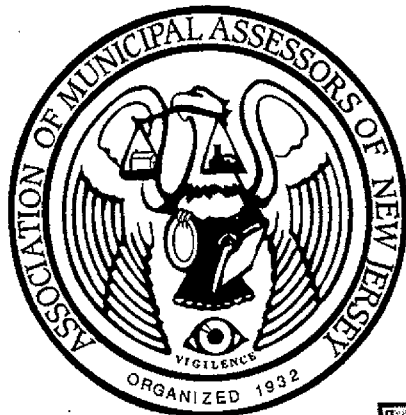
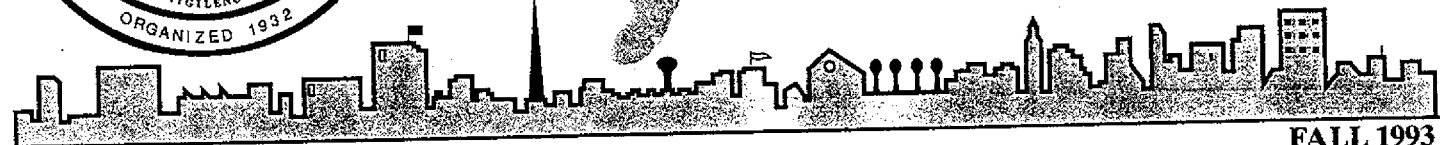


New Jersey Assessors Bulletin



MEMBER
International Association
of Assessing Officers



VOL. 32 No. 3 A

FALL 1993

FAREWELL ADDRESS – 1993



The time has come for me to bid farewell to all friends and members of A.M.A.N.J. who have helped me support and defend the ideals and goals for our professional association during my leadership role over the past three (3) years. It has been a great privilege for me to be granted the opportunity to work and serve for the assessors of New Jersey and I take great pride in being one (1) of the workers that brought the IAAO courses into our Rutgers University education programs. It is my belief that those individuals that accept the challenge to take one of these IAAO courses will be far better assessors for our association to be proud to know as fellow members.

The 1993 loss of the tuition assistance fund will create a burden on the education front and the

membership of A.M.A.N.J. SHOULD BE WELL PREPARED to fight as fierce of a battle as required to obtain as much education \$\$\$\$ as the legislature will grant in these tough fiscal times.

As taxpayer awareness has increased in the past decade and each municipality becomes served with volumes of appeals it is the responsibility of this association to look to create an appeal reference pool where valuable appraisal information would be available to all assessors for tax appeal defense on an updated basis. The new leadership of BEATRICE BARR, 1993-94 A.M.A.N.J. PRESIDENT, has been asked to place this on her priority list of association goals and I ask each of our membership to help her in accomplishing this goal of sharing appraisal information on a state wide basis. By your helping a member today, you might find a greater reward in obtaining precious information at a future date.

Since I have never been considered a man long on the written word, in farewell, I wish to thank you for placing your confidence in my ability to provide an efficient and effective leadership role to A.M.A.N.J. I trust that I have served you well and I call upon each and every member to become more active in the years to come and I ask that you provide our new President BEATRICE BARR all of the support that she will request from you during her tenure.

Should you need to find me next year, I'll be walking on the beach rather than sitting in on a meeting.

Yours,
Joseph M. Gallagher
Past President

Association of Municipal Assessors of New Jersey

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Quarterly Publication

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LETTER TO LEGISLATORS

As you may be aware, after over a decade of being included in the budget, state funding in the amount of \$75,000 for tuition assistance for New Jersey Assessors continuing education has been eliminated from the FY 93-94 State Budget.

Over the years, Assessors and their staffs have used this funding to enable them to keep in the forefront of property tax administration and abreast of the new laws, practices and methods of appraising real property for ad valorem tax purposes. While we understand that this funding is a part of a wider decrease in state government costs, we fear that this loss will cause our profession to lose ground in the constant effort to provide the best possible service to the taxpayers of the State of New Jersey.

