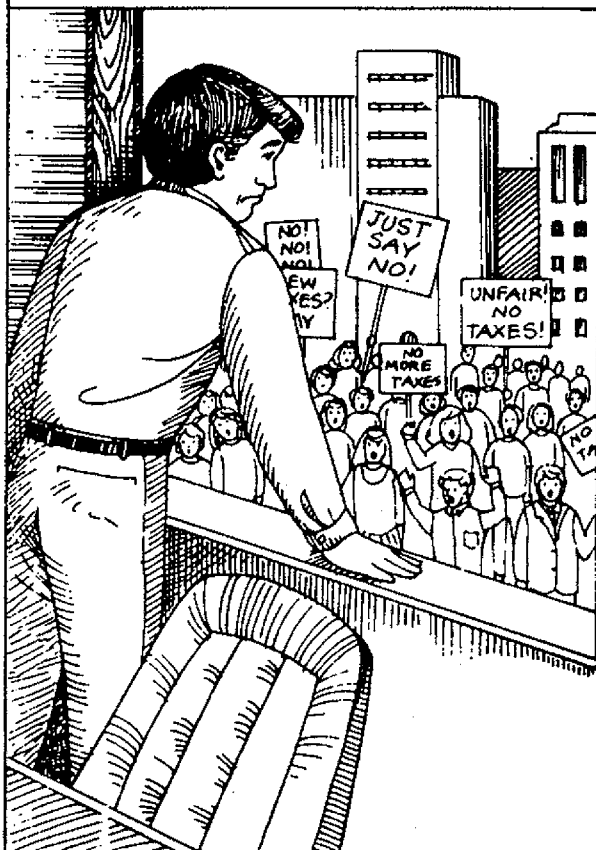
PRE-FILED FOR INTRODUCTION IN THE
1990 SESSION

By Assemblymen SCHLUTER and PELLY
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Under current law, if a portion of a church is used for a purpose that is not tax exempt, such as the operation of a for-profit nursery school, the entire church property becomes subject to taxation. The partial exemption granted under this bill is similar to that granted under current law to educational institutions, hospitals, and organizations devoted to the moral and mental improvement of men, women, and children.

This bill also reorganizes the structure of R.S.54:4-3.6 with internal subdivisions in order to make it easier to read and understand.



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ASSEMBLY, No. 140

PRE-FILED FOR INTRODUCTION IN THE
1990 SESSION

By Assemblyman ALBOHN
STATEMENT

This bill would amend the statutory provision for tax exemptions for historic sites to clarify that the receipt of income from the rental of a historic site would not disqualify the nonprofit corporate owner from obtaining the property tax exemption, if the income received is used solely for the charitable purposes of the nonprofit owner. The property tax exemption is provided as an indirect subsidy to assist in the preservation of these historic sites. Rental income from third parties leasing a site or building, provided that the income is used solely for the charitable purposes, should be indistinguishable from other types of endowments received by the nonprofit corporation.

NATURAL RESOURCES

Permits historic site property tax exemption when rental income is used solely for charitable purposes of nonprofit corporation owner.

Back of every noble life there are principles that have fashioned it.

SENATE, No. 136

PRE-FILED FOR INTRODUCTION IN THE
1990 SESSION

By Senator GRAVES
STATEMENT

This bill requires a county to levy and collect its property tax by directly billing property owners within the county.

LOCAL GOVERNMENT

Requires counties to levy and collect their own property taxes.

Ignorance isn't a mere matter of not knowing. It consists of knowing a lot of things that aren't true.

ASSEMBLY, No. 227

PRE-FILED FOR INTRODUCTION IN THE
1990 SESSION

By Assemblyman NAPLES
STATEMENT

This bill provides a \$300,000.00 supplemental appropriation to the Property Tax Assessment Study Commission for fiscal year 1985. The commission has been granted an extension of time, until March 19, 1986, to report its findings and recommendations by Joint Resolution No. 4 of 1984.



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LEGAL CORNER

ASSESSMENT OF MOUNT LAUREL HOUSING

An important ongoing opinion was recently released by the Appellate Division concerning the difficult issue of the assessment methodology to be employed when assessing "affordable housing", the price of which is subsidized by the developer in accordance with statute. In *Prowitz v. Ridgefield Park* (approved for publication), Judge Pressler wrote an opinion addressing the



difficult question of whether affordable housing must be assessed at the price actually paid by the purchaser under the affordable housing program or whether instead the property should be assessed at the price at which an identical unregulated housing unit was sold in the marketplace.

