

New Jersey



Assessors

Bulletin



MEMBER
International Association
of Assessing Officers

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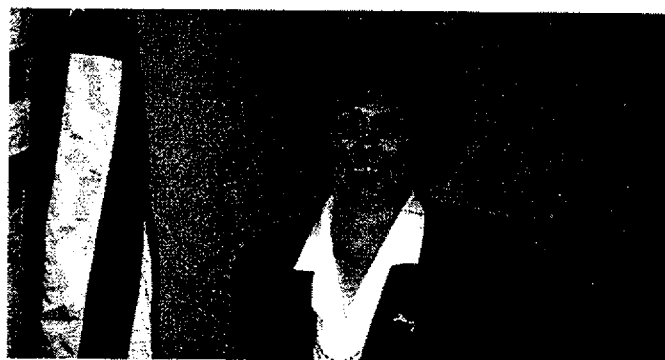
ASSESSORS' CONFERENCE 1993



Attorney Ed Rosenblum, Secretary Vicki Mickiewicz and President Joe Gallagher open the AMANJ Bi-Annual Meeting at Rutgers Conference.



Past Presidents Victor Hartsfield, Sr., Jim Andersen, John Murray, and Steve Kessler. John Murray, retiring assessor and former Association President is honored by AMANJ with the Gold Lifetime Membership Card at Conference.



MEMO TO: ALL NEW JERSEY ASSESSORS

FROM: Betsy Barr, President-Elect

As I prepare to become President of the Association of Municipal Assessors of New Jersey, one of the main needs of the association is to have committees ready to go right after I take office in November.

It is important to be active and have a voice in our association of assessors. If you have served before, I hope you will wish to continue in an area of your interest. If you have never served, now is the time to get involved. If there is a need not being met, be the first to make a suggestion for a new committee.

If you cannot serve on a committee at the present time, I hope you will attend the meetings of the association in June and November so your voice can be heard or keep in touch when the need arises.

For those of you who do not know me, I am the assessor of Ho-Ho-Kus, Saddle River and Upper Saddle River in Bergen County. My office is in

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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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MEMO FROM BETSY BARR (cont.)

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Thank you very much for your willingness to serve and I hope you will be able to be accommodated in an area of your interest. Please see page 6 for list of committees and reply form.

LETTERS TO THE EDITOR

Dear Mr. Gallagher:

Thank you for printing the schedule of Appraisal Institute courses for 1993. I had not expected the large amount of space that you provided. I am grateful for your consideration.

Sincerely yours,
Charles A. McCullough, SRA-CTA
New Jersey General Certified Real
Estate Appraiser
Education Committee Chair

Dear Randy:

Enclosed please find two (2) Resolutions that the Association of Municipal Assessors of Ocean County have adopted and presented to the Board of Directors. Both Resolutions were discussed and partially voted upon at the June Conference general meeting. I would appreciate it, if both were printed in the next issue of the NJ Assessors' Bulletin. We, in Ocean County, feel very strongly about both issues and hope other Assessors and County organizations will decide to take a stand on these pieces of legislation that affect the Assessors responsibilities in the performance of their various duties. I would hope that the Counties adopt similar Resolutions.

A thought for an article of interest, that I feel pertains to all assessing districts and County Boards, would be an article of on the foresight and planning by the Ocean County Board of Taxation, Free-

holders and the late Tax Administrator, John Fox and G. Fred Burlazzi, present Administrator. With the attitude of so many lay persons and legislators, regarding the position of Tax Assessor, being what it is in today's world, it is a fresh reassuring feeling to know that "SOMEONE DOWN HERE LIKES US" and believes in us and our abilities.

It was under Mr. Fox's guidance and efforts that the Freeholders put in place the Vital Computer System for all districts, within the county, at no cost to the municipalities. This allowed all the districts to be on the same system and for new concepts in computerization to be suggested, by Assessors and their staff, formatted and tried. Pilot Projects are the norm, now in Ocean. Many of these "Pilots" are now in place and are proving to be of enormous assistance to our Assessors, as well as to the County Board. We have formed committees, within our own Association, for planning and review and work closely with the Board and Administrator.

