

# New Jersey



## Assessors

## Bulletin



MEMBER  
International Association  
of Assessing Officers

VOL. 31 No. 4

December 1992

### 1992 ASSESSORS' CONFERENCE



Joe Gallagher, President, AMANJ convenes 1992 Annual Meeting with Secretary Vicky Mickiewicz (center) and AMANJ Attorney Edward Rosenblum (left).



Frank Bucino, President, New Jersey Chapter, IAAO receives prestigious Al Weiler Award for his outstanding contribution to assessor and appraiser education, designation and recertification.



David Wheelock, Colorado IAAO President-Elect reports on international activities and previews IAAO Conference to be held in Washington, D.C., Oct. 1993.



Victor Hartsfield, Sr., Past President, AMANJ and NJ IAAO Rep reports on '92 IAAO Conference and presents AMANJ nominating committee slate for 1993.

### NEXT ISSUE WILL INCLUDE:

- Election Results • Meeting Minutes • President's Committee Appointments

## MEETING MINUTES OCTOBER 27, 1992

The regular meeting of the Association of Municipal Assessor of New Jersey Board of Directors was called to order on Tuesday, October 27, 1992, at 10:20 am, at Tommy's Champagne Room Restaurant, 57 Main Street. Toms River, NJ by President Joseph M. Gallagher.



Following the Pledge of Allegiance, the roll call was taken by Secretary Vicky Mickiewicz, with 27 members present.

Minutes of the August 27 meeting was approved as distributed, after a motion was made by Harold Liebeskind, seconded by John Newman.

Treasurer's report was given by William Nikitich. (copy attached)

Proposed budget for the 1993/1994 year was presented by Steve Kessler. (copy attached) After a lengthy discussion, Steve Kessler made a motion, seconded by Wm Nikitich, that the deductible amount of the insurance be raised from \$250 to \$500.00. Passed with 1 opposed.

Bob Pastor made a motion, seconded by Mike Barker, to increase the dues from \$75.00 to \$100.00. Motion was defeated by a majority vote.

Carol Kerr made a motion, seconded by Jim Terhune to increase the Association dues from \$20.00 to \$25.00 and the Affiliates from \$55.00 to \$75.00. Passed by a majority.

There was a discussion on the voucher system used by the AMANJ. Just because there is an amount set aside in the Budget for the different committees does not automatically allow them to collect. Bills for "expenses" will no longer be honored. Each and every person must present a detailed and itemized bill in order to be reimbursed. The Secretary and Treasurer amounts are for salaries.

Ed Rosenblum discussed several court cases involving Assessors.

Bob Pastor gave a detailed Education report. The 1993 Continuing Education Program will be held during the week of June 7th on the Busch Campus. Courses that may be offered are: 1. IAAO Course 301-Mass Appraisal; 2. IAAO Course 202-Advanced Math (both are a 30 hour course (M-F); 3. Standards of Professional Practice and Code of Ethics, a 15 hour course (W-Th); 4. Track one: Math for Assessors/Appraisers and General or Advanced Capitalization; 5. Track two: How to Use the State

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Appraisal Manual and How to Review an Appraisal; 6. Plenary sessions: Page 8 Formula and the Abstract of Ratables, How to Use the HP12-C, Time and Stress Management and Building Self-Esteem, and an evening session on current tax court case law. The Education Committee would like a response as to how many are interested in these or other topics as soon as possible.

The letter from Bill Birchall to the Liaison Committee regarding the AMANJ's position on the Assessor/Collector/Administrators Liaison Committee was read. President Gallagher was instructed to send a letter to the Liaison Committee reiterating our position that no votes should be taken without the approval of the Board of Directors of the AMANJ.

Bill Nikitich made a motion, seconded by Jim Anderson, that the Affiliate memberships of John G. Gillooly, June C. Gulick, and Jeffrey R. Hesley be approved. Passed, unanimously.

Bill Nikitich made a motion, seconded by Victor Hartsfield that the application of George Yeager for Affiliate membership be rejected. Passed unanimously.

The Atlantic City conformations are in the mail.

## Revaluation Programs & Reassessment Support

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Donations should be sent to Chris Wahl.