The facts were not in dispute. The Housing Development Corporation of Bergen County constructed condominium projects in Ridgefield Park in the early 1980's to be sold to eligible purchasers pursuant to its affordable housing program. The plaintiff, Wayne Prowitz, purchased a unit in 1983 for \$42,500 which was subject to severe restrictions contained in the master deed respecting resale rights. Under the terms thereof, HDC had an exclusive first option to purchase the unit on resale at the original sale price, adjusted for inflation. If HDC declined to exercise its option, the unit owner would be obliged to sell at that same price to another eligible family under the housing program. A person meeting the eligibility requirements for purchase of a unit remains eligible for ownership, despite the fact that his income thereafter exceeds the Authority's limits.

The assessor assessed the unit in question at \$86,300, more than twice the amount of the actual purchase price paid by Prowitz, under the theory that the property would have sold for that price had there been no resale restrictions. The municipality

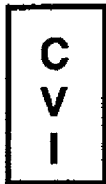
argued that Art. VIII, Sec. 1, par. 1(a) *N.J. Const.*, the Uniformity Clause, which mandates the assessment of all real property according to the same standard of value, requires that these units be assessed as if free and clear of these artificial restrictions.

Judge Pressler ruled that while the maximum resale price obtainable under the deed restriction does not necessarily define assessable value, the resale restriction nevertheless is a factor that must be considered in fixing the assessment. In reaching this conclusion, an analysis was made of those legal precedents which address encumbrances on title as opposed to burdens on the land itself. An encumbrance, such as a mortgage, lease, or title dispute is personal to the owner and generally representative of the separate legal interests into which a title may be divided. A burden on the land, on the other hand, affects its use and characteristically includes encumbrances such as easements, restrictions and government regulations. While title encumbrances (mortgages, etc.) do not affect valuation for assessment purposes, burdens on the land itself do. Thus, easements in gross for the benefit of the public and conservation easements have been held to diminish value for assessment purposes.

Accordingly, the court held that the deed restrictions limiting resale price constitute a burden on the value of the property and not on the character, quality or extent of title. Because it is designed to secure a public benefit (the availability of affordable housing) as opposed to the private benefit conferred upon the unit occupant, the restriction must be recognized for assessment purposes. While the court did not attempt to identify the market value of the unit in question subject to this restriction, the thrust of the opinion makes it obvious that the sale price to the eligible purchaser will ordinarily be controlling. The matter is now on appeal to the Supreme Court, but I am doubtful that the judgment will be reversed.

Edward G. Rosenblum

Man often regrets his speech - never his silence.



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Executive Vice President

LEGAL FUND

The Legal Fund was originally set up to represent Assessors who have been discriminated against by members of their Governing Body. It appears that we are now seeing problems with the cause being the Assessors themselves.

Some Assessors have thought up an idea which they believe that they are the first ones to think of this. Their common idea is that they want to retire but at the same time collect the same salary. The scenario is simple. They retire, collect their retirement per month, get the municipality to hire them back at a minimum salary, set up a consulting company, and then bill the municipality for their service. The idea is faulted in many areas. First of all the Assessor should realize that their paid up life insurance policy is based on a percentage of their final year's salary. Another fault is that in NJ it is illegal to pay what amounts to a salary, by voucher. Looking at the broad picture, these actions tend to downgrade the office of Tax Assessor and undo everything this Association has worked so hard for. How can an individual work for a company, retire and collect a pension, and then return to work and try to collect a salary plus a pension? First of all, I think we all agree that when an individual retires from the PERS, they are not allowed to work for any municipal or county within the State of NJ or even the State of NJ. If they want to continue to work, nothing prevents a retiree from working in a related field, but not directly for any governmental agency in NJ. Setting up a company in order to circumvent the salary part is not right nor will this Association allow it.

If allowed to happen, imagine all those Assessors who are in their first appointment and do not have tenure. Anyone with a CTA could propose an arrangement whereby the new Assessor would only receive a minimal salary, and then bill through a company. The municipality would realize a savings because they would only have to pay their share into the pensions system based on a small salary and they wouldn't be paying other benefits such as hospitalization, vacations, or holidays. If this is the case, why not just pay an Assessor a minimal

amount and hire a Revaluation company to do all the other work. Another point to consider, if this is allowed to happen, the only new Assessors we would have, are those appointed to replace deceased Assessors. Remember, when we all received our second full four year appointment and thus acquired tenure? We received protection until we either quit or retired. Nowhere did it say we would have the position for life.

Jim Anderson

IN MEMORIAM

Vincent J. Maguire, 74, a tax assessor in a number of Hunterdon County municipalities, died February 28 after a brief illness.

Mr. Maguire served as Clinton Township tax assessor since 1972 and was tax assessor for 30 years in his hometown of Califon. In addition, he had served as tax assessor in four other Hunterdon municipalities: Stockton, Lambertville, Union Township and Tewksbury.

