

# New Jersey



## Assessors Bulletin



MEMBER  
International Association  
of Assessing Officers



VOL. 32 No. 4 A

WINTER 1994

**Betsy Barr, AMANJ President announces 1994 Committees and Emphasizes Goals of Recertification/Licensing Education, Legislation (and open dialog from the membership directly with the President)**

### 1994 Tri-County Vice Presidents

#### Atlantic, Cape May, Cumberland

Douglas Stewart (93/94)  
1301 Bacharach Blvd., Rm. 606, Atlantic City, NJ 08401  
o-609-347-5384  
h-609-345-8758 fax-609-347-5208

#### Bergen, Hudson, Passaic

Dorothy Kreitz (93/94)  
475 Valley Road, Wayne, NJ 07470  
o-201-694-1800 x3226  
h-201-633-6911 fax-201-694-8136

#### Burlington, Monmouth, Ocean

Carol Kerr (92/93 - 94/95)  
Evesham Township  
125 East Main Street, Marlton, NJ 08053  
o-609-983-2900  
h-609-654-4431 fax-609-985-3695

#### Camden, Gloucester, Salem

Christine Wahl (91/92 - 93/94)  
59 S. White Horse Pike, Berlin, NJ 08009  
(609-all) o-881-4770-M-pm; 767-2999-Tu; 547-7164-W;  
767-0360-Th, F  
h-609-768-0563 fax-609-753-9122

#### Essex, Morris, Union

Harold Liebeskind (Admin. Asst.) (92/93 - 94/95)  
574 Valley Street, Maplewood, NJ 07040  
o-201-762-8120  
h-201-379-9081 fax-201-762-1934

#### Hunterdon, Sussex, Warren

Edward L. Kerwin (93/94)  
Readington Municipal Bldg.,  
105 Route 523, Whitehouse, NJ 08889  
o-908-534-9715  
h-908-439-3441 fax-908-534-5919

#### Mercer, Middlesex, Somerset

Marcia Sudano (92/93 - 94/95)  
P.O. Box 607, Oldwick, NJ 08858  
o-908-204-3082  
h-908-439-3441 fax-908-204-3089

### 1994 Committee Vice Presidents in Charge

V.P. in Charge

Assessors, Collectors & Administrators Liason.....	Liebeskind
Assessor's Outing.....	Wahl
Atlantic City.....	Stewart
Audit.....	Kerr
Awards.....	Liebeskind
Budget.....	Kerr
Bulletin.....	Liebeskind
Civil Service.....	Stewart
Condo, Co-Op & Affordable Housing.....	Kerwin
Conflict of Interest & Code of Ethics.....	Past President
Constitutions and By-Laws.....	Kerr
County Boards of Taxation Liason.....	Pres. & Past Pres.
EDP, Revaluation & Reassessment.....	Sudano
Education.....	Kerwin
Exemptions, Deductions.....	Kerwin
Farmlands.....	Kerwin
Good & Welfare.....	VICKY
Hospitality.....	Wahl
I.A.A.O.....	Sudano
Kenneth H. Beck Scholarship.....	Kerr
League of Municipalities Liason.....	Wahl
Legislative.....	Liebeskind
Membership.....	Kerr
N.J.A.A.O./I.A.A.O.....	Kreitz
N.R.A.A.O.....	Kreitz
Pinelands, Coastal & Wetlands.....	Stewart
Pipelines.....	Sudano
Property Tax Study.....	Stewart
Public Relations and Speakers.....	Kreitz
Real Estate Appraisers/ Professional Development.....	Stewart
Sales Ratio & Chapter 123.....	Wahl
Self-Insurance.....	Kreitz

# Association of Municipal Assessors of New Jersey

*publisher*

## NEW JERSEY ASSESSORS BULLETIN

Randolph Brokaw, Editor

Pennington, NJ 08534-0261 USA

(609) 737-3644 • fax (609) 730-1049

### OFFICERS

**President**.....Betsy Barr  
376 W. Saddle River Rd., Upper Saddle River, NJ 07458  
o-201-934-3967 / h-201-327-2753 / fax-201-934-5127

**Secretary**.....Vicky Mickiewicz  
P.O. Box 123, Toms River, NJ 08754  
o-908-341-1000 x303 / h-908-349-2466 / fax-908-506-9078

**Treasurer**.....William Nikitich  
69 Waterman Ave., Rumson, NJ 07760  
o-908-988-5200 x248 / h-908-758-8085 / fax-908-988-6433

