

New Jersey



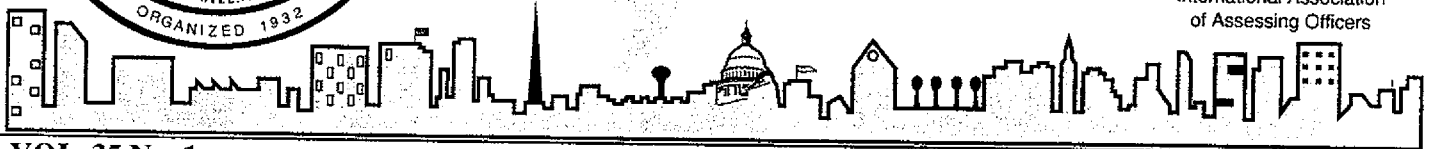
Assessors



Bulletin



MEMBER
International Association
of Assessing Officers



VOL. 35 No. 1

SPRING 1997

Attorney General Issues Opinion on the Appraisal Licensing Law Are Assessors Covered by the Law?

Yes and No (or is it No and Yes)

By Brian Vigue, Editor

In an opinion dated January 7, 1997, Peter Verniero, Attorney General of New Jersey, issued an opinion concerning whether Tax Assessors are covered by the Licensing Law, Chap. 394 Laws 1995. It was his opinion, as expressed by Mala Narayanan, Deputy Attorney General, that it was a definite maybe. In the conclusion of the opinion Ms. Narayanan says, "The appraiser licensing law does not apply to assessors merely because they perform real estate appraisals. Assessors do not perform "appraisal assignments" as the term is defined in the statute. Instead, assessors conduct appraisals as part of their official duties. Further, the licensing requirement is unwarranted because assessors are sufficiently regulated by a comprehensive set of laws and regulations, which are patterned to regulate government officials. The licensing requirement would apply, however, if appraisals are conducted outside the scope of an assessor's statutory duty, such as when he or she is acting as an expert witness in a litigation."

There appears to be a little bit of a conflict within the opinion. One of the footnotes contradicts the last portion of the conclusion. It would seem that an assessor would be covered by the law in order to testify in tax appeals, the litigation referred to in the last line of the opinion. But the footnote says that... "if an assessor is appearing as a witness to defend his or her own assessment, the licensing requirement should not apply, because the appearance is part of an assessor's duties."

Of course this is all subject to my rather negative

slant on things. I tend to think that the worst will happen. And with the New Jersey Legislature and the New Jersey Courts, I am seldom disappointed.

It would appear that through the regular process of our assessing duties, we are not covered by the Licensing Law. We can sign our books, do the Added Assessments, track sales and values, fill out meaningless forms promulgated by the Lord High Directorate in Trenton, calculate cap rates, send out I & E notices, daydream at the computer, be underpaid and underloved, and do all the other myriad tasks in the normal work of our offices. We're not appraisers.

Ah, but let that nasty appeal rear its ugly head, and we are in Never Never Land. I imagine that we'll muddle on as we always have until someone challenges one of us as an "expert". Then one of the learned justices will render an omnipotent decision that will be guaranteed to cost municipalities more money, and will give the big bucks appellants some more leverage.

At least we now have some guidance, for what it is worth. There is a movement afoot in the legislature to apparently try to clarify the position and remove assessors entirely from the licensing bill. How far it goes in this election year is anyone's guess. So for now we take our chances in appeals.

I guess it's pay your money and take your pick. We'll have to wait and see if the legislature and/or the courts sort it out.

FROM THE LEGISLATIVE COMMITTEE

from Bill Birchall & Walt Kosul

The New Jersey Legislature is on the internet. The address on the World Wide Web for their home page is:

<http://www.njleg.state.nj.us>

Association of Municipal Assessors of New Jersey
publisher

NEW JERSEY ASSESSORS BULLETIN

Brian Vigue, Editor

Pleasantville, NJ 08232-2647 USA

(609) 484-3634 • fax (609) 641-8642

OFFICERS

President.....Burnham L. Hobbs, Jr.
475 DeMott Lane, Somerset, NJ 08873
o-908-873-2500 / h-908-560-9234 / fax-908-873-1059

