

New Jersey



Assessors



Bulletin



MEMBER
International Association
of Assessing Officers



VOL. 37 No. 1

SPRING 1999

A CALL TO ARMS

by Frank Bucino, President AMANJ

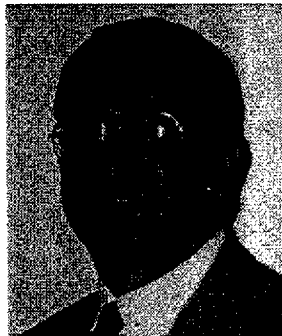
Now, as never before, our professional integrity and independence are being challenged. As an Association we must speak as "one." As a unified entity, we will survive. President Elect Mike Barker mailed each of us a survey. If you haven't completed and returned this form to Mike, I urge you to do so as soon as possible.

Our recertification bill is at hand. The Association's educational needs will be expanded. This year's June conference, in my opinion, will be the best ever. In addition to the topical subjects, two special programs will be presented. All I will say about them is that attendance will be restricted to 30 in each. First come, first served. The highlight of the conference will be the Friday round table discussion. The participants will discuss the Assessor's role in the next century.

The Atlantic City Committee is working hard to provide sessions which are relevant to our profession.

In a similar vein, a golden opportunity was missed by those of you who did not attend the recent one day seminars regarding exemptions and assisted living facilities. They were outstanding programs.

Your Association has accepted the educational challenge. Be a part of AMANJ. Participate. Attend your County and Tri-County meetings. Sign up early and attend the June Conference. With you, the Association survives. Without you, it will fade away.



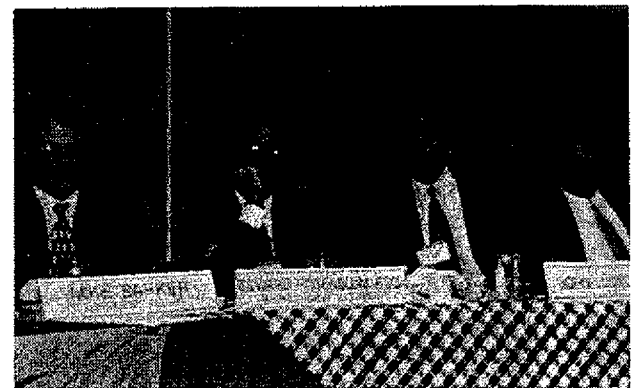
AT THE ANNUAL LUNCHEON



*Assembly Speaker
Jack Collins.*



*Judge Rimm and Dollar
Bill - A couple of out of
work guys.*



The attentive board.

Association of Municipal Assessors of New Jersey
publisher

NEW JERSEY ASSESSORS BULLETIN

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THE EDITOR SPEAKS

by Brian Vigue, Editor

It's a new year and the Governor wants our scalps. Or more particularly she wants Assessors to become *County Employees*. This is the upshot of her big Property Tax Commission. Can you imagine how much money this will save? I'm sure that every single municipality in New Jersey will be able to balance its budget once the Assessor is a County Employee. I can see it now. In municipal buildings all over the state, CFO's will be dancing because they won't have to fund the Assessor's Office. Whee! Mayors and Council members will be looking for places to spend the new found surplus. "Go get 'em Queen Christie! Get the Tax Assessor off local government's back."



If you just woke up, in her annual Budget Address, Governor Whitman recommended that the local assessment function be consolidated at the County level and funded by the State. This would magically eliminate any and all inequities in the assessment function and save taxpayers money. Of course she also gave herself an "out" by mentioning the vested interests (AMANJ maybe) who are against this "progressive" measure.

All sarcasm aside what's note-worthy about this proposal was that the Governor made it in an important address. It wasn't buried in the body of some obscure report from some more obscure state commission. It came straight from the Governor's lips. If she can sell this to the Legislature as a cost saving measure with grass roots support, there is a possibility that sometime soon Municipal Assessors will go the way of the dodo. It could even happen this year.

How did it get to this? That's a good question. AMANJ has a lobbyist who is doing a good job getting our views across to

the legislature. Many AMANJ members know some political big shots. If we as members of AMANJ don't care if this happens, it probably will happen. The next few months will see some major jockeying for position. This could be an interesting time.

So what do you do? What's the AMANJ Board of Directors do? What's the next step? We have to wait and see how Governor Whitman is going to approach this. Our lobbyist is keeping the lines of communication to the Legislature open. Some Assessors will probably be asked for testimony at committee level. You could mention to your Mayor or Township Administrator that this is in the works. Let him know that if it happens, you won't be around to give him answers or do the myriad other coordinated efforts concerning property and value and taxes that he needs but that are not in your job title.