### EDITORIAL BOARD

Harold Liebeskind.....V.P. in Charge

Lou Schick.....Editor Emeritus

Randy Brokaw.....Editor

Carol Kerr.....Membership Mailing List

William Nikitich.....Advertising & Administration

William Birchall & Walter Kosul.....Legislative

Edward G. Rosenbloom.....Association Attorney

## LETTERS TO THE EDITOR



FINANCE  
NEW YORK  
THE CITY OF NEW YORK  
DEPARTMENT OF FINANCE

January 24, 1994

Randy Brokaw  
Assessors Bulletin  
PO BOX 0261  
Pennington, NJ 08534

Dear Randy,

Thanks for the copy of NJAB. I am sending you copies of two different newsletters in return:

The first is the GISMO newsletter. I coordinate this organization which is for those interested in GIS in an NYC context (including private sector). I increasingly use desktop GIS in all aspects of my work, but most importantly where location value is concerned.

The second is the MGJ journal from the Assessors organization in the state of Victoria, Australia. A great number of the members work in suburban Melbourne jurisdictions just as most New Jersey assessors work in smaller suburban units of Megalopolis.

On the second page there is a thank-you-letter from me for my reception there in November. This was part of monthlong trip in Australia (there is a weird picture on the last page.) I spoke about computerized approaches to valuation. They have been slower to initiate because of small offices with no economy of scale and lack of "critical mass". There are great parallels with many NJ areas, I am guessing. Am I right?

Maybe there are success stories of computerization in NJ? The Victorians would love to hear about it. And if you read my letter, I can almost guarantee that any cooperation that led to visits would be cherished! I really enjoyed my visit but could only suggest so much since NYC is a very different kind of shop.

I thought this all sort of fit in with that wonderful international tour you helped me pull off a few years ago. I'm always ready for more. All of my international-level interaction in our field has been good for me.

Best in 1994, sincerely,

*Jack Eichenbaum*  
Jack Eichenbaum

### VICTOR A. HARTSFIELD, SR.

AND ASSOCIATES

REAL ESTATE APPRAISERS AND CONSULTANTS

261 BRINGTON AVENUE  
EAST ORANGE, NEW JERSEY 07017  
PHONE (201) 676-9651 OR (201) 672-8476

VICTOR A. HARTSFIELD, SR.  
CTA, RPA, SPA, CRE, SCFA, SCGRE

January 26, 1994

H. Randy Brokaw  
and Lady Emily Brokaw  
211 Hale  
Pennington, N. J. 08534

To My Dear Friends,

I'm sorry it took me so long to write this letter but I have been extremely busy reorganizing my office and training new personnel.

I just didn't want another day to go by without wishing you both a very happy, health and peaceful New Year. As for me, as long as I know there are people like you I have great hope for tomorrow.

I just lost my Chief Assistant Assessor to the town of West Orange. Brigida Caruso, who worked with me for the past eight years was appointed Assessor of West Orange on January 11th. I'm sure she will do a great job there, and if so it's a feather in my cap.

I just began a term as a newly elected board member of the Metro New Jersey Chapter of the Appraisal Institute representing State Accredited Affiliates. As the representative of State Certified General Real Estate Appraisers and State Licensed Residential Real Estate Appraisers, who are Affiliates of the Appraisal Institute, I also serve on the Regional Committee of State Accredited Affiliates. An awesome task, to say the least, but I don't mind lending my time and energy on behalf of my fellow appraisers. I hope to see more Assessors get involved in State Licensing and Certification Programs and become affiliates of the Appraisal Institute as well.

Randy, I'll send you more information on this in the near future, and also information of IAAG. We need to start a new membership drive and advise people of the next conference.

I look forward to seeing you real soon.

Sincerely,

*Victor*

Victor A. Hartsfield, Sr.

BRIGIDA CARUSO  
CTA, SPA, SCGRE  
TONY L. GEORGE, CTA  
MICHELE HARTSFIELD

STATE ACCREDITED AFFILIATE OF THE APPRAISAL INSTITUTE

CAROL O'LEARY-CANN - COMMISSIONER • KATHY KOSMAK - DEPUTY COMMISSIONER • DOUGLAS T. LAVIN - CHIEF REVIEW ASSESSOR  
PROPERTY DIVISION • 1 CENTRE STREET • NEW YORK • NY • 212 609 2387 • FAX 212 609 2461

# ASSESSORS IN THE NEWS

THE SUNDAY STAR-LEDGER, December 12, 1993

\* \* \* □ Section One: Page 61



Photo by Gene Boyars

After 10 years of phone calls and letters to urge support for a state law benefiting veterans, Harold Liebeskind, center, with fellow veterans Arthur Buehrer, left, and Herbert Quinton, right, was honored for his efforts

## HIGH ASSESSMENT

### *Tax official honored for aid to veterans*

By MARY KELLEHER

Springfield resident Harold Liebeskind, the tax assessor for Maplewood, has received a favorable assessment for his work in passing legislation for state veterans.

