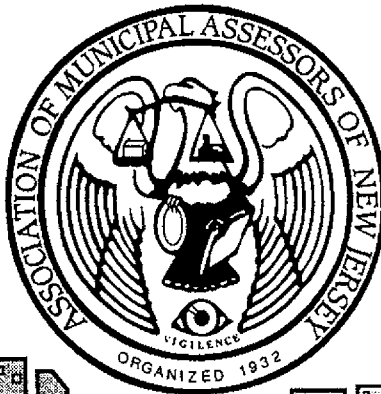


# New Jersey

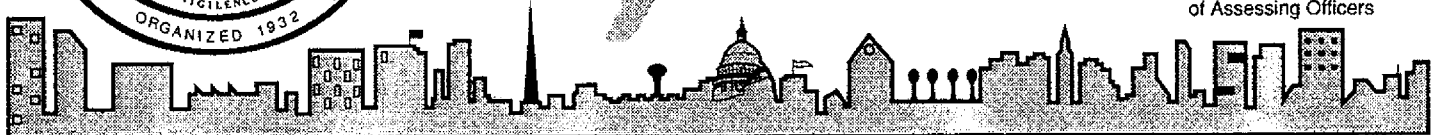


## Assessors

## Bulletin



MEMBER  
International Association  
of Assessing Officers



VOL. 36 No. 3

SUMMER 1998

### DEJA VU?

*submitted by Bill Birchall  
Chairman, Legislative Committee*

In September 1986 the Final Report of the *Equity 21* study listed 1891, 1911, 1953 and 1972 as years in which the assessment function in New Jersey had been studied. The *Equity 21* study was an internal report funded by the Division of Taxation under then Director John Baldwin. The following month, October 1986, *The Property Tax Assessment Study Commission* (aka The Glaser Commission) issued its report and a year later *The State and Local Expenditure and Revenue Policy Commission* (aka SLERP) included the assessment function in its review.



Key recommendations produced by these studies included the options of strengthening the local Assessor or eliminating municipal Assessors and transferring the assessment function to either the county or State level. One reason for the proposed change was the opinion that the State or the counties could do a more equitable job of assessing. Since the issuing of the three almost concurrent studies, legislation has been periodically introduced to implement the various recommendations.

By now everyone has probably seen or heard about the recent newspaper articles relating to the upcoming report of the current Property Tax Commission. The Property Tax Commission was formed by the Governor in December, 1997. To quote the Governor, the Commission's assignment was:

"...to review the property tax system in New Jersey and to make meaningful suggestions about ways in

which State government can help municipalities, schools and counties control local tax rates from both sides of the equation: expenditures and revenues . . . "

In the pursuit of this goal the Commission was charged with analyzing the following issues:

1. The cost of Home Rule as well as alternatives such as shared services and consolidation. Can the advantages of local rule be retained while reforming the inefficiencies inherent with a Home Rule system of government?
2. Additional tools needed by local leaders to control local government spending and ways in which these can be provided.
3. Local government service which could be assumed by other levels of government and the cost and efficacy of each such proposal.
4. The system of revenue generation in New Jersey. Can revenue be raised more effectively without increasing the overall burden on the taxpayer?
5. The "Ratables Chase." The Commission will recommend ways that communities can avoid the pursuit of greater revenue through additional rateables and aid in development of a guidebook to determine the true costs and benefits of a developer's proposal.

With these goals in mind and a commission composed of members from various levels of business and government, **but no active assessors**, the recent newspaper articles on the property tax assessment process are from the preliminary report of the Tax Administration and Restructuring Subcommittee. The committee acknowledges *Equity 21* as its " . . . primary source of information."

