

New Jersey



Assessors



Bulletin



MEMBER
International Association
of Assessing Officers



VOL. 33 No. 2

FALL 1995

A FAREWELL MESSAGE FROM PRESIDENT BETSY

It is with mixed emotions now that I see the end of my term as President of the Association of Municipal Assessors. It has been a whirlwind of activity over the last three years, first as President-Elect, attempting to learn as much as possible of the President's role and then as President during the last two years. I am happy that we have been fortunate to be able to have a renewed positive relationship with the Division of Taxation and I appreciate Director Gardiner's consideration of the Assessor as an important part of the team. This positive feeling has been very helpful in all of our relationships with the State staff.

The re-certification issue is ongoing and has moved into the legislative process due to its not being able to be done by rules and regulations. However, at the present time we are working with legislators to implement appropriate legislation.

I am also pleased with our relationship with related groups such as Collectors, Finance Officers, Clerks, Treasurers, and most especially the Association of Administrators and Commissioners. I appreciate the programs made available to the Assessors.

There have been many activities, meeting, dinners, conferences, consultations and many telephone calls over my term. I have been most appreciative and grateful of the kindness, courtesy and cooperation of all those I have had the opportunity to get to know during the past three years. The professionalism and dedication of the assessors is admirable. If we continue to work together, the problems that do exist can be overcome and solved.

A special thank you to those of you who have made many outstanding contributions of your talents and time during my term. I have been proud to serve you and feel very confident and happy to turn the leadership of our association over to Mr. Burnham Hobbs.



A BRIEF NOTE FROM THE EDITOR

I should take this opportunity to introduce myself to you and express my thanks to those who helped me put together my first edition of The Assessor's Bulletin.

As you may know, Randy Brokaw felt compelled to resign as Editor this summer. He would like to enjoy his retirement, and I can't blame him. After putting together one issue, I have only admiration for Randy and Lou Schick for their efforts over the last years.

President Betsy and others on the Bulletin Committee asked me to take over as Editor. I was quite flattered to be asked. I hope I can live up to their expectations.

Some thank yous are due to those who contributed to this effort. Thanks to President Betsy Barr, Secretary Vicky Mickiewicz, Treasurer Bill Nikitich and especially Randy Brokaw, who is responsible for mailing this issue. Thanks also to Chris Wahl, Bernie Haney, the other members of the Bulletin Committee, Bill Birchall, Walt Kosul, Victor Lupi, Bernie Marx, Suzie Dittess and Gloria Cross. I hope I didn't leave anyone out. If I did, just fax me a scathing letter lambasting me for the foul poltroon that I am.

And while you're in the faxing mood, how about sending me some items that I can include in the next issue. Jokes about taxes, lawyers and government are particularly appropriate. You will notice that I do try (rather lamely I'm afraid) to introduce a little humor into The Bulletin. Articles about assessors or other items of interest would also be welcome. Suggestions for "Where Are They Now?" can be helpful. Photos of meetings or installations can also be used. My fax and address are listed on the back cover.

See you at Atlantic City!



Association of Municipal Assessors of New Jersey
publisher

NEW JERSEY ASSESSORS BULLETIN

Brian Vigue, Editor

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Chow Time At Rutgers



Cattle Call



Why is this woman smiling? She's eaten here before! She should know better!



President Betsy holding court with her fawning admirers.



Still smiling! Must be gas!

WHERE ARE THEY NOW?

A look back at friends

by Brian Vigue (Editor)

GLORIA CROSS— WHERE ARE YOU NOW?

Many of us remember Gloria Cross. She was President of AMANJ in 1982-83. She also was AMA-Morris Co. President and a tri-county VP of AMANJ 1974-78. Gloria worked in 5 towns in Morris Co. from 1968-87, retiring in 1987. She served in Denville, Mt. Olive, Boonton, Netcong, and Pequannock. She also served on the Governors Property Tax Study Commission in 1986-87 and was an instructor for Rutgers Local Property Tax classes.

