

New Jersey

Assessors

Bulletin



AFFILIATES



VOL. 3 No. 1

Association of Municipal Assessors of New Jersey

MARCH, 1964

IT'S TIME TO RE-ASSESS -- OURSELVES!

By **GEORGE J. LINGER**, President
Association of Municipal Assessors of New Jersey

Being elected President of our Association is indeed a great honor. More than this, I feel it is a great responsibility -- one which can be fully discharged only with the unselfish assistance typical of all my progress minded associates. The many years during which I have been privileged to be a member, have witnessed great changes and much progress in our Association. Under the guidance of my predecessors, the strides have been steady and worthwhile, so that now we can be proud to be part of an organization that has stature, purpose, meaning and respect.

Now is a good time to pause a moment and re-assess -- ourselves. Using the usual categories, our performances may be classified: Below Average -- Average -- Above Average. In the first place, there are the "below average" -- the political hacks -- the non-workers -- the uninformed or the indifferent. Too many of these have been thrust upon us, and we strongly resent it.

Then we have the "average" -- quietly doing a good job -- unexplainably faithful under trying circumstances -- Legislative confusion; always being plagued by the realization that re-election or re-appointment lies just ahead -- generally inadequate, even ridiculous compensation, working conditions and equipment. Truly a lack of incentive to less dedicated persons. To these we say you are needed. Your associates appreciate your plight and pledge every effort toward a planned program of betterment.

Fortunately we are blessed with a great many of the "above average," unselfishly learning, lending time and talents, and performing beyond the call of duty or monetary compensation. To these we say you ARE appreciated terrifically, and to rest now would do a grievous injustice to your accomplishments, and to your fellow assessors.

Unlike a chain, assessors, fortunately, are not only as strong as their weakest link. That would



George J. Linger

truly be a sad situation. We must, however, redouble our efforts to raise the standards which will lead us along the road to "professionalization."

Let us review some worthwhile standards. The

(Continued On Page Two)

TIME TO RE-ASSESS (Continued From Page One)

emblem of your association provides a wonderful nucleus. To this let us add eight primary points for future guidance, somewhat like the points of the compass. It seems fitting that the primary point be - - DEDICATION - - without which our efforts can only be mediocre. I think the others follow in the somewhat reasonable order of:

CO-OPERATION
EDUCATION
INFORMATION
EQUALIZATION
LEGISLATION
QUALIFICATION
COMPENSATION

Each of these may be augmented and illustrated as follows:

DEDICATION seems to me to be the logical "cornerstone" for without the interest, incentive and the desire to professionalize a greatly misunderstood, maligned and belittled function of government, the assessor can never hope to receive proper recognition and status.

Dedication, to the degree that we possess it, can be nurtured and reflected along the following lines:

- a) Membership in County, State and International Associations.
- b) Regular attendance at meetings, as well as all Regional and League functions.
- c) Encourage and participate in active and productive Committees for worthwhile results.
- d) Contribute TIME, IDEAS, EFFORT - - THINK!

CO-OPERATION The "lone wolf" assessor can truly be his own worst enemy. Untold benefits result from cordial relations with the Local Property Tax Bureau, local, county and state officials, and most of all his fellow-assessors. The assessor who gives and takes - - exchanges knowledge - - among his fellow assessors will stand to gain in considerable proportion.

EDUCATION We New Jersey assessors can consider ourselves very fortunate to have educational opportunities which are second to none. The interest and co-operation of Dr. Ernie Reock and Ray Bodnar of Rutgers - the State University - are responsible in no small degree, as are many of your fellow assessors who have given much of their time and knowledge.

There are valuable outside appraisal courses available, in addition to those given at Rutgers on the New Brunswick campus in June. These are held at various times and at convenient locations throughout the state, and Principles of Municipal Assessing I and II have each been offered in evening courses. Also, there are available for study the N. J. Real Property Appraisal Manual, the Assessors Law Manual, and coming soon, a new Handbook for N. J. Assessors. Then there are the Local Property Tax Bureau News Letter, and the I.A.A.O. and State Association Bulletins. Many part time assessors can not find the time to attend presently scheduled courses, and perhaps the future could provide a type of correspondence course. It is also conceivable that

a refresher course may be arranged for those wishing to qualify for the S. M. A. designation.

INFORMATION There is certainly room for improvement in the dissemination of information. Present sources, the Local Property Tax Bureau, Rutgers, the I.A.A.O., County and State Associations, County Tax Boards and fellow assessors do a good job, but improved interest and usefulness might be made of the Assessors News Bulletin and you are urged to submit ideas, items, criticism and suggestions. There is also need for taxpayer enlightenment, co-operation, and courteous treatment. Many of us could be better informed on office procedures, forms and administrative problems. The general understanding by local officials of our important function leaves much to be desired. We could consider the establishment of a State Association library to provide related assessment information.