Liebeskind was honored for receiving the Russell T. Wilson Award from the Association of Municipal Assessors of New Jersey. The award is given to the member who has made the greatest effort in affecting areas of general government as well as the public, to the benefit of the assessing profession.

The award, last given four years ago, is only presented when a person has made exceptional contributions to the association.

"Oh, it's quite an unexpected thrill," said Liebeskind, who claims, at 66, to be the oldest tax assessor in Essex County.

Liebeskind's contribution was 10 years of phone calls and letters to pass what is called the Veterans Bill of the 1990s or Assembly Bill 1423. The bill, signed into law in January 1992, entitles veterans of Grenada, Lebanon, Panama and the Persian Gulf War to all benefits provided under state law. It also adjusted the state-recognized dates of World War II and the Korean and Vietnam wars to conform to federal


guidelines. "According to previous New Jersey law, World War II ended on Sept. 2, 1945," said Liebeskind, "although according to federal law, the war ended Dec. 31, 1946. So, in New Jersey, if you were injured on Sept. 3, you received no benefits."

The assessor, a World War II veteran, became involved in the bill's passage through his own activity in veterans' organizations. He was not discouraged by the amount of time it took to pass the bill: "Once you start a project, you have to finish it. It was a task I did with delight."

The bill is but one of the many projects of the enthusiastic, tireless Liebeskind. He has been an instructor at Rutgers University Extension Division for the past seven years, training new assessors and assessing clerks, and he is a state vice president of the municipal assessors association.

He is currently serving as chief of the Springfield Auxiliary Police, a unit he has served for 35 years.

"My wife says she never sees me," said Liebeskind, who has been married for 40 years, "but I take great delight in getting involved in everything. Some projects fail, but if you stand still, then you do nothing for the world."



**QGEOD CORPORATION**  
PHOTOGRAMMETRIC SCIENCES - SURVEY TECHNOLOGIES  
COMPUTERIZED TAX MAPPING

- DEVELOP
- UPDATE
- REVISE
- MAINTAIN
- EXPANDABLE PROGRAM FOR MUNICIPAL INFORMATION SYSTEMS

16-24 KANOUSE ROAD, NEWFOUNDLAND, NEW JERSEY 07435 (201) 697-2122

## BILLS IN THE NEW JERSEY LEGISLATIVE "HOPPER" AFFECTING THE ASSESSOR/APPRaiser

### ASSEMBLY, NO. 1112 STATE OF NEW JERSEY

INTRODUCED JANUARY 17, 1994  
BY ASSEMBLYMAN STUHLTRAGER

#### STATEMENT

This bill requires that all persons performing appraisals on real estate located in this State be certified or licensed in accordance with the provisions of the "Real Estate Appraisers Act," P.L.1991, c.68 (C.45:14F-1 et seq.). Currently, the act requires licensure or certification of real estate appraisers only in regard to federally related transactions and certifications or licensure is otherwise voluntary.

This bill would clarify that all appraisals performed in connection with real estate located in this State, which shall include, but not be limited to, any transaction involving a third quasi-judicial body or financial institution, shall be performed by a State certified or licensed appraiser. The bill also provides that a person who assists in the preparation of an appraisal under the direct supervision of a State licensed or certified appraiser may also perform an appraisal assignment.

Requires certification or licensure of real estate appraisers.

### SENATE, NO. 501 & ASSEMBLY NO. 960

### STATE OF NEW JERSEY

INTRODUCED FEBRUARY 10, 1994  
BY SENATOR RICE (S501) AND  
ASSEMBLYMAN ROCCO (A960)

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

#### STATEMENT

This bill requires each tax assessor to provide a property owner or his legal representative or appraiser, with access to the information used by the assessor to establish the taxable value of the owner's real property. The bill also gives all persons access to information contained in the property tax lists of a municipality.

Local assessors are required to maintain property tax record cards in the manner and format specified by the Division of Taxation. Notwithstanding the provisions of the Right to Know Law, P.L.1963, c.73 (C.47:1A-1 et seq.), users of property tax information other than the property owner are granted limited access to essential information contained on property tax record cards.