If the League of Municipalities (basically the Mayors and governing bodies) are against this proposal, there isn't much chance of it happening. But we have to let them know. We've got to toot our own horn a little bit around Town Hall. Otherwise we'll be tooting our horns in the county garage.

In the Governor's defense it should also be noted that consolidation of government services is a common theme and consolidating Assessors was only a small part of her overall message. She also mentioned consolidating fire departments and school districts.

Assembly Speaker Jack Collins (R-Salem) was quite skeptical of her efforts toward consolidation. He spoke of many polls showing that taxpayers were not willing to give up control of their school districts, etc. If Governor Whitman wants to implement her proposals, she'll need the Speaker's support.

One of the things the Governor mentioned was the "fragmented and inconsistent" system of local property taxation. Consistency in assessments is a magical ideal, one every Assessor is committed to. But removing the local Assessor from the equation will not necessarily make for more consistency. It may make the problems bigger not better.

Recent Tax Court Decisions

Atlantic City v Ginnetti

17 NJ Tax 354

City appealed County Board decision seeking an increase. Taxpayer filed a counterclaim seeking a further reduction. The Tax Court (Rimm, JTC) ruled that the property was a single economic unit and an increase was warranted.

This case shows the difficulty of assessing and appraising Atlantic City property. Three tax list parcels were appealed. There was a fourth parcel that was not appealed but was held to be part of the "economic unit" with the other three. The fourth parcel contained a total of six square feet and was one inch by 100 feet deep.

Judge Rimm ruled that the property was best held for casino development. He disregarded taxpayer's expert's sales of foreclosed properties and properties some distance from the subject.

This is an interesting case showing how volatile the Atlantic City market is.

Levitz Furniture Corp v Paramus

17 NJ Tax 483

Taxpayer appealed local tax assessment of furniture store. The Tax Court (Kahn, JTC) ruled that (1) the income approach was proper; (2) municipality's valuation was more reliable than taxpayer's because it was based on property's highest and best use; (3) contract rent for comparable properties was most reliable evidence of market rent; (4) rents for comparables had to be adjusted for subject property's greater warehouse area; and (5) a landlord's expense to improve subject property for tenant was too speculative to be included in operating expenses. The Assessment was affirmed.

Thought For Today —

You've just lost control and you have
no cash. It's called marriage.

— Anon.

*Ninety-nine percent of lawyers
give the rest a bad name.*

— Anon.

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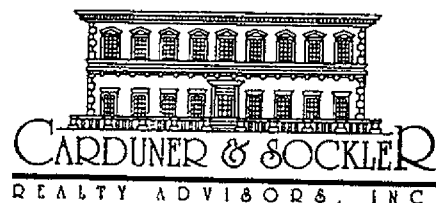
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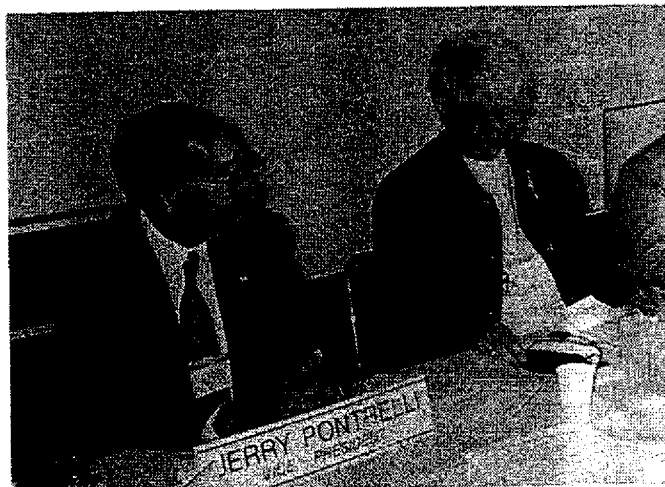
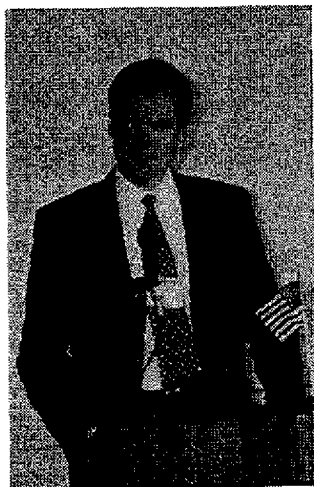
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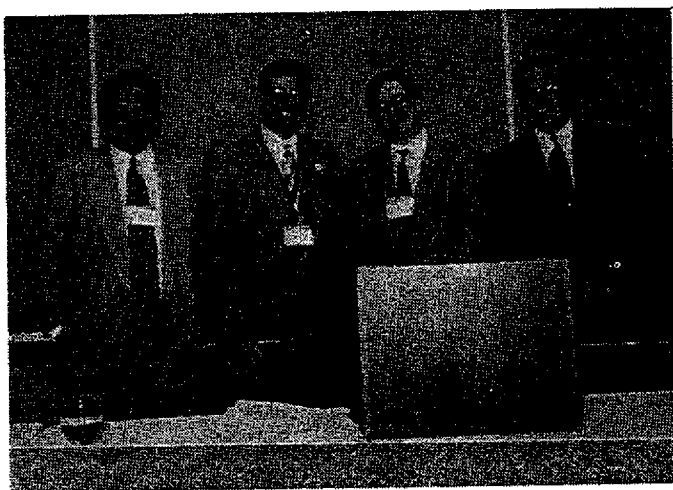
THE 1998 NEW JERSEY LEAGUE OF MUNICIPALITIES