EQUALIZATION There is room for improvement in pursuit of this objective. Some of us may require changes in method, some legislation but some, only attitude. We should aim for:

- a) Fair and equal treatment for all classes of taxpayers - - Residential, Commercial, Industrial, etc.
- b) Fair and equal treatment among taxing districts - - by a study of County Equalization of taxes, public utility valuations (gross receipts and franchise) - - generating station and telephone company valuations, and determination if there is a "windfall" due to location, and if there may be a more equitable apportionment among those districts which provide the income to these utilities. Is the bank stock tax accomplished and understood thoroughly?
- c) Review the unequal concentrations of State and County exempt properties, and determine if there is a more equitable sharing in this regard.
- d) Review of regional school cost distribution.
- e) Study business personalty assessment practices, and unit values as a means of more equitable, simple and uniform treatment within certain classes, such as: Pipe Lines, Telephone, Service Station equipment, etc.

LEGISLATION Should we try to avoid loss or diminution of the powers assigned to the assessor's office? Should Chapter 51 be implemented in 1965? What improvements or substitute legislation can be suggested? How about tenure to enable qualified and experience assessors to act free from elective or appointive pressures, and to provide fair compensation? Is it desirable to have qualification, certification and educational requirements along the lines of the Real Estate license? Should the assessor's appointment or election be supplemented by qualification requirements? Should the tax list be on a more extended basis - - say every three years - - with a base year of valuation? What about determination and recommendations regarding part time and full time?

Here it might be advisable for each County

(Continued On Page Three)

Conference Plans Completed

The Chairman of the Conference Planning Committee of the Annual Conference for Assessing Officers, Dan Kiely, Plainfield Assessor, reports that the plans for this year's Conference program have been completed. As usual, Regular PMAI and PMAII courses will be offered at the Conference along with the advanced program. The PMAI and PMAII courses will begin Monday, June 15, and run through June 19. The Conference section will start on Tuesday, June 16, and wind up on Friday, June 19.

The Conference section of the program will feature, among other programs, Leo Rosenblum's New Developments in New Jersey Tax Laws; also a session on the application of Electronic Data Processing to the Assessing function; an investigation of Tax Exemptions in depth and a discussion and an explanation of the data taken from the Personal Property Informational Returns. The Conference Planning Committee is convinced that this year's program will again be both interesting and informative and they urge all Assessors to attend.

TIME TO RE-ASSESS (Continued From Page Two)

Association to designate representatives to discuss, inform and request such action as may be deemed desirable with the Senator or Assemblymen of the county.

QUALIFICATION is, in many instances, sadly lacking among us. There must be a better basis than the popularity premise, whether based on political connection (appointed), or election campaign promises and platforms. These may be:

- Requirement of preliminary minimum education and experience, possibly by way of license, as referred to previously.
- Successful completion of P.M.A. I, P.M.A. II, appraisal courses, or designations such as S.M.A. - - within a specified period of time - - before and after appointment or election.
- Adherence to Civil Service standards of classification and qualifications.
- Inclusion of a "grandfather clause," protecting the present assessor's position.

COMPENSATION has been purposely listed last, since I strongly believe the best chance for fair and adequate salary or compensation depends on how well all the previously discussed points are fulfilled. There are many avenues open: We can aim for minimums; by the total line items, by the total valuation - - assessed or equalized, plus consideration for added assessments, stipulations, petitions and appeal results, by population, number of buildings and vacant parcels.

Tenure upon second (or third) election or appointment.

Credits could be considered for completion of P.M.A. I, P.M.A. II, S.M.A. or other recognized substitute courses and designations.

There could be adherence to Civil Service suggested salary ranges, as well as fringe benefits, such as Public Employment Retirement Sys-

tem and Hospitalization, and adequate allowances for conventions, seminars, educational courses, association dues and automobile expenses, among others.

For our aims to be valid, certain definite and meritorious premises must be established:

1. It must be beneficial to assessing generally - - not individually.
2. An order of importance should be established, such as:

Equality - - to all taxpayers - - all classes - - all districts.

Political motives must be secondary - - minimized, or better yet, non-existent. Development of worthwhile plans, and timing for successful completion.

Make necessary contacts - - up the line - - for eventual action in accordance with a well thought out, planned program.

By following a course somewhat similar to that which I have outlined, I am sure we can accomplish much, and do such a good job that our future position will be one of respect, confidence, professionalization and adequate compensation. The only chance of hitting the target is to aim in the right direction. We cannot afford to drift aimlessly.

In closing, I paraphrase a popular commercial of a short time ago:

"Brother - PLEASE! - - We'd better do it ourselves."