As indicated in the press, one of the suggestions is to shift the assessment of commercial and industrial properties to the

*(continued on page 2)*

## Association of Municipal Assessors of New Jersey

*publisher*

### NEW JERSEY ASSESSORS BULLETIN

BRIAN VIGUE, Editor

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## THE EDITOR SPEAKS

by Brian Vigue, Editor

If you don't subscribe to the Tax Court Reports, you're missing something. The latest advance sheet, dated June 1998, has some of the most interesting assessment reading I've seen.

BF Goodrich v Oldmans Twp. is a very interesting decision. Judge Axelrad's opinion makes engrossing reading. The case is cited as *17 NJ Tax 114*. The issues include the cost approach, land sales, and the Business Retention Act.

Judge Axelrad raised the Assessment on BF Goodrich from \$1.5 to \$3.7 million on the appellant's own appeal. Oldman's Township did file a cross appeal. The "expert" for BF Goodrich did not come off very well. He was cited by the Judge for not inspecting the property personally, for backing into his numbers, for a lack of credibility, for his incomplete review of plans, for "glaring errors in his report" and other "deficiencies." One of those deficiencies was his ignorance of a 1994 addition to the building which accounted for about 11% of the building area. I, for one, have never read a judicial opinion with a more scathing attack on one of the experts.

Judge Axelrad was especially touched by the expert's claim to be the "foremost expert appraiser on the Business Retention Act." She then instructed him on the subtleties of the act.

In contrast the experts for the municipality were continuously cited by the Judge for their credibility and the quality of their work. The work of the municipality's experts was only faulted on one point – including entrepreneurial profit in an industrial building.

All in all it is a very good read. It is good advice to be prepared in your analysis and to file a cross appeal when it is warranted.



## Deja Vu *(continued from page 1)*

State. It's claimed this "... would provide greater accuracy and objectivity in the assessment of business property in New Jersey." Since the existing staff of the Division of Taxation's Property Administration Section is the result of years of decimation and is currently less than one-third its size of fifteen years ago, where are the qualified appraisers who will handle this function?

Also recommended is the shifting of all other assessments and the collection function to the county. In addition to the claim of accuracy and objectivity, there is the claim of the elimination of the cost of administering the property tax from the local budget. This is the claim that made it to the papers. What the papers did not get is that "... *funding for this structure could be by apportioning cost through the county to the municipality.*" (emphasis added)

It appears that the plan is to add to the State and county bureaucracies making it more difficult for the typical taxpayer (resident, home owner, voter) to relate to the process and, because of the apportioning of costs, **not save municipalities any money.**

The existing system is fine, if it is properly administered. A large part of the problem is that the state agency charged with responsibility for assessor assistance and assessment administration has been reduced in size and assigned responsibilities not related to local property assessment. These factors have caused local assessors to be essentially abandoned.

The Assessors Association has been working with related agencies at the State and county level to maintain professionalism through a recertification program. Many assessors, having received professional designations from internationally recognized appraisal organizations or having a state license or certification as an appraiser, are acknowledged as qualified. The need is to strengthen the local assessor, not remove the function.

## BIKER NEEDS HELP!

*submitted by Tom Glock, VP-AMANJ*

The 18th Annual MS150 City to Shore Bike Tour takes place on September 25 & 27, 1998. The course starts in Cherry Hill, with the participants biking to Ocean City and returning to Cherry Hill. The purpose of the MS150 is to raise funds for Multiple Sclerosis. Tom Glock, Cherry Hill Assessor, is currently in training to accomplish the ride. This will be his third year of participation. The past two years Glock has raised in excess of \$3000 for the fight. His goal for this year is \$3000. Anyone wishing to help in his effort is asked to send a tax deductible donation made payable to National MS Society, to the address below:

MS150  
c/o Tom Glock  
P.O. Box 3244 • Cherry Hill, NJ 08034

Any amount will be appreciated. In addition, Tom will be hosting a golf outing at the Ramblewood Country Club on September 24, 1998. Anyone interested in playing or being a sponsor should call (609) 488-7896. All net proceeds will go to Multiple Sclerosis.