Kathi Meale made a motion, seconded by Ginny Clancy, that the AMANJ would tentatively be interested in hosting the NRAAO 1997 Conference. Passed.

There will be an IAAO workshop ITW offered in February 1993 for anyone who might be interested in becoming certified as an IAAO instructor. The 1993 IAAO Conference will be in Washington, D.C. Victor Hartsfield resigned as one of the IAAO's reps.

Correspondence: 1. A thank you from Susan Birchall for her scholarship award. 2. a donation from Burlington County to the Ken Beck Scholarship Fund in memory of Gil Melendez.

Jim Terhune made a motion, seconded by Mary Hartman, that the bill from Harry Haushalter for \$5,969.11 be paid, less the deductible. Motion did not carry. Doug Stewart made a motion, seconded by Steve Kessler that the AMANJ pay for \$3,000.00 of Harry's bill. Passed by a majority.

Doug Stewart brought up a situation in Atlantic City regarding tax appeal refunds.

Since there was no further business to come before the Association, the meeting was adjourned at 2:15 pm.

Respectfully,  
Vicky Mickiewicz, CTA, SPA  
Secretary

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## CERTIFIED TAX ASSESSOR

Twenty-four persons qualified to become municipal tax assessors by passing the certified tax assessor examination held on September 26, 1992.

Sixty persons took the six-hour examination administered simultaneously at three locations. The examination was held in accordance with the Assessor Certification and Tenure Act, which requires that anyone taking office as a tax assessor after July 1, 1971, must hold a tax assessor certificate.

The law is intended to promote professional administration of the property tax through training and examination. It also provides for tenure for qualified tax assessors.

The exam is offered twice each year and covers the fields of property tax law, farmland assessment,

*continued on next page*

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## LEGISLATIVE REPORT

A meeting of the Association of Municipal Assessors of New Jersey Legislative Committee was held Tuesday, October 20, 1992 at the Rutgers Club



in New Brunswick. In attendance were Bill Birchall & Walt Kosul, Co-chairmen, AMANJ Vice-Presidents Frank Bucino, Harold Liebeskind and Marcia Zukowski, Past-President Victor Hartsfield and



committee members Joe Kupsch and Ed Kerwin.

The first item on the agenda was a discussion of A-1725, a bill to make optional the mailing of assessment notices. Discussion of this bill led into its relationship with c. 75 and the proposed changes which have been discussed at the Assessor, Collector and County Board Liaison Committee and the AMANJ Board of Directors meeting. After a lengthy discussion, a motion was approved to recommend to the Board of Directors that a special committee be formed to review assessment issues in c. 75, including A-1725. It was further recommended that the c. 75 committee, when formed, invite comments from Assessor Don Sherman who is an aide to the sponsor of A-1725.

S-977, Senator Rice's bill to provide increased access to Assessors' records, including property record cards, was reviewed next. With the understanding by the committee that this bill is related to the Jersey City court case on the same issue, the committee approved a motion to recommend that the Board of Directors that the AMANJ oppose S-977 in its present form and that we formulate language to protect property owners privacy and provide adequate control of access by defining a property record card and the "public" having such access. The privacy and access concerns were generated, in part, by the apparent ease of access to information contained in various computer services

around the country.

The remaining item on the agenda was ACR-98, proposing a constitutional amendment to place a ceiling on real property taxes for senior and disabled citizens. In accordance with committee policy, this bill will be referred to the Exemption and Deduction Committee for their review.

Brief discussion was held on the following non-agenda items:

S-847—This is the current version of the Lynch bill for state takeover of the assessment function. No action is anticipated on this bill for now.

Recertification—Harold Liebeskind, commented on his receipt of a resolution from the Morris County Assessors Association expressing their concerns regarding recertification requirements. Since the resolution is directed to the AMANJ, we will defer to the Board of Directors for action.

Chapter 24, Laws 1992—Business retention act. Concern was expressed about the impact of this law on items in the Real Property Appraisal Manual and the need for guiding regulations to implement c. 24.

No date was set for winter meeting.

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

## CERTIFIED TAX ASSESSOR cont.

tax exemptions and deductions, sales ratio and equalization programs, and real property valuation.