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Quarterly Publication

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EDITORIAL COMMENT

THE DOUBLE REVERSE

OR

"YOU TAKE IT, I DON'T WANT IT"

Chapter 51 of the Laws of 1960 is under the gun again. Already "in effect" by reason of the January 1st listing date specified in the law, the legislature is under pressure once more to:

- (1) Permit it to go into effect
- (2) Amend it
- (3) Postpone it
- (4) Repeal it
- (5) A combination of (1) and (2)
- (6) A combination of (2) and (3)

Some of the leading players in this annual production have changed since the law was first adopted. Many of the supporting players have changed. And oddly enough this year the pros and cons have changed sides.

The Assessors' State Association, except for reservations about our ability to assume the increased administrative detail in the first year, welcomed the prospect of mandatory returns and uniform procedures until the fall of 1963. Not much thought or attention was given before then to the relatively incidental effect on revenue, the position being that this was a policy matter on which the Association should remain uncommitted.

The manufacturers lobby succeeded in having the effective date postponed for 1962 and 1963, and last year in having the 20% of cost floor for machinery and equipment removed.

As a direct result of this amendment, the Assessors' Association could no longer put the desire for uniformity above the loss of hard won ratables which were about to shrink with no offsetting replacement revenue. Thus a resolution was passed disapproving the implementation of the law in its present form and a similar resolution was steered through the League of Municipalities.

Meanwhile the manufacturers and other business interests were becoming aware that, with all its faults, despised Chapter 51 is indeed the lesser of two evils for them. It turns out, if business personalty must be taxed, depreciated book

value, especially if it's zero, is much preferable to "true value," whatever that is. So now the manufacturers are for it, and the assessors against it, for the record.

The truth is not that simple. The Director's report on the Chapter 9 information returns reveals no pattern of consistency in any taxing district between taxpayers, or in any county between districts. So no conclusion can be drawn by any manufacturer about the impact on him, only on his group. The assessor or the municipality about to experience a shift of burden either way, can imagine nothing but trouble from the constituents to whom the burden shifts and only smug satisfaction from those who benefit.

In these circumstances it is difficult to remain objectively professional about the ultimate virtue of uniformity, and what is equitable becomes very nebulous unless it resembles the status quo.

All of which means that no one can predict with confidence what will happen to the laws governing the taxation of business personal property. One can only hope that the lawmakers do not lose sight of the fact that the century of inequities has now stretched to five score and ten, that inequity breeds on a lack of uniformity, and that the aggregate of hardship uniform treatment might now impose is as nothing compared to the potential in a laissez-faire atmosphere.

TAKE A BOW

If we may be permitted a little self-indulgence, the Assessors of this State may congratulate themselves on the performance turned in on the change of exemption procedure for veterans and senior citizens.

The voters approved this change in the referendum on November 5th. The legislature had still to act on the implementation for Senior Citizens, although the constitutional change was said to suffice for the Veterans.

Communication from the Division of Taxation to County Board to local Assessor after the passage of the enabling act was good. The As-

(Continued On Page Five)

LETTER TO THE EDITOR

To The Editor:

I would like to find out if there are other assessors who share my thoughts on the possible duplication of Veterans and Senior Citizens exemptions.

I believe it would be a good if these applications were processed by the assessor they could be sent to a central agency for a check on whether the claimant is receiving the exemption elsewhere in the state. The Veterans application could possibly be based on their serial number and the Senior Citizens application on their social security number. It should be a simple matter to check these claims for dual exemptions.

We happen to have several cases of duplication this year and are checking with other assessors about this problem.

Joseph A. Montana
Assessor, Wall, N. J.

EDITORIAL COMMENT (Continued From Page Four)

Assessors got about as much notice as it was possible to give that their lists had to be changed for every personal exemption.

The time allotted, however, was little enough considering the magnitude of the job. County Boards, under much pressure themselves, were generally liberal and understanding about late filing, and somehow a huge job got done with a minimum of confusion. It doesn't do much to bolster our argument that we are generally understaffed and underpaid, which is still true, but we can be pardonably proud of the job that was done in spite of the handicaps.

JOHN DYKE

Among our more modest Assessors is one John B. Dyke of Perth Amboy in Middlesex County. John is not one for much organizational activity, although he is a veteran member of the Middlesex County Assessors' Association. A quiet busy man, regular attendance at meetings is not an outstanding trait.

Nevertheless, his attention to business and pursuit of knowledge has equipped him well. His thesis on condominiums won the Donehoo essay contest of the I.A.A.O. in 1963. The research that must have been done shows through in the easy style in which the piece is written. The Donehoo prize is for only one man each year — the best. It carries a great deal of prestige — the State is proud to share with Mr. Dyke.

The essay appears in full in the current issue of the I.A.A.O. annual publication "Assessment Administration." Get yourself a copy and read it, you may need the knowledge you will gain sooner than you think.

