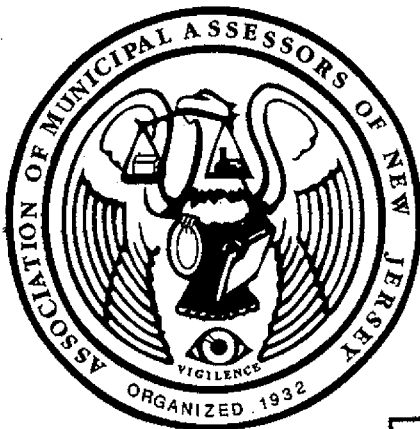


# New Jersey



## Assessors

## Bulletin



MEMBER  
International Association  
of Assessing Officers

VOL. 30, No. 1

FEBRUARY 1991

### PRESIDENT'S MESSAGE

I will certainly be glad to see the day come when I can talk about issues that don't involve S-2734.

However, at this time it is still the number one priority of AMANJ.



By now you should be aware that the Senate Committee Substitute for S-2734 was released on January 14, 1991 for review and comment by AMANJ, the League of Municipalities and other affiliated organizations. To date (2-20-91) I have met with the Executive Committee, the Board of Directors of AMANJ as well as the League of Municipalities Committee on the revised S-2734. The general consensus is that the revised bill is worst than the original and we (AMANJ) stand opposed to the bill for many reasons including but not limited to; (1) Local Property becomes a division in The Department of Community Affairs; (2) Prescribes standards for minimum size taxing districts; (3) Assessors required to take recertification test; (4) Assessors appointment to be approved by the County Tax Supervisors (CTS); (5) CTS may contract with taxing districts to perform as assessor for not less than 5 years; (6) CTS can recommend abolition of the assessors office for consistent non-compliance with assessing standards; (7) Director of the Division of Property Assessments (DPA) must have a masters degree; (8) Director of DPA must have 10 years experience in taxation, public finance or property tax assessment practice. etc. etc. etc.

It seems somewhat incredulous that the sponsors and supporters of this bill would draft something so apparently unjust, without the oral or written input

from AMANJ. It was implied, and in fact promised, that AMANJ would take part in drafting legislation that would offer positive change in our current system. Instead we are handed a substitute bill with negative connotations that transcend the original bill.

I will give credit to the sponsors who have allowed us an opportunity to review the bill and advise them of our opinions pro or con. However, it saddens me to hear negative comments, and indeed allegations from certain members of AMANJ and certain county associations, on how the Executive Committee is trying to deal with S-2734 in the best interest of *all* the members. There is a lack of trust and support that is uncalled for, especially in light of the fact that the Board of Directors has voted on how the Executive Committee is to proceed. As president, I am able to articulate the views of AMANJ by guidance of the Executive Committee and direction of the Board of Directors. Let me be clear about one thing, we must stand strong, and of one voice, if we are going to defeat S-2734 as it has been presented thus far. The old cliché, "United we stand, divided we fall," holds true just as the rule of divide and conquer holds true for our opponents. We are not a bunch of fools or idiots, so let's not give the impression that we are.

A-4425 has raised the eyebrows of AMANJ as well as the Association of County Tax Commissioners and Administrators. Essentially the bill would permit municipalities to change their fiscal year from a calendar year to the State fiscal year by making changes to those statutes regulating local budgets, tax billings and collection, tax appeals, and local bonding.

The tax appeal filing date would change from

(continued on next page)

**(PRESIDENT con't.)**

August 15 to April 1 to ensure taxpayers are filing appeals against their property assessments instead of their tax bill. Prior to filing the assessment list with the County Board of Taxation, the assessor would be required to notify: (1) taxpayers of their current assessments and previous year's taxes; (2) informally answer questions taxpayers may have concerning their assessments; and (3) notify taxpayers by mail within 30 days of new assessments resulting from any changes and the prior assessment.

I have taken the position that we are generally supportive of a change in the tax appeal filing date however, I take opposition to the notification of current assessments and previous years taxes. This becomes an additional expense on the municipality and appears unnecessary inasmuch as assessors place a notice that the assessment list is available for viewing in the newspapers at the beginning of each year.

The 1991 Committee lists have been disseminated to the Board of Directors for their information and recommendations. Those appointed to chair and/or co-chair the various committees should plan the administration of their responsibilities with all due diligence. Any recommendations for changes (deletions or additions) should be submitted to me, in writing, ASAP.

Some of our goals and objectives for 1991 are (1) to make any and all changes to the constitution and By-Laws, that are needed, at one time. Proposed changes have been disseminated to the Board of Directors for review. Needed changes will be voted on at the bi-annual meetings; (2) reinstate the S.M.A. professional designation program as well as the promotion of the IAAO candidates club and designations; (3) education committee to work on revising the New Jersey Assessors courses and develop a recertification program. Further suggestions for goals of AMANJ are welcomed.