## 1998 KEN BECK SCHOLARSHIP RECIPIENTS

*submitted by Mike Barker  
Chairman, Scholarship Committee*

The 1998 recipients of Ken Beck Scholarships are listed below. The Committee was very impressed with the credentials of each of the candidates.

Name	Hometown	College
Jacob Switzer	Rahway	Montclair State
Stacie Lynn Midure	Hammonton	College of New Jersey
Jessica N. Wahl	Atco	Rugers University

If you wish to contribute to the Ken Beck Fund, mail your contributions to:

Ken Beck Scholarship Foundation  
P.O. Box 123  
Toms River, NJ 08754

## Another Lawyer Joke

"How many OJ lawyers does it take to change a light bulb?"

"Too many to count. It takes about a year. By the time they're done, they've got you convinced that the light bulb wasn't burnt out in the first place."

## Editor Joke

I gotta lose some weight. I went to the beach the other day and took a nap on the blanket. Green Peace came by and dragged me back into the water!

## RECENT TAX COURT DECISIONS

### BF GOODRICH v OLDMANS TOWNSHIP

*17 NJ Tax 114*

Taxpayer appealed local property tax assessment of latex manufacturing facility. The Tax Court, Axelrad, JTC, held that: (1) entrepreneurial profit would not be considered in valuing manufacturing building; (2) pipe racks and outside piping that transported raw material, steam, and cooling to latex manufacturing building were subject to property tax; (3) deduction for external obsolescence was not warranted; (4) valuation of land on which manufacturing plant was located had to be based on sales of other light industrial land in same area; and (5) property tax assessments had to be calculated by multiplying indicated value by common level ratios of assessment to true value.

Assessment raised to \$3.7 million (1995) and \$3.6 million (1996) from \$1.5 million.

### HASTINGS PLAZA v WASHINGTON TOWNSHIP

*17 NJ Tax 165*

Taxpayer brought action appealing township's property tax assessment. On township's motion to dismiss, the Tax Court, Kuskin, JTC, held that taxpayer's failure to file timely response to township's Chapter 91 request for information was waiver of right to appeal assessor's valuation of property. Taxpayer answered request approximately 69 days following request. Judge Kuskin held that the 45 day time period is to be strictly enforced even though the answer was almost two months prior to the January 10 filing deadline.

Motion to dismiss granted.

### MASCIARELLA v WILDWOOD CREST BOROUGH

*17 NJ Tax 108*

*Appellate Division*

Taxpayers filed complaint challenging property tax assessment with incorrect municipality on complaint. The Tax Court denied taxpayer's application to amend complaint substituting proper municipality and dismissed complaint. Taxpayers appealed. The Superior Court, Appellate Division, held that taxpayers were not entitled to amend complaint to substitute proper municipality after expiration of statutory filing deadline.

Affirmed.

## Quote For Today

Taxation and equity have only a nodding acquaintance.

*— attributed to Judge Rimm*

## '98 JUNE CONFERENCE



*"Get a load of this!"*



*The Prez*



*The Easter Bunny?*



*A tough crowd.*

## NOMINATING COMMITTEE ISSUES ITS REPORT

*by Vicki Mickiewicz, Sec., AMANJ*

During June Conference the Nominating Committee met to interview prospective candidates for the offices up for election at this year's League Meetings in November. Chairman Burnham Hobbs issued the report at the Association's biannual business meeting.

Nominated by the Committee are the following:

President Elect ..... Mike Barker,  
Ridgewood, Bergen County  
Sergeant-at-Arms ..... Brian Vigue,  
Pleasantville, Atlantic County  
Vice President ..... (Atlantic, Cape May, Cumberland)  
Steve Flitcraft, Brigantine, Atlantic County  
Vice President ..... (Bergen, Hudson, Passaic)  
John P. "Pete" Delgado, Passaic City, Passaic County  
Vice President ..... (Camden, Gloucester, Salem)  
Sandra Elliott, Mantua, Gloucester County  
Vice President ..... (Hunterdon, Sussex, Warren)  
Lydia Zdrodowski, Liberty Township, Warren County

Nominations will be accepted by petition.