The date for the next C.T.A. examination is March 27, 1993. It is suggested that persons who intend to take the examination file an applications early in February, 1993 to ensure that they will be allowed to sit for the test. Everyone desiring to take the exam must file a completed application regardless of whether or not they have previously taken the exam. Applications must be accompanied by a check for \$10.00 which is non-refundable. Applications may be obtained by calling 609-292-7975 or by writing to: Assessor Certification, Property Administration, Division of Taxation, CN 251, Trenton, New Jersey 08646.

The Smallest Name

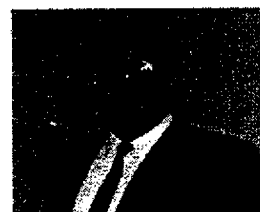


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Paul J. Fitzsimmons, C.T.A.TREASURER'S REPORT  
AS OF OCTOBER 31, 1992

(For November 18th meeting)



<b>CHECKING ACCOUNT BALANCE .....</b>	<b>\$ 5,968.79</b>
10-01-92—G.W. Leppert & Co. Preparation IRS Forms 990 .....	711.79
10-13-92—Capitol Inform. Service Sept. ....	47.50
10-15-92—Mercer County Assessors Dues overpayment .....	20.00
10-27-92—Tommys Rest. Board of Directors meeting .....	300.00
10-27-92—Temple University Scholarship S. Birchall .....	500.00
10-27-92—Dunwin Press 4 pg. newsletter .....	32.00
10-27-92—George Yager refund of dues not approved .....	55.00
10-28-92—Rosenblum & Rosenblum 92-93 retainer .....	1,000.00
<b>MONEY MARKET ACCOUNT BALANCE .....</b>	<b>\$41,394.35</b>
10-08-92—Deposit bulletin ads .....	200.00
10-13-92—Deposit bulletin ads .....	50.00
10-15-92—Withdrawn to Ken Beck outing profit .....	3,103.90
10-15-92—Deposit 92-93 dues .....	375.00
10-16-92—Deposit 92-93 dues .....	565.00
10-20-92—Withdrawn to Insurance fund dues .....	8,250.00
10-21-92—Deposit bulletin ad .....	50.00
10-26-92—Deposit bulletin ad & 92-93 dues .....	200.00
10-28-92—Withdrawn to checking .....	6,000.00
10-28-92—Deposit refund from Bible College Birchall .....	500.00
10-28-92—Deposit 92-93 dues .....	1,145.00
10-31-92—Interest .....	124.91
<b>INSURANCE FUND ACCOUNT BALANCE .....</b>	<b>\$18,992.85</b>
10-20-92—Deposit transferred from money market .....	8,250.00
10-31-92—Maintenance fee .....	50
10-31-92—Interest .....	34.27
<b>KEN BECK SCHOLARSHIP ACCOUNT BALANCE .....</b>	<b>\$13,627.92</b>
10-15-92—Deposit transf. from money market outing .....	3,103.90
10-28-92—Deposition donations .....	195.00

Respectfully submitted by,  
William Nikitich, Treasurer, AMANJ

# AMANJ BUDGET

## ESTIMATED 92/93 REVENUES

350 Members @ \$75.....	\$26,250
60 Associates @ \$20.....	1,200
30 Affiliates @ \$55.....	1,650
Bulletin Ads.....	1,000
Interest.....	2,400
<b>Total .....</b>	<b>\$32,500</b>

## ESTIMATED 92/93 EXPENSES

Bulletin .....	\$2,200
Editor .....	600
President's Expense.....	3,000
President-Elect .....	300
Secretary .....	1,500
Treasurer .....	1,000
Attorney .....	1,000
IAAO Rep .....	350
NRAAO Rep.....	250
Legislative Chairman .....	2,400

Education .....	2,000
Public Relations.....	200
Elections .....	450
Postage-Stationary .....	1,800
Printing-Engraving.....	1,200
Plaques-Awards .....	400
Meetings .....	3,800
Miscellaneous.....	300
Insurance .....	8,750
Membership .....	1,000
<b>Total .....</b>	<b>\$32,500</b>