As we move forward in these changing times remember these famous words: (1) "God grant me the serenity to accept the things I cannot change, the courage to change the things I can, and the wisdom to know the difference". (2) "Those changes which may cause us the most immediate discomfort often do us the most good in the long run". (3) "Nothing is more certain than death, taxes—and change".

**Victor A. Hartsfield, Sr.**  
**President, AMANJ**

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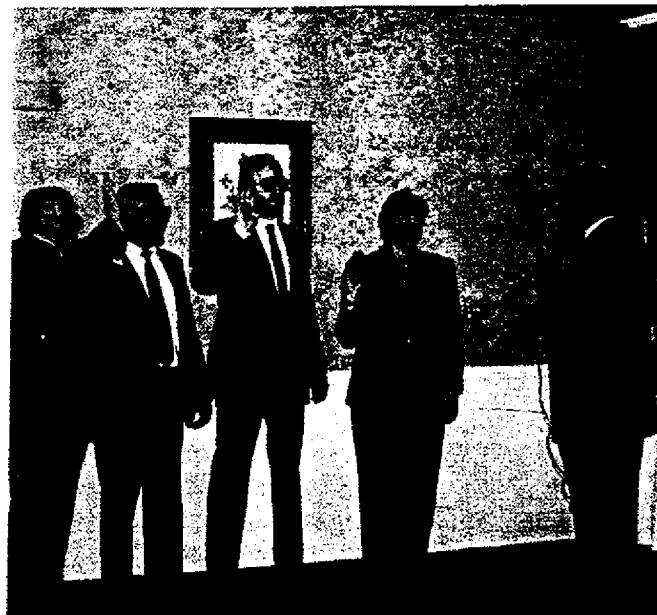
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## LEGISLATIVE REPORT February 1990

If we begin 1991 with a brief review of what happened legislatively in 1990 that affects Assessors and/or their jobs, the only bill that actually made it into law was the "Homestead Property Tax Rebate Act," c. 61, Laws of 1990, which liberated us from some of our involvement in the rebate process.



Other than that, all legislative activity in 1990 relating to Assessors, the assessment function and/or real property tax administration did not complete the processing cycle and reach the Governor's desk. We could all breathe a sigh of relief, but...I would not recommend that action.

As I write this article, it is 1991 budget message day for the Governor. With much talk of cutbacks and layoffs, we can wonder what will become of legislative proposals relating to property tax administration which require the expenditure of state funds.

Of course, as far as we are concerned, the "Lynch Bill," S-2734, requiring a 4 million dollar appropriation, is first in our minds when we look at what is still in process. The recently released Senate Committee Substitute for this bill will, I am sure, be the subject of much discussion by our membership over the coming weeks.

While not directly related to our duties, the bills concerning distribution of school aid (S-3230) and state aid to municipalities will impact our offices as taxpayers react to changes in their tax burdens.

Another important piece of legislation being considered is one that would convert municipal budgets from a calendar year to a fiscal year, beginning with urban municipalities (A-4425). With the fiscal year being July 1 to June 30, this proposal would

require notification of assessed values to be sent to all property owners and an appeal deadline of April 1, well before the mailing of tax bills.

The common thread in much of what is currently before the Legislature is that what we are now seeing related to the various commissions and studies that were done in the past several years.

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

## SENATE, No. 3155

By Senators LASKIN, CONNORS, GORMLEY,  
DORSEY, CAFIERO, BUBBA and EWING


AN ACT concerning a property tax exemption for certain disabled veterans and amending P.L. 1948, c.259.

### STATEMENT

This bill entitles a disabled veteran whose legal residence is owned by the veteran and another or others, either as tenants in common or as joint tenants, to a property tax exemption proportionate to the veteran's interest in that property. Under current law veterans suffering certain disabilities are exempt from taxation on real or personal property when the veteran is sole owner, excepting a spouse, of legal title to the premises on which the exemption is claimed. Property held as tenants in common or as joint tenancy is already eligible for a veteran's property tax deduction pursuant to P.L.1963, c.171 and a homestead rebate pursuant to P.L.1990, c.61. This legislation updates statutory law to be consistent with the changing economic circumstances of the State's citizens and their means of property ownership.

The bill also extends the exemption to the surviving spouse of a veteran who would have been eligible for an exemption if this legislation had become effective during the deceased's lifetime. Currently, a surviving spouse may qualify for an exemption only if the deceased veteran was entitled to the exemption at time of death or died in active service.

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## **SENATE, No. 3151**

By Senator VAN WAGNER

AN ACT temporarily making permissive the implementation of a revaluation of real property in any municipality.

