

JUL 3 6 1965

New Jersey



Assessors

Bulletin



AFFILIATES



VOL. 4 No. 2

Association of Municipal Assessors of New Jersey

JULY, 1965

# FARMLAND VALUES FOR 1966

By MARRIOTT G. HAINES, SMA, CAE,  
Assessor of Taxes, City of Vineland

Under the provisions of Chapter 48, Laws of 1964, referred to as the "Farmland Assessment Act of 1964", a State Farmland Evaluation Committee, consisting of the Director of the Division of the Director of the Division of Taxation, the Dean of the Rutgers College of Agriculture and the Secretary of Agriculture was created. This committee is required to annually determine and publish values for the various classifications of land in agricultural or horticultural use in each county of the garden state and make them available to the assessors.

This law has now been in effect for one year. The first report of this committee, dated October, 1964, was received in time by the assessors for consideration in processing their farmland assessment applications for the tax year 1965. How well was this report received by the assessors? Did it in fact present a schedule of the best values available for its intended purpose?

The second question will be answered first. When it is realized that this was a new law and the first time anything like this had been attempted in New Jersey, in such a limited time, certainly it must be agreed that this committee accomplished a tremendous task in view of all the circumstances and facts of information that had to be considered.

How the report was received by the assessors is another story. First of all, many assessors have, for years been assessing land on the basis of its highest and best use, using the current market values as a guide, hoping to keep their assessment ratios from fluctuating as little as possible, so as not to adversely affect the state school aid formula or shift the apportionment of county taxes.

In the second place, many of our assessors, who have been taking various in-service training courses or attending the Annual Conference for Assessing Officers at Rutgers University, have become accustomed to the land use classifications as

defined by the Soil Conservation Service and described in the Real Property Appraisal Manual for New Jersey Assessors. Many assessors had trouble interpolating between these classes and those submitted by the committee.

Probably the most difficult problem confronting the assessors was the wide range between true values previously used and those listed by the committee. This was even true of farms sold for farm use in many instances. It was virtually impossible to reconcile these wide differences of values.

As the Advisory Committee will be promulgating a revised report for the assessors to consult in processing their farmland assessment applications for 1966, it might be in order for them to consider the following suggestions that have emanated from various assessors. These ideas have been gleaned from discussions on this subject in numerous meetings held by assessors groups throughout the state.

First, it is believed that the highest and best use theory should be applied to farm land used

(Continued On Page 2)

**FARMLAND VALUES** (Continued From Page 1)

as a farm. Many assessors feel that a separate schedule of values for "cropland pastured" is not conducive to a sound policy of farm land values. They would prefer to have these estimates of ranges eliminated from the report.

Second, the assessors would recommend that the committee consider the adjustments for special conditions, as set forth in the Assessors Manual on pages 39 and 40, for type of road and location, in establishing the new values.

A third point that many assessors made referred to the spread between the suggested values and actual sales of farms for farm use. They recognize that the farm use value must prevail under the provisions of the farmland amendment. Yet, on the other hand, if a farmer is willing to pay a certain amount for a farm that he intends to till (after adjusting for buildings), then this amount should be considered in determining its farm use value.

Finally, the assessors would like the committee to follow the classifications as set forth on page 37 of the Assessors Manual, in setting up these various tables of values. Some assessors experienced much difficulty in trying to apply the report to the land use maps furnished them by the farmers, that had been prepared by the Soil Conservation Service. If the suggested values follow the manual classifications, the assessors task will be

greatly reduced in processing their farmland applications.

In conclusion it must be reiterated that the Advisory Committee did a tremendous job on their first report. While many assessors found it virtually impossible to agree with the figures as submitted, yet it is believed that if the above suggestions are fully considered by the committee, then the assessors will be in a much better position to administer the farmland assessment law.

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Pictured above is a tentative drawing of the "Al Weiler Award". This award will be presented once a year to an Assessor for some outstanding achievement to be determined by the Committee on Awards and Seals.