OBITUARY ITEMS

CLARENCE E. WELLS
Pompton Lakes, Passaic County

FRED BIERTUEMPFEL
Union Twp., Union County

HANS WIDMANN
West Milford Twp., Passaic County

JOHN S. DE JONG
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THE CASE FOR THE COMPUTER

By HARRY W. TRACEY, JR.
Assessor, City of Sea Isle City, N. J.

The assessor's function in our Municipal Governments cannot be replaced by electronic or mechanical means because of the personal observations he must make and the common sense he must exercise. However the many mundane tasks he is called upon to perform can and should be delegated to an electronic computer or mechanical brain as some of us like to call it. Because of the complexity of most of these tasks he is subject to error and must devote most of his time to keeping records up to date, checking arithmetic, deciphering abstracts, operating machinery, (such as the addressograph used by most assessors to print the books) sending out forms and extending taxes, to name but a few. All this could be done with dispatch through a computer with ninety-nine and 9/10% accuracy. Leaving the assessor free to competently do the appraisal work for which he has been trained.

With the majority of assessors in the State of New Jersey being part time, the same as myself, the percentage of time available spent on these implementing tasks is remarkably large. Leaving little time for the important work of appraisal and assessing. The amount of remuneration received does not change the amount of time available to the individual assessor. Only full time assessors with full time salaries could change that. Small municipalities say that they cannot afford full time assessors nor hire staffs to free the assessors from the chains of work he is not even trained to do. Still the assessor must, by Statute:

Find and assess each parcel of land and improvement in his taxing district. Prepare the field book, tax list and tax duplicate and deliver them totaled and balanced to the county tax board, keep the owner of record current through examination of deed changes, receive applications for veteran's exemptions and for Senior Citizen's exemptions, see that the qualifications are met and grant exemptions, send out forms for this purpose and also to find the personal property in the taxing district. Discover the land and improvements added to the tax district since October 1st, and assess them, answer requests for Sales Ratio Information, etc.,

making it very clear that his time is inadequate for the amount of work he has to do. Work must be delegated to trained staffs for completion which raises the cost of assessment and increases the margin of error.

Through the Sales Ratio Study in the State of New Jersey much valuable information is assembled and used to help the State and the assessor, but far more is lost because records are hard to search, record is not kept, too much time lapse or the assessor's schedule is just too full. To press a button on a computer does not take much time. To put the information on tape or a punched card will assure us of a permanent record easily available at a moment's notice.

The large cumbersome Tax Books handled by the County board could be eliminated by the centralization of all information in the computer. Whenever the tax books have to be made the computer would deliver a field book and tax duplicate, totaled and balanced, to the as-

essor and collector and an abstract of ratables for the use of the Tax Board and the Division of Taxation. The machine would keep constant the owner of record through deed changes, correct assessments through added assessments and corrected assessments by the assessor.

I fully realize that these machines are expensive and that each municipality could not possibly afford one. Why not pool our information and our monies in a computer to be located in the offices of the County Board of Taxation. If it were purchased by the county and paid for by the county tax, each municipality would support its share according to its ratables. Then it would be available for use by each municipality for its tax records, since our New Jersey system makes the tax records the life blood of our municipal economy. It seems that the expense would be far outweighed by the speed, accuracy, available information and coordination of inter-departmental work.

I reiterate that the assessor's function would not be harmed or lessened by the computer but rather that the quality of his assessments could be improved through the removal of the burden of clerical work from his shoulders. The tools at his disposal would be increased through ready availability of information, ratios, front foot values, etc. The duties and responsibilities concerned with making the assessments, feeding them to the machine, evaluating the information are his and his alone. The machine cannot operate unless the assessor puts the information in.

The technical problems I do not pretend to understand. All I know about computers is read in the newspapers or seen on television, but that is enough to convince me that the possibilities should be explored to make these machines available to the assessor.

FORMS

BINDERS

INDEXES

FOR THE ASSESSOR

Municipal Service Bureau

373 North Avenue, Dunellen, N. J. 08812
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Legislative Report

By JACK CONNOLLY

The following list of bills are now in the hopper and are in various stages of passage.