Since retiring Gloria has lived in Palm Coast, Florida, with her husband, Glen. She and Glen toured the US in their motor home for the first 3 years of their retirement.

They've settled down and bought 2 boats, *Corky* and *Corky 2*. They live on a canal that connects to the Intercoastal Water Way and have a dock in the backyard for the boats. "Good fishing!"

They have joined the American Legion (Gloria is the Auxiliary membership chairman), RSVP, the Italian American Club and the New Jersey Club. Glen repairs bicycles and donates them to needy children. His goal is 100 for this year.

Gloria and Glen have three children and six grand children scattered around the country in Scottsdale, Arizona; Denville, New Jersey; and St. Augustine, Florida. Gloria fills her time "with travel, hobbies and just plain fun."

If you are in Florida, drop in and see her. She'd love to see her old friends. You can drop her a line at:

25 Conley St.
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"You all come down!"

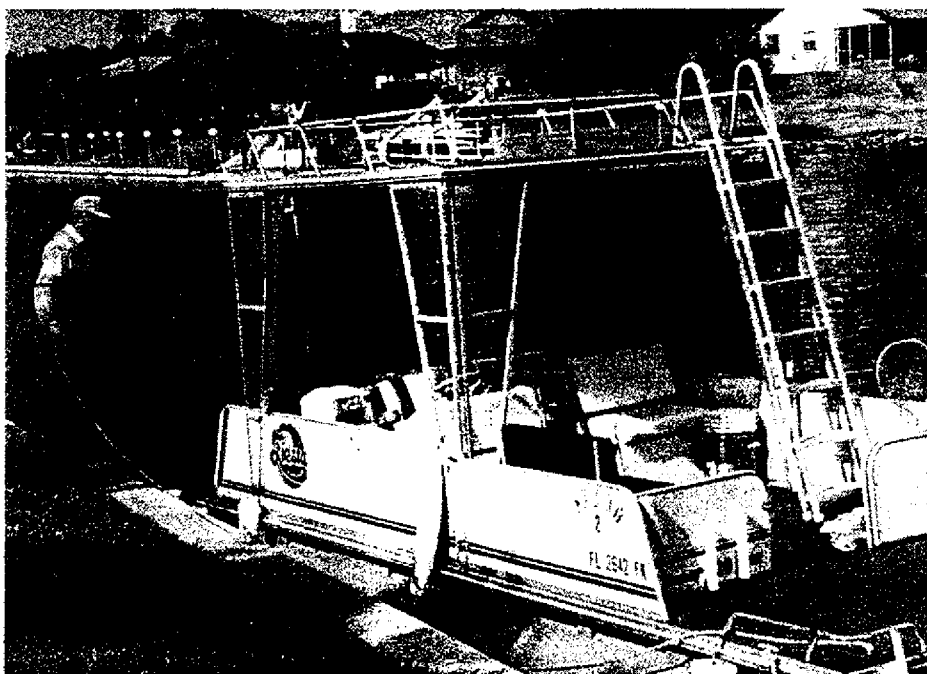
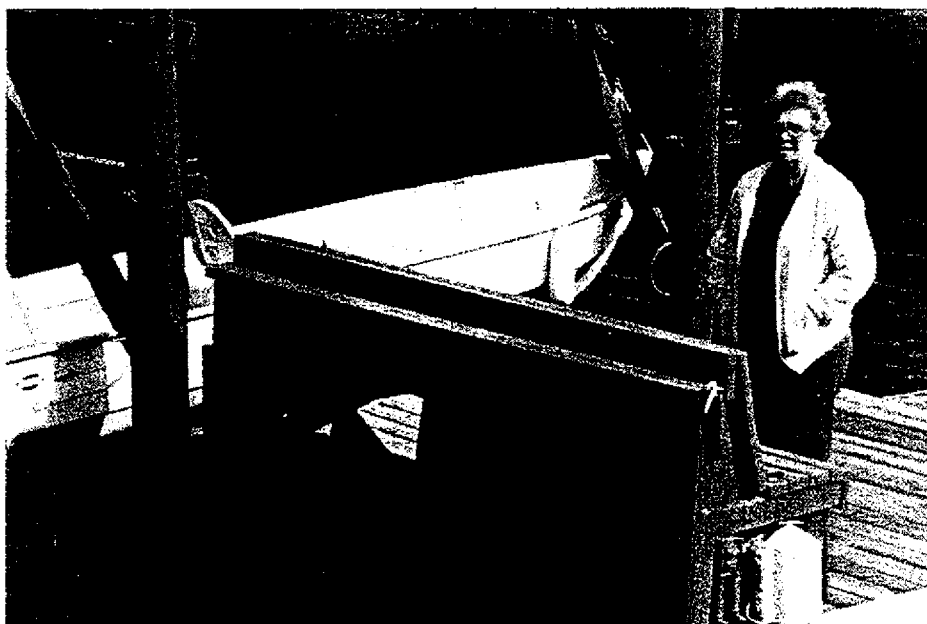