In recent years the \$75,000 appropriation has not totally covered the costs of the educational seminars, courses and annual conference conducted by the Center for Government Services at Rutgers. In addition to experiencing a severe decline in enrollment as a result of this funding cut and the inability of municipalities to absorb the costs, many attendees are faced with a personal expense of up to \$400 to attend training programs aimed at improving their job skills.

Without state funding, we fear that the current education program will be eliminated and the cadre of young Assessors barely introduced to the world of ad valorem taxation will be unable to adequately perform in this vital capacity.

Along with the other members of the Association of Municipal Assessors of New Jersey, I urgently request your support in helping us regain the funding we have lost so that we may continue to serve the taxpayers of New Jersey as highly educated professional Municipal Assessors.

LETTERS TO THE EDITOR

Dear Randy:

Enclosed, as I promised, is the NRAAO Directors' report and information on the Vermily Award, which was recently established by the Association. I would like to suggest the publication of the Sherry Vermily Award requirements in the next edition of the Assessors' Bulletin. The deadline for submission of a candidate's name is February 1, 1994 for the 1994 New Hampshire conference. The award will be made at the annual conference, so if we, in New Jersey, want to submit a name for consideration, it should be done quickly.

Also, in the report, is information regarding the upcoming conference sites through 1998. As you know, New Jersey will be hosting the 1997 conference and I am looking forward to it. It will be exciting to have all our NRAAO friends again in Atlantic City. Everyone had such a good time in 1989, if you remember.

Barbara Brown and myself were recipients of NRAAO scholarships this year. We are to use them to further our assessing/appraising education.

I am looking forward to the Portsmouth, New Hampshire conference and hope to see a large group from New Jersey there, including you, Randy, and Emily. There are always such interesting and informative sessions and the spousal trips are always enjoyable.

Thanks for the opportunity of sharing the activities of the Northeastern Regional Association of Assessing Officers with all the Assessors in New Jersey.

On a personal side, my very best wishes to you and yours for a very Happy Holiday Season. God Bless you all.

Sincerely,
Mary V. Clancy
NJ Rep., NRAAO

NRAAO REPORT OF DIRECTORS' MEETING

The Director's meeting of the Northeastern Regional Association of Assessing Officers was held at the Newton, MA Marriott Hotel on Friday, October 22, 1993. Past Presidents Alfred Greene and Victor Hartsfield, Sr., in his capacity as IAAO Representative, Counsellor Frank Carlet and NJ Representative, Virginia Clancy were in attendance. President Karen Merchant, New Hampshire, opened the meeting at 10:00 AM, reports of the Secretary, Treasurer, Conference Chairman and various Committees were read, discussed and accepted.

As part of the report of Chairman Tom Browne, Connecticut 1993 Conference, three (3) scholarships were awarded. I am very proud to announce that two recipients are from New Jersey, Barbara Brown and myself. The scholarships are to be used within the next 12 month period. Recipients are to notify the secretary, in writing within 30 days of award, if they are going to use the scholarships. This year's time is until November 1, 1994.

Membership chairman Joseph Taggart, New York, has resigned this chair and President Marchant appointed Angelo Marino, Rhode Island, to fill this opening. New Jersey has 96 regular members. We still have the most members in the Association. With 1997's conference being held in New Jersey, I hope we can expand that membership to include a large representation from all 21 counties. We will need everyone's help and support to have a successful conference. The tentative site will be Atlantic City.

REPORTS ON CONFERENCE SITES

- 1998 conference is tentatively set for Delaware, depending upon the construction of the new conference center.
- 1997 conference will be hosted by New Jersey, as mentioned above.
- 1996 conference will be held in downtown Baltimore near the inner harbor. There is no information regarding registration or hotel fees at this time.