Through the efforts of John Fox, the Board of Taxation hired G. Fred Burlazzi, MAI, CTA, to become its Tax Consultant. With that in place, John Fox put into action his long range plan for the County Assessors to support, educate, train and exchange ideas, that has led to a strong association of professional Assessors and Board of Taxation.

The education program has included, but not limited to, a comprehensive revaluation/reassess-

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ment program, capitalization, math for assessors, farmland, tax assessment law. Upcoming courses include the SSP course, which is being sponsored by the Ocean County Assessors' Association (and is open to all those interested), HP-12C workshop and a computer seminar. The instructors are highly qualified members of the appraising field, including specialists in statistics, revaluations, appraisal technique and the law. Presently, for the farmland course, staff members of the Division of Local Property, are the instructors. The attendance at these programs has been better than 95%. All Assessors and their staffs have been afforded the opportunity to advance themselves or just refresh their knowledge. Not only are the courses open to Assessors and their staff, but also to the Board of Taxation Commissioners, who attend on a regular basis. The dialogue between the class and the instructors has been open and informative. This plan has renewed the spirits of many assessors and the future can only be better for the taxpayers of Ocean County and its Tax Assessors as a result of the progressive attitude of the Board of Taxation, Freeholders and the Administrators. Re-certification is being done in this County on a yearly basis and it doesn't hurt a bit. I am very proud to be an Assessor in Ocean County in this day and age.

If there is any clarification on a course or fact, you may need, I am sure Fred Burlazzi or Dave Hulse, our Assistant Administrator (who is indispensable) would be able to fill you in with that

information.

Thanks very much, Randy, for your interest and co-operation in publishing the Resolutions from the Association of Municipal Assessors of Ocean County. (My very best regards to Emily and I hope you have a good summer.)

Sincerely,
Mary V. Clancy
President, AMAOC

OCEAN COUNTY OPPOSES SENATE NO. 977

WHEREAS, Senate Bill No. 977, commonly referred to as the "Rice Bill", proposes legislation addressing the availability of records held by the local Office of

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WHEREAS, the Municipal Assessor; and,
many records held by the Municipal Assessor are of a confidential nature and this proposed unrestricted availability of records may impede the Municipal Assessor in the proper performance of his or her statutory duties; and

WHEREAS, this proposed legislation could be accomplished by uniform administrative procedures;

NOW THEREFORE BE IT RESOLVED by the members of the Association of Municipal Assessors of Ocean County New Jersey that their opposition to this proposed legislation be recorded and these same members request the Association of Municipal Assessors of New Jersey and any other concerned parties to undertake the necessary actions to have this legislation withdrawn or defeated immediately; and,

BE IT FURTHER RESOLVED by the members of the Association of Municipal Assessors of Ocean County New Jersey that action be undertaken by the Association of Municipal Assessors of New Jersey to prevail upon the Director of the Division of Taxation for the State of New Jersey to adopt the following administrative policy as it pertains to the property tax record card held by the local Office of the Municipal Assessor:

"It shall be the policy of all local Municipal Assessors within the jurisdiction of the State of New Jersey to release the information retained upon the tax records for each parcel identified upon the tax list of his or her taxing district in the following manner.

A.) Any information pertaining to a real estate par-

cel recorded upon a hard copy or data record file shall be supplied to the recorded owner of said real estate parcel within five working days upon receipt by the Municipal Assessor of a written request for same.

B.) Any information pertaining to a real estate parcel recorded upon a hard copy or data record file which has been deemed to be a part of the computer data processing program commonly referred to as the MOD IV system by the Director of the Division of Taxation of the State of New Jersey shall be transferred to the annual tax list as certified by the local Municipal Assessor on January 10 of the taxing year and said tax list or its duplicates shall be available for public review during normal business hours of each municipality by any interested party.

C.) These regulations shall take affect immediately and shall be strictly enforced by each County Board of Taxation.