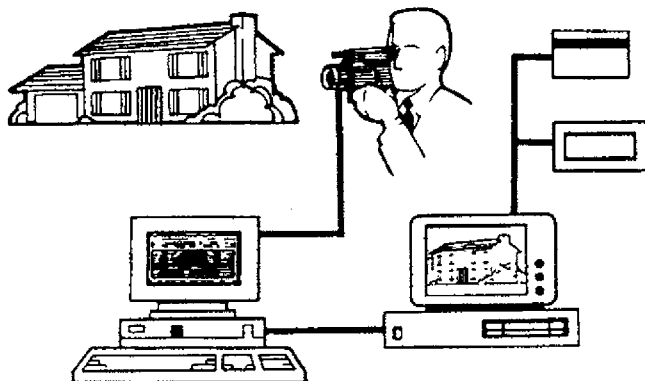
## ESTIMATED 93/94 REVENUES

350 Members @ \$75 .....	\$26,250
80 Associates @ \$20 .....	1,600
55 Affiliates @ \$55.....	2,750
Bulletin Ads.....	2,000
Interest .....	1,000
<b>Total .....</b>	<b>\$33,600</b>

## ESTIMATED 93/94 EXPENSES

Bulletin .....	\$2,200
Editor.....	600
President's expense .....	3,000
President-Elect .....	300
Secretary.....	1,500
Treasurer .....	1,000
Attorney .....	1,000
IAAO Rep .....	350
NRAAO Rep .....	250
Legislative Chairman.....	2,400
Education .....	2,000
Public Relations .....	200
Elections.....	450
Postage-Stationary .....	2,900
Printing-Engraving.....	1,200
Plaques-Awards .....	400
Meetings .....	3,800
Miscellaneous .....	300
Insurance .....	8,750
Membership .....	1,000
<b>Total .....</b>	<b>\$33,600</b>

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# SENATE, NO. 977 STATE OF NEW JERSEY

INTRODUCED JUNE 22, 1992

By Senators RICE AND Ciesla

AN ACT concerning certain property tax assessment records and supplementing chapter 4 of Title 54 of the Revised Statutes.

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

1. As used in this act, "access" means the right of a person to inspect any record, document or information specified in this act, during the regular business hours maintained by the custodian thereof and under the supervision of the custodian or designee of the custodian; to copy any such record, document, or information [by hand]; and to purchase a copy of any such record, document or information.

2. Local assessors shall maintain property tax record cards in the manner and format specified in the Real Property Appraisal Manual for New Jersey Assessors which is issued by the Division of Taxation. In the case of data processing, where a different form of record card is to be used, approval for such use shall first be obtained from the Director of the Division of Taxation.

3. Any person who owns real property located in New Jersey <sup>1</sup>or <sup>2</sup>[an agent] a legal representative or appraiser<sup>2</sup> for that person<sup>1</sup> shall have access to the information used by a tax assessor to establish the taxable value of real property owned by that person, including but not limited to the information contained on the property record cards in the possession of a tax assessor.

4. Any person shall have access to information contained in the property tax <sup>2</sup>[duplicate books] lists<sup>2</sup> of a municipality.

5. <sup>3</sup>[A person] Persons<sup>1</sup> other than <sup>3</sup>[a person] those<sup>3</sup> granted access pursuant to section 3 of this act shall be considered <sup>3</sup>[a]<sup>3</sup> third party <sup>3</sup>[user] users, and shall include real estate licensees and real estate appraisers<sup>3</sup>. Notwithstanding the requirements of P.L.1963, c.73 (C.47:1A-1 et seq.), <sup>3</sup>a<sup>3</sup> third party user <sup>3</sup>in need<sup>3</sup> of the real property information <sup>3</sup>contained<sup>3</sup> on property record cards in the possession of a tax assessor shall have access <sup>3</sup>[only]<sup>3</sup> to information thereon pertaining to the <sup>3</sup>[unique]<sup>3</sup> identifying locational and physical characteristics <sup>3</sup>[and the use of a parcel of real property], including, but not limited to, items such as construction details, square footage, age and real property use<sup>3</sup>.