This bill requires assessors to maintain property tax record cards and requires that they be accessible to the owner of the property to which the card pertains or his legal representative or appraiser without restriction. Persons other than property owners, their legal representatives and appraisers are considered third party users. These persons have access only to information pertaining to the identifying locational and physical characteristics, including, but not limited to, items such as construction detail, square footage, age and real property use.

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

*Reassessments • Tax Appeal Defense • Land Use Appraisals & Studies  
Equilization Studies • R.E. Consulting Services  
Eminent Domain*

### JOHN COAN & ASSOCIATES, INC.

REAL ESTATE APPRAISERS  
MASS APPRAISAL CONSULTANTS

John A. Coan, Jr. CTA  
State Certified General Appraiser  
Appraiser-Consultant

P.O. Box 190  
Forked River, NJ 08731  
609-693-7907

The Smallest Name



in Appraisal Circles

## ARD APPRAISAL CO.

CLARK  
(908) 396-1965JERSEY CITY  
(201) 798-1925BRICK  
(908) 920-1950William T. Ard, MAI  
Christopher J. Ard, MAI  
Barbara C. Listokin, PhD  
Paul J. Fitzsimmons, C.T.A.

## Bills in the "Hopper"— continued

SENATE, NO. 382  
STATE OF NEW JERSEYIntroduced Pending Review by Legislative Counsel  
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 in 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 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 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.

## Cole-Layer-Trumble Company



Worth Looking Into

## Appraisal Software

Pen-Based System for Field Capture  
of Appraisal DataComputerized Management System  
for Tax Administration,  
using an ORACLE® relational data base

Integration of Appraisal, Video &amp; Map Data

Production of LANDISC™ laser videodiscs,  
including Digital LANDISC™Pine West Plaza  
Washington Ave. Extension  
Albany, NY 12205  
1/800/426-5726

# LETTERS TO THE EDITOR (cont.)



## Township of Jackson

MUNICIPAL BUILDING  
R D 4, BOX 1000  
JACKSON, NEW JERSEY 08527  
(201) 928-1200 EXT. 262  
FAX (201) 928-4377

December 28, 1993

Editor  
New Jersey Assessor's Bulletin  
P.O. Box 0261  
Pennington, N. J. 08534-0261

Dear Sir:

Please find below the new address for the Jackson Township Assessor's office and the correct spelling of the Assessor's name:

Mr. Dennis A. Raftery  
Tax Assessor--Twp of Jackson  
95 West Veterans Hwy  
Jackson, N. J. 08527

Should you have any questions, please do not hesitate to contact this office.

Very truly yours,

*Gloria Yanis*  
Gloria Yanis  
Assistant Assessor

REAL ESTATE OFFICE  
OF

THE HANSON ORGANIZATION, P.C.  
MOORESTOWN OFFICE CENTER  
118 MARTIN AVENUE, SUITE 105  
MOORESTOWN, NEW JERSEY 08057-3177

MARK J. HANSON, ESQUIRE, MAI  
SCGREA-PROBACOR

TELEPHONE: (609) 373-8111  
FAX: (609) 373-8211

January 26, 1994

Randy Brokaw  
Assessors Bulletin  
P.O. Box 0261  
Pennington, New Jersey 08534-0261

Re: Advertisement in the NJ Assessor Bulletin

Dear Mr. Brokaw:

Pursuant to my telephone conversation with William Nikitch, please allow this letter to serve as my request for a ~~one-quarter PAGE~~ advertisement in the Assessors Bulletin. I want the advertisement to run for the entire year. Enclosed is a copy of my advertisement.

Thank you for your assistance.

Very truly yours,

*Mark J. Hanson*  
Mark J. Hanson

Enclosure: ad

cc: William Nikitch

## NRAAO CONFERENCE REGISTRATION FORM



### ASSOCIATION OF MUNICIPAL ASSESSORS OF NEW JERSEY

AFFILIATED WITH THE  
INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS  
NORTHEASTERN REGIONAL ASSOCIATION OF ASSESSING OFFICERS  
AND THE  
NEW JERSEY STATE LEAGUE OF MUNICIPALITIES

January 31, 1994

H. Randolph Brokaw, Editor  
Assessor's Bulletin  
P. O. Box 0261  
Pennington, New Jersey 08534-0261

Dear Randy:

I am writing to advise you that I have become a State Accredited Affiliate of the Appraisal Institute and a member of the Metro New Jersey Chapter, effective August 28, 1992.