### **STATEMENT**

The purpose of this bill is to permit the postponement of the implementation of a revaluation of real property in any municipality until January 1, 1992, in order to ameliorate the severe "fiscal shock" effect of the redistribution of tax burden. The Legislature is mindful of the constitutional requirement of uniformity in assessment but has determined that it is a compelling public purpose to allow a limited further delay of the implementation of a revaluation when there is a clear likelihood that substantial and sudden property tax increases will cause the displacement of may poor, lower-middle class and elderly residents from their homes. The delay is intended to ameliorate the effect of the fiscal shock with property tax reductions from recently enacted property tax reform laws. This bill expresses the Legislature's concern over the effects of severe fiscal shock on the poor and elderly, and it rejects the notion that a delay in implementation of a revaluation serves only to reward municipalities which have not revalued in many years.

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(continued on next page)

It's usually your thinking cap you get a feather in.

**(COMMITTEES con't.)****BULLETIN**

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### **SALES RATIO & CHAPTER 123 COMMITTEE**

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Carmine Mistichelli, VP In Charge, 908-241-4000; Jim Anderson, Point Pleasant, Ocean, 908-892-3434; Steve Kessler, Winslow, Camden, 609-567-0700; George Taylor, Pittsgrove, Salem, 609-358-3722; Joe Ravitz, Middle Twp., Cape May, 609-465-8726.

**I.A.A.O. CANDIDATES CLUB**

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**PROPERTY TAX STUDY**

Frank Bucino, VP In Charge, 201-438-4942; John Murray\*, Millburn, Essex, 201-564-7080; Bob Pastor, Sandyston, Sussex, 201-948-3520; Bill Birchall, Manchester, Ocean, 908-657-8121; Steve Kessler, Winslow Twp., Camden, 609-567-0700.

**PUBLIC RELATIONS & SPEAKERS**

Kathi Meale, VP In Charge, 609-825-7000 x291; Dennis Raftery\*, Long Branch, Monmouth, 908-222-7000; Randy Brokaw, Hamilton, Mercer, 609-737-3644; Sharon Austin, Pemberton, Burlington, 609-894-8201; Nick Hook, East Orange, Essex, 201-266-5105; Lou Schick, Retired, Middlesex, 908-249-5233/247-2891; Larry Henbest, Dover, Ocean, 908-341-1000 x303.

\* = chairperson

\*\* = co-chairperson

**ASSEMBLY, No. 4311**

By Assemblyman MECCA

AN ACT concerning property tax bills and amending R.S.54:4-55 and R.S.54:4-65.

**STATEMENT**

This bill requires municipalities to include in the mailing of individual tax bills a statement indicating the annual aggregate property tax change in amount and per \$100 of taxable value used for county, school, municipal and appropriate special district taxes, and, if appropriate, State property taxes.

Further, the bill requires that any statement prepared for inclusion with individual tax bills contain a clear description of the governing body, board or other entity responsible for adopting the budget through which the taxes were changed. In addition, in the case of a school district, the statement shall clearly describe the respective roles of the appropriate board of education, board of school estimate, municipal governing body, the voters in a school election, and the State Commissioner of Education, in determining the final tax requirements certified to the county board of taxation.

**ASSEMBLY CONCURRENT RESOLUTION NO. 123**

By Assemblymen KELLY, DeCROCE and Zecker

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

**STATEMENT**

The concurrent resolution proposes an amendment to the State Constitution which would eliminate, for persons who are permanently and totally disabled, the income limitation which establishes eligibility for those persons to receive the \$250 deduction against real property taxes provided to certain senior and permanently and totally disabled persons. Currently, the income limitation is set at \$10,000 per year. The elimination of this income limitation would permit all permanently and totally disabled homeowners to receive the \$250 property tax deduction.

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### ASSEMBLY, No. 3863

By Assemblymen KELLY, KYRILLOS and Zecker

AN ACT concerning the real property tax deduction for persons who are permanently and totally disabled, and amending P.L. 1963, c. 172.

#### STATEMENT

This bill eliminates, for persons who are permanently and totally disabled, the income limitation which establishes eligibility to receive the \$250 deduction against real property taxes provided to certain senior and permanently and totally disabled persons. The income limitation would still apply to senior citizens.

Current law sets the income limitation for eligibility to receive this deduction at \$10,000 per year, exclusive of certain types of income. The provisions of this bill would provide eligibility for all persons who are permanently and totally disabled, irrespective of their annual income.

### ASSEMBLY CONCURRENT RESOLUTION NO. 126

By Assemblymen SALMON and SCERNI

A CONCURRENT RESOLUTION proposing to amend Article VIII, Section I of the Constitution of the State of New Jersey.

### STATEMENT

The purpose of this constitutional amendment is to provide that any peacetime veteran who has been honorably discharged or released under honorable circumstances from active service in any branch of the Armed Forces of the United States, the surviving spouse of such a veteran or the surviving spouse of a citizen who died in peacetime military service, shall be eligible for an annual \$50 property tax deduction.