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

Brian VigueEditor

Bernie HaneyAsst. Editor

Victor Lupi.....AMANJ VP in Charge

Carol KerrMembership & Mailing List

William Nikitich.....Advertising & Administration

Walt Kosul, Bill BirchallLegislative

Edward G. Rosenblum.....Association Attorney

Joe Ravitz.....IAAO Chapter

The Editor Speaks

by Brian Vigue, Editor

Sometimes I get a chance to eat my words — without salt. For example, note the letter printed in the next column. I must apologize if I offended anyone with the last issue. I sometimes forget that not everyone has my sense of humor. There was no malice attached to any of the captions or pictures. I try to get a representative collection of pictures showing the attendance and the other activities. And I try to have a little fun with it.

Dennis DeKlerk's comments are very well taken. Dennis has sent me a few items from Burlington County and I have tried to use those that I could. I respect this comments and observations. I agree that the Assessor's image should be taken seriously. AMANJ has always strived for professionalism in Assessing.

I should probably print more articles about our field. There are many concerns that we all have. *The Bulletin* should express some more important things and take some stands on issues. I did try to spark some debate with a call to change the way taxes are calculated from value to size. The yawns were state wide.

I am willing to take the blame for *The Bulletin* and the humorous attitude its had for the last year or so. I take the credit when someone says something nice. I'll accept the brickbats when they come.

Again I apologize. If I offended anyone in particular with a picture or caption, I'm very sorry. If I have offended the Association, I'm sorry. I won't offer excuses. I accepted the challenge of Editor of *The Bulletin*. I'm trying to put out something that we will read and enjoy.

So do your part. Send me an original article about some item of concern to Assessors. I'll use it. I do have to be aware of copyright concerns. Fillers are nice, but I could use some meaty articles.



A Letter to the Editor

To the Editor:

As a qualified contestant in the "Chrome Dome" competition, I am compelled to address what appeared in the pages of the Winter 1996 issue of *The NJ Assessor's Bulletin*. There is no question that the humorous slant of that issue is, in a sense, a welcome distraction. Compared to issues from years past there is a certain non-conformity to the humor which now graces *The Bulletin*. This evolution in editorship was a refreshing turn for many.

I felt no personal offense at this edition's wholesome jibe, but I must express concern at the overall image it presented. The publication is distributed state-wide and must promote much more than our best efforts at humor and self-deprecation. After reading and re-reading caption upon caption, I couldn't help feeling that this issue utilized concepts perilously close to those employed at *The National Enquirer*.

Please consider that I am not commenting on this matter to assign blame, because the request for quality contributions has been loud and frequent. Perhaps this issue will serve as a wake-up call and open our eyes to the intellectual vacuum which results in this type of literature. Certainly a more valiant effort among contributors combined with an editor's view focused on the Association's professional image will bolster the standards of our humble publication.

Very Sincerely,
Dennis DeKlerk, President
Burlington County Assessors Association

1996 NJ TAX COURT APPEAL 16 NJ TAX 143

An interesting appeal was granted recently by the Tax Court, Rimm, JTC. It is the case of City of Port Republic v Virgilio Brusco.

The Editor of *The Bulletin* has a very close association with this judgement. He is the Assessor in Port Republic. It was surprising that it made it to publication.

The appeal concerns a typographical error in the assessment of a single lot in Port Republic. The Assessor valued the lot for \$74,000. When the value was entered by the computer company assisting in the reassessment it was entered at \$740,000. The owner of the property didn't notice the huge increase in his assessment (possibly because he doesn't receive any mail from the City - the property is in lien and in imminent danger of foreclosure by the city - the owner lives in Canada and may have moved without notifying the City). The Assessor didn't notice it until July, well after the appeal date.

A motion was brought to Judge Rimm for a correction of errors and it was eventually granted.

There is a note of irony in the published decision. There is a typo of the 1996 Assessment, Way to go WestPublishing!