(photos)

GLAMOROUS GLORIA CROSS
(left)

Gloria on the dock with *Corky*
(below)

Glen tying up *Corky 2*
(bottom)



NEW JERSEY MUNICIPAL MANAGEMENT ASSOCIATION AWARDS PROGRAM

The New Jersey Municipal Management Association (NJMMA) invites your participation in our annual awards program. This is your chance to recognize your manager, administrator, elected official or member of the press for outstanding service to your community.

We hope you will review the following categories and take the time to contact either of the awards committee members for nomination forms. All nominations must be received by **NOVEMBER 8, 1995** to either of the addresses listed in the column to the right:

OUTSTANDING MANAGERS AWARD - Nominees must have successfully implemented a specific innovative project or program within the last three (3) years.

ACADEMIC ACHIEVEMENT AWARD - Recipients are outstanding educators in the general field of public administration, whether within local government or without. Examples are: teaching, publishing, training or lecturing.

CAREER DEVELOPMENT AWARD - Recipients have contributed to the development and training of new municipal management talent.

YOUNG PROFESSIONAL AWARD - Recipients have less than five (5) years in the profession and have demonstrated a commitment to excellence in local government services.

ELECTED OFFICIALS AWARD - Recipients are elected officials who have consistently supported professional government management and who support the career development of their municipal staff.

Alan P. Negreann, Admin. Awards Committee Member
Borough of River Edge
705 Kinderkamack Road
River Edge, NJ 07661

Phone - 201-599-6300

Fax - 201-599-0997

Ellen Sandman, Bus. Admin. Awards Committee Member
Township of Denville
1 St. Mary's Place
Denville, NJ 07834

Phone - 201-627-1234

Fax - 201-625-2491

THE ANNUAL BOARD MEETING

Jim Anderson
making his
case to the
membership.



John Lloyd
congratulating
Victor
Lupi after
swearing at
him as Tri
County VP.



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Great crowds gathered to deliberate at the meeting.

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Barbara C. Listokin, PhD
Paul J. Fitzsimmons, C.T.A.

LEAGUE MEETING SCHEDULE

Compiled by Chris Wahl
Atlantic City Committee Chairperson

2:00 pm Tuesday, November 14
Convention Center Room 106
"The Impact of Casino Gambling Statewide"
The Honorable James Whalen
Mayor, Atlantic City

9:30 am Wednesday, November 15
Bally's Park Place, Longwood/Imperial Room
NJ Chapter IAAO Meeting

10:30 am Wednesday, November 15
Bally's Park Place, Longwood/Imperial Room
AMANJ Annual General Membership Business Meeting

12:00 pm Wednesday, November 15
Bally's Park Place, Blenheim Room
AMANJ Luncheon Meeting
Betsy Barr, President AMANJ, presiding
Burnham L. Hobbs, Jr., President Elect to be
sworn in as incoming president.