Adopted by Executive Board of Association of Municipal Assessors of Ocean County New Jersey at its meeting on June 3, 1993. Copies forwarded to Association of Municipal Assessors of New Jersey & Ocean County Board of Taxation on June 7, 1993.

RESOLUTION

WHEREAS, the Legislature of the State of New Jersey has adopted laws concerning exemption of certain properties from taxation under R.S.54:4-3.6; and,

WHEREAS, the Legislature of the State of New Jersey is currently considering Assembly Bill No. 2048 and Senate Bill No. 1306 which would amend R.S.54:4-3.6 to provide certain non-profit health care properties as enumerated with exemptions form local property taxation; and,

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William T. Ard, MAI
Christopher J. Ard, MAI
Barbara C. Listokin, PhD
Paul J. Fitzsimmons, C.T.A.

WHEREAS, The Municipal Assessors of Ocean County, New Jersey have determined that the proposed legislation under consideration as outlined in Assembly No. 2048 and Senate No. 1306 will impact the tax base in several municipalities within Ocean County as well as the tax base of Ocean County in general; and,

WHEREAS, the taxable property rolls in Ocean County, New Jersey currently listed an equalized valuation of \$173,763,800 for these properties which, if exposed to exempt classification, will fiscally affect all real property taxpayers within Ocean County; and,

FURTHER, planned future facilities of these types are projected in Ocean County at a total cost of \$29,300,000; and,

WHEREAS, the proposed legislative changes under Assembly No. 2048 and Senate No. 1306 would cause financial hardship on property taxpayers through a shift of the tax burden for education and governmental services;

NOW THEREFORE BE IT RESOLVED, we, the members of the Association of Municipal Assessors of Ocean County, New Jersey urge the Association of Municipal Assessors of New Jersey as well as the elected legislative representatives serving the public of Ocean County to oppose this legislation. Opposition to these bills will insure that the current real property tax exemption statutes are not amended to place an unfair burden upon other taxable real property owners.

TRI-COUNTY MEETING MIDDLESEX, MERCER, SOMERSET

The assessor's meeting was held at Larry Peroni's Waterfront as a Tri-County Meeting and was hosted by Hopewell Township. The topic discussed was Farmland Assessment. There were 50 people in attendance. We had five guest speakers.

Charlie Grayson distributed a handout and discussed some aspects of Farmland Assessment.

Harris Adams spoke on the Farmland Assess-

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TRI-COUNTY MEETING (cont.)

ment Handbook. He emphasized how important it can be to the Assessor for qualifying Farmland Assessment each year and the different types of acreage used.

Bob Housedorf is a prominent speaker on the Woodland Assessment Program. He stated, that there are different types of woods popular to this area and also, how long before they can be harvested. Different trees have different ages which they can be timbered to have a good income.

Don Kosul explained Rollback Taxes, the change in use of the land and its relationship to rollback taxes. He explained who might be responsible for Rollback Taxes and the three year time frame involved.

Rick Conley, Esq., handed out a pamphlet on some important court cases involving Farmland Assessment and explained about some of these cases.

Respectfully submitted,
Antoinette Sost
Secretary

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AMANJ COMMITTEE INTEREST FORM

NAME _____

JURISDICTION(S) _____

MAILING ADDRESS _____

TELEPHONE NUMBER _____ FAX NUMBER _____

I am interested in the following committee or committees: _____

Have you been on this committee in the past? ☐ Yes ☐ No

When did you serve on this committee? _____

Would you be willing to chair a committee? ☐ Yes ☐ No

If you are a Tri-County Vice President, which committees are you interested in supervising? _____

Retired members may serve on committees, so don't hesitate to fill out this form.

ASSESSOR WANTED

TAX ASSESSOR—EAST WINDSOR TOWNSHIP, Mercer County, 6843 line items. New Jersey Assessor Certification required. Full time position. Salary range: \$38,542 - \$48,348 (1992 Salary Range) Excellent Benefits, EOE. Send resume to: East Windsor Township Council, 16 Lanning Boulevard, East Windsor, NJ 08520. Mark envelope Tax Assessor Position.