NOMINATING COMMITTEE NAMED

The members of the nominating committee are as follows:

Chairperson: Betsy Barr
Ho-Ho-Kus, Upper Saddle River (Bergen)

Member at Large: James Gibbs
Irvington (Essex)

Alternate Member: Thomas Mancuso
East Brunswick (Middlesex)

Atlantic, Cape May, Cumberland: Diane Hesly

Bergen, Hudson, Passaic: Jim Terhune

Burlington, Monmouth, Ocean: Mary Lou Hartman

Camden, Gloucester, Salem: Steve Kessler

Essex, Morris, Union: Victor Hartsfield

Hunterdon, Sussex, Warren: Lydia Zdrodowski

Mercer, Middlesex, Somerset: Diane Walker

The offices to be filled are Secretary and Tri-County Vice President (3). The persons holding those positions are as follows:

Secretary Vicky Mickiewicz
Dover Twsp., Island Heights (Ocean)

Burlington, Monmouth, Ocean: Fred Millman
Brick, Tuckerton (Ocean)

Essex, Morris, Union: Victor Lupi
Summit (Union)

Mercer, Middlesex, Somerset: Jean Jacobsohn
Plainsboro, (Middlesex)

All of the present officers are eligible to run for another term. Interested parties should send a resume to both parties listed below by June 1, 1997.

Betsy Barr
376 W. Upper Saddle River Road
Upper Saddle River, NJ 07458

Vicky Mickiewicz
PO Box 123
Toms River, NJ 08754

Nominations will also be accepted by petition.



Commercial

• Appraisals

Industrial

• Sales

• Consulting

Building

• Lease and Management

Land

• Feasibility Analysis

134 Franklin Corner Rd. • Lawrenceville, NJ 08648 • 609-896-2245 • Fax 609-896-1533

LAWRENCE TOWNSHIP TAX ASSESSOR REACHES HEIGHTS IN ANTARCTICA

by Brian Vigue, Editor

Lawrence Township Deputy Tax Assessor, Geoff Acolia recently returned from the fulfillment of an audacious and ambitious dream. The amateur mountaineer planted the Lawrence Township municipal flag in honor of the Township's 1997 Tri-Centennial on the summit of the Vinson Massif, Antarctica's highest peak. Way to go Geoff! And it was a way to go.

Geoff is an accomplished climber. He caught the climbing "bug" 25 years ago. He has scaled mountains on every continent, including the highest peaks in North America, Australasia, Africa, Europe and Antarctica. Some of the famous peaks Geoff has scaled include Mt. Blanc in France; the Jungfrau, Switzerland; Mt. McKinley, Alaska; Mt. Etna, Sicily; Kilimanjaro, Tanzania; Mt. Hood, Oregon; Mt. Ranier, Washington; Popocatepetl, Mexico; and New Jersey's own High Point. The highest mountain Geoff ascended is the 20,905 foot summit of Mt. Ausangate in Peru. But is he ready for Blueberry Hill?

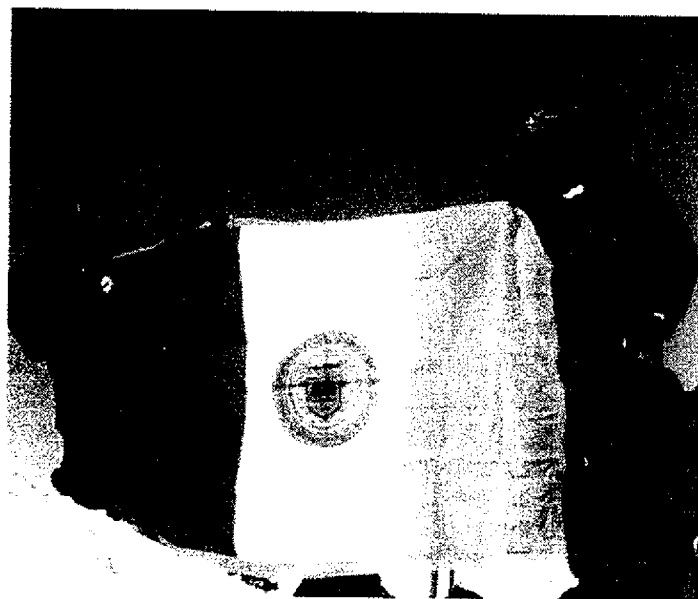
After nine months of preparation Geoff left JFK on New Years Day for the trip to Chile where he met the five other members of the team. There they did the final planning in preparation for the dangerous climb to come. From Chile they took off in a Hercules, a large cargo plane, for the trip to Antarctica. The eight hour flights is so strenuous for the pilots, that it required six different pilots to complete it.