10:00 am Thursday, November 16
Bally's Park Place, Longwood/Imperial Room
"Understanding the Ups and Downs of Equalization"
Harry Haushalter, Esq.
Richard Conley, Esq.
Conley & Haushalter - Attorneys at Law

2:00 pm Thursday, November 16
Bally's Park Place, Longwood/Imperial Room
"An Examination of the Court's Application and
Understanding of Highest and Best Use Analysis"
Peter Zipp, Esq.
Attorney at Law

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Ken Beck Scholarship Dinner



KBSC Chairman, Bernie Marx, President Betsy, Steve Sylvester



Scholarship winners - Ted & Catherine Gibbs, Kristy Zeichner, April Fijalkowski, Jason Henbest, Becky Vigue



Larry Henbest & Family



Marilyn & Kristy Zeichner, Dolores Smith



Jim Gibbs & Family



"Where's the food?"

KEN BECK SCHOLARSHIP WINNERS

Compiled by Bernie Marx

Listed below are the 1995 winners of the Ken Beck Scholarship.

.....
April Fijalkowski, Pitman, Freshman at U of Maine, interested in environmental or natural science.

.....
Catherine Gibbs, Irvington, Senior at Villanova. Communications & Spanish, interested in attending grad school for physical therapy.

.....
Theodore Gibbs, Irvington, Sophomore at Seton Hall, interested in communications and business.

.....
Jason Henbest, Toms River, Sophomore at U of Maryland-Baltimore Co., History, interested in teaching college or going into law.

.....
Richard Kaluse, Berlin, Freshman at Rutgers-Camden, interested in becoming a CPA.

.....
Samuel J. Spoto, Gibbstown, Freshman at LaSalle, interested in becoming an ophthalmologist.

.....
Becky Vigue, Pleasantville, Senior at Brigham Young U., English & Theatre, interested in writing poetry and teaching high school English & drama.

.....
Kristine Zeichner, East Brunswick, Freshman at Towson St., interested in becoming an occupational therapist.

More From The Rutgers Conference



President Betsy
presiding.



Counselor Rosenblum
giving us the real dope.

AWARDS COMMITTEE

Mary Ann Mason, Chairman

A reminder to everyone that the nominations for all awards are to be submitted by October 23, 1995, to Awards Committee, % Mary Ann Mason, 417 Windward Rd., Villas, NJ 08251-1070.

This will be the first year that the new County Association Awards will be distributed. The deadline for these is also October 23, 1995. These awards are for recognition of outstanding performance in the individual County Associations. The criteria follow:

1. Given to an Assessor, Deputy Assessor, or Assistant Assessor with a CTA.
2. Excludes current County Officers.
3. Given to an active member who enhances his/her County Association.
4. Each County Executive Board makes its decision and forwards it to the Awards Committee Chairperson by Oct. 23 with a brief description of the reasons for the nomination.
5. Only one award per year, per County.
6. Results are secret until presented at the League Lunch by Awards Committee.
7. The individual County Associations do not have to nominate each year.

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CLATA

And We Did Too Go To Classes at Rutgers



Full house at subdivision/assemblage class.



What an attentive group!



Sub-division/assemblage (l-r): Mary Lou Hartman, Fred Hyer, Robert Kirkpatrick, Burnham Hobbs, and Joe Martin.



Julian Gorelli,
Deputy
Attorney
General.



George Lorbeck
hugging his mic.



Albert Wilson,
Environmental
Engineer



Break Time



John Lloyd,
I'm not sleeping!



En Garde!
Making a point or four!