On December 7, 1993, I was elected, and sworn in, as a board member of the Metro New Jersey Chapter of the Appraisal Institute representing all State accredited affiliates. Additionally, my name has been submitted to the Appraisal Institute to serve on the Regional Subcommittee of State Accredited Affiliates. I feel this is a significant accomplishment inasmuch as I now have the distinct pleasure and opportunity to represent appraisers and assessors who have received State certification or licensing and have become affiliates of the Appraiser Institute.

I trust that my accomplishment will further serve as an incentive to all New Jersey assessors, who qualify, to seek not only their State certification, but also an affiliation with the Appraisal Institute. With the advent of State licensing, there is now legislation which will make it mandatory for all appraisers in this State to be licensed and/or certified to appraise any type of property for any purpose without exclusions. Therefore, it is extremely important that all New Jersey assessors recognize the inevitable requirement to seek the highest degree of professionalism to maintain their status as assessor/appraiser in this State. It is also high time that members in the field of property taxation recognize the need for recertification,

as it may soon become mandatory.

I will be more than happy to consult with the Executive Board and/or members of AMANJ, at any time, regarding these issues.

Respectfully submitted,

*Victor A. Hartstield, Sr.*  
Victor A. Hartstield, Sr.  
CIA, RPA, SPA, CREA, SCPA, SCGREA  
Past President, AMANJ



Northeastern Regional Association of Assessing Officers  
An Affiliate of the International Association of Assessing Officers

January 27, 1994

Dear Conference:

The New Hampshire Association of Assessing Officials welcomes you to Portsmouth, New Hampshire, site of the 1994 Northeast Regional Association of Assessing Officials Conference, the week of May 22, 1994. We are excited to have you in New Hampshire and look forward to making the 1994 NRAAO Conference a most memorable and educational one.

Our conference theme is "Set the PAGE", which represents Professionalism, Action, Commitment and Education. These four components are integral to the field of ad valorem taxation. The challenging conference agenda will define, promote and reaffirm their importance.

Educational sessions include a discussion on contaminated properties; a review of income and capitalization rates; depreciation, FDIC appeals, and a presentation from our fellow Canadian assessors. There will be an on-site tour of the Seabrook Nuclear Power Plant and a demonstration of GIS Systems.

Social activities range from a dinner cruise with DJ Jimmy Ramos, to a tour around historical Strawberry Banke. Golf at Wentworth by the Sea and shopping in Kittery, Maine, are topped by a lobster bake prepared by a few enterprising gourmet assessors. Don't forget the Sunday evening reception and Wednesday's banquet.

I believe you will enjoy your stay in Portsmouth. I look forward to seeing you and extend my personal welcome to each of you.

Very sincerely,

*Laura Thibodeau*  
Laura Thibodeau, CNHA  
NRAAO Chairperson

**NORTHEAST REGIONAL ASSOCIATION OF ASSESSING OFFICERS  
CONFERENCE REGISTRATION  
SHERATON PORTSMOUTH  
May 22-25, 1994**

Name: \_\_\_\_\_  
(Last) (First)

Companion: \_\_\_\_\_  
(Last) (First)

Title: \_\_\_\_\_

Jurisdiction/Firm: \_\_\_\_\_

Address: \_\_\_\_\_

Town/City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Confirmation Phone Number: ( ) \_\_\_\_\_ - \_\_\_\_\_

\_\_\_\_\_ Yes, I want to contribute \$10 as a BOOSTER to the NRAAO

**FEES:**

Registration: \$ \_\_\_\_\_ .00

Companion: \$ \_\_\_\_\_ .00

**Activities:**

Boat Cruise: \_\_\_\_\_ @\$35.00= \$ \_\_\_\_\_ .00

Golf Tournament: \_\_\_\_\_ @\$55.00= \$ \_\_\_\_\_ .00

Lobster Bake: \_\_\_\_\_ @\$25.00= \$ \_\_\_\_\_ .00

Booster: \_\_\_\_\_ @\$10.00= \$ \_\_\_\_\_ .00

Total Enclosed= \$ \_\_\_\_\_ .00

PLEASE MAKE CHECK PAYABLE TO: NRAAO Conference 1994

MAIL TO: Laura Thibodeau

City Hall, 3 Washington Street

Keene, NH 03431

**REGISTRATION FEES:**

	NRAAO Member	Non-Member
Per Person Fee:	\$ 140.00	\$ 165.00
Companion Registration:	\$ 75.00	\$ 75.00
Daily Registration:	\$ 40.00	\$ 40.00
Banquet Non-Registered:	\$ 35.00	\$ 35.00

**REGISTRATION INCLUDES:**

Opening reception, opening session, breakfast - Monday, Tuesday and Wednesday, educational seminars, coffee breaks, Wednesday evening reception and banquet.