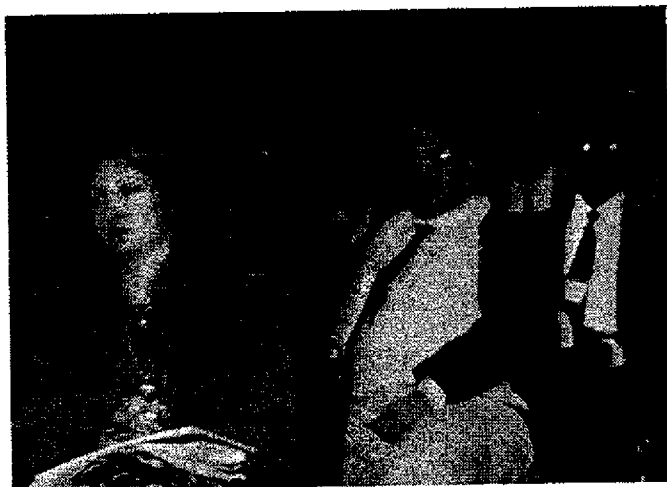
A couple of legal eagles addressing the multitudes.



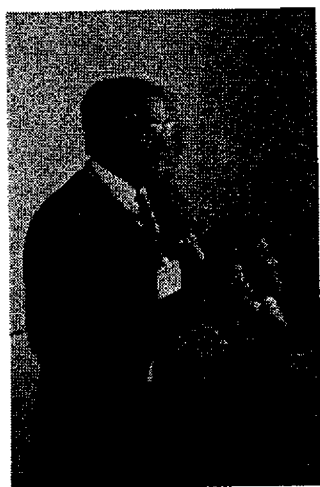
New Money Honey Kathi Meale wondering where her sign is.



The distinguished REIT panel. From l to r: Mike Buchalski, Tom Glock, Peter Zipp, John Adderly.



Some of the troops at the REIT panel.



OFL addressing the troops at the annual meeting.



The troops.