6. Nothing in this act shall be construed to limit the right of a party to a tax appeal to obtain information pertaining to the assessment of any property which is the subject of that appeal.

7. Copies of documents specified in this act, and any form for providing information to third party users prescribed by the director pursuant to this act shall be made available upon payment of the appropriate price established for public records pursuant to section 2 of P.L.1963, c.73 (C.47:1A-2).

8. Pursuant to the "Administrative Procedure Act," P.L.1968, c.410 (C.52:14B-1 et seq.), the Director of the Division of Taxation, in the Department of the Treasury, shall promulgate rules and regulations and prescribe the forms he deems necessary to implement this act.

9. This act shall take effect immediately.

Permits real property owners access to property tax assessment records and gives third parties limited access to certain essential property tax information.

## FROM THE EDITOR cont. from page 11

assets of a jurisdiction. This is its most important source of tangible wealth and second only to its population as a resource. It is the basis of an inventory of all facilities.

1.2.3 Land use and building use data describe the activities that occur on different parcels and thus link economic use to specific places. Such information is invaluable to planners.

1.2.4 Complete coverage of an entire jurisdiction is inherent in assessment information. While other agencies and private enterprises may collect similar information, they usually do so only for a subarea or special project.

1.2.5 Maps enable all of the above data to be displayed with respect to the geography of a jurisdiction. They link assessment data with any data that has location. Maps delimiting property ownership are often the initial source of a jurisdiction's geographic information system.

1.2.6 Archives extend assessment information in time. Old maps and photographs, data on land ownership and improvements, deeds and legal instruments all document the past. In North America, assessment archives are often those with the oldest information and the most complete coverage in space and time.

### 1.3 Data Synergies

Computers have been the most important re-

continued on page 9

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## MEMBERSHIP REPORT

CURRENT MEMBERSHIP ROSTER			1992-93 DUES REPORT	
			<u>Paid to Date</u>	<u>Delinquent</u>
Regular:				
Regular:	Assessors	551	16	
	Deputys	39	0	
	Asst. Assor	29	1	
		619	17	\$1,275
Multiple				
Districts:	Assessors	16	16	
	Deputys	0	0	
		16	16	\$ 400
Associates:		80	30	\$ 600
Affiliates:		52	31	\$1,705
Life Members:		5	n/a	
Other:	Attorney &			
	Asst. Director	2	n/a	
<b>TOTALS:</b>		774	94	\$3,980

Respectfully submitted by,  
Carol A. Kerr, Membership Chairperson



# SENATE, NO. 847 STATE OF NEW JERSEY

INTRODUCED MAY 18, 1992

By Senator LYNCH

AN ACT establishing a State Board of Property Appraisal and a Division of Property Assessment in the Department of Community Affairs, and amending, supplementing and repealing parts of the statutory law and making an appropriation.

## STATEMENT

This bill, the "Property Assessment Reform Act," restructures the property tax assessment system of New Jersey to reduce or eliminate the inefficiencies and inequities inherent in the current assessment structure. This bill builds upon the recommendations of the State and Local Expenditure and Revenue Policy Commission and the New Jersey Property Tax Assessment Study Commission to fundamentally reform property assessment structure and practice.

In doing so, the bill seeks to strengthen accountability within the current property tax administrative system rather than to establish a State operated system. The bill would create greater accountability in the system from the State down through the municipal assessor's office by:

a. Establishing the State Board of Property Appraisal and the Division of Property Assessment in the Department of Community Affairs. Relocation to the Department of Community Affairs will assure greater State attention to the property tax assessment function by a department that routinely oversees the implementation of State standards and requirements at the local level and will provide for greater coordination of local revenue and budgetary supervision.

b. Making the director of the division the chairman of the board. This parallels the structure of the Local Finance Board which the Director of Local Government Services chairs, and assures that no conflict of authority will occur between the director and the board.

c. Requiring the recertification of municipal tax assessors every five years, and that municipal tax assessors hold a current tax assessor's certification.

d. Requiring the licensing of revaluation firms every two years; providing that revaluation contracts will be let by public bidding among licensed firms by the director; and providing that revalued municipalities shall appropriate over five years payments to compensate the State for revaluation costs.