On January 4, 1997, Geoff and the team landed at Patriot Hills airfield in Antarctica en route to climb the 16,864 foot peak. They then flew to the base of the Vinson Massif with them and their equipment crammed into a small plane known as an Otter. There they established base camp, and over the next several days proceeded to climb the glacier covered mountain.

The men carried fifty pound packs and pulled sleds loaded with more provisions. They were roped together for safety. This undoubtedly saved lives as on five occasions members of the team slipped through the thin surface ice into the deep crevasses which cross the glacier.

Since January is Summer in the Antarctic, the team was treated to the relatively balmy temperatures of +5° F. In the shade it was forty degrees colder. The sun shone twenty-four hours each "day." With all that sunshine, they were able to work on their tans.

On January 9, after several days of climbing, they set out from their Camp #3 at 13,000 feet and -30°F in a break for the summit. They reached it eight hours later and were treated to one of the world's most breathtaking



Geoff Acolia and his intrepid companion Todd Burleson with the Lawrence Township Flag at the summit of Vinson Massif, Antarctica.



Sun-burned compadres Geoff Acolia and Wally Berg doing a bit of celebrating at an impromptu party at Patriot Hills. Hoist one for us, guys!

vistas. "The view from 16,864 feet is unlike any other in the world. Thousands of square miles of ice caps, mountains and desolate, unexplored areas are framed by a distinctly curved horizon."

Wow! Congrats to you and the others on your team.

If you want the rainbow . . .
. . . you got to put up with the rain.

—Anon

Recipe for a Happy New Year

Anonymous

Take 12 months. Clean thoroughly of all hate, bitterness and jealousy. Make them as fresh and clean as possible.

Cut each month into 28, 30 or 31 different parts, but don't make up the whole batch at once. Prepare it one day at a time out of the following ingredients:

Mix well into each:

one part faith
one part patience and
one part work

Add to each day:

one part hope,
one part faithfulness,
one part generosity and
one part kindness

Blend with:

one part prayer
one part meditation and
one good deed

Season with:

a dash of good spirits,
a sprinkle of fun,
a pinch of play and
a cupful of good humor.

Pour into a vessel of love.

Cook thoroughly with radiant joy.

Garnish with a smile.

Serve with quietness, unselfishness and cheerfulness.



Atlantic and Ocean County Presidents conferring at last years R/R meetings.

NJAAO



MEMBER

International Association
of Assessing Officers

**THE NJ CHAPTER OF IAAO
MEMBERSHIP DRIVE
TO JOIN**

**PLEASE CALL
PAM S. PERLMAN**

1-201-664-7100 ext. 117

Cole·Layer·Trumble Company



Appraisal Software

**Pen-Based System for Field Capture
of Appraisal Data**

**Computerized Management System
for Tax Administration,
using an ORACLE® relational data base**

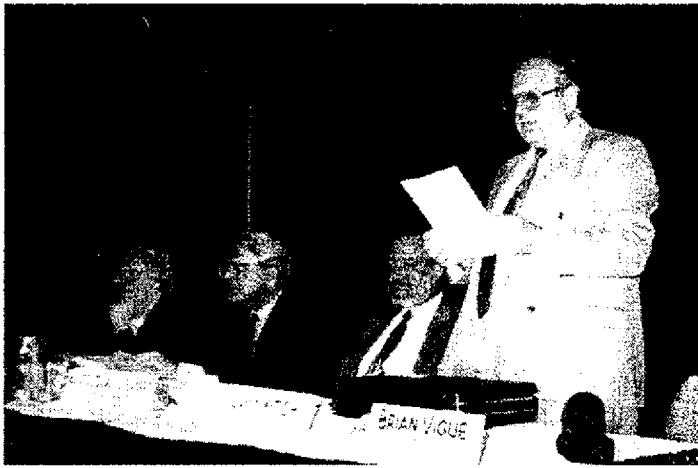
Integration of Appraisal, Video & Map Data