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## ASSEMBLY, No. 4339

By Assemblymen SCERNI, KRONICK, Mazur, Paterno, Deverin, Hudak, Cohen, Villapiano and Kenny

AN ACT concerning the exemption of certain disabled veterans from taxation and amending P.L.1948, C.259.

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

1. Section 4 of P.L.1948, c.259 (C.54:4-3.33) is amended to read as follows:

4. "Dwelling house," as used in this act, shall mean any one-family building or structure or any unit of a horizontal property regime established pursuant to the "Horizontal Property Act," P.L.1963, c.168 (C.46:8A-1 et seq.) or any unit of a condominium property established pursuant to the "Condominium Act," P.L.1969, c.257 (C.46:8B-1 et seq.) or any unit of cooperative property established pursuant to "The Cooperative Recording Act of New Jersey," P.L.1987, c.381 (C.46:8D-1 et seq.) owned and occupied by a claimant as his legal residence in this State, or where a multiple-family building or structure is owned by a claimant, then that portion thereof which is occupied by the claimant, as his legal residence in this State, and includes any

outhouses or appurtenances belonging thereto or usually enjoyed therewith.

(cf: P.L.1977, c.293, s.1)

2. This act shall take effect immediately.

### STATEMENT

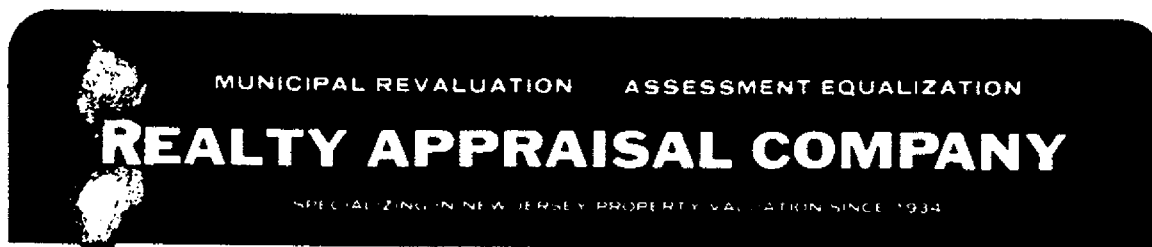
The purpose of this bill is to extend the veterans' property tax exemption for veterans with certain service-connected disabilities to veterans living in or owning any unit of cooperative property, as defined in "The Cooperative Recording Act of New Jersey," P.L. 1987, c.318 (C.46:8D-1 et seq.).

## RESOLUTION No. 118

This resolution would amend Article VIII, Section 1, paragraph 3 of the New Jersey Constitution by requiring the Legislature to enact laws granting an annual deduction, not to exceed \$100, from the tax bill on real and personal property of certain veterans and their surviving spouses. The current provision in the Constitution authorizes a deduction of \$50.

\*\*\*\*\*

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### **ASSEMBLY, No. 4361**

By Assemblywoman MULLEN and Assemblyman  
MARSELLA

AN ACT concerning the collection of delinquent property taxes and amending P.L.1987, c.174.

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

1. Section 1 of P.L.1987, c.174 (C.40:52-1.2) is amended to read as follows:

1. Except as provided herein, the governing body of a municipality may, by ordinance, as a condition for the issuance or renewal of an license or permit issued by, or requiring the approval of, the municipality, require that the applicant, if he is the owner or lessee thereof, pay any delinquent property taxes or assessments on the property wherein the business or activity for which the license or permit is sought or wherein the business or activity is to be conducted. The ordinance may also provide for the revocation or suspension of a license or permit when any licensee, who is an owner of the property upon which the licensed business or activity is conducted, has failed to pay the taxes due on the property for at least three consecutive quarters. Upon payment of the delinquent taxes or assessments, the license or permit shall be restored. The provisions of this section shall not apply to or include any alco-

holic beverage license or permit issued pursuant to the "Alcoholic Beverage Control Act," R.S.33:1-1 et seq.

Any lessee who pays the taxes due on the property pursuant to this section, when not obligated to do so by the terms of his lease, may deduct that amount from any rent payments owed to the owner or lessor of the property. Those rent deductions shall not be grounds for eviction for nonpayment of rent, notwithstanding any provision in the lease to the contrary.

2. This act shall take effect immediately.

### **STATEMENT**

This bill would allow a municipality to collect delinquent property taxes and assessments from the lessee of a property, as a condition for the issuance or renewal of a business license or permit required by the municipality. The lessee would then be able to deduct those tax payments from rent owed to a landlord or owner, regardless of any provision in the lease to the contrary. Under current law delinquent property taxes and assessments can be collected only from the property owner. The purpose of the bill is to facilitate the collection of delinquent property taxes and assessments, especially with regard to properties owned by absentee landlords and dummy corporations.

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