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- 1995 conference will be held at Reading, PA. Room rates are \$85.00, single or double. Conference registration is tentatively \$130.00. The PA delegation has promised an interesting educational schedule and an inviting spousal schedule.
- 1994 conference will be held at Portsmouth, NH. Registration is \$140.00 with hotel room rates at \$107.00 per night, single or double. The educational and spousal trips schedules are attached. A request for support of the conference was made by President Marchant by placing an "AD" in the Conference Program. The Program "AD" order is attached. It is recommended that the New Jersey "AD" be for 1/2 page—the cost is \$250.00. This is the same size "AD" we had for the past several years.

Discussion of the scholarships was held and reiterated the need for recipients to advise the secretary within 30 days of intent to use it within the following year. If circumstances make it impossible to complete within the 12 month period, a written request for extension must be made by the recipient.

Additional information of the Vermillis award will be forthcoming from the awards chairman. Information on this new award was given in the June report to the Association. If New Jersey is desirous of nominating anyone, it should be submitted shortly. If information is needed, please let me know.

continued on Page Four

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Director's Meeting, continued from Page Three

There was discussion regarding the IAAO candidates, seeking endorsements from the NRAAO, addressing the Board of Directors at their meeting and remaining for the meeting. In the future, candidates will be advised that they will be given an opportunity to speak to the Board for the endorsements prior to the business meeting being opened and then leave the meeting, prior to the business meeting.

President Marchant thanked the representatives for their support, hoping to see everyone in New Hampshire in May, and since there was no further business to discuss, closed the Board of Directors' meeting.

Respectfully submitted,
Mary V. Clancy, CTA

THINK ABOUT IT!

ACTIVE MEMBER

(Reprinted from the Maine Chapter Newsletter)

Are you an active member,
the kind that would be missed,
or are you just contented
that your name is on the list?

Do you attend the meetings
and mingle with the flock, or
do you stay at home,
criticize and knock?

Do you ever work on committees,
to see there is no trick,
or leave the work to just a few
and talk about the clique?

So come to the meetings often
and help with hand and heart
don't be just a member
but take an active part.

MINUTES OF NJ CHAPTER IAAO

The following are the minutes of the New Jersey Chapter of the International Association of Assessing Officers, held on June 8, 1993 at 6:30 P.M. in the McCormick Lounge on Busch Campus, Rutgers University, New Brunswick, New Jersey.

The meeting was promptly called to order by President Frank Bucino. Since this meeting was the annual reorganization meeting, the nomination committee was called upon to give a report. Joseph Ravitz, acting in his capacity as nominating committee chair, renominated the current officers for another term. On a motion by Ray Brown, seconded by Frank Bucino, William Nikitich was nominated to fill a vacancy in the position of Director. A motion was made to close nominations, and the membership unanimously elected the aforementioned. The following are the 1993-94 officers:

President—Frank Bucino

Vice President—Joseph Ravitz

Treasurer—Alicia Melson

Secretary—George R. Brown, III

Exec. Committee Director—Joseph M. Gallagher

Exec. Committee Director—F. William Mitchell

Exec. Committee Director—William Nikitich

Subsequent to the election, a discussion on chapter sponsored educational curriculum ensued. Many expressed their satisfaction at having an opportunity to offer an upper level IAAO course during the annual AMANJ assessor's conference. Discussion focused next on course offerings for the upcoming year. It was determined that another professional practices course was viable due to past successes. Frank Bucino indicated that offering this course would enable many assessors to become licensed real estate appraisers. Frank urged all assessors to take advantage of the opportunity of real estate licensing noting that the real estate board consisted of several assessors and past assessors.

There being no further business, the meeting was adjourned until the next regularly scheduled meeting to be held during the annual League of Municipalities conference in November.

Respectfully submitted,
George R. Brown, III, Secretary

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(908) 920-1950William T. Ard, MAI
Christopher J. Ard, MAI
Barbara C. Listokin, PhD
Paul J. Fitzsimmons, C.T.A.**LEGISLATIVE COMMITTEE REPORT**

The AMANJ Legislative Committee met Thursday, November 4, 1993 at the Rutgers Club. In attendance were Betsy Barr, President-Elect and committee members Bill Birchall, Walt Kosul, Jim Anderson, Victor Hartsfield, Harold Liebeskind, Steve Kessler, Joe Kupsch, John Murray and Bob Pastor.