**DAILY REGISTRATION INCLUDES:**

Educational session and coffee breaks.

**REGISTRATION DEADLINE—FRIDAY, MAY 13, 1994  
ALL CANCELLATIONS MUST BE RECEIVED BY MAY 6, 1994**

## MMC, INC. - COMPLETE REAL ESTATE APPRAISAL SERVICES

- ❖ Large, full-time professional appraisal staff.
- ❖ Ad valorem tax appraisal programs for complete Revaluations, Valuation Updates or Consulting Services.
- ❖ Extensive Quality Control Program.
- ❖ Defense of Values Support.
- ❖ Complete Public Relations Programs and support.
- ❖ Client Training/On-Going Support.
- ❖ Sophisticated Project Management techniques and experienced staff.
- ❖ Image Database System.

MMC has been offering superior services and support for Assessing jurisdictions throughout the Northeast for over 16 years; with both the staff resources and financial resources to deliver both large and small projects, your community is assured of a quality project, delivered in a timely fashion.

For more information on our company, please call Lee Serlenga, Regional Sales Director, at 800-894-6076.



New Jersey Office  
2 Hooper Avenue  
Toms River, NJ 08753  
908-914-8269  
800-894-6076

Corporate Offices  
19 Alpha Road  
Chelmsford, MA 01824  
800-628-1013  
FAX 508-256-8111

### ASSESSORS IN THE NEWS (continued)

Carol Caskey, outgoing President of Mercer Assessors, requested Joe Kucinski to install the officers for 1994. Four of the officers had served under Trenton Chief Assessor in New Jersey's capitol city.

Following the New Jersey example of Governor Christie Whitman, AMANJ President Betsy Barr retiring Chief Assessor Kucinski installed:

- President Pat Hice, City of Trenton;
- Vice President Dianne Walker, Washington Township;
- Treasurer Eleanor Blake, Ewing Township; and
- Secretary Toni Sost, Hopewell Township.

Keeping order during the proceedings, was Sergeant at Arms John Laciskey, City of Trenton.

Following the installation Commander Kucinski was presented with a Life Membership for his many years of outstanding service to the City of Trenton, County of Mercer, N.J. Assessors Association and U.S. War Veterans.

Also honored with Life Memberships were, J. Henry Ditmars, Randolph Brokaw, and Stewart Robeson (see photo page 12).

### INSTALLATION OF 1994 OFFICERS

Pictured left to right: John Laciskey, Pat Hice, Joe Kucinski, Dianne Walker, Eleanor Blake, and Toni Sost.





# REAL ESTATE ADVISORY SERVICES

**MARK J. HANSON, ESQUIRE, MAI**  
**EDWARD T. MOLINARI, SRA**

**REAL ESTATE ATTORNEYS, APPRAISERS & CONSULTANTS**

**THE HANSON ORGANIZATION, PC**  
**MOORESTOWN OFFICE CENTER**  
**110 MARTER AVENUE, SUITE 105**  
**MOORESTOWN, NJ 08057-3117**  
**(609) 273-9122 • FAX (609) 273-8232**

OUR PROFESSIONAL PRACTICE CONCENTRATES IN THE FOLLOWING AREAS: RESIDENTIAL, COMMERCIAL & INDUSTRIAL  
PROPERTY VALUATION WITH SPECIAL EMPHASIS ON REAL ESTATE TAX APPEAL LITIGATION.

## 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.
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.

CONTACT GINNY CLANCY, NRAAO REP.

### Help Your Editor—

Send photos, clippings, newsletters, questions, and  
information you want to share with your fellow  
assessors to:

Randy Brokaw

ASSESSORS BULLETIN

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

Real Estate Appraisals  
Computerized Assessing  
Research / Consulting



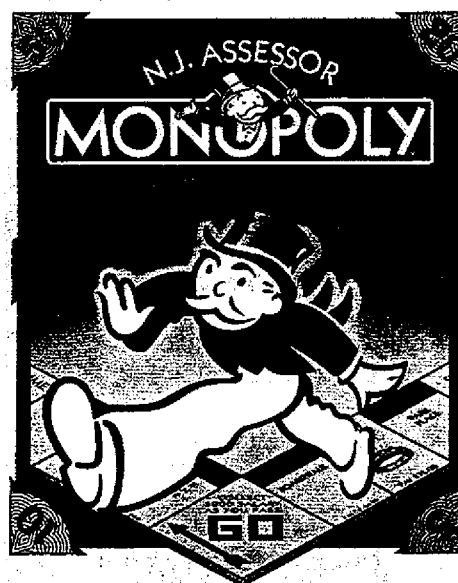
(908) 679-3762

COURTNEY POWELL APPRAISALS, INC.