Mr. Maguire was, also, a former president of the Califon Board of Education and former secretary of the Hunterdon County Tax Board.

TENTATIVE DATES OF IMPORTANT EVENTS

- Tuesday, June 12—Bi-Annual AMANJ Meeting, Rutgers, Continuing Education
- Tuesday, July 17—AMANJ Fishing Trip, Barnegat Light
- Thursday, July 26—Assessors Outing, Toms River Country Club
- Thursday, August 16—Board of Directors Meeting, BaCarr's, North Brunswick
- Thursday, October 11—Board of Directors Meeting, BaCarr's, North Brunswick
- Wednesday, November 14—Annual AMANJ Meeting, Atlantic City, League of Municipal.

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ASSEMBLY, No. 188
PRE-FILED FOR INTRODUCTION IN THE
1990 SESSION
By Assemblyman PENN
STATEMENT

The purposes of this bill, the "Distressed Municipalities Revaluation Act," are to have the State conduct and pay for revaluations of real property in certain municipalities, to establish a "Distressed Municipalities Property Tax Assessment Record and Evaluation Data Processing Center" to provide for the annual review and updating of assessments, and to provide for the graduated implementation of a revaluation of real property in certain municipalities.

The bill provides that whenever any qualified taxpayer's property taxes on his principal residence increase by more than 15% or more as the result of the implementation of a revaluation of real property in a qualified municipality, the taxpayer would have his property tax liability phased-in over a five year period.

To assure that no qualified municipality would suffer a revenue loss as a result of the phase-in program, the bill establishes a "Distressed Municipalities Revaluation Relief Fund." The moneys appropriated, or otherwise made available to the fund would be paid to the qualified municipalities to cover the difference between the actual amounts paid by the individual qualified taxpayers and the amounts the municipality would have received if there were no phase-in program.

A qualified taxpayer is defined as any person who is entitled to a homestead rebate pursuant to P.L.1976, c.72 (C.54:4-3.80 et seq.). The criteria for determining which municipalities are qualified to participate are the same as those used in the "Municipal Purposes Tax Assistance Act of 1980," P.L.1980, c.12 (C.54:146 et seq.) to establish a municipality's status qualifying municipality."

The impact of this bill should be twofold. For the individual taxpayer, it should mitigate the "finan-

cial shock" which often confronts a taxpayer when the individual is suddenly faced with significantly higher assessed valuations and property taxes as the result of the implementation of a revaluation. In addition, by phasing-in a homeowner's tax liability, it should enable individuals to gradually adjust their personal finances to meet their new tax obligations and thus significantly reduce the number of urban residents who feel that they can no longer afford to maintain their homes and must leave the city.

From the point of view of tax administration, the effect of this bill should be to make municipal officials less reluctant to undertake revaluation for the fear that its implementation will destroy the vitality and stability of their municipality's neighborhoods and communities.



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BOARD OF DIRECTORS MEETING February 15, 1990

The Association of Municipal Assessors of New Jersey Board of Directors Meeting was called to order on Thursday, February 15, 1990 at 10:10 a.m. at Bacarr's Quality Inn, North Brunswick, by President, Victor A. Hartsfield, Sr.

Following the Pledge of Allegiance, President Hartsfield asked for a moment of silence.

Roll call was taken by the Secretary, Vicky Mickiewicz, with 31 members present which constituted a quorum.

President Hartsfield talked about the weight that a lot of the members have given to the Association Attorney issue. Victor said that there were two attorneys who were extremely knowledgeable and he would be very happy with either one of the two as the AMANJ Attorney. Victor asked that everyone vote for the one they felt would do the best job for the Association.

For consideration by the Board of Directors, President Hartsfield submitted the name of Saul A. Wolfe, Esq. as Attorney for 1990-1991, for confirmation.

Frank Bucino made a motion, 2nd by Jerry Pontrelli, that only paid-up members be allowed to

vote and that the Treasurer have a list available at the Board of Directors Meeting in April. Motion was defeated.

Past President Jim Anderson, Bill Bailey, and Bob Pastor each gave a brief statement of their thoughts on the Association Attorney as a result of their personal experiences and thoughts.

Bill Bailey made a motion, 2nd by Brian Vigue, to accept President Hartsfield's recommendation of Saul A. Wolfe as the Association's Attorney.

Frank Bucino made a motion, 2nd by Jerry Pontrelli, that a roll call vote be taken. Motion passed.

The Secretary called the roll, with 19 "no" votes and 11 "yes" votes for the confirmation of Saul A. Wolfe. This vote included an absentee vote of Bernie Marx which the Board of Directors decided to allow to be included. Motion was defeated.