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ASSISTANT TAX ASSESSOR/TOWNSHIP OF WEST WINDSOR—Rapidly growing Central New Jersey Municipality is seeking an Assistant Tax Assessor. Applicant should be experienced both in the clerical functions of the Assessment Office as well as having experience with residential added assessments and appeals. Certified Tax Assessors Certification is desirable, but not a prerequisite. Salary commensurate with experience, \$28,750-\$39,750 range. Excellent benefits. Apply with resume to Chief Financial Officer's Office, West Windsor Township, P.O. Box 38, Princeton Junction, New Jersey 08850.

CERTIFIED TAX ASSESSOR/TOWNSHIP OF SPARTA—Full time position—Township of Sparta, population 15,157. 7739 line items. Responsibility includes complete management of all Tax Assessment responsibilities for the Township of Sparta. Hours are 8:30 AM to 4:30 PM Monday thru Friday. Person must be a certified Tax Assessor and have at least five years experience. Must be a hands-on person capable of performing the day-to-day operations of the office and have a positive attitude when dealing with the public. Experience with Tax Appeal Defense, Computers and revaluations required. Send resume and salary requirements to Township of Sparta, Township Manager, 65 Main Street, Sparta, NJ 07871. Equal Opportunity Employer. Position available 1/1/93.

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 cord, 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 'or ²[an agent] a legal representative or appraiser² for that person' 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 ²[duplicate books] lists² of a municipality.

5. ³[A person] Persons³ other than ³[a person] those³ granted access pursuant to section 3 of this act shall be considered ³[a] third party ³[user] users, and shall include real estate licensees and real estate appraisers³. Notwithstanding the requirements of P.L.1963, c.73 (C.47:1A-1 et seq.), ³a³ third party user ³in need³ of the real property information ³contained³ on property record cards in the possession of a tax assessor shall have access ³[only]³ to information thereon pertaining to the ³[unique]³ identifying locational and physical characteristics ³[and the use of a parcel of real property], including, but not limited to, items such as construction detail, square footage, age and real property use³.

6. Nothing in this act shall be construed to limit the right of a party to a tax appeal to obtain infor-

continued on page 9

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MEMBERSHIP REPORT AS OF JUNE 6, 1993

by Carol A. Kerr, Membership Chairperson

Current Membership Roster

Current Membership Roster			1993-94 Dues Report		
			<u>Paid to Date</u>		<u>Delinquent</u>
Regular:	Assessors	552	43		509
	Deputys	34			34
	Asst. Assor	24	2		22
		<u>610</u>	<u>45</u> \$3,375		
<hr/>					
Multiple Districts:					
	Assessors	15	15		
	Deputys	1	1		
		16	16 \$400		
<hr/>					
Associates:		100	23	\$575	77
<hr/>					
Affiliates:		51	18	\$1,350	33
<hr/>					
Life Members:		5	N/A		N/A
<hr/>					
Other:	Appointed	1	N/A		N/A
	Dues Exempt	1	N/A		N/A
<hr/>					
TOTALS:		784	102	\$5,700	675

Special Assessment paid to date: \$15,850

Membership Activity Since Last Report:

Vouchers Processed: 9
 Late Dues Collected (92-93): 1 regular; 2 multiple
 Special Assessments Collected: 2

SENATE, NO. 977 (cont. from pg. 7)

mation 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.

THEN AND NOW

In the July, 1984, edition of "The Appraisers Journal," Thomas L. Roberts, MAI, quotes "The Book of General Laws and Liberties Concerning the Inhabitants of the Massachusetts" as follows:

*"WHEREAS you (T.D.) are
chosen APPRIZERS of such
lands or goods as are now to be
presented to you, you doe heer
swear by the Living God, that all
partialitie, prejudice and other
sinister respects layd aside, you
shall apprise the same, and everie
part therof, according to the true
and just value therof at this
present, by common account, by
your best judgment and con-
science so help you God & C."
Massachusetts Code of
1648*

It is interesting to note that the 1993 edition of USPAP imposes similar requirements on the modern appraiser, albeit consuming 88 pages of text in the process.