**Production of LANDISC™ laser videodiscs,
including Digital LANDISC™**

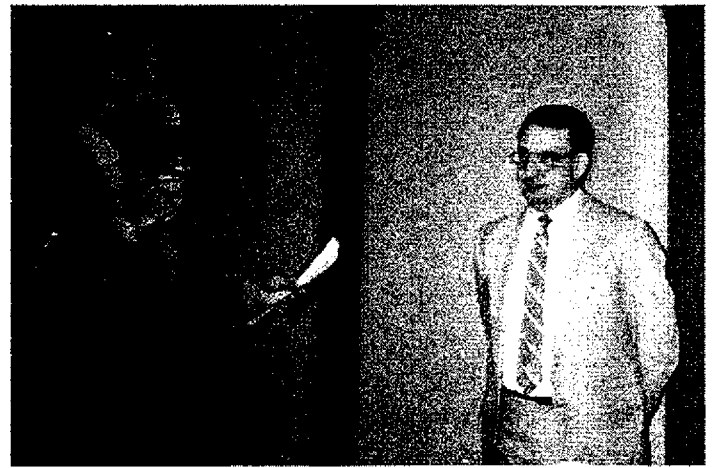
**Pine West Plaza
Washington Ave. Extension
Albany, NY 12205
1/800/426-5726**

CLT

Scenes from the League



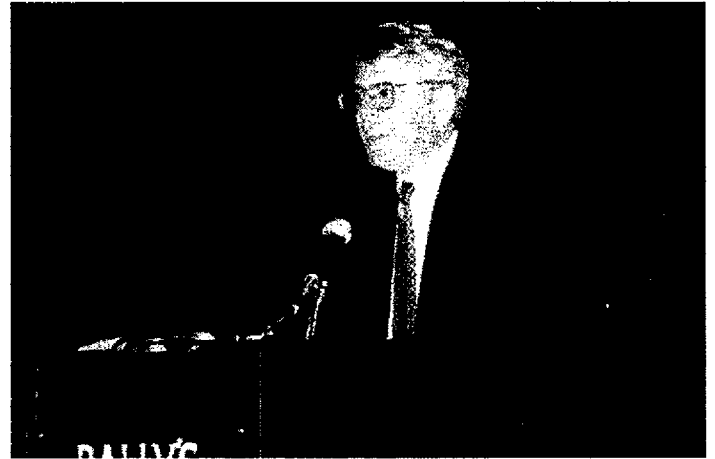
Dollar Bill, reading the Treasurer's Report.



Big Ed swearing at New Pres. Elect Frank Bucino.



"Man! That's Coffee!"



Solicitor Ed imparting wisdom to the troops.



An intent audience.



"I can't believe I ate the whole thing."

More Scenes from the League



Big Ed swearing in the new officers.



Our fearless leader at the annual meeting.



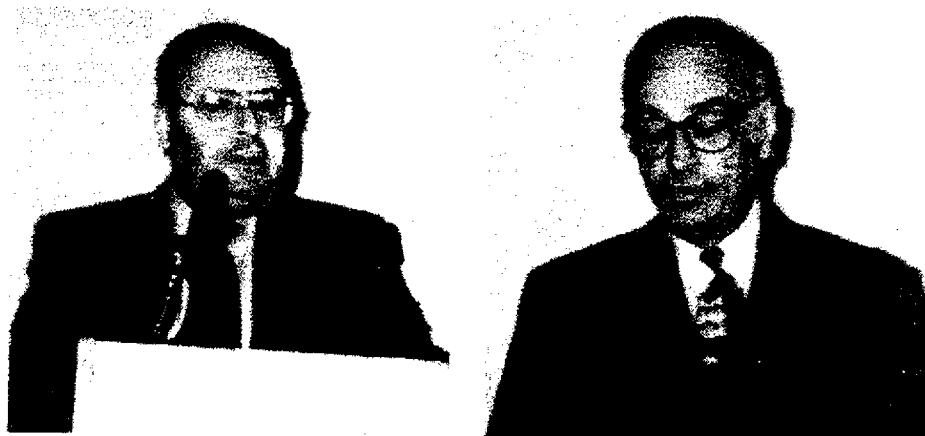
OFL with awards to two retiring VP's
Doug Stewart & Ed Kerwin



"Where's the food?" at the Annual Luncheon



President Elect Bucky Bucino
with the fruits of his labors.