President Hartsfield then submitted the name of Edward Rosenblum, Esq. for Association Attorney. Brian Vigue made a motion, 2nd by Alice Melson, that the recommendation of Ed Rosenblum as Association Attorney be approved. Motion passed with 1 vote opposed.

Bill Bailey made a motion, 2nd by Brian Vigue, that the minutes of the Annual Meeting of November

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(Meeting con't.)

15, 1989 be approved. Motion passed.

Correspondence—President Hartsfield read thank you cards from Al Greene and Vicky Mickiewicz, thanking the Association for their fruit baskets and cards they both received during their recent illnesses, Letter from Walt Kosul asking to be removed from the Directors Farmland Committee. Victor said that he would submit the name of Don Kosul as the AMANJ representative; Letter from Walt Kosul to Bill Dressel on affordable housing; Letter from Bob Pastor that Victor Hartsfield as the new AMANJ President be appointed to the Supreme Court Committee on the Tax Court.

Treasurers report was given by Treasurer Lee Serlenga.

Lee Serlenga made a motion, 2nd by Brian Vigue, that the auditor that Past President Pastor had retained to work on getting the AMANJ exemption be retained. Motion passed.

Frank Bucino asked if the New Providence case—where a firm has been retained as the Assessor—is similar to the Bay Head case. President Victor is to send a letter to all County Presidents asking them to investigate their county to see if this is happening in other counties and to report back to the Board of Directors. Pete Delgado suggested that maybe we

should go to the Attorney General and the Director with this problem so that these issues can be addressed properly.

Victor went over the goals and objectives for the AMANJ for the next two years which are listed in the minutes of the January 19, 1990 Executive Committee Meeting.

If anyone has a contact with a printer and can get a good price for the printing of the new Constitution and By-Laws that was adopted at the Annual Meeting on November 15, 1989, please get an estimate and submit the quote to President Hartsfield.

The Committee list should be finalized by the next meeting and all County Presidents are asked to make copies for their members.

Bob Pastor went over the preliminary schedule for the June Conference which will be held Tuesday, June 12th through Thursday night, June 14th.

Steve Kessler gave a report on the one-day seminars that are scheduled for the month of May on "Governmental Restrictions and Their Effect of Values."

Bill Birchall said that there are not too many new bills that have been filed so far this year. However, there were 164 bills that the AMANJ Legislative Committee was keeping track of last

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(Meeting con't.)

year and there have been 116 pre-filed bills this year. Everyone who is on the Legislative Committee should make sure they receive the Legislative Index.

The Atlantic City Conference Committee has had a lot of problems with Ballys and would like to move from Ballys to another hotel, possibly the Taj Mahal, for the League of Municipalities Conference in November. If anyone has any contacts with the Taj Mahal, please get in touch with President Hartsfield.

Several real estate companies are trying to get magnetic tapes from the Assessors throughout the State of the Mode IV information. Each Municipality should have in their reval contract that the reval information cannot be released to anyone except to the Town.

One of the most important issues that the AMANJ needs to address is the position papers that we tabled from last year. Bob Pastor asked that it be put on the agenda for the next Board of Directors Meeting. Each County President should have a county meeting before the next Board of Directors meeting to see which of the resolutions we want to go along with and if we turn any down, come back with the reasons why.

Frank Bucino made a motion, 2nd by Jerry Pontrelli, that the joint resolutions be taken from the table. Motion passed.

The Education Committee has been working on the syllabus for RPA II. President Hartsfield has received information from IAAO on their courses

and will turn the information over to Bob Pastor.

Everyone should periodically check on their pensions and make sure that they are paying on the right rate, especially if anyone is in more than one municipality.

A retirement party for one of the Past Presidents of the NRAAO, Albert Mercier, Fall River, Mass., will be held on Friday, March 2, 1990 at Whites of Westport, Mass. Anyone who would like to go should get the information from Victor.

President Hartsfield thanked everyone who voted on the Association Attorney and stated that he will be very happy to work with Ed Rosenblum as the Association Attorney, and hopes that everyone else will get on with the Association work.

The Board of Directors Meeting was adjourned at 1:55 p.m.

Please Note:

It was learned subsequent to the February 15th Board of Directors Meeting that the Minutes of the Annual AMANJ Meeting, of November 15, 1989 contains an error. On page 2, first paragraph, should read: "After much discussion, Brian Vigue made a motion, seconded by Carol Kerr, that the By-Laws Article 1, Section 4, sub-section B should be changed to read: "Life members shall be eligible to serve on committees and participate in discussions. However, Life Members shall NOT be eligible to vote in General Elections or to hold office, nor shall they be eligible to participate in the Self-Insurance Program."

**Vicky Mickiewicz, CTA, SPA
AMANJ Secretary**

Association of Municipal Assessors of New Jersey
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