

# New Jersey



## Assessors



## Bulletin



MEMBER  
International Association  
of Assessing Officers



VOL. 36 No. 2

SPRING 1998

### MESSAGE FROM THE PRESIDENT

by Frank Bucino, President AMANJ

The most important aspect of our Association is the dedication of the members of our committees. Our two business meetings are always a great success. Each year our June Conference exceeds last year's performance. Each year the Atlantic City Committee does an excellent job. Our Education Committee, in my opinion, is the keystone of our profession and always provides classes which are topical. The Legal, Membership and other standing Committees add to the Association's success.



I thank all of the members of all our committees. Job well done. But we cannot advance our Association without the valuable input of all our members. You, the Professional Assessor, must be part of the future of AMANJ. *Your* Association needs your participation.

To make our Association stronger we must exchange ideas and new concepts. Be part of a committee and share your views by working with the committee. Your concepts may form a consensus and move us in a new direction. By serving on a committee, you learn about your Association. Committee participation prepares you for a leadership role. The future of your profession is in your hands. Please get involved. It is your Association; it is your future.

*Someone who tries to do something and fails has done better than someone who tries nothing and succeeds.*

— Anonymous

### JIM ANDERSON TO RETIRE

contributed by Maryann Clear

Jim Anderson, President of AMANJ 1980-81, is planning to retire after 35 years of municipal service. We all remember Jim as the President who initiated then S-3131. When Jim took office, he found many tenured Assessors were losing their jobs because the municipalities found a loop-hole in the tenure law. All they had to do was abolish the position of Tax Assessor and appoint a Board of Assessors or vice versa. Another problem was that some Assessors did not receive a raise over a period of years. The law at that time only said that the Assessor's salary could not be reduced.

Jim contacted Ed and Leo Rosenblum and together they researched the numerous statutes and suggested the necessary changes. S-3131 was born and the Association was fortunate when Senator Merlino sponsored the bill. This was not an easy bill to get through the Legislature, and it took 13 months of letters, telephone calls and legislative hearings before the bill was signed into law. We will never know how many Assessors' jobs were saved because of this law, but we do know many Assessors' raises were granted because of the changes to NJSA 40A-9:165. AMANJ has been to court numerous times and we now have those decisions that mandate the same raises for Assessors that have been granted to other employees.

Whether you are a long time Assessor and a friend of Jim's or if you are a new Assessor in the Association, please come and join us in his retirement celebration, Thursday, July 9, 1998, at Crystal Point in Point Pleasant. For inquiries contact Maryann Clear at (732) 892-3447 or evenings (732) 892-8006.

For further information please refer to the ad elsewhere in this issue of *The Bulletin*.

*Association of Municipal Assessors of New Jersey*  
publisher

**NEW JERSEY ASSESSORS BULLETIN**

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**THE EDITOR SPEAKS**

by Brian Vigue, Editor

Welcome to the retirement issue of *The Bulletin*. It seems that as we get along in years, more and more of us head off into the sunset. It seems that this issue is full of retirement news. Assessors Bob Brennan, Westfield, and Bill Mitchell, Upper Twp. and Northfield, Tax Court Judge Rimm and former AMANJ President Jim Anderson all have articles in this issue. As for myself, I have only five years, three months and four days (but who's counting?).



It's time for the annual Rutgers/June Conference. This is one of the highlights of any New Jersey Assessor's year. (That shows you the kind of exciting lives we lead). This year we're on the move again. This time to the Somerset DoubleTree. The Committee has planned many good meetings and subjects for us to cover.

And putting the above two items together, Judge Rimm will be one of the featured speakers at the June Conference. I'm sure that he will do a terrific job, as usual.

Recertification is coming. Beware the credit-man! I find it amazing that we have been able to stall it this long. Tax Collectors, Finance Officers and Clerks all have their recertification in place. The annual meeting at the June Conference will have more information about the coming of recertification.

"Oh-blah-dee, Oh-blah-da, Life goes on."

*The only thing a person should be afraid of in life is not having lived it.*

— Susan Hayward

**LETTERS TO THE EDITOR**

Editor:

I would like to publicly thank Diane Hesley and Lynn MacEwan from the City of Somers Point Tax Office for their efforts in arranging my retirement dinner at the Crab Trap in Somers Point on February 27. I also want to thank all those who attended that evening to help me start my retirement. My best to all my fellow associates in AMANJ.