Harry Haushalter, Esq. and Marvin Rimm, JTC (left to right)
Addressing a full house of Assessors and Attorneys
in the tiny room in the Convention Center

Membership Committee Report

By Carol Kerr



To: AMANJ Board of Directors
From: Carol A. Kerr - Membership Chairperson

MEMBERSHIP REPORT AS OF APRIL 17, 1997

CURRENT MEMBERSHIP ROSTER			1995-96 DUES REPORT		
			Paid to Date		Delinquent
					9 Suspended
Regular	Assessors	313	289	\$21,575	
	Deputies	33	29	2,175	
	Assistance	31	30	2,250	
		377	348	\$26,000	29 \$2,175
Multiple District	Assessors	254	208	6,500	15 Suspended
	Deputies	7	5	175	
		261	213	6,675	48 1,200
Associates:		86	68	1,700	18 450
Affiliates:		43	26	1,950	17 1,275
Life Members:		6	N/A		N/A
Other:	Appointed	1	N/A		N/A
	Dues Exempt	1	N/A		N/A
TOTALS		775	655	\$36,325	112 \$5,100

Membership Activity Since Last Report of November 20, 1996

Special Amounts Collected: 2 Legal Fund: \$100 (to date) 25,150
0 Lobbyist: \$0 (to date) 16,775

Processed 53 Membership Applications.

Processed 446 Labels for Northeast Conference Committee.

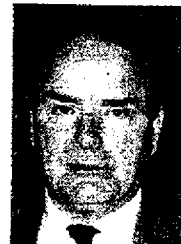
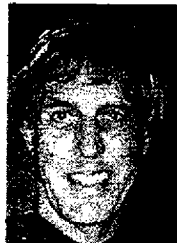
Distributed 668 "new" Membership Applications for 1997-98.

Legislative Committee Report

By Walt Kosul & Bill Birchall, Co-Chairmen

The first meeting of the Legislative committee was held on Thursday, March 20, 1997, at the Woodbridge Town Hall.

Bill Birchall opened a meeting with a very informative demonstration of the New Jersey Legislative Web Site. The Web Site was passed into law as Chapter 319 Laws 1995, Approved January 5, 1996. After further discussion the committee approved the web site as an excellent tool for



AMANJ to be used in the near future.

The Farragher/DeCroce Bill, A-2329, concerning the taxation of telecommunication business personal property, was discussed. The Committee approved the bill in concept with no other action needed at this time.

Bill S-1421 requires commercial and industrial property owners to submit improvement costs to the assessor upon request after the completion of a new improvement project. The committee approved as proposed.

As requested by President Hobbs, the committee discussed the merits of farmland legislation being jointly reviewed by the Farmland and Legislation Committees. It has agreed that the initial recommendations should be proposed by the Farmland Committee and we will be glad to work jointly with them at the proper time.

If you're not a part of the solution . . .

You're part of the problem.

—Jesse Jackson

MARK J. HANSON, ESQUIRE, MAI, CTA

THE HANSON ORGANIZATION, PC

REAL ESTATE ATTORNEYS & APPRAISERS

34 SORREL RUN, SUITE 100

MT LAUREL, NJ 08054-4618

(609) 273-9122 • FAX (609) 273-8232

OUR PROFESSIONAL PRACTICES SPECIALIZES IN REAL ESTATE TAX ASSESSMENT ISSUES
AND LAND VALUATION LITIGATION MATTERS.

AMANJ PRESIDENT ELECT FRANK BUCINO LOOKS TO THE NEW MILLENNIUM

AMANJ requests your participation in directing your association into the next millennium. Only by you expressing your opinions, convictions and views can our course be set. Don't leave this responsibility to someone else. For AMANJ to be successful, each member must be heard.

Please complete the form below and return it as soon as possible. Your views will be respected and appreciated.

1. State those issues that concern you as a member of AMANJ.

2. List in order of importance, those issues that are pre-eminent.

3. What are the Association's strengths?

Weaknesses?

4. Which AMANJ Committee would benefit by having you as a member?

Comments:

Name (optional)

Muni (optional)

Thank you for making our Association work.