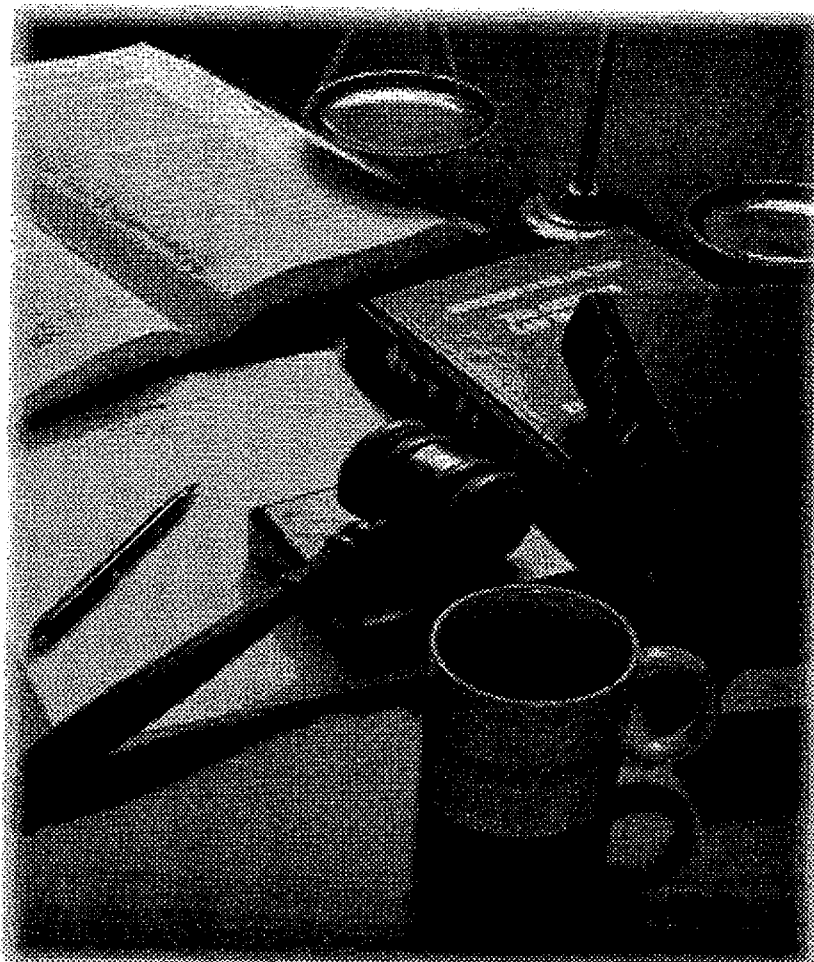


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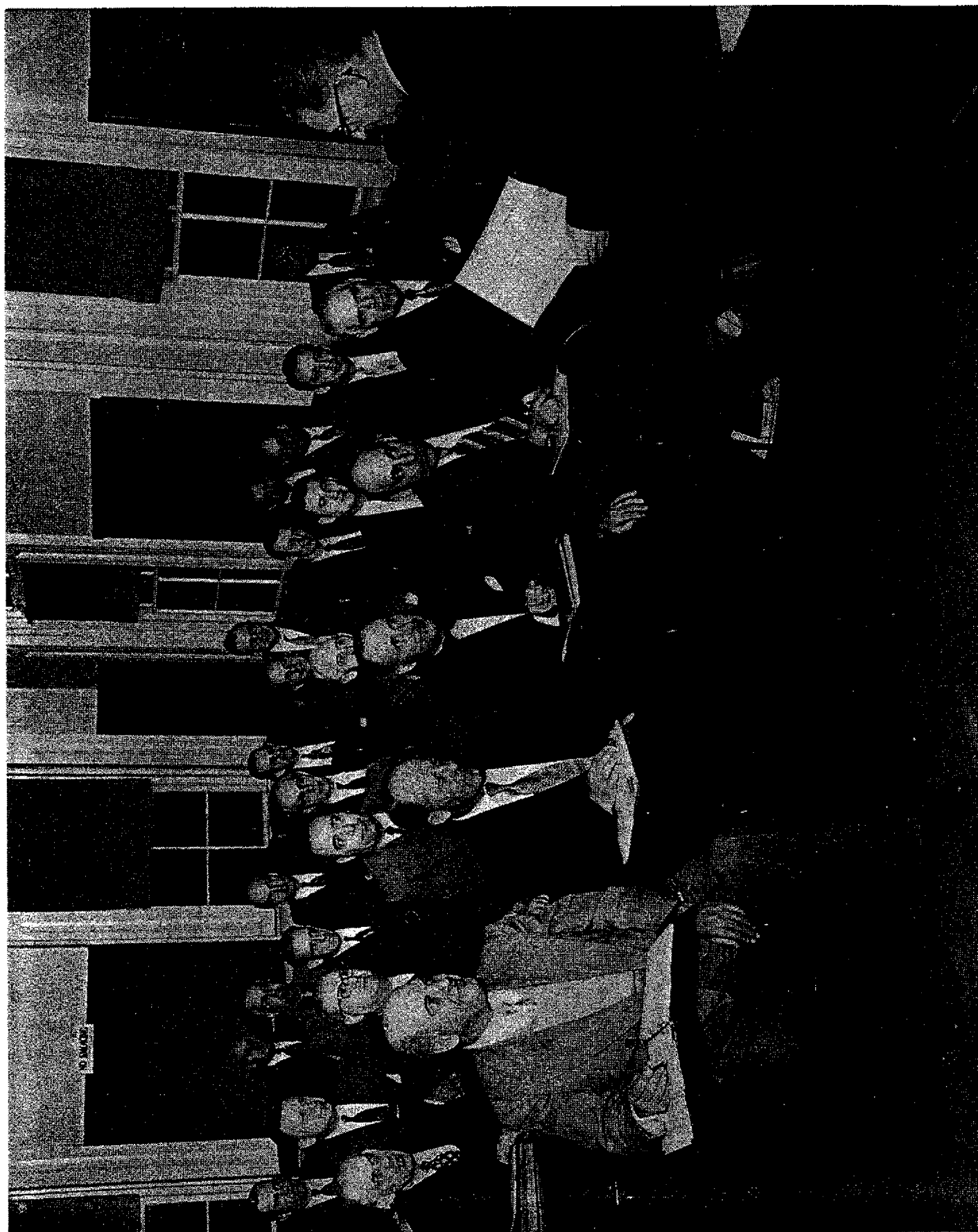
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WHERE ARE THEY NOW?