F. Wm. "Bill" Mitchell  
CTA (ret.)

Editor:

I would like to thank all the officers and members of the Atlantic, Burlington, Camden, Cumberland, Cape May, Gloucester and Salem County Assessor Associations for attending the legislative meeting hosted by the Camden County Association on March 31. The evening was an outstanding success in every way. It was a joy to watch the positive interaction at each table where a South Jersey legislator was seated. Special thanks also to President Frank Bucino and John Indyk of the Marcus Group for traveling to South Jersey. I would hope that this is the first of many opportunities to create a warm and closely associated relationship with our legislative representatives.

Thomas G. Glock, CTA  
Tri-County Vice President  
Camden, Gloucester, Salem

## JUDGE RIMM RETIRES

by Brian Vigue, Editor

On Saturday, March 14, the Atlantic County Bar Association hosted a retirement dinner honoring Judge Marvin N. Rimm who retired after 18 years on the Tax Court. He was honored by his colleagues on the bench and by those who appeared before him including many attorneys and assessors.

AMANJ President Frank Bucino presented Judge Rimm with a plaque from the Association. Other presenters and speakers included Judge Michael Andrew, the Presiding Judge of the Tax Court; Judge Laurence Lasser, JTC (ret.); Superior Court Judges Richard Williams and L. Anthony Gibson; and attorneys Stephen Holtzman, Harry Haushalter, Douglas Stanger and Harry Rimm, Judge Rimm's son.

It was a very nice affair and was a fitting honor to a man and a judge who was a giant on the bench. Over 500 people attended the dinner enjoying the chance to honor one of New Jersey's finest sons.

Judge Rimm is an Atlantic City native and graduate of Atlantic City High School. He graduated from the University of Pennsylvania and Yale Law School. He served in the USAF from 1951-53. He was admitted to the New Jersey Bar in 1957. Judge Rimm served on many committees in the Atlantic County and New Jersey Bar Associations. He also served as an instructor for Rutgers and for many bar association courses specializing in Real Estate Law. Judge Rimm honed his skills on the bench as Municipal Court Judge in several Atlantic County communities.

Judge Rimm was sworn in as a Judge of the Tax Court on January 29, 1980, and served until February 1, 1998. He served two terms as a member of the Supreme Court Committee on the Tax Court and as Vice Chairman of the Committee during one term. As a Judge of the Tax Court he has been a lecturer for AMANJ and for the NJ Association of County Tax Board Commissioners and Administrators. Judge Rimm will be one of our featured speakers at the June Conference.

Judge Rimm lives in Margate with his lovely wife Marilyn. They are the parents of two children: Harry, an attorney practicing in New York City; and Anne, a first year student at Villanova Law School.



Judge and Mrs. Rimm at his retirement dinner

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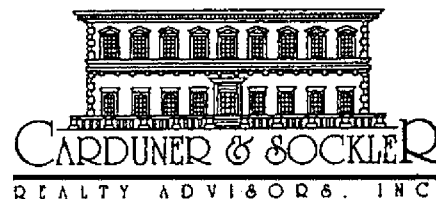
## APPRAISER JOKE OF THE MONTH

The board of directors was interviewing for a new company president. The first one interviewed was a lawyer. The board asked him one question. "How much is two and two?"

The lawyer answered, "Without further consultation, I am unable at this particular point in time to make a definitive answer, but I would like to keep my options open. I'll get back to you on that."

The second was an engineer. He answered, "After many long and tedious calculations, I can say with a 98% certainty, that it is between 1.989 and 2.114, allowing for a margin of error of +/-3%."

The third was an appraiser. After closing and securing the door, pulling the blinds and scanning the room for hidden microphones, he answered, "How much do you want it to be?"



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## '97 JUNE CONFERENCE



*Mirror, Mirror on the wall, Who's the fairest of them all?  
(Hint: not the moustache!)*



*Don't cry, Saul. We still love you.*



*"Ho, Ho, Ho!"*



*Fashion no-no.*



*"Yes, officer, I think it was the third one from the left."*



*Good Morning, Sunshine!*

## BOB BRENNAN'S BIG BLAST

contributed by Paul Parsons

The photo below was taken at the recent retirement party for Bob Brennan who had been the Assessor in the Town of Westfield in Union County for the past 30 years. Bob had a thorough knowledge of our profession and was always ready to lend a hand to anyone in need. He was one of the most liked and respected Assessors in AMANJ. Unfortunately a serious accident forced Bob to take an early retirement.