At 10:15 A.M., Co-chairman Walt Kosul opened the meeting with a brief overview of the legislative picture between now and the end of the current session in January. This potential for action on bills affecting Assessors during this period requires our constant vigilance to protect our position on key issues.

Bob Pastor reported on his discussion with Senator Littell, Chairman of the Senate Appropriations Committee, relative to the reinstatement of tuition assistance funding for assessors. Bob indicated that no money bills will move between now and the end of the legislative term. It was suggested that President-Elect Barr send a letter to all municipalities encouraging funding for education in the 1994 local budget. Also, a form letter will be distributed to the members, at the semi-annual meeting on November 17, 1993, for their use in contacting their legislators concerning this matter.

Assembly #2919, the bill to correct a problem with implementation of the freeze act was discussed. It was noted that the Board of Directors voted to support this bill.

A review of S-2103, regarding threshold income levels for farmland assessment led to a general discussion of farmland and the ability of a typical Assessor to determine the qualification of a property it was suggested that experts in farming inspect farms similar to the way foresters inspect woodland tracts. This item will be referred to the Farmland Committee.

The proposed rule change regarding conflict of interest of Assessors who are involved in revaluation companies was discussed. The Board of Directors positions to allow Assessor to work for revaluation company in any area other than municipality in which Assessor position was held has been presented to the Division of Taxation by the response date of

November 3, 1993. The Division apparently believes this is covered in the local government ethics law but may consider a change in the rules to clarify this situation in 1994.

Senate 977, the Rice bill, was discussed as a result of the continuing action at the Board. This bill is out of the hands of the Legislative Committee unless the membership directs otherwise at the business meeting.

A 1442, regarding licensing of appraisers was determined to bear watching but not requiring a position on the part of the Association at this time.

The meeting was adjourned at 12:13 P.M.

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ASSESSOR WANTED

ASSISTANT TAX ADMINISTRATOR—COUNTY OF HUNTERDON, Position will open approximately November 1, 1993 to December 1, 1993 and may lead to position of County Tax Administrator May 1, 1994. Interested applicants must possess at C.T.A. Certificate and have at least four years experience in Property Tax Administration. Should have experience using computers in the appraisal process and be able to develop qualitative analysis programs to monitor annual assessment programs. Submit resume and salary requirements to: Hunterdon County Board of Taxation, One East Main Street/Victorian Plaza, Flemington, NJ 08822.

ASSESSOR—TOWNSHIP OF MOORESTOWN, Burl. Co., Full-time or part-time will be considered, 6500 lines reassessed 1989. Competitive salary commensurate with experience. Send resume by John M. Schoenberg, C.F.O., 111 W. 2nd St., Moorestown, NJ 08057.

ASSISTANT ASSESSOR—PEMBERTON TOWNSHIP, Burlington County is accepting applications for full-time position of Assistant Tax Assessor. CTA certificate and experience in all classes of property preferred. 64 square miles, 14,400 line items. Salary commensurate with experience and qualifications. Send resume to Mayor Kay, 500 Pemberton-Browns Mills Road, Pemberton, New Jersey 08068-1539. EOE.

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.

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.



LETTER FROM THE EDITOR

I hope you and your co-workers has a wonderful year, I want to hear about it. This coming year the ASSESSORS BULLETIN will publish a section entitled 'local news'. In this section, we highlight the activities of our members, social and special events, announcements, including engagements, marriages, births, and tell all, THIS IS YOUR SECTION. The next BULLETIN will be published in the late winter/early spring. I need your input.

SEND PHOTOS!

Photos must have appropriate identification and should not need to be returned. I look forward to hearing from you.

Please submit the proper information for identification on all stories and photographs including; Your County, Your Name and Title, Address, and Phone and Fax Numbers. Depending on our response, space may not permit all submissions to be published.