**FORMS**

**BINDERS**

**INDEXES**

**FOR THE ASSESSOR**

**Municipal Service Bureau**

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PHONE 968-0962 **DAN TABLER**



## New S. M. A.'s

Shown above are the latest recipients of the S.M.A. (Society of Municipal Assessors) designation. They are, from the left; Milford E. Levenson, Linden; Harley W. Hesson, Glen Rock; Joseph Lukowiak, River Edge; Robert Petrallia, Irvington.

The S.M.A. Committee reports there are presently 27 Assessors holding the S.M.A. designation. Seven others have passed the written exam and the Committee is awaiting their appraisals. The next exam will be given this Fall.

## Attorney General Issues Opinion On Motor Vehicle Exemptions

There has been some confusion regarding the status of certain types of motor vehicles under the motor vehicle exemption laws. Formal Opinion 1964 — No. 7 clarifies these statutes.

This Opinion stated that "Equipment mounted on a vehicle may be considered part of the vehicle itself if that equipment is an integral part of the basic vehicle and the basic vehicle will lose its identity should the equipment be removed. Conversely, equipment merely carried on a vehicle affects neither the status of the carrying vehicle nor the independent status of the equipment carried."

The Opinion also ruled that:

"(1) Trailers, commercial trailers, semi-trailers and private utility trailers including those used to haul machinery are exempt.

(2) Road building machinery, traction engines and other machinery are not exempt.

(3) Motor vehicles owned or controlled by the manufacturers of motor vehicles, transporters of motor vehicles, and persons engaged in the business of financing or purchase are not exempt.

(4) Farm tractors and traction machinery are exempt.

(5) 'Farm Use Machinery and Equipment' exempt.

(6) House trailers are not exempt."

Copies of this Formal Opinion are available at the Local Property Tax Bureau upon request.

## Broader Representation In State Association

The following resolution was submitted by the Mercer County Assessors Association for presentation at the Annual Meeting to be held in November. The publication herein constitutes the required notice to members.

### RESOLUTION

Whereas the N. J. State Association of Assessing Officers should attempt to develop broader representation throughout the state:

And, Whereas there appeared to be a general feeling among those present at the last annual meeting of the State Association that there should be greater diversification of Vice-Presidential nominations:

Be it resolved by the Mercer County Assessors Association that it recommends the following Amendments to the State Constitution:

1. No person may hold the office of Vice-President for more than a total of three years.

2. No person may hold the office of President who has held the office of Vice-President for more than three years.

Be it further resolved that the reply be forwarded this Organization as to action taken concerning this resolution.



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### NEW JERSEY ASSESSORS BULLETIN

P. O. Box 909, Plainfield, N. J. — PL 6-3497

Quarterly Publication

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## EDITORIAL COMMENT

In place of our editorial this issue we are printing Assembly Bill No. 668. This is the bill requiring qualification, certification and examination of Tax Assessors. For the truly professional assessor and those others who wish to see the quality of Assessment Administration improved this is a very important piece of legislation.

The responsibilities of the Assessors office have changed and expanded so much in recent years that it is no longer fair or just to the tax paying public to place a person in this position who does not have the education, training and administrative ability to cope with the current and expanding problems.

We think this is a good bill and should be supported by all assessors. To assure its passage contact your Senator or Assemblymen and urge him to support it.

The Editorial Staff would like to hear your comments regarding this bill. Direct all replies to the Editor of the Bulletin.

### ASSEMBLY, NO. 668

AN ACT to provide for the qualification, certification and examination of tax assessors and supplementing Title 54 of the Revised Statutes.

WHEREAS, The local property tax is the major source of revenue in State — local finance in New Jersey; and

WHEREAS, It is certain that the property tax will remain vitally important to New Jersey in the foreseeable future; and

WHEREAS, It is essential that the burden of the property tax be distributed equitably among the taxpayers in accordance with the law; and

WHEREAS, It is recognized that no other single factor is so important in insuring the competent and equitable administration of the property tax as that the tax assessment be made by a well-qualified person.