Frank Bucino, CTA, RES
President-Elect

Forward all comments to:
Frank Bucino, CTA, RES
176 Park Avenue
Rutherford, NJ 07070



Peter E. Sockler, MAI
President

Real Estate Appraisal and Advisory Services
Carduner's Center Suite 200, 8 Princeton-Hightstown Road
East Windsor, NJ 08250 609-448-8282 FAX 609-448-8605

AC AGAIN



Mary Ann Mason
presenting the
Ocean County
Award to Jim
Anderson.

Tom Glock receiving
the fishing award
from Big Bill
Nikitich.



Elvis and Norma Jean
in AC

NRAAO PRESIDENT GLOCK AS NEW YEAR'S PERFORMER

President Tom Glock of the Northeastern Association of Assessing Officers moonlights from his day job as Cherry Hill Tax Assessor with the world famous Philadelphia Mummers. Tom has been marching down Broad Street since 1976. He is a member of the Jokers Association. The Jokers' 1997 production of *Primal Rage* placed fifth of the sixteen Fancy Brigades. The accompanying photo, which Tom supplied *The Bulletin*, shows Tom in his prehistoric monster incarnation. On New Year's morning in South Philly there were many people seeing similar sights.

NRAAO 33rd ANNUAL CONFERENCE

MAY 18-21, 1997

TRUMP PLAZA HOTEL & CASINO

Monday, May 19, 1997

- 11:00 AM THE GM CASE & HOW IT APPLIES
TO THE ASSESSOR
Whose Civil Rights are Affected?
SPEAKER: Saul A. Wolfe, Esq.
Skoloff & Wolfe
- 1:00 - 4:00 PM HIGHEST AND BEST USE
So you thought you knew it all! Sit back
and listen
SPEAKER: Peter J. Zipp, Esq., MAI

Tuesday, May 20, 1997

- 8:30-11:30 AM INCOME ANALYSIS ... Electronically
** NOTE: For this seminar please bring your **
HP12C or HP19B Calculator!!!!!!
SPEAKER: Michael J. Lange, IFAC, SCGRE
Certified NAIFA Instructor
- 12:30-2:45 PM ASSISTED LIVING CARE FACILITY
VALUATION
A new type of ratable
SPEAKER: Mark D. Roth, President
Tim Baker, Sr. Manager
Capital Valuation Group
- 3:00-5:00 PM GOLF COURSE VALUATION
Is it price per hole or...?
SPEAKER: Lawrence A. Hirsh, CRE,
MAI, SGA
Golf Property Analysis
Hirsh Valuation Group

Wednesday, May 21, 1997

- Sponsored by: New Jersey County Tax Board Commissioners
and Administrators Association
- 9:00 AM THE APPEAL PROCESS
New Jersey compared to other states
SPEAKERS: Honorable Marvin N. Rimm,
J.T.C.
John Lloyd Esq.,
Burnham Hobbs, President AMANJ
Ralph Meloro, Administrator,
Morris County Board of Taxation



SOCIAL EVENTS

Sunday, May 18, 1997

7:00-8:30 PM - OPENING COCKTAIL RECEPTION

Hosted by Vital Computer Resources, Inc.

8:30PM - GAMING SEMINAR

Presented by Trump Plaza Casino Hotel

Learn the ins and outs of the Casino floor from the experts at Trump Plaza.

Monday, May 19, 1997

7:00-11:00 PM - "GOOD OLD FASHION" BEEF-N-BEER

This is an opportunity to relive your youth with some good company in a very, very casual atmosphere. The Flying Cloud Cafe in Historic Gardners Basin will be the setting for this entertaining evening featuring "infamous" Philadelphia DJ Joe Bilbee. Open Beer, Wine and Soda bar with a Beef and Chicken Buffet, and PLENTY of dance music.

Tuesday, May 20, 1997

SHOW TICKETS Atlantic City comes alive after the sun goes

down. Show tickets will be available for Conferencees to enjoy.

Please check at the conference reservation desk for more information

Wednesday, May 22, 1997

11:00 AM-2:00 PM RENAULT WINERY TOUR The "Grand Tour" includes a visit to an operating winery that has been in existence since 1864. The package also includes a "Candlelight Family Style Lunch" with open wine bar.

TENNIS TOURNAMENT The Trump Plaza Rooftop Tennis Courts will host this fun event (weather permitting).