- S-8 & A-37 — Provides that the fair value of machinery & equipment, tools, dies and jigs used in business to be $\frac{1}{2}$ the original cost thereof to the taxpayer and the taxable value to be $\frac{1}{2}$ of the common level. Inventories of stock in trade, raw materials, work in process, semi-finished goods and finished goods & supplies shall be exempt. A replacement tax for the loss of the inventory tax would come from the State and would be apportioned back to each municipality in the same ratio to \$40,000,000 as the tax levied in the municipality upon commercial and industrial real estate (excluding apartments, hotels, motels and railroad property) is currently to the total taxes levied upon such property in all municipalities in the State.
- S-46 — Municipalities may, by ordinance, abolish Boards of Assessors in 3rd class cities.
- S-55 — Provides rules & regulations in arriving at the taxable value of personal property. Permits the use of depreciation schedule as permitted by the Internal Revenue Code.
- S-104 — Provides for a Tax Convention.
- SJR-2 — Provides for the Commission on State Tax Policy to undertake a study of the effect of local property tax policy and practice upon the development and continuation of slum conditions.
- A-50 — Provides for the postponement of Chapter 51 until 1966.
- A-53 — Provides the setting up of various factors to be used in arriving at the value of all real property.
- A-99 — Provides for the repeal of Chapter 51.
- A-185 — Provides tenure to all assessors who have served full time for at least 2 successive 4 year terms.
- A-197 — Provides for the staggering of terms of Boards of Assessors so the majority of the board never have their terms expire at the same time.
- A-213 — Provides for a Tax Convention.
- A-262 — Provides tenure to the Secretary to a Board of Assessors in a city having a population between 140,000 and 250,000 who held such office, position or employment for 4 or more years and who immediately prior thereto had been in full time employment in the office of the board of assessors for 20 or more years.
- A-462 — Provides for municipalities to receive credits in 1964 for Veteran and Senior Citizen exemptions granted during 1963. This bill would also provide for the repeal of Section 4 of Chapter 173 which would give credits for Veteran and Senior Citizen exemptions when apportioning county and school taxes. THIS PART OF THE BILL WAS INTRODUCED UPON THE REQUEST OF THE EXECUTIVE COMMITTEE OF OUR STATE ASSESSORS ASSOCIATION.
- A-506 — Provides for the removal of the \$25,-

Committee Appointments

Public Relations:

Chairman — A. James Reeves —
Cinnaminson Township
Ted Swarer — Scotch Plains
Norman Harvey — Englewood
Bert Nawyn — Prospect Park

Legislative Liaison

Chairman — Jack Connolly — South Orange
August Church — North Plainfield
Marriott Haynes — Vineland

Membership

Chairman — Claire Young — Tenafly
Clarence Delgado — Ridgewood
Edward Mc Kenna — Fair Lawn

In-Service Training

Chairman — Edward P. Markowich —
Cranford
Alfred H. Greene — Clifton
Daniel P. Kiely, Jr. — Plainfield

Convention Program

Chairman — Daniel P. Kiely, Jr. — Plainfield
Margaret Jeffers — Jersey City
Chairman's selections

Annual Meeting

Chairman — Daniel P. Kiely, Jr. — Plainfield
All elected State Officers

League of Municipalities &

Governors Office Liaison

Chairman — Russell T. Wilson —
East Orange

County Associations Co-Ordination

Chairman — Edward P. Markowich —
Cranford
Clarence Delgado — Ridgewood
William G. Ferry — Atlantic City

S. M. A.

Chairman — Clarence Delgado —
Ridgewood
Chairman's selections

Assessors Bulletin

Chairman — Lloyd Koppe — Scotch Plains
Daniel P. Kiely, Jr. — Plainfield
Norman Harvey — Englewood
Herbert M. Gaskill — Margate City
Samuel Befarah — Asbury Park
William A. Brewer — Plainfield

Civil Service

Chairman — Lloyd Koppe — Scotch Plains

Rutgers University Liaison

Chairman — Albert R. Galik — Passaic

Local Property Tax Bureau &

Tax Collectors Liaison

Chairman — Marriott Haynes — Vineland

Counsel

Leo Rosenblum

Associate Counsel —

Milford E. Levenson — Linden

000 limit on tax exemptions for parsonages.

AJR-3 — Provides for a Tax Exempt Property Study Commission to study the subject of all tax exempt real property.

AJR-18 — Creates a 9 member bipartisan commission to study and investigate the adequacy of existing laws relating to the taxation of State and County owned lands by local taxing districts.

ANOTHER COUNTY HEARD FROM

BERGEN COUNTY

by CLAIR M. YOUNG

The newly elected officers of the Bergen County Association of Municipal Assessors are as follows: President - Lawrence A. Hardy, New Milford Boro; Vice Presidents - Edward McKenna, Fairlawn; Peter Tintle, Demarest; Clair Young, Tenafly; Secretary - Joseph Corker, Leonia; Treasurer - Louis Cacace, Alpine.

The Bergen County Assessors meet on the third Monday of each month in rooms provided in the County Administrative Building in Hackensack.

At the last meeting the main topics of discussion were the problems attendant to full value assessments and the twenty-five thousand aggregate exemption on parsonages. Harry Randall, Bergen County Assemblyman is preparing a bill for complete exemptions of parsonages.

BURLINGTON COUNTY

by MERRITT GITHENS

The newly elected officers of the Burlington County Assessors Association are as follows: President - E. A. Smith, Beverly City; Vice President - Theodore Shaw, Mt. Holly; Secretary - Frederick C. Adams, Edgewater Park Township; Treasurer - Walter Salmon, Moorestown Township.