Thank You,

Randy Brokaw, Editor - Pennington, NJ 08534
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MEMBERSHIP REPORT AS OF NOVEMBER 27, 1993

by Carol A. Kerr, Membership Chairperson

Current Membership Roster			1993-94 Dues Report		Delinquent	
			Paid to Date			
Regular:	Assessors	324	287		37	
	Deputys	29	27		2	
	Asst. Assor	22	20		2	
		<u>375</u>	<u>334</u>	\$3,375	<u>41</u>	\$3,075
Multiple Districts:						
	Assessors	243	184		59	
	Deputys	5	5		0	
		<u>248</u>	<u>189</u>	6,955	<u>59</u>	1,475
Associates:		95	74	1,850	21	525
Affiliates:		53	41	3,075	12	900
Life Members:		6	N/A		N/A	
Other:	Appointed	1	N/A		N/A	
	Dues Exempt	1	N/A		N/A	
TOTALS:		779	638	\$36,930	138	\$5,975

Special Assessment paid to date: **\$15,950**

Membership Activity Since Last Report: (10/21/93)

Vouchers Processed: 8 Vouchers forwarded to Co. Treas: 2

Misc. Monies Collected: Membership List for Appraisal Firm \$50.00
 A/C Hospitality Room donation (included w/dues) \$50.00

Labels processed: 10/28/93 for Annual Meeting

222 Suspension/Delinquency letters mailed 11/3/93: Regular 86, Associate 29, Multiple Dist. 94, Affiliates 13

SHERRY VERMILY AWARD

MINIMUM QUALIFICATIONS:

1. Must be a member of N.R.A.A.O. in good standing.
2. The candidate must be a member, in good standing, of the sponsoring state/province.
3. The candidate must continue to encourage education in the assessing field.
4. Knowledge of appraisal principles and methods and their application to all types of real property. Knowledge of state laws, department rules and appraisal manuals governing their application to assessing/appraisal work.
5. Promote and maintain effective working relationships with public officials, co-workers and property owners.

RULES, PROCEDURES AND DEADLINE

1. There shall be one Northeastern Regional Association of Assessing Officers' Sherry Vermilya Memorial Award for each member state/province of the N.R.A.A.O., Inc.
2. The individual names, from such province/state, if they so choose, shall be submitted to the N.R.A.A.O. Awards Committee by the governing body of that particular jurisdiction, in writing, no later than February 1 of each year.
3. There shall be only one individual's name submitted per jurisdiction annually.
4. The cost of the award shall be the responsibility of N.R.A.A.O., Inc.
5. Such recipient shall be a member, in good standing, of such state/province and the N.R.A.A.O., Inc.
6. By order of the Board of Directors, N.R.A.A.O., Inc., the awards shall be in recognition of outstanding service to the assessment profession.

Our First Issue!

New Jersey Local Assessors Bulletin

Official Publication of the New Jersey State Association of Local Assessors

The N. J. Local Assessors' Bulletin, published at Trenton, N. J., monthly, devoted to the interests of the tax assessors and taxpayers of New Jersey.—R. R. Volk, Sec'y.

Vol. 1

MARCH, 1917.

No. 1

With this number, THE NEW JERSEY ASSESSORS' BULLETIN makes its bow to the assessors of New Jersey.

It has been the desire of the writer that a medium could be established whereby the assessors of our State could be brought in closer touch with each other, and it is hoped that this method will assist toward that end.

A little over one year ago, George F. Brensinger, Director of Revenue and Finance and head of the taxing department of Jersey City, called a meeting looking toward forming a State Association of Assessors. A number responded, and from that gathering there sprang into life The New Jersey State Association of Local Assessors.

A meeting was held in the State House at Trenton on January 12th, 1916, the organization was formed and officers elected.

During the winter, some progress was made, and on July 15th there was held a mid-summer convention at Atlantic City, which was attended by a large number of assessors. At that convention there were a number of excellent educational discussions of the taxing problem from the assessors' standpoint and also some very fine addresses, especially those by Robert Dunning Dripps, of Philadelphia, and Charles Singer, Jr., of the Town of Union. It was during the mid-summer convention that the idea of this publication took form, and it is the hope of the officers of the association that this modest effort will assist in bringing the taxing machinery of the State to a higher standard of efficiency.