8:00 AM-4:PM - DEEP SEA FISHING An all-day fishing experience aboard the Captain Applegate sailing from Gardner's Basin. The trip includes: Rod and Reel, All Rigs and a Box Lunch.

INSTALLATION BANQUET Featuring the sounds of the Fabulous Grease Band.

The Further Annals of Lawyers

Submitted by Evelyn Cranwell,
Assessor, Hazlet Twp.

Evelyn wrote *The Bulletin* and included copies of court documents concerning a divorce in Essex County. She notes that 95 assessors were served with subpoenas in the case. The law firm issuing the subpoenas is located at One Harmon Plaza in Secaucus—Rosenblum Wolf & Lloyd.

The requests included demands for Chapter 91 responses, appraisals done for appeals done by either the property owner or the municipality and judgements concerning the property.

There are motions to quash the subpoenas done by the attorney for the other litigant. Finally, the two attorneys, Nathan Wolf and Meredith Bronson, get together and request the same thing from all of the assessors involved with the responses on a checklist.

Lawyer Joke of the Month

The lawyer's son followed in his father's footsteps. He went to Law School and graduated and then took a position with his father's firm. After two weeks with the firm, he went to see his father to report.

"Dad, guess what? I broke that accident case that has been hanging around the office and tied up the staff for the last ten years!"

His father replied, "You idiot, what do you think we've lived on for the last ten years?"

Lawyer Quickies Thanks to Howard Drucks, Esq.

Q - What do you call a lawyer with an IQ of 50?

A - Your honor

Q - What's the difference between a Lawyer and a catfish?

A - One's a dirty scum-sucking bottom dweller; the other's a fish.

Q - What is a criminal lawyer?

A - Redundant.

New Appointment

John B. Hall of the firm of McManimon & Scotland and former Commissioner of Taxes and Assessments for the City of Paterson has been appointed by the New Jersey Supreme Court to the Supreme Court Committee on the Tax Court.

John A. Coan, Jr. CTA, SCGREGA
President
Appraiser-Consultant

JOHN COAN & ASSOCIATES, INC.

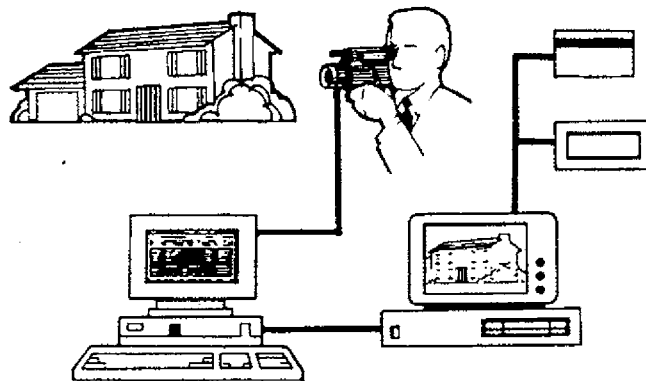
Real Estate Appraisers - Consultants

908-505-8300
FAX: 908-505-4592

30 Main Street, Suite 1
Toms River, New Jersey 08753

**Arguing with a
County Tax Board
Commissioner is like
Wrestling with a pig in the
mud. After a while you re-
alize that the
pig enjoys it!**

**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.

2010-F Cabot Boulevard West
Langhorne, PA 19047
215-752-0963 / FAX 215-752-5910



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

It's the Fabulous Greaseband!

These guys are great! They'll be at the NRAAO Conference in Atlantic City in May. See you there too!



Help your editor!

Send me your photos,
quips, clippings, etc.

Send me your tired, your weary...

Assessors Bulletin
c/o Brian Vigue, Editor
18 N First St., Pleasantville, NJ
08232-2647

Next issue August 1997
Deadline for submissions
July 10, 1997

*The Fabulous
Greaseband*

Association of Municipal Assessors of New Jersey.

Publisher

NEW JERSEY ASSESSORS BULLETIN

Brian Vigue, Editor

Pleasantville, NJ 08232-2647 USA

BULK RATE

U.S. Postage

PAID

Pleasantville, N.J. 08232

Permit No. 424

NICKIEWICZ, WICKY - DEPUTY ASSESSOR

MUN BLDG - 33 WASHINGTON ST
TOMS RIVER, NJ 08753