

New Jersey



Assessors

Bulletin



MEMBER
International Association
of Assessing Officers



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WINTER 1998

MESSAGE FROM THE PRESIDENT

by Frank Bucino, President AMANJ

It is with tremendous humility that I accept the responsibilities of the Presidency of AMANJ. The next two



years will be a challenge for all of us. My transition was made easy by the extended helping hand of our outgoing President, Burnham Hobbs. Burnham led by example. He was dedicated to the professionalism of our members. This theme was evident throughout his term and I am sure will

continue as long as Burnham is an Assessor; in fact, Burnham has accepted the Chairmanship of our Education Committee. Burnham, thank you for your outstanding leadership and dedication to our organization.

Change is one principle that, as Assessors, we understand. Change is constant, not stagnant. Our challenge, as members of AMANJ, is to chart our course and direct our destiny – to not allow someone else to choose the path we must follow. It's your choice!!!

Each one of us is an ambassador of our profession. The image which each of us reflects also mirrors the image of our profession. We must establish, project and maintain a high standard of professionalism. We are Assessors, who are members of a team – a team of highly trained, qualified, dedicated and motivated professionals. In order for our profession to succeed, each of us must perform to our highest level. If one of us is tainted, we are all tarnished. We cannot bury our heads in the sand. We are proud to be Assessors, let that pride reflect our resolve.

You have my pledge as your President, that I will represent AMANJ proudly and defend our positions. I will lead, not as an individual, but as President of the greatest profession in the State of New Jersey.

RECENT TAX COURT DECISIONS

Atlantic City v Greate Bay Hotel and Casino

16 NJ Tax 486

After taxpayer filed property tax assessment appeal with county board of taxation, city brought action challenging assessment of taxpayer's property. Taxpayer moved to transfer city's complaints to county board of taxation. City moved for order determining jurisdiction. The Tax Court, Rimm, JTC, held that it had jurisdiction over real property assessment appeal pursuant to statute.

Friends of AHI Exer Congregation v Long Branch

16 NJ Tax 591

Religious organization appealed judgement of county board of taxation affirming tax assessment of real property which was residence of organization's rabbi. The Tax Court, Axelrad, JTC, held that: (1) rabbi was not officiating clergyman within meaning of parsonage exemption statute, and (2) nonexempt nursing home at which rabbi performed services was not church or synagogue for purposes of parsonage exemption.

Jersey City v Parsippany-Troy Hills

16 NJ Tax 504

City appealed township's property tax assessments on its water supply property. The Tax Court, Kuskin, JTC, held that: (1) highest and best use as reservoir could not be considered when valuing publicly-owned water supply lands; (2) property having highest and best use as reservoir could not be valued using comparable sales of developable uplands; (3) water did not constitute improvement for purposes of valuation statute; (4) wetlands, transition areas, buffer area and underwater land could be valued based on highest and best use for conservation and open space; and (5) value of publicly-owned water supply land need not be discounted based on Watershed Protection Act.

Association of Municipal Assessors of New Jersey
publisher

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THE EDITOR SPEAKS

by Brian Vigue, Editor

Happy New Year! Another year has come and gone and we're awaiting the most fun you can have in municipal government – Tax Appeal season.

AMANJ has a new President who is "gung ho" for education. It looks like recertification is fast approaching. The annual June Conference is moving again. The editor of *The Bulletin* is getting in trouble with advertisers and everyone else (see the Letters to the Editor). Time sure flies when you're having fun.



I would like to wish Past President Hobbs well in his retirement and offer him a hearty thanks for a job well done. Now he can relax and let President Bucino take all the flack.

Frank has a tough job in the next two years. He gets to preside over the implementation of recertification. He's also the point man for all the problems we assessors get ourselves into.

Recertification presents the members of AMANJ with a new opportunity. We will be required to take many new courses. Now we can choose the curriculum. If you have any ideas for new offerings, let the Prez know. Frank is always looking for input from the membership. If you have something for Frank, FAX it to him. His number is in the box above this column. He'll appreciate it and so will the rest of us.

Thought For Today

"IF IT AINT BROKE – BREAK IT."

– George Carlin

LETTERS TO THE EDITOR

Editor:

Vital Computer Resources Inc. has always been a loyal supporter of AMANJ. We have supported the organization both financially and, on an as needed basis, provided programming assistance and labels.

We were taken aback by the reference to "Vital" in your Summer Edition, page 11, anonymous authors. We take strong exception to our name being used in the article and hope that better judgement will be used in future publications.

Having been a member of the Assessors Association for many years we must state that not only do we object to the reference to us being made, but we also feel the article was in poor taste and does not belong in such a publication.

We want to express our appreciation to the many assessors who have called us and apologized, telling us that they too felt the reference was inappropriate.

Joseph A. Robinson
Vice President

Editor:

DDSI would like to notify you of our decision to cancel our advertising in any following issues of the New Jersey Assessors *Bulletin*. We were extremely disappointed with the contents in the last issue, specifically the "Top Ten Ways to Avoid Investigation by the Lord High Directorate" on page 11. DDSI has had an excellent working relationship with Vital Computer Resources for nearly ten years, and we do not feel that the *Bulletin* should condone and/or print disparaging remarks aimed at specific companies, individuals and/or political parties.

Garrett Cohn
President

JUDGE RIMM TO RETIRE

by Brian Vigue, Editor

Justice Marvin N. Rimm of the New Jersey Tax Court is retiring from the bench in February. Judge Rimm has served on the Tax Court since its inception in 1980. Those of us in South who regularly appeared before him will miss him and his presence on the Court. He put the Tax Court on the map.