THE BULLETIN will be issued monthly, about the first of each month, and the officers of the association hope for a boost all along the line.

HEARING ON ASSEMBLY BILL No. 30

On February 6th, the Committee on Taxation of the Assembly held a public hearing on Assembly Bill No. 30, which provides for "Tenure of Office" for assessors in all taxing districts outside of first-class cities.

President Brensinger, on behalf of the Association, opened the hearing with a very able presentation of the merits of the bill, and readily answered all questions presented by members of the committee. President Brensinger was followed by Mr. Singer, of Hudson; Mr. Berry, of Passaic; Mr. Rogers, of Mercer, and three or four others. There was no opposition manifested toward the bill at the hearing, which was concluded after a session lasting about two hours.

At this writing the bill is in the hands of the Supervisor of Bills ready for third reading and final action. The last-named action will doubtless take place during the week beginning February 26th, and we anticipate favorable action by the House.

SUBSCRIPTION RATES

As a rule the subscription rate for any publication is usually fixed at some specified amount. THE NEW JERSEY LOCAL ASSESSORS' BULLETIN is to be sent to the assessors in this State without charge. The cost of issuing the Bulletin is to be borne by the association, from the dues received from the membership. There are no fixed charges to be met by the association, therefore it is readily seen that all monies received are spent for the advancement of the association through methods of this character.

If you are not a member of the Association, one-half of one per cent. of your salary, sent to the secretary, will do your "bit" toward helping the cause.

CORRESPONDENTS' COLUMN

Every once in a while we run across an assessor who has some excellent suggestions relative to the assessing work, but unfortunately has no means of putting his ideas before the association. Here's where THE BULLETIN will step in. If you have an idea that you think will be helpful to assessors throughout the State, send it in, and we will put it before the people, who will read it and profit by your suggestion.

This feature, we trust, will appeal to you assessors, and you will come forward and help each other by "loosening up" on some good ideas. You will all benefit by taking an interest in this feature.

SECOND ANNUAL CONVENTION

The second annual convention of the Association was held in the City Hall, Trenton, on February 6th, at 2 P. M.

The convention was opened by President Brensinger with one of his usual excellent addresses.

During his remarks, the President reviewed the past year's progress of the Association, and of the work to be done the coming year from which benefits will be derived by the assessors throughout the State by active co-operation.

Mr. Brensinger called upon every one present to redouble their efforts to make the Association one of great good to not only the assessors, but also to the taxpayers, by showing more efficiency in their work due to increased interest and study of the various tax problems that are constantly presenting themselves to the assessor.

Following the President's address, the Secretary made a report, showing the number of members during the year 1916.

This was followed by a report of the Treasurer, which showed a balance on hand after all outstanding bills were paid.

Following those reports, the election of officers took place, which were chosen as shown by the list on another page.

It was decided to hold a mid-summer convention again, and the question of a place was decided by a majority of those present voting for Atlantic City. Ashbury Park had a number of supporters, also Cape May, but evidently Atlantic City made such a strong impression on the members last year that the majority wished to go there again.

The date for the mid-summer convention was left to the Executive Committee to fix.

A number of questions pertaining to the work of the assessor and the tax problem were discussed. The question of abolishing the poll tax, the exemption of personal property, the method employed under the present laws of taxing bank stock, the taxing of public utility corporations were among the questions discussed, which discussions always prove of educational benefit.

On motion of Assessor Harry M. Rogers, of Hamilton Township, Mercer County, a resolution was adopted in which the action of President Wilson in upholding the honor of the United States in the crisis with Germany, was approved, and the delegates expressed their loyalty to their President by desiring to go on record as willing to stand by any action the President may take in defense of the national honor.

The Secretary was directed to forward to the President a copy of the resolution.