OCEAN COUNTY TAX BOARD CONTINUING EDUCATION

by Brian Vigue (Editor)

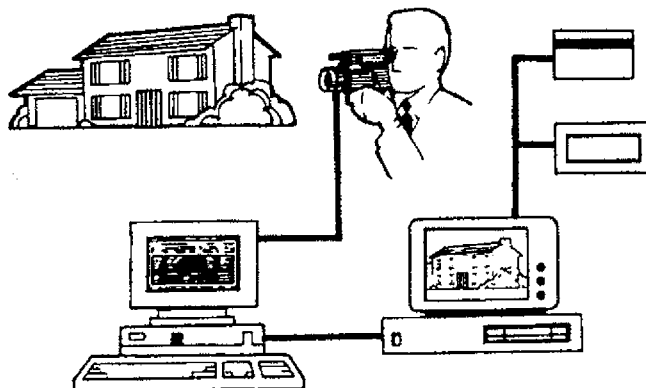
G. Fred Burlazzi, Ocean County Tax Administrator, plans continuing education for Ocean County Assessors. Some of the classes were sponsored by the NJ Assoc. of County Tax Board Commissioners and Administrators.

His comprehensive program for 1995 included 56 hours of courses, and covered such topics as the Income Approach, Chapter 123, Wetlands/Pinelands/Riparian Rights, Farmland, Building Permits, and others useful to Assessors. A similar program set up by the various County Tax Boards could be of use in every county. You might put the bug in the ear of your County Tax Administrator.

Pictured are Ocean County Assessors and staff who attended a Woodland Management/Farmland field trip. They are (l-r): J. Tuttora, J. Horner, D. Fried, L. Henbest, S. Anderson, F. Presto, L. Solakian, E. Exel, T. Nagle-Rowe, M. Francis, E. Brown, T. Poznanski, B. Haney, D. Raferty, A. Oliver and L. Foley, OCBT.



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More Photos from Rutgers



Are you sure that's not Middlesex Co. Jail behind us?



Our intrepid Hospitality Committee; Art, Jeff, Diane & the Fat Guy.



And it was only this big!



Look out for the glare!



Vic is showing the new guy the ropes.



Santa, I want a pony and a Betsy Wetsy and something from Victoria's Secret.



I can't find a mall anywhere. I'm going into shopping withdrawal.

LEGISLATIVE REPORT

by Bill Birchall & Walt Kosul

Listed below is a synopsis of bills pending before the legislature from the report of the June meeting of the legislative committee.

S-2539 The committee recommends strong opposition to this bill which would eliminate salary protection for Assessors, Clerks and Collectors.

A-2409 Assemblyman Foley's bill to hold a referendum to determine changing the collection and assessment function to the County. Our attempts to meet with the Assemblyman have not been successful. We continue to oppose this bill.

A-2695 Requiring an annual audit of the Assessor's office with a report to the governing body in addition to mandatory recertification. In a meeting on May 26, 1995, our position on recertification was explained to the sponsors. We have been asked to rewrite this bill for reconsideration.

SCR-96 Would extend farmland assessment to the land under the dwelling house on a family farm. This is being referred to the Farmland Committee.

A-1631 Concerning exemption for certain contaminated property is being referred to the Exemption Committee.

S-1727 Which would exempt recreational vehicles is being referred to the Exemption Committee.

S-1687 Sponsored by Senator Rice, would require professional appraisals upon filing an appeal on commercial property. We support this bill.

S-1846 Would require construction information on commercial or industrial property to be submitted upon request. We support this bill.

A-96 In addition to requiring professional appraisals for properties in excess of \$750,000, this bill would share appeal reductions with the school and county and would share added assessment revenue. We oppose this bill.