NJ CERTIFIED - #RG01074  
CTA

27 CYMBELINE DRIVE  
OLD BRIDGE, NJ 08857

## AC "OLE TIMERS"



ASSESSORS MONOPOLY TOURNAMENT

# 1994 COUNTY PRESIDENTS

1. ATLANTIC STEVE FLITCRAFT  
1417 W. Brigantine Avenue  
Brigantine, NJ 08203  
o-609-266-0990  
fax-609-266-4841  
h-609-794-3374
2. BERGEN STUART STOLARZ  
300-B Route 17  
P.O. Box 733  
Mahwah, NJ 07430  
o-201-529-4033  
fax-201-529-0061  
h-201-438-1449
3. BURLINGTON GILBERT GOBLE  
6 Inskeep Court  
Cherry Hill, NJ 08003-4404  
o-609-654-2608-M/Th  
o-609-767-4380-F  
fax-609-  
h-609-424-8571
4. CAMDEN TOM GLOCK  
12 Shenandoah Drive  
Voorhees, NJ 08043  
o-609-488-7896  
fax-609-488-7893  
h-609-424-3394
5. CAPE MAY PATRICIA A. SUTTON  
571 Petersburg Road  
Dennisville, NJ 08214  
o-609-861-5721  
fax-609-  
h-609-
6. CUMBERLAND RALPH H. LANE  
P.O. Box 609  
Millville, NJ 08332  
o-609-825-7000 x292  
fax-609-825-3686  
h-609-327-1049
7. ESSEX JAMES GIBBS  
32 Hennessy Place  
Irvington, NJ 07111  
w-201-399-6687  
fax-201-  
h-201-374-8984
8. GLOUCESTER NICK MONAHAN  
32 Weatherby Avenue  
Clarksboro, NJ 08020  
o-609-530-2176  
fax-609-530-3893  
h-609-423-0810

9. HUDSON DONALD KENNY  
Ass't. Assessor, Jersey City  
280 Grove Street, Room 116  
Jersey City, NJ 07302  
o-201-547-4250  
fax-201-  
h-201-823-2024
10. HUNTERDON CAROLE HOFFMAN  
123 West Hill Road  
Glen Gardner, NJ 08826  
o-908-638-8525  
fax-908-  
h-908-537-2818
11. MERCER PATRICIA HICE  
319 E. State Street, #126  
Trenton, NJ 08608  
o-609-989-3091  
fax-609-989-4620  
h-609-396-9652
12. MIDDLESEX JOSEPH J. KUPSCH, Jr.  
167 Main Street  
Sayreville, NJ 08872  
o-908-390-7081  
fax-908-390-0509  
h-908-238-6160
13. MONMOUTH MARY LOU HARTMAN  
One Municipal Plaza  
Asbury Park, NJ 07712  
o-908-775-2100 x282  
fax-908-775-1438  
h-908-223-8306
14. MORRIS MARY Q. HILL  
411 Ridgedale Avenue  
East Hanover, NJ 07936  
o-201-887-5056  
fax-201-887-7210  
h-201-887-5651
15. OCEAN VIRGINIA CLANCY  
77 Rita Lane  
Jackson, NJ 08527  
o-609-443-4000 x252  
fax-609-  
h-908-901-7618
16. PASSAIC CLYDE SHERROW  
900 Clifton Avenue  
Clifton, NJ 07011  
o-201-470-5251  
fax-201-470-5923  
h-201-779-8322

17. SALEM

RANDALL L. SHIDNER  
P.O. Box 609  
Pennsville, NJ 08070  
w-609-678-2481  
fax-609-678-8020  
h-609-769-4826

18. SOMERSET

MARCIA SUDANO  
P.O. Box 607  
Oldwick, NJ 08858  
o-908-204-3082  
fax-908-204-3089  
h-908-439-3411

19. SUSSEX

FRANK PASTOR  
65 Main Street  
Sparta, NJ 07871  
o-201-829-2626  
fax-201-  
h-201-948-0793