Adjournment was taken, to reconvene at Atlantic City at a time to be fixed by the Executive Committee of the Association.

TAX COURT OF NEW JERSEY

Recent Local Property Tax Decisions

New Jersey Supreme Court

1. **Ford Motor Corp. v. Edison**, 127 N.J. 290 (1992).
Valuation of an automobile assembly plant.
2. **Secaucus v. Hudson County Board of Taxation**, N.J. (1993).
Exemption of Bayonne from contributing to the cost of maintaining county vocational school which resulted in Bayonne paying lower county tax rate held unconstitutional as special legislation.

Appellate Division of the Superior Court

1. **General Motors Corp. v. Linden City**, (app. Div. July 1993) 12 N.J. Tax 24 (Tax Ct. 1991)
Remanded to Tax Court to determine value in light of Business Retention Act.
2. **East Rutherford Boro. v. Federal Pater Co.**, (app. Div. 1993).
Affirmed Tax Court valuation of Wetlands.
3. **Bergen County Assoc. v. East Rutherford Borough**, 256, N.J. Super 1 (app. Div. 1993) Aff'd 12 N.J. Tax 399 (Tax Ct. 1992).
Credible expert testimony demonstrated that obtaining governmental permits to develop the subject wetland property would be virtually impossible and therefore, the

taxpayer did not need to apply for such permits to prove the restrictions' impact on the land's value. Further, diminution of land value alone does not constitute a "taking" within the definition of inverse condemnation.

4. **Newark City v. Jefferson Twp.**, 13 N.J. Tax 217 (App. Div. 1992) Aff'd. Tax Ct. Oral Opinion July 16, 1991
Watershed Protection Act moratorium on sale adversely affected value justifying 10% downward adjustment.
5. **University Plaza Realty Corp. v. Hackensack City**, 264 N.J. Super. 353 (App. Div. 1993), Aff'd 12 N.J. Tax 354 (Tax Ct. 1992)
Market value impact of asbestos contamination cleanup, which was not legally mandated could be considered when determining value. Tax Court found that no investor would purchase the property without taking into consideration this cost.
6. **Milltown Indus. Sites v. Milltown Borough**, No. A-101-92T3 (App. Div. June 16, 1993) Aff'd. 12 N.J. Tax 581 (Tax Ct. 1992)
Plaintiff, according to N.J.S.A. 54:3-27, was required to pay all municipal utility charges such as water, sewer and electric, as part of all municipal charges in addition to real estate taxes before it could maintain a tax appeal.

TREASURER'S REPORT

AS OF OCTOBER 31, 1993 for November 17th Meeting

CHECKING ACCOUNT BALANCE

\$7,495.25

10/6/93	Capitol Information Ser. - Sept.	74.00
10/15/93	Victor A. Hartsfield Sr. - IAAO rep exp.	350.00
10/20/93	Times Publishing Co. - print affiliate cards	40.00
10/21/93	Rutgers Club- Board of Directors meeting	348.20
10/21/93	Dunwin Press - news letter	35.00
10/22/93	Mercer County Assessors Association - dues refund	100.00
10/22/93	County of Union - dues refund	20.00

MONEY MARKET ACCOUNT BALANCE

\$57,328.53

10/18/93	Withdrawn to Ins. \$1,725 CK. \$5,000	6,725.00
10/22/93	Deposit - 93-94 dues	1,125.00
10/27/93	Deposit - 59 luncheon cks.	2,400.00
10/31/93	Interest	107.89

INSURANCE FUND ACCOUNT BALANCE

\$18,241.41

10/18/93	Deposit - Yancey-Disbrow retainer	500.00
10/18/93	Transfer from Money Market Account - legal dues	1,725.00
10/31/93	Interest	31.57
10/31/93	Maintenance fee	.14

KEN BECK SCHOLARSHIP ACCOUNT BALANCE

\$9,683.33

10/31/93	Interest	16.65
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Respectfully submitted by
William Nikitich, Treasurer
AMANJ

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