Those attending included Tom Lube, and Bob (seated) and (standing) Enrico Emma, Charlie Femminella, Paul Parsons, Manny Frangella, Marie Davis, Mike Ross, Bill Marbach, Jack Meeker, Ed Galante, Anne Pfitzenmayer, Victor Lupi, Frank Meeks, Mike Frangella and Bob Sweeney.



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### LAWYER JOKE OF THE MONTH

"I've got some good news and some bad news."

"What's the good news?"

"A bus load of lawyers went over a cliff and crashed into the sea."

"What's the bad news?"

"There were three empty seats."

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## MORE JUNE '97



*Mr. Ex Presidents: Bill Birchall, John Murray & Bill Bailey.*



*"They gave us these cool red Rutgers notebooks!"*



*"I think I've died and gone to Heaven. Between my heroes!"*



*Who was that Masked Man?*



*Joe 3, Art 0*



*Break time*

## JUNE CONFERENCE SET

The 45th Annual Assessors Continuing Education Program has been set for June 2-4 at the Somerset DoubleTree. There will be a special seminar on June 1 of the IAAO Workshop 150, *Mathematics for Assessing Officials*. Speakers for the Conference include Governor Whitman at the annual banquet, and Judge Rimm at the closing luncheon.

Other courses and speakers include the following:

**Current Status of Commercial, Industrial and Office Buildings in New Jersey** – David Houston and Marc Isdaner

**Legal Update** – Ed Rosenblum

**Farmland** – Senator Robert Singer and Senator Peter Inverso, Dick Conley, Don Kosul, Patty Wright and Bob Pastor

**Reviewing an Appraisal Report** – Jon Brody, William Steinhart, Saul Wolfe and Peter Zipp

**Appraising High Value & Historic Homes** – Robert Ludwig

**Negotiation Techniques & Conflict Resolution** – Peter Zipp, Sandford Jaffe, Linda Stamato, Tom Glock, Alma Lutjen Abrams and Hank Herskowitz

**Mock Trial** – David Crabtree JTC (ret.), Peter Pizzuto JTC, Dick Chaiken, Michael Hiller, Anthony Andora and Robert Regan

### Thought For Today

*Good planning, carefully executed,  
is often mistaken by others as pure luck.*

– Anonymous

## NOMINATING COMMITTEE ACCEPTING RESUMES

by Vicki Mickiewicz, Sec., AMANJ

During June Conference the Nominating Committee will meet to nominate persons for the offices up for election at this year's League Meetings in November. The Chairman of the committee is Burnham Hobbs. Members of the committee will be appointed by President Bucino at an upcoming meeting of the Executive Committee. The committee will make its report at the Association's biannual business meeting.

Offices to be filled include the following:

**President Elect** – This person will be the successor to President Bucino on the hot seat.

**Sergeant at Arms** – Presently Brian Vigue. He is eligible to run again.

**Vice President** – (Atlantic, Cape May, Cumberland) Presently Steve Flitcraft, eligible.

**Vice President** – (Bergen, Hudson, Passaic) Presently Jerry Pontrelli, not eligible.

**Vice President** – (Camden, Gloucester, Salem) Presently Tom Glock, not eligible.

**Vice President** – (Hunterdon, Sussex, Warren) Presently Lydia Zdrodowski, eligible.

Interested parties should send a resume to both parties listed below by June 1, 1998:

Burnham Hobbs, CTA  
475 DeMott Ln.  
Somerset, NJ 08873

Vicki Mickiewicz, CTA  
P.O. Box 123  
Toms River, NJ 08754

Following the report of the committee, nominations will be accepted by petition.



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*The Prez & Mrs. Prez at Judge Rimm's Retirement Dinner*



*Former Presidents Jim Anderson, Steve Kessler & Bob Pastor at an Executive Committee Meeting*



*John Lloyd addressing the Executive Board.*



*Smiles at Judge Rimm's Retirement Dinner*



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**PLEASE RETURN THIS PORTION WITH YOUR CHECK BY JUNE 30, 1998**

*Payable to: JAMES ANDERSON RETIREMENT ACCOUNT*

*Send to: MRS. MARYANN CLEAR, 1605 CALAMUS PLACE, POINT PLEASANT, NJ 08742*

NAME \_\_\_\_\_ # ATTENDING \_\_\_\_\_

PHONE \_\_\_\_\_ \$ ENCLOSED \_\_\_\_\_

ENTREE CHOICE: \_\_\_\_\_ PRIME RIB \_\_\_\_\_ BREAST OF CAPON

☐ I CANNOT ATTEND BUT WOULD LIKE TO DONATE \$ \_\_\_\_\_ TOWARD A RETIREMENT GIFT.