*Time for a break.*



*Catching some rays!*

## JUNE CONFERENCE

by Brian Vigue, Editor

The 45th Annual Assessors Continuing Education Program was June 2-4 at the Somerset DoubleTree. Attendance was good and the different classes were outstanding. The Hospitality Committee, Diane Hesley, Chairman, did a yeoman's job.

There are several pictures of the classes and instructors elsewhere in this issue. The Mock Trial, with Judge Crabtree (ret.) presiding, was especially interesting. I didn't agree with his findings, but I don't often agree with judges.

Other classes provided chances for input and other contributions from those in attendance. We learned some good things.

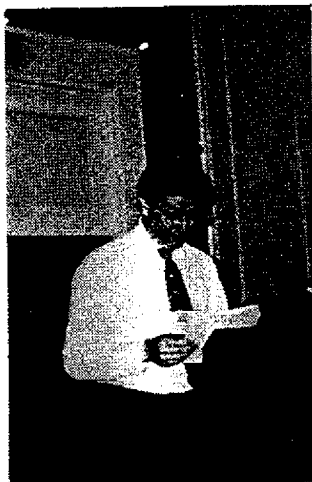
The food was exceptional. The meeting rooms were bright and airy and full of attentive assessors. All indications are that next year will be even better.



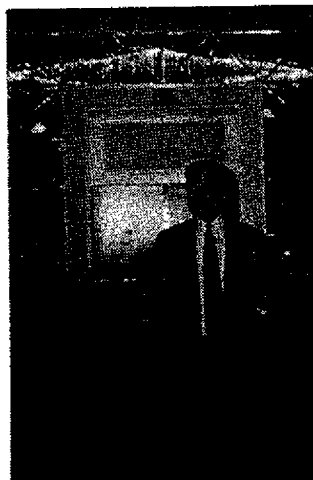
*Judge Crabtree*



*Arguing the case before the judge.*



*Reading a letter from Mom.*



*Robt. Ludwig  
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## FROM THE LEGISLATIVE COMMITTEE

*from Bill Birchell & 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>

## LAWYER JOKE OF THE MONTH

"How many lawyers does it take to change a lightbulb?"

"Only one, but he gets a junior partner to do it, it takes six months, he bills you for four hours at \$150 per hour, and his secretary writes you three letters and spells your name wrong."

## TAX COLLECTOR JOKE OF THE MONTH

"How many Tax Collectors does it take to change a light bulb?"

"Only one, but the Tax Assessor has to tell him it's burnt out."

## TAX ASSESSOR POSITION OPEN

Full time Assessor's position available  
Borough of Paramus, Bergen County, New Jersey.

Candidate must have substantial experience in  
commercial, industrial and residential assessing.

Salary commensurate with experience.

Please send all resumes to:

Assessor's Search Committee

c/o Mayor's Office

Paramus Borough Hall

1 Jockish Square

Paramus, NJ 07652

## — RUTGERS — INSTRUCTORS & PANELISTS



*"Stand up is harder than it looks."*



*The Guilty Parties*



*Star Search contestant #2*



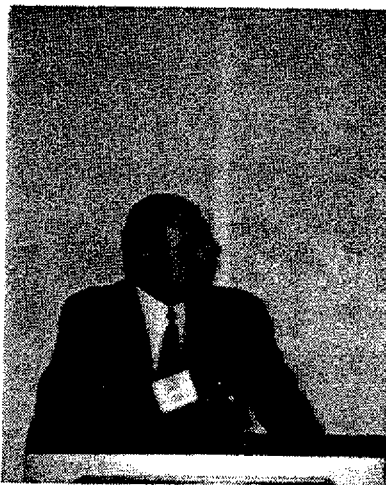
*John Lloyd at the Bored Meeting.*



*Negotiation Panel*



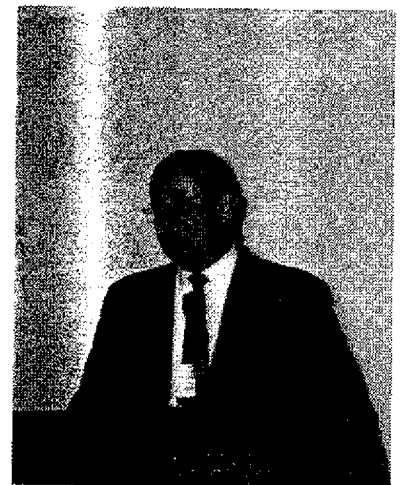
*Big Ed & the Legal Update*



*Marc Isdaner*



*Joannie the K.*



*David Houston*



## TRI-COUNTY MEETING

On June 24, W. James Parent, 1st Vice President, NJ State League of Municipalities, was the guest speaker at a Tri-county meeting hosted by Cumberland County for Atlantic, Cape May and Cumberland Counties in Vineland. Mr. Parent, who is Commissioner of Revenue and Finance in Millville, addressed the Assessors and took questions. Pictured below are Steve Flitcraft, VP-AMANJ; Bernadette Leonardi, Atlantic Co. Pres.; Mr. Parent; Ralph Lane, Cumberland Co. Pres.; & Linda Rey, Cape May Co. VP.



## "DOLLAR" BILL RETIRES

*by Brian Vigue, Editor*

Bill Nikitich, AMANJ Treasurer and Assessor in Neptune and Upper Freehold Townships, has retired. This caused a great deal of consternation among the officers and members of AMANJ. It seems that Bill absconded to Aruba with all the AMANJ funds. "Dollar" Bill will be missed, especially by his probation officer.

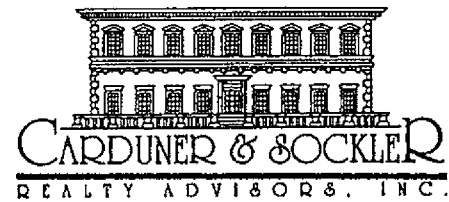
As of the date of this publication, no posses have been gathered. But time will tell. If you catch sight of Bill, beware. He is armed and ornery. A reward of \$11.76 has been offered for his return. His wife will double it if you can make sure he never comes back.

He may be in disguise. Rumor has it that he blew a wad on hair transplants. His bosom buddy, Bill Mitchell, is under suspicion as an accomplice. They are rumored to be pursuing the life of cabana boys on the beach.

Kathi Meale has been appointed Treasurer of AMANJ. If you need to contact her the address and phone numbers are below:

Kathi Meale, CTA, Treasurer, AMANJ  
2242 Shamrock Ln.  
Millville, NJ 08332  
O - 609-825-7000 ex. 291  
H - 609-327-0878  
FAX - 609-825-3686

(If you haven't figured it out by now, most of the items above about Bill are made up except that he has retired. *The Bulletin* wishes him well.)



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*Principal*

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## DEPUTY TAX ASSESSOR POSITION OPEN

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Please send all resumes to:

Richard Krawczun

Director of Finance

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Lawrenceville, NJ 08648



*"Dollar" Bill passing the buck to Kathi Meale.*

## MORE FROM RUTGERS



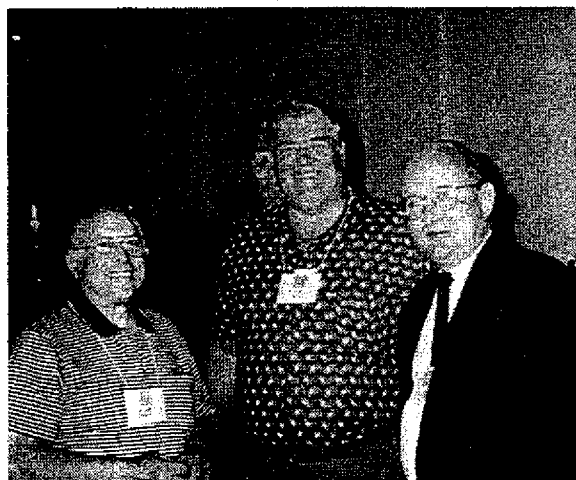
*Senator Singer with  
the Farmland Blues  
Band*