e. Providing that municipal appointment of tax assessors and municipal funding of tax assessor offices shall be subject to the standards of the State Board of Property Appraisal and the approval of the county tax supervisor.

f. The establishment of computer-assisted mass appraisal systems to provide the capacity for annual updating of assessment roles and values in every taxing district of the State.

g. The establishment of offices of county tax supervisors, and the assumption by the State of the cost of office space, staff, equipment and supplies therefor. The county tax supervisor, a State employee, is provided strengthened powers to direct assessors within the county, in addition to performing all the duties heretofore exercised by the county board of taxation, except equalization and property tax appeals.

h. Authorizing a municipality to contract with the county tax supervisor, who is a State employee and officer, for the performance of property tax assessment in the municipality.

i. Authorizing the director to order the county tax supervisor to perform property tax assessment in a municipality if the municipality is in consistent compliance with standards adopted by the board or fails to appoint a tax assessor in a timely manner.

Property Assessment Reform Act; appropriates \$4,000,000.

## FROM THE EDITOR cont. from page 7

finement for organizing assessment data since ledgers. Once in electronic form, large data sets may be reorganized and/or merged with other data. This has resulted in powerful synergies, hybrid combinations of information that eliminate repetitive work, that simplify information retrieval, and enable practical research on a variety of problems.

1.3.1 Efficiency in government has been broached in several ways. In most assessment agencies tax bills are composed and addressed by computers. Basic information about a parcel can be quickly retrieved. Computer-assisted valuation is common and may involve the exchange of data with other agencies. Where geographic information systems (section 1.5) are realized, assessment information is usually the foundation, and location is the predominant variable integrating data for planning and research. Where coordinated information systems are fully implemented (section 2.3.5), what was traditionally "assessment information" is now equally accessible for a variety of uses. (Dorchester, 1989; Eckert, 1991)

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

P.O. Box 0261, Pennington, NJ 08534-0261 USA

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Quarterly Publication

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## **LETTERS TO THE EDITOR**



Harold H. Liebeskind, V.P. receives congratulations from fellow assessor Tom Haraka upon his appointment.

Photo by Randy

Dear Randy,

Enjoyed the latest copy of the NEW JERSEY ASSESSORS very much, dated September 1992.

With this in mind I would appreciate, under the title headings of OFFICERS, removing the name of CARMEN MISTICHELLI as a Vice President and replacing it with the name of HAROLD H. LIEBESKIND, (that's me), who was appointed and approved by the general membership at the June Conference to replace CARMINE who had retired from the active roles in our ASSOCIATION.

Thank you for making this BULLETIN change for the next edition and keep up the good work.

Very truly yours,  
Harold H. Liebeskind

Dear Randy,

Would you please publish the following news article in the next Assessor's Bulletin.

The Annual Assessor's Outing for 1992 benefiting the Ken Beck Scholarship Fund was a huge success. Thanks to the numerous corporate sponsors who participated and for the many donations received.

Also, a special thanks to the committee for all their hard work.

Very truly yours,  
Christine Wahl/prn  
Tax Assessor



## **SCHOLARSHIP WINNERS**



Ken Beck Scholarship winners: Danielle Keller; Katie Gibbs; Jim Gibbs, Jr.; Susan Birchell; and Beck Vigue.

Photo by Brian Vigue

## FROM THE EDITOR

THANKS TO JACK EICHENBAUM,  
CITY ASSESSOR, NYC, USA

### ASSESSMENT INFORMATION: RAW RESOURCE IN THE MUNICIPAL JUNGLE

Massive amounts of information have been generated by local government. Advances in information processing and in the display and accessibility of information provide new opportunities to find synergies in municipal data. Furthermore, the need for municipalities to generate supplemental revenue is prompting local governments to consider marketing their information to the private sector.

**Sharing or selling information that has been gathered by or submitted to assessment bureaus must be approached carefully. The legal, ethical and economic aspects of information transfer warrant examination as does the quality of the information itself.**

#### 1. Information in the Assessment Process.

##### 1.1 Assessment Information Policy: The Past

The collection of property data by government began in very different contexts. In certain centralized monarchies of Europe, such information had its roots in national inventories; in North America it primarily served the needs of local property taxation. In many developing nations, information systems are legacies of previous colonial administrations. (LILP, 1991)

The public, particularly the taxpayer, has sometimes held certain rights of access to property information. Yet in most places, through much of history, this information has not been "user friendly" with respect to accessibility and organization.