The following assessors were appointed to the Advisory Committee: A. Rowen Bright, Delanco Township; Joseph Lawrence, Bordentown Township; Russell Bigelow, Riverton Boro; Edward Snow, Riverside Township; Harry Rainey, Medford Lakes Boro; A. James Reeves, Cinnaminson Township; Hobert Stecher, Burlington City; and George Lange, Chesterfield Township.

CAPE MAY COUNTY

by HARRY W. TRACEY

The current officers of the Cape May County Assessors Association are: President - Thomas Owens, N. Wildwood City; Vice-President - Robert Sharp, Ocean City; Secretary - Wilfred Swain, Lower Township; Treasurer - Louis Everingham,

Dennis Township. Harry Tracey was appointed delegate to the State Association's Executive Committee.

The Cape May Assessors are trying to get a better deed abstract to work with from the county. At the January meeting, Richard Anderson, the County Clerk, was guest speaker and several difficulties were ironed out such as having the closing attorneys name placed on the abstract and a more complete description of land given. One main problem is that the Block and Lot numbers as they appear on the Tax Maps are left off the deed description. We are inviting the President of the Cape May County Bar Association to speak at our April meeting. If an informal solution can be worked out with this group, fine. If not we will ask the State Association to act with us for legislation requiring deeds to carry all pertinent information relating to the property sold.

CUMBERLAND COUNTY

by MARRIOTT HAYNES

The following court case may be of some interest to our readers. It concerns the West Jersey Grove Camp Ass'n. the City of Vineland.

(Continued On Page Nine)

associated surveys

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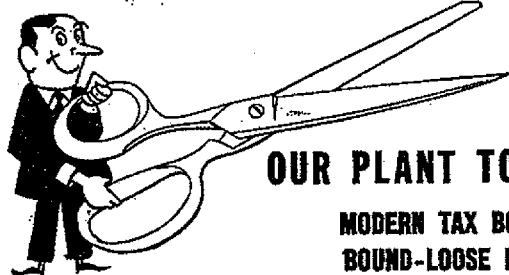
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ANOTHER COUNTY HEARD FROM

(Continued From Page Eight)

CUMBERLAND COUNTY

Several senior citizen claimants owned and occupied residences situated on lands owned by the West Jersey Grove Camp Assn. under the terms of 99 year leases. The issue presented is whether persons otherwise qualified are entitled to the Senior Citizen Exemption provided by N.J.S.A. 54:4-3.37 where they occupy land under such leases and not as fee simple owners.

The Superior Court here determined that the law limited the granting of the exemption to a senior Citizen of limited income "residing in a dwelling house owned by him which is a constituent part of his real property." Consequently, the claimants, leasees under a 99 year lease are not entitled to Senior Citizen Exemptions upon their residences.

ESSEX COUNTY

by FRANCIS X. MURRAY

Officers of the Essex County Association for 1964 are as follows: President, Robert Ebert, Cedar Grove; Vice President, Lyman Butler, Montclair; Treasurer, Raymond Miller, Roseland; Secretary, Francis X. Murray, Bloomfield. Meetings are held the fourth Tuesday of each month at places to be designated at prior meetings. In order to have active and thought provoking discussion, agendas are sent to all members prior to monthly meetings. Under discussion at the January meeting were items such as, uniform tax list, county revaluation of real and personal property, use of the same assessing manual, and the Senate Bill 311.

HUNTERDON COUNTY

by FREDERICK G. WILLE

The newly elected officers of the Hunterdon County Assessors Association are as follows: President - Reynier V. Jones, Franklin Township Assessor; 1st Vice President - Joseph F. Gessner, Kingwood Township Assessor; 2nd Vice President - Richard R. Sammis, Lebanon Borough Assessor; Secretary-Treasurer - Flemington Borough Assessor.

Tribute was paid to former President F. G. Wille who served for three years and Joseph F.

Gessner, former Secretary-Treasurer, who has served since 1956.

A proposed set of By-Laws were presented by Alfred R. Dorf and his Committee and a second draft will be read at the next meeting.

The Hunterdon Assessors received their Charter under the State Association and will be officially known as the Association of Municipal Assessors of Hunterdon County.

Guests at the last meeting included Clarence C. Blazure of Pottersville, who was welcomed as the newly appointed member of the Hunterdon County Board of Taxation.

MERCER COUNTY

by ROGER J. WHATLEY

The Mercer County Assessors Association held their first meeting of 1964 at the Bromley Inn on January 27. Hamilton Township's Assessor, Roger J. Whatley was host and President Norman Freedling presided.

Guests for the evening were Mr. George Acolio of the Society of Real Estate Appraisers, speaking on condominiums. Mr. Charles Trier of the Local Property Tax Bureau, speaking on the returns of the S. R. forms. Mr. Anthony Panaro, Secretary of the Mercer County Tax Board, speaking on Senior Citizens and Veterans exemptions and also bills pending before the legislature.