Arguably then, and in terms of the professional responsibilities of the practicing appraiser, nothing has changed in the last 300+ years!

In fact, although the basic tenets embodied in the "Appraisers Oath" are as laudable today as they were when authored less than 20 years after the Massachusetts Bay Colony began, the complexity of demonstrated compliance with contemporary standards has changed materially.

ASSESSMENT PRACTICES: BEYOND CUTBACK TO CREATIVITY

by Roger L. Kemp, Ph.D.
City Manager, City of Clifton, NJ

Most local governments provide an entire range of services to their citizens. Already established programs are here to stay. The public not only expects, but demands, that they be provided. As the financial times become tighter, the traditional line between the so-called "hard" and "soft" services has become blurred. All services are "hard" if they cannot be reduced because of political opposition from the community. This trend is likely to continue in the future, especially for public assessment services.

The public's demand for a greater level and higher quality of service continues. The growth of local tax revenues has not kept pace with these citizen expectations. New and innovative assessment practices and techniques have risen in response to this challenge. Contemporary techniques and practices are continually being developed and implemented to target limited funds for the greatest return, enhance employee productivity, reduce operating costs, and increase revenues without raising taxes.

The "bottom-line" is that local government assessment officials must make financial ends meet creatively, without making cutbacks in services. This phenomenon is already a reality in cities and counties across America. Assessment management techniques and practices that stress creativity, innovation, and productivity, such as those described above, will continue to be developed in the future. It is only through improved practices such as these that services can be maintained and the public's confidence in their local government can be restored. Assessment officials in local governments throughout the nation have and will continue to meet this management challenge.

ROGER L. KEMP is a career city manager, and is presently city manager of Clifton, NJ. He holds a Ph.D. in public administration, and is a graduate of the Program for Senior Executives in State and Local Government at Harvard University.

Joseph H. Martin, member of the N.J. Real Estate Appraisal Board advised the *Assessor's Bulletin* that the Board has adopted a new apprentice program for potential appraiser licensees. Applications, permits and additional information may be acquired from The Board, 124 Halsey Street, Newark, NJ.

WHO'S THE JAIL BIRD WORKING FOR MANCHESTER TOWNSHIP?

by Joyce Jones

Who was taken away in handcuffs against his will? The cause for this arrest wasn't The American Cancer Society, it was so the Tax Assessor's Office in Manchester could get a much needed and well deserved rest from BB.

It took a lot of phone calls and a lot of money to bail this employee out. Funny, when he called Manchester for donations, everyone said Bill who?

Anyway, an enjoyable day was had by all at Manchester thanks to The American Cancer Society and Bill Birchall.



photos by Joyce Jones

1993 AMANJ OUTING GOLF TOURNAMENT & DINNER

Date: Friday, August 20, 1993

Location: Season's Resort and Great Gorge Country Club, McAfee, NJ

Time: Lunch starts at 12:15 on the deck of the Club House—
Hot dogs, Hamburgers, Beer and Soda.

Tee-Offs start at 1:06, starting on 2 nines. Call Dot Krietz
for your tee-off time—(201) 694-1800 x3226

Dinner: Cocktails at 7:00, Dinner to follow at the
Season's Resort & Conference Center.

The all day activities include use of the pool, volleyball court, baseball diamond, nature hikes, aerobics and scheduled events sponsored by the hotel.

Overnight lodging is available at the rate of \$109. per night for a single and \$119. for a double room. Please contact the hotel directly at (201) 827-6000 for reservations.

CONFERENCE REPORT FOR 1993

The Connecticut Association of Assessing Officers hosted the 1993 conference at the Farmington Manor, beginning on May 23 and ending May 27. Approximately 225 attendees registered and took advantage of the interesting educational programs, social events and the banquet, at which Attorney Frank A. Carlet, New Jersey, was the recipient of a plaque honoring him for his long professional and expert legal counsel to NRAAO. This year's theme was "Coping With The 1990's - LET'S BE POSITIVE".