*The Farmland Blues Band.*



*Sing for your supper.*



*Instructor Houston with his bodyguards.*



*Somebody stole the  
Editor's camera.*



*How about a smile, huh?*



*Bring on the eats!*



*Where's Ray Brown?*



## BALANCING THE HEADLINES

*submitted by Bill Birchall  
Chairman, Legislative Committee*

Over the past few weeks, headlines all over the state have heralded the planned state or county takeover of the assessment function. The following are some thoughts to encourage the membership and suggestions for comments to those who ask for your understanding of the situation.

### A. Encouragement

1. Don't panic. As Yogi Berra once said, "It ain't over till it's over!"
2. We have been dealing with this issue for over 12 years and it has not happened yet.
3. The Commission Report has not even been issued.
4. The Report is a recommendation to the Governor. She cannot implement the recommendations without legislative action.
5. For anything to happen, there has to be sponsoring legislators in both the Assembly and the Senate. The sponsors will request that the Office of Legislative Services draft the proposed legislation.
6. After the legislation is drafted, sponsors will have it introduced in their respective houses.
7. Once introduced, the bills will be referred to at least one committee in each house. They would probably go to committees dealing with local government and state appropriations, since State funds would be included.
8. The committees will hold hearings and take testimony for and against the legislative proposal. If any of the committees are persuaded that the proposal is not feasible, the whole process could stop right there.
9. If it gets approved by all of the committees involved, it faces a floor vote in both houses.
10. If it is approved by both houses, it goes to the Governor for signature. Then it becomes law.

There are a lot of ifs in the process. The more ifs, the longer it may take to have this happen. To paraphrase another famous saying, "It ain't over till the thin lady signs it!"

### B. Comments

You may receive calls or otherwise be in a position to comment to your local legislators. We suggest you pass along the following for their consideration.

1. This is a controversial issue. Legislators should wait until they have the details before taking action.
2. The program may actually cost more in taxes.
3. The takeover of commercial and industrial assessment by a business friendly state could create a shift in tax burden to residential property owners (aka voters).
4. Public access to information might be more difficult.
5. Forced regionalization diminishes "Home Rule."

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## ROSENBLUM, WOLF & LLOYD MOVE TO NEW DIGS

The firm of Rosenblum, Wolf & Lloyd have moved to new offices in Teaneck. Ed Rosenblum is the AMANJ Attorney. The new address is:

Rosenblum, Wolf & Lloyd  
300 Frank Burr Blvd.  
Teaneck, NJ 07666  
Phone 201-836-0400  
FAX 201-836-8365