Mr. Russell Smith of the Mercer County Tax Board administered the oath of office to the following new officers for 1964 — President - Edward Warren, Princeton Borough; Vice President - H. B. Lyons, Lawrence Township; Secretary-Treasurer - Samuel Hunt, Hopewell Borough.

Mr. John Schiedler of Washington Township will retire on July 1, after 25 years as Assessor in the Township. Mr. Roger J. Whatley will also retire after failing to be re-elected last November.

The next meeting will be held on February 24, 1964 at Hightstown, with Assessor, William Metchell as host.

The City of Trenton Assessor, Warren Vandergrift reports that his office is going to install I. B. M. for processing all assessments. Also starting February 1, 1964 they are going on a new pay schedule of every other Monday.

MIDDLESEX COUNTY

by MRS. E. YAHNEL

A dinner meeting of the Middlesex County Assessors Association held at the Flagpost Inn was attended by twenty-five assessors and associates from fifteen municipalities. The following slate of officers were elected: President - Edgar Renk, South Brunswick Twp.; Vice President - Harry Bolotin, New Brunswick; Secretary - James Goumas, Perth Amboy; Treasurer - William McCowatt, Jamesburg.

Guest speaker of the evening was James Pierson, Assistant State Supervisor, Local Property Tax Bureau. Mr. Pierson urged all assessors to join the State and International Assessors Associations and attend the conferences each year held at Rutgers University. The cost of dues and con-

(Continued On Page Ten)

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Bergen Secretary Retires

Robert Bonner Murphy, who has been Secretary to the Bergen County Tax Board for the last half century, is going to officially retire from his post on March 15th. The Bergen County Board of Taxation and the Bergen County Association of Municipal Assessors are joining in sponsoring a Testimonial Dinner honoring Bob Murphy. The dinner is being held at the Tammy Brook County Club in Cresskill, N.J. on March 17th at 7 P.M.

ANOTHER COUNTY HEARD FROM (Continued From Page Nine)

MIDDLESEX COUNTY

ference fees he said should be included in every municipal budget.

The Middlesex County Assessors Association voted that copies of the following resolution be sent to the Governor, all members of the legislature and the Director, Division of Taxation.

Whereas,
The appointment of a new assessor, trained or otherwise, to take office on January 1st at the time the new tax list is being prepared for filing January 10th, is unfair to the public and creates havoc in the assessor's office; and
Assessors are under the supervision of the Director of the Division of Taxation and the County Tax Board; and
To permit the Municipal Council to appoint or remove an assessor at its pleasure, interferes with the proper functioning of that office at the expense of the taxpayer.

It is hereby resolved that —

The provision of N. J. S. A. 40:46-62 setting July 1st as the date an assessor's term commences should apply to all assessors under any form, or change in form, of government and any law providing otherwise should be repealed.

This action is urgent and should not be delayed because of the aim to establish minimum qualifications for assessors and remove the office from political domination.

It is strongly urged that the New Jersey State Assessors' Association adopt a similar resolution.

MONMOUTH COUNTY

by JOSEPH A. MONTANA

At their meeting held on October 22, 1963 the Monmouth County Assessors Association elected the following slate of officers: President - Samuel Belfarah, Asbury Park; Vice President - Fred Quinn, Freehold Borough; Treasurer - Fred Kalkhof, Keansburg Borough; Secretary - Joseph A. Montana, Wall Township.

Four meetings were held during 1963 with an average attendance of fifty members out of a total of fifty-seven members. A "Ladies Night" was held on December 28, 1963 at the Empress Motel in Asbury Park. A wonderful dinner was served followed by entertainment and dancing.

It was voted at a regular meeting that all paid up members shall become members of the

State Association with dues being paid by the County Association.

Some of the topics of the guest speakers were relative to Farm Assessment, Personal Property, Garden Apartments, Senior Citizen and Veterans Exemptions in 1964.

Also favored by this Association was Legislation granting Assessors tenure of office and Assessors elected to office to serve their full time in the event their town elects to go on a Council-Manager form of Government.

OCEAN COUNTY

by BURNET B. LYNCH

The Association of Municipal Assessors of Ocean County had a dinner meeting at Clayton's Log Cabin in Union Township on January 23rd.

Guest speakers were Mr. Allan Hart, State Supervisor, and Mr. Robert Johnston, Supervisor, Sales Ratio Section, of the Local Property Tax Bureau.

Other guests present were Jack Raney and Alvin Bills, Field Representatives, L. P. T. B.; J. Chester Holman, Secretary, and Mr. George Johnson, President of the Ocean County Tax Board; Betty Jelley, Ginny Gravance and Claire Hopkins, employees of the County Tax Board.