The attendance from New Jersey, which has the largest membership, was disappointing. There were only eight (8) Assessors of the thirty-two (32) registrants from our state. The County Boards of Taxation from Ocean, Monmouth, Hunterdon, Gloucester and Morris were well represented. Understanding the timing of this year's conference and the economics, President Tom Browne, Jr., (CT) and his committee were well pleased with the results.

The Board of Directors Meeting was held on Monday, May 24 and presided over by President Thomas F. Browne, Jr. The reports of the Treasurer, Secretary, Membership, Education, Conference Advisory, Infrastructure and Awards committees were accepted. Discussion was held on the Sherry Vermilya Award, which is in its first year. The lack of nominations was a disappointment to the Committee, resulting in no award being presented. Information on the Sherry Vermilya Award is attached. If any County Association would like to place anyone's name in contention, for next year, please advise the Representative or the Secretary to the State Association. The Kay Pardie Award was presented to Michael Austin, Bath, ME, Assessor and former IAAO President and current ME representative to the NRAAO.

Discussion of the sites for the upcoming conferences was held and New Jersey has accepted to host the 1997 Conference. I would recommend that the Association try and set up some basic guidelines and select a host city for this Conference.

The following states will host the conferences:

1994	New Hampshire
1995	Pennsylvania
1996	Maryland
1997	New Jersey
1998	Delaware

The Secretary, after nominations were held, cast one vote for the slate of Karen Marchant, President

(NH), Norma Sando, Pres-Elect (PA), Sylvia McInis, Treasurer (RI), and Helene Murphy, Secretary (MA). Karen Marchant plans to visit as many states as possible during her presidency. She was interested in the time and place of the continuing education programs for each state/providence.

NRAAO endorsement was given to IAAO candidates, Robert Bowley, Kansas City, MO; Dana Dean, Dover, NH and William Riley, MD, for Executive Board positions #4, 1 and 2 respectively. Mr. Bowley and Ms. Dean were in attendance at the Conference.

Guidelines were requested, by Treasurer McInnes, on the reimbursement of expenditures of committee members. Discussion determined that only Conference Advisory members are to be reimbursed. The Infrastructure Committee recommendations at its Fall meeting.

Information on the conference site for 1994, hosted by New Hampshire, and the proposed schedules for both educational and social activities looks as if they have put a lot of effort and time into this project. The registration fee will be approximately \$140, plus room rate is \$107, single or double. It will be held at the Portsmouth Sheridan in May and I would urge all Assessors to put it in your budgets for next year, economy being as it is, and make an effort to support the Northeast Regional Association of Assessing Officers.

Respectfully Submitted,

Mary V. Clancy, C.T.A.

NJ Representative to NRAAO

ADVISORY COMMITTEE CREATED

The Director of the Division of Taxation, Leslie Thompson, has formed an advisory committee on matters relating to property tax administration.

Members of the committee include Stephen M. Sylvester, Assistant Director of Property Administration, and Michael Dill, Assistant Director in Local Government Services; John Fox and Robert Housedorf, County Tax Administrators; Vic Kolton and Beverly Scarano, County Tax Board Commissioners; Joseph Gallagher and Vic Hartsfield, Tax Assessors; and Pat Meola, Assistant Administrator for the County of Passaic.

The "mission" of the committee is to identify, prioritize and review issues relevant to local property tax administration.

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Annual IAAO Conference

September 13-16, 1993—Washington, DC
See NJ Rep. Burnham Hobbs for info.

1993 AMANJ ANNUAL OUTING
AUGUST 20, 1993—GREAT GORGE, NJ
Call Dorothy Kreitz for info.

ANNUAL MEETING—ATLANTIC CITY, NJ
NOVEMBER 16-18, 1993
See Chris Wahl for Housing

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Ray Brown, NJ IAAO Chapter Secretary and
Burnham Hobbs, IAAO Rep.

Association of Municipal Assessors of New Jersey

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