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TO: AMANJ BOARD OF DIRECTORS

FROM: Carol A. Kerr - Membership Chairperson *AK*

MEMBERSHIP REPORT AS OF: AUGUST 17, 1995

CURRENT MEMBERSHIP ROSTER			1995-96 DUES REPORT	
			Paid to Date	Delinquent
Regular:	Assessors	318	158 \$11,800	
	Deputy's	32	20 1,500	
	Assistants	22	12 900	
		<u>372</u>	<u>190 \$14,200</u>	<u>182 \$13,650</u>
Multiple District:	Assessors	249	89 \$ 2,875	
	Deputy's	7	5 175	
		<u>256</u>	<u>94 \$ 3,050</u>	<u>162 \$ 4,050</u>
Associates:		95	37 \$ 925	58 \$ 1,450
Affiliates:		43	29 \$ 2,175	14 \$ 1,050
Life Members:		6	N/A	N/A
Other: Appointed		1	N/A	N/A
	Dues Exempt	1	N/A	N/A
TOTALS:		774	350 \$20,350	416 \$20,200

MEMBERSHIP ACTIVITY SINCE LAST REPORT OF: June 7, 1995

Spec Assmts Collected: 102 LEG FND \$ 5,100 (to date: 5,100)
-0- LOANST \$ -0- (to date: 16,150)

Processed 604 Labels for Vicky (Special Assessment Notice)
Processed 291 Labels for B. Sciarano (Commissioners Conference)
Processed 291 Labels for J. Gallagher (NJ Bar Assoc Seminar Notice)
Processed 289 Labels for NJ Chapter IAAG
Processed 350 Membership Applications
Processed 7 Vouchers for 95-96 Dues
Mailed 4 Affiliate Membership Applications



Our intrepid fishermen at the Assessor's fishing outing. Looks like they had a good haul.

LAWYER JOKE OF THE MONTH

"Did you hear the one about the Lawyer who forgot to bill his client?"

"No, I didn't."

"Neither did I."



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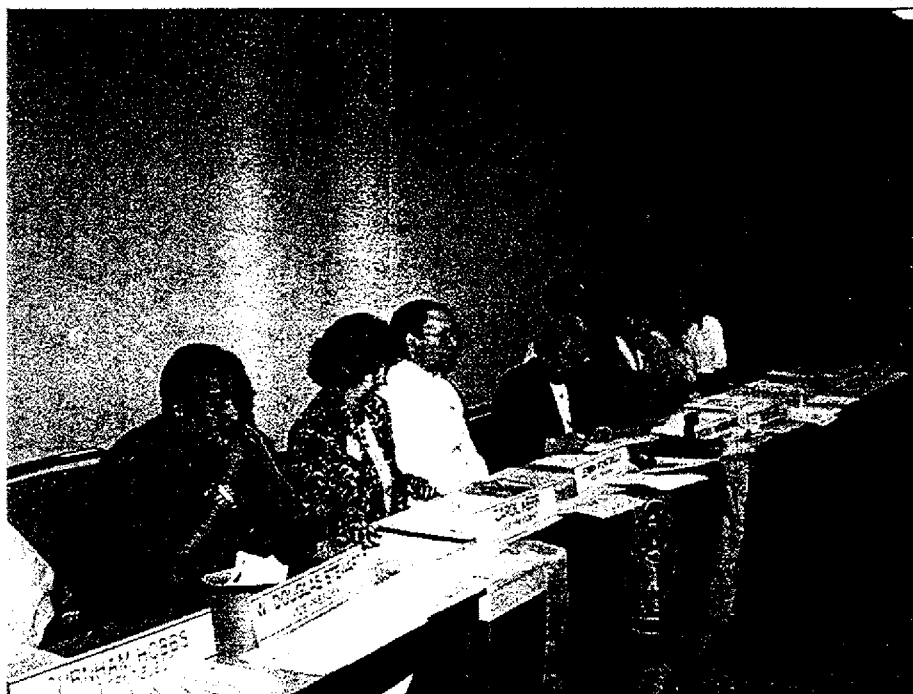
THE JUNE CONFERENCE

Bored of Directors Meeting.
More pictures and reports from
Rutgers inside. →

Help your editor!
Send me your photos,
quips, clippings, etc.
Send me your tired,
your weary...

Assessors Bulletin
c/o Brian Vigue, Editor
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Next issue January 1996
Deadline for submissions
December 10, 1995



Association of Municipal Assessors of New Jersey,
Publisher

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Brian Vigue, Editor

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