There was an interesting discussion following the dinner regarding the effect of personal property on the sale price of residential property. Many assessors feel that it adversely affects their ratios and that sales including personal property should not be used for ratio purposes.

PASSAIC COUNTY

by BERT NAWYN



The above picture was taken at the 1964 installation ceremonies for new officers of the Passaic County Assessors Association. Left to right are Lloyd Koppe, Secretary-Treasurer of the N. J. State Assessors Association and installing officer; President Les Freeland, West Milford assessor; Treasurer Lawrence Bennett, Bloomingdale Boro assessor; Harry Kampelman, president of the Passaic County Board of Taxation; Secretary Margaret Poster, Little Falls Twp. assessor; Ira Schoem, Mayor of Clifton and Vice-president Clarence Choyce, Hawthorne Boro assessor.

(Continued On Page Eleven)

ANOTHER COUNTY HEARD FROM (Continued From Page Ten)

SALEM COUNTY

by HOWARD FLITCRAFT

The recently organized Salem County Assessors Association became chartered under the New Jersey State Assessors Association. The Charter was presented at the League of Municipalities Convention in Atlantic City.

Mr. Leo Duncan, Field Representative, Local Property Tax Bureau is compiling a list of business personal property items that are similar throughout the county. Each assessor will then submit the value he applies to these items. By comparison and revision, similar unit values can be devised and applied within our county. We feel this is one step further toward good assessment administration and equity within our county.

UNION COUNTY

by BILL BREWER

The Union County Assessors unanimously oppose the implementation of Chapter 51, as amended. This association specifically opposes the elimination of the 20% floor on depreciable assets in the Business Personal Property section of the law and feel that this law as amended would result in a shift of the tax burden from business and industry to the home owner.

The above opinion was stated in a letter sent to Governor Hughes and all Senators and Assemblymen from Union County.

The Union County Assessors Association has amended its By-Laws increasing its annual dues to Twenty Dollars (\$20.00) which will include payment for state association dues in the amount of Three Dollars (\$3.00).

At the last regular meeting held on February 27th the main topic of discussion was the "State Report on Business Personal Property Informational Returns." According to this report, if Chapter 51 went into effect, as amended, ten Union County municipalities would lose business ratables and eleven would increase in ratables.

The Handbook for New Jersey Assessors was distributed by a member of the L.P.T.B.

Report On The Westfield Case

A Taxpayer in Westfield, New Jersey, is suing the other twenty Municipalities in Union County claiming discrimination in the apportionment of County taxes as a result of not equalizing business personalty assessments at the County level.

The Plaintiffs have made extensive use of the results gained from the informational returns filed under Chapter 9, Laws of 1963. The Plaintiffs claim that if the book values contained therein are adjusted to reflect the book values for all of the personalty in the Municipalities and County taxes are apportioned using these figures, that the resulting reapportionment is the minimum change that would occur. The assumption is made that book value in all cases would be less than true value.

The Plaintiffs are also subpoenaing the books of some major taxpayers in the County in an attempt to prove the assessors common level is something less than the claimed level.

The next step is an attempt by the defendants and subpoenaed taxpayers to quash the subpoenaing of the taxpayers books.

The difference between this case and the Ridgefield Park Case is the fact that Westfields Real and Personal property are assessed at 40%. Ridgefield Park had assessed Real and Personal at 100% of value.

THE 50% CONFUSION

A long, long time ago in the early days, when Chapter 51 was A-198, Al Greene, the President at that time of the Association of Municipal Assessors of New Jersey, in testimony at legislative hearings suggested a simplified method for solving the machinery and equipment depreciation problem. President Greene urged that all of the complicated methods of depreciation be eliminated and all depreciable assets be valued at 50% of original cost no matter what the age of the asset. It was his thought that the common level be applied to 50% of the original cost and this was to be the assessed value. Since that time, the State Tax Policy Commission has agreed that this was a fine solution but only if another 50% was added. So, that now, instead of 50% of original cost, we are faced with 50% of 50% or 25% of original cost as the fair value. The Assessors of New Jersey are frequently credited with this last 50 x 50 x C.L. suggestion. This is not the case. Let there be no confusion . . . Our original suggestion was 50% of original cost and we are opposed to the use of an additional 50% which accomplishes nothing except to shift more of the tax burden to the already over-burdened homeowner.

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I am obligated to uphold the laws governing assessment of properties within my jurisdiction.

Except as modified by law, uniformity of as-

sessments among properties and classes of property is fundamental to good assessment practice.

The public has the right to expect not only that I will endeavor to discharge my duties to the best of my ability but also that I will constantly work and study to increase my knowledge and effectiveness.

I have a duty to share with other assessing officers whatever knowledge I acquire, which will aid in improving assessment administration generally.

I must be respectful, tolerant, straightforward and completely objective in the discharge of all my duties as an assessing officer.

Association of Municipal Assessors of New Jersey

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