## MORE RUTGERS . . . WAITING FOR DINNER WITH SMILES



*"I'll get you yet my little pretty."*



*The Prez with his advisors.*



*The rowdies in the back.*

## RANDOM THOUGHT

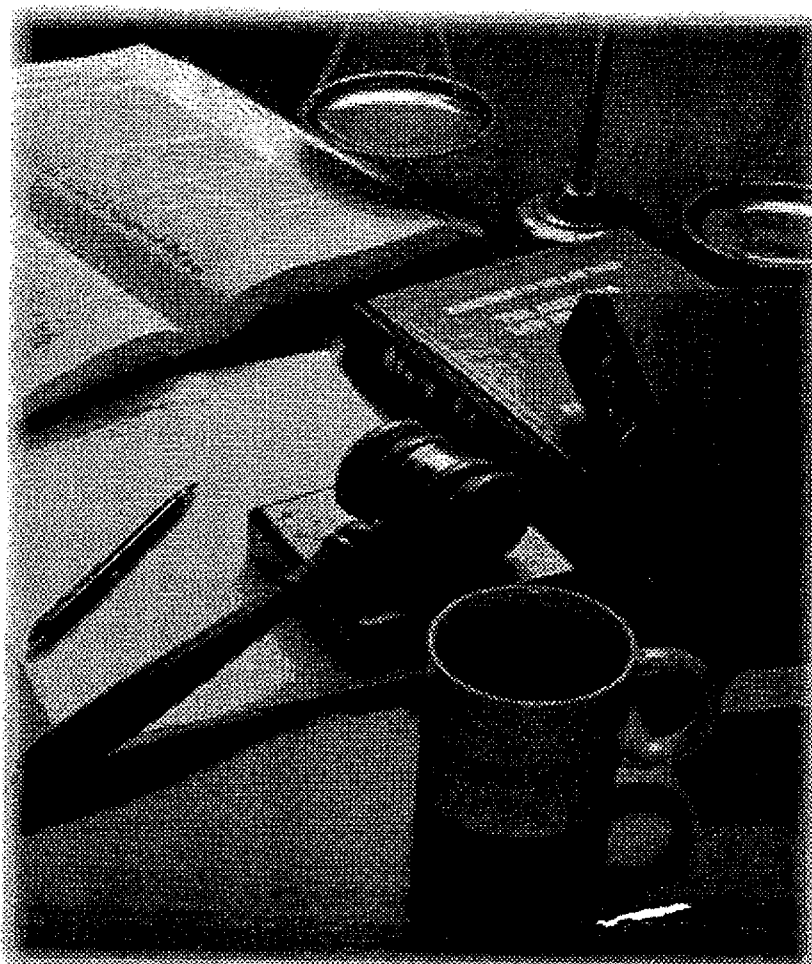
Don't confuse mere inconveniences with real problems.

— Vital Computer Services 7/30/98



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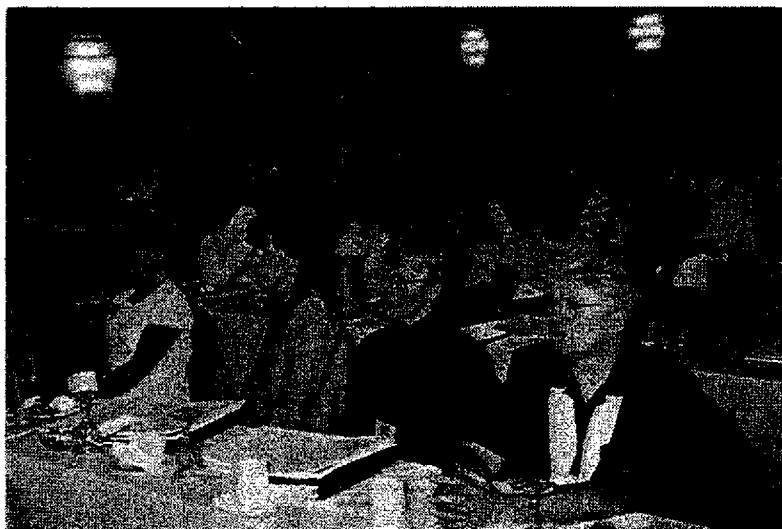
## Help your editor!

Send me your photos,  
quips, clippings, etc.

Send me your tired,  
your weary . . .

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

Next issue October 1998  
Deadline for submission  
September 20, 1998



*It's the annual June Conference at the Somerset DoubleTree. Attentive listeners at one of the meetings. It was a great conference!*

Association of Municipal Assessors of New Jersey  
Publisher  
**NEW JERSEY ASSESSORS BULLETIN**  
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