1.1.1 Assessment databases have evolved in precision and complexity over centuries. Most began as simple lists of property owners together with rough descriptions of improvements and chattel. Changes in tax policy, refinement of accounting and surveying techniques, and modernization of office procedure have all affected the nature and accuracy of information collected.

In the last twenty years, particularly in North America, local governments strived to develop and maintain assessment databases by collecting selected data elements pertaining to each parcel in their inventory. Even the most rudimentary of databases tend to have the following parcel characteristics form which an analysis of a given subject property and its relationship to similar type properties can be undertaken:

Ownership Information	Alteration Information
Parcel Identification	Building use

Land Dimensions	Age of Structures
Land Use	Percentage Depreciation
Sales Information	Income and Expense
Full Market Value	Information
Zoning	Capitalization Rates
Area Rating	Exemption Status
Construction Quality	Prior Assessments
Dimensions of Structure	Taxes Incurred
Payment and Protest Information	

1.1.2 Sharing data with other agencies was not commonplace. In large municipalities it was not seriously considered or was rendered ineffective. Reasons included limited cooperation, lack of funding, the failure to agree upon standards for collection and maintenance, the liability of flawed data or enacted legislation prohibiting sharing or exchange.

1.1.3 Private sector use of assessment information was also limited. Private sector requests for purchase or sharing assessment data were infrequent and mostly unwelcome. Legal reasons were frequently cited. Enacted legislation prohibited disclosure of assessment information or both the municipality and the private sector were confused as to what was actually permissible under the law.

Only a small segment of the private sector expressed a need for assessment data. The high cost of providing data in "hard copy" format, such as photocopies, printout or microfiche, made it difficult for the municipality to be a competitive supplier. In North America most of the requests and actual purchases of assessment data appear to have been initiated by real estate concerns representing taxpayers in protest hearings pertaining to the assessed valuation of real property.

#### 1.2 Information:

##### Assessors' Most Valuable Resource

Property information is at the crux of municipal information systems, the intersecting of private rights and public needs. It is the basis of maintaining, protecting and taxing property, and of planning zoning, new infrastructure and the distribution of many municipal services. This information contains certain features, found in almost every jurisdiction, which combine to increase its resource value.

1.2.1 Ownership data associate property with people and locations. This is the basis of communication regarding property. Property ledgers or computer generated output are convenient sources of mailing lists for political, cultural and economic concerns. In countries where a population register exists, rather than a census, ownership data is a link to demographic information.

1.2.2 Improvement data detail the built-up

continued on page 7



COMPUTERIZED MUNICIPAL REVALUATIONS & REASSESSMENTS

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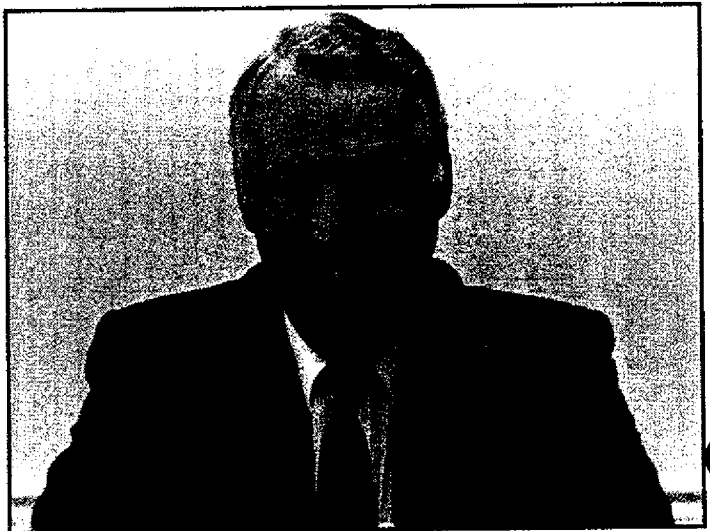
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