ANYONE WISHING TO SAY A FEW WORDS, "ROAST" OR PRESENTATION, PLEASE ADVISE:

NAME OF ORGANIZATION \_\_\_\_\_

INDIVIDUAL MAKING PRESENTATION \_\_\_\_\_

DAYTIME TELEPHONE ( ) \_\_\_\_\_

## BILL MITCHELL RETIRES

by Brian Vigue, Editor

On February 27, the Assessors of Atlantic and Cape May Counties hosted a retirement dinner for retiring Assessor Bill Mitchell. Bill was the Assessor in Northfield since 1965. He also served in Linwood, Somers Point, Hamilton Township and Estell Manor in Atlantic County and in Upper Township, Cape May County. Bill was feted and roasted by his many friends from his towns and the Assessors from the Tri-County. Joe Gallagher, Wildwood and former President of AMANJ, handled the roasting.

## THE TOP TEN REASONS BILL MITCHELL IS RETIRING

by Jeff Hesley & Art Amonette

10. Now he can complain that he's a senior citizen on a fixed income.
9. Three words -- Farmland, Farmland, Farmland.
8. It's tough to pick up chicks carrying a clipboard and tape measure.
7. He couldn't wait to get his 10% discount at McDonald's.
6. He needed a really good reason to shave.
5. He couldn't bear the thought of spending another night at the June Conference rooming with Art Amonette.
4. He thought he was going to be nominated as AMANJ President.
3. Judge Rimm needs the company.
2. He was overheard saying, "Recertify this!"
- ... AND THE NUMBER ONE REASON  
BILL MITCHELL IS RETIRING:
1. The damned computer still won't do things his way!



Diane Hesley with the Head Waiter

## RECENT TAX COURT DECISIONS

### Livingston Mall Corp v Livingston Township

17 NJ Tax 18

Shopping center tenants sought to intervene in their landlord's tax appeals. The Tax Court, Kuskin, JTC, held that: (1) arbitration clauses in the shopping center leases did not preclude intervention, and (2) the tenants were not entitled to intervene, absent any indication that the landlord was not pursuing its appeals diligently.

Motion to intervene denied.

### Atlantic City v Greate Bay Hotel & Casino Atlantic City v Boardwalk Regency Corp

17 NJ Tax 101

On appeal from the Tax Court, whose opinion is reported at 16 NJ Tax 486 (1997).

Taxpayers appealed Tax Court orders declaring that the Tax Court had exclusive jurisdiction over tax appeals concerning appellants' Atlantic City properties for Tax Year 1997. The order directed that appellants withdraw their appeals respecting the same properties then pending before the Atlantic County Board of Taxation, which had been filed prior to the City filing its complaints directly with the Tax Court. In entering the orders, Judge Rimm concluded that, when there is a timely and proper filing of a complaint in the Tax Court, the County Board of Taxation has no jurisdiction over the matter, even if a petition had been filed with the County Board before the filing of the complaint in the Tax Court.

Affirmed substantially for the reasons expressed by Judge Rimm in his thoughtful opinion reported at 16 NJ Tax 486 (1997).

### Claremont Health Systems v Point Pleasant Borough

16 NJ Tax 604

Nonprofit operator of nursing home appealed decision of Borough Tax Assessor denying operator's request for real property tax exemption. County Board of Taxation affirmed and operator appealed. Operator and Borough moved for summary judgement. The Tax Court, Rimm, JTC, held that operator had nonfreehold estate in nursing home building and, thus, did not own building for purposes of tax exemption statute.

## TAX ASSESSOR JOKE OF THE MONTH

Man: "Remember how we used to dream about living in a big expensive home?"

Wife: "Oh, yes! My fondest wish."

Man: "Well, according to the Tax Assessor, we do."



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Assessors Bulletin  
c/o Brian Vigue, Editor  
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Next issue August 1998  
Deadline for submission  
July 20, 1998



*It's time once again for the annual June Conference. This is a shot from last year's conference. This year it will be at the Somerset DoubleTree on June 2-4.*

Association of Municipal Assessors of New Jersey

Publisher

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