picture contributed by Tom McCullum

The picture on the opposite page was taken at an Assessors Class in the early 50's, probably at Rutgers. Do you recognize any of the Assessors in the class? The instructor is James McDonough of Irvington. The others are listed below from left to right.

1st row – Anthony Berenato, Atlantic City; Arthur Cox, Maple Shade; James Stephen and George Hollingshead, Raritan Twp.; Stewart Robertson, Stalton.

2nd row – Everett Poling, Keyport; John Troisi and Joseph Taigia, Highland Park; George Draper, Fanwood; Patrick Kehoe, Perth Amboy; Ed Markowich, Cranford; Charles Sommer, Union.

3rd row – Charles LeVine, Elizabeth; John Bevins, Kearny; John Cherd, Belmar (Wall Twp.); Ed Pisciotta, Highland Park; Norman Stout, Carneys Point; Gordon Howes, Toms River.

Last row – Charles Auer, East Brunswick; Frank MacDonald, North Plainfield; Lester Drake, Skillman; John Conover, Somerville; Charles Andrews, Moorestown; Marriott Haines, Hainesport; Harold Pimm, Milford.

(Ed. note – I hope I've spelled all the names right. There were handwritten on the back of the picture.)

ANOTHER LAWYER JOKE

contributed by Jeff Hesley

Mr. Jones phones his attorney's office on Monday morning and asks for his lawyer. The secretary tells him his attorney is dead. Mr. Jones immediately hangs up. But he calls back two minutes later and again asks for his lawyer. Again the secretary tells him his attorney is dead. He once again hangs up. He calls back two minutes later and again asks for his lawyer. And again the secretary tells him the lawyer is dead. He hangs up. Then he calls back two minutes later asking for his lawyer. This time the secretary says, "Look, I've told you now three times that your attorney is dead. Why do you keep calling me?"

Mr. Jones replies, "I just like hearing it."

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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

contributed by Jeff Hesley

Q - How do you get a law school graduate off your front porch?

A - Pay for the pizza.

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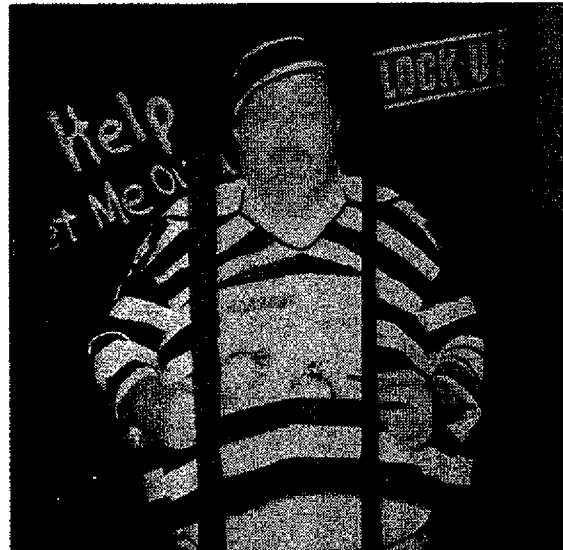
Help your editor!

Send me your photos,
quips, clippings, etc.

Send me your tired,
your weary . . .

Assessors Bulletin
c/o Brian Vigue, Editor
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08232-2647

Next issue June 1999
Deadline for submission
May 15, 1999



It looks like they finally caught up with the Editor. Pleasantville taxpayers celebrated. Actually it was an MDA lock up and fund raiser.

Association of Municipal Assessors of New Jersey
Publisher

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Brian Vigue, Editor
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