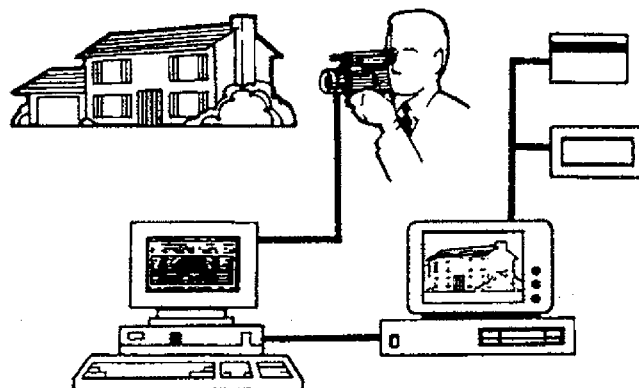
20. UNION

VICTOR J. LUPI  
City Hall, 14 Beekman Terr.  
Summit, NJ 07901  
o-908-273-6405  
fax-908-273-2977  
h-908-859-0089

21. WARREN

LYDIA ZDRODOWSKI  
c/o Schmidt & Associates  
19 Belvedere Avenue  
Washington, NJ 07882  
o-908-689-5650  
fax-908-  
h-908-689-2246

## COMPU-COLOR, the most versatile, cost efficient, computerized data image retrieval system.



Combines photo-quality color images with the storage and speed of a computer and puts your entire jurisdiction at your fingertips. A flexible, economical and more convenient way to get the tax professional's job done. The Compu-Color system brings up comparables at the stroke of a key, making values more defensible. May be integrated to existing computerized CAMA systems.

### COMPU-COLOR, INC.

2720 Lackland Drive  
Waterloo, IA 50702  
Telephone: (319) 296-1923  
Fax: (319) 296-2202

1120 Wheeler Way  
Langhorne, PA 19047  
Telephone: (215) 752-0963  
Fax: (215) 752-0925

# NEXT ISSUE

Report of NRAAO Conference  
Review of AMANJ Continuing  
Education Conference,  
Tuition Assistance and  
Re-Certification

Preview of IAAO Conference  
Regulation of License  
Certification, Re-  
Certification and  
Designation

## Appraisal Surveys, Inc.

Real Estate Appraisers



- Providing Revaluations, Reassessments, Added Assessment and Tax Appeal Services for New Jersey Municipalities Since 1958.
- Over 70 Municipal Wide Revaluations Conducted by Full Time Professional Staff.
- Client List, References, and Qualifications Available Upon Request.

109 Fairway Terrace  
Mt. Laurel, NJ 08054  
609-866-2552

COMPUTERIZED MUNICIPAL REVALUATIONS & REASSESSMENTS  
**REALTY APPRAISAL COMPANY**

SPECIALIZING IN NEW JERSEY PROPERTY VALUATION SINCE 1934

**A NEW JERSEY ORGANIZATION  
DEDICATED TO SERVING NEW JERSEY ASSESSORS**

4912 Bergenline Avenue, West New York, New Jersey  
201-867-3870

**RE-  
M-  
I-  
N-  
D-  
E-  
R-  
S**

**NERAAO**

Portsmouth, New Hampshire  
May 22 - 26, Contact Ginny Clancy

**AMANJ**

Continuing Education, June 6 - 10,  
New Brunswick, NJ Contact Betsy Barr

**AMANJ**

Outing  
Contact Christine Wahl or Tom Gluck

**CTBC&A**

Cape May, NJ  
September 21 - 23, Contact Ray Brown

**IAAO**

Seattle, Washington  
October 16 - 19, Contact Vic Hartsfield

**AMANJ**

AC NJ USA  
November 15 - 18, Doug Stewart

**RETIRING ASSESSORS HONORED  
WITH LIFE MEMBERSHIPS**



J. Henry Ditmars, P.E. & L.S.

State Supervisor, NJ Local Property Tax Bureau ....35 yrs.

Randolph Brokaw, Jr., CTA & CGREA

Assessor-Appraiser, IAAO Rep. ....40 yrs.

Joseph T. Kucinski, CTA & SPCA

City of Trenton, Chief Assessor .....45 yrs.

Stuart Robeson, CTA & SMA

Princeton Boro & Township Assessor.....50 yrs.

Association of Municipal Assessors of New Jersey,  
Publisher

**NEW JERSEY ASSESSORS BULLETIN**

Randolph Brokaw, Editor  
Pennington, NJ 08534-0261 USA

**BULK RATE**

U.S. Postage

PAID

New Brunswick, N.J. 08901

Permit No. 259

HARRIS, BERNARD J - ASSESSOR

BIRD HALL - 400 PROSPECT AVE  
LITTLE SILVER, NJ 07739