Judge Rimm was a featured speaker at the last two June Conferences. Those of us who were there appreciated his remarks.

The Atlantic County Bar Association will be hosting a retirement dinner in his honor in March. Watch the mail for your invitation. Good Luck, Your Honor.



*Former NRAAO Prez Tom Glock with Judge Rimm
at the 1997 North East Conference.*

Point To Ponder . . .

A man is relieved when he has
put his heart into his work and done his best.

— Emerson

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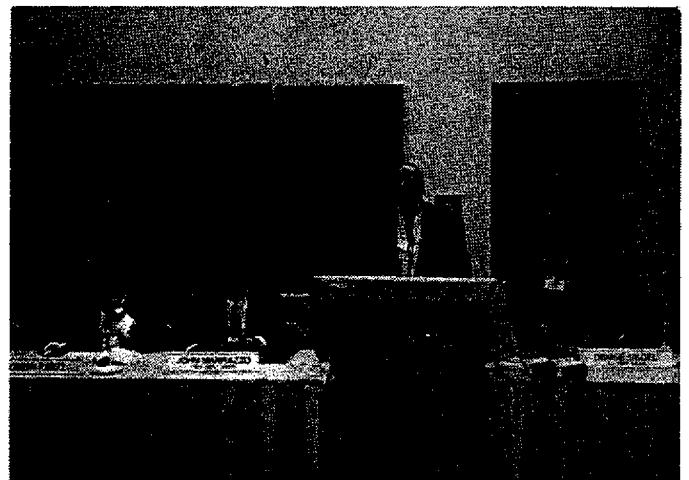
OFL addressing the troops for the last time.



The troops.



Some of the Bored.



*Standards of Professional Practices Workshop
Panel.*



The troops (redux).



The early birds get the good seats.

MORE ATLANTIC CITY



Rev. Vic, Little Joe & the Prez

— photo by Randy Brokaw



John Murray, Tom Olson, Jack Hall & Tom Harraka

— photo by Randy Brokaw

RULES FOR POLITICIANS

1. Truth has no monetary value.
2. Supply the people with an enemy (other than yourself).
3. Voters are not too bright; they will believe anything you tell them.
4. Use the above rules and you can steal anything.

penned by the sage of the Atlantic Shores
Ralph Stephenson

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"I hit for 200 nickels last night"



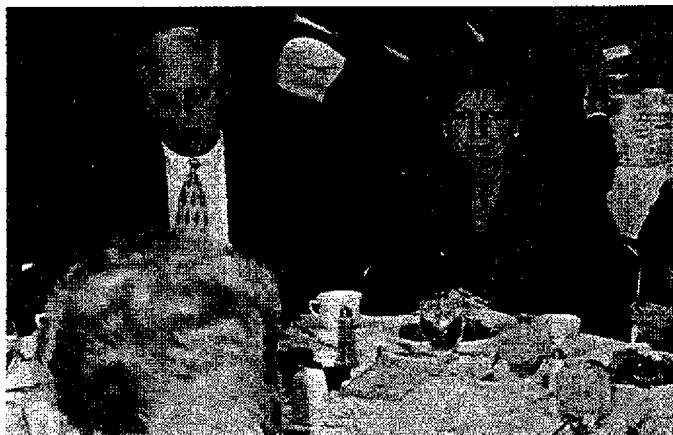
Mr. Dover Township



Waiting for dessert.



Ahhh!



"Where's the chicken salad?"



The Head Table Waiter

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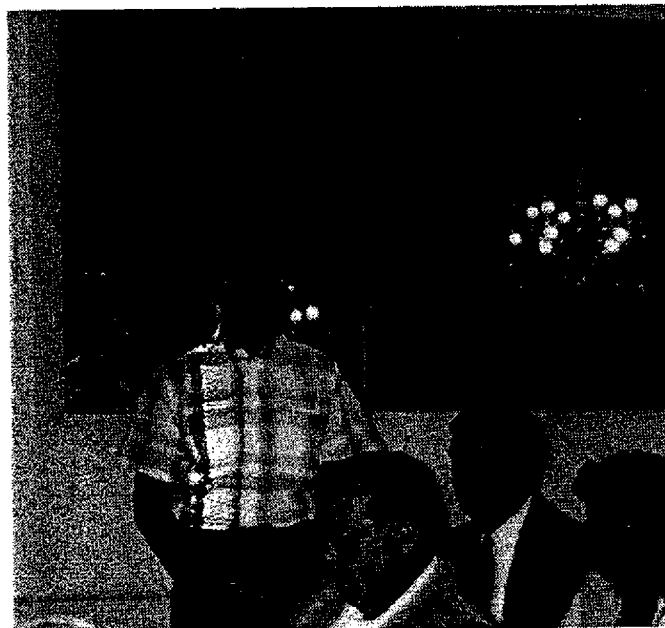
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"You're talking too fast, I can't keep up."



VP Tom Glock giving his report on the North East.



It's not polite to point.



Peter E. Sockler, MAI
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your weary . . .

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March 20, 1998



Secretary Vicky Mickiewicz looks on as AMANJ Attorney Ed Rosenblum gives the oath of office to new AMANJ Prez Frank Bucino at the League meetings in Atlantic City.

Association of Municipal Assessors of New Jersey,

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