BE IT ENACTED by the Senate and General Assembly of the State of New Jersey:

1. Commencing in 1966, the Director of the Division of Taxation shall, annually, in March and September of each year, hold examinations of applicants for certification as tax assessor. An applicant for examination shall, not less than 30 days before an examination, present to the director written application on forms provided by the division together with satisfactory proof that the applicant is not less than 21 years of age, is a citizen of the United States, is of good health and free from disabling physical and mental defects, is of good moral character, has obtained a certificate or diploma issued after at least 4 years of study

in an approved secondary school or has received an academic education considered and accepted by the Commissioner of Education as fully equivalent, and has graduated from a 4-year course at a college of recognized standing. An applicant who does not meet the college education requirement may substitute full-time experience in real estate appraisal work or experience in property tax assessment work on a year-for-year basis. Such application shall not be considered by the director unless accompanied by payment of a fee in the sum of \$10.00 to the order of the State Treasurer. Examinations shall be written, or both written and oral, shall be of such character as fairly to test and determine the qualifications, fitness and ability of the person tested actually to perform the duties of assessor, and shall be weighted in a manner to be prescribed by the director.

2. Upon the successful completion of the examination by an applicant, a tax assessor certificate shall be issued to him, upon the payment of an additional fee of \$25.00 to the order of the State Treasurer.

3. The director shall preserve the applications, test papers and other work, except such as may be returned to the applicants and shall keep a record of the results of the examinations and the date of issuance of tax assessor certificates. After 10 years, such records may at the discretion of the director be destroyed.

4. In the case of an applicant who was an assessor or performing the duties of an assessor, actually in office as of December 31, 1964, who shall furnish proof of having been accepted as member of the Society of Municipal Assessors of New Jersey and held the designation of SMA as of December 31, 1965, the director may issue a tax assessor certificate without examination, upon payment of an additional fee of \$25.00 to the order of the State Treasurer.

5. Any such certificate may be revoked or suspended by the director for dishonest practices, or willful or intentional failure, neglect or refusal to comply with the constitution and laws relating to the assessment and collection of taxes, or other good cause. No certificate shall be revoked or suspended except upon a proper hearing before the director or his designee after due notice. If the tax assessor certificate of a person serving as assessor shall be revoked, such person shall be removed from office by the director, his office shall be declared vacant, and such person shall not be eligible to hold that office for a period of 5 years from the date of his removal.

6. Except as herein otherwise provided, no person shall on and after July 1, 1970, be appointed or reappointed, or elected or re-elected, as tax assessor in any municipality in this State unless he shall hold a tax assessor certificate. The foregoing limitation as to reappointment or re-election shall not apply to an assessor who shall have served continuously in office from January 1, 1965 to date of reappointment or re-election. In the case of a candidate for election, as municipal tax assessor, other than a candidate for re-election who shall have served continuously in office from January 1, 1965 to the date of re-election, the municipal

(Continued On Page 5)



Pictured above are Jim Arnold, on the left, and Jack Borden. Jim is in charge of Tax Research and Statistics for the Division of Taxation and Jack is President of the Camden County Board of Taxation. These two well informed gentlemen spoke on the "Results of Chapter 51" at the Rutgers conference this summer.

#### ASSEMBLY, NO. 668 (Continued From Page 4)

clerk shall not certify the name of such person for inclusion on the ballot as a candidate unless there shall be filed with the municipal clerk proof that such person is the holder of a valid tax assessor certificate.

7. Notwithstanding the provisions of any other law to the contrary, every assessor shall, upon reappointment or

re-election subsequent to having received a tax assessor certificate and having served as tax assessor for not less than a period of the 4 consecutive years immediately preceding such reappointment or re-election, hold his position during good behavior and efficiency notwithstanding that such reappointment or re-election was for a fixed term of years and he shall not be removed therefrom for political reasons but only for good cause shown and after a proper hearing before the director or his designee after due notice. In municipalities operating under forms of government where the tax assessor serves at the pleasure of the appointing authority for an unlimited term of office, service as tax assessor for 4 consecutive years beyond the receipt of a tax assessor certificate shall be deemed the equivalent of reappointment.

8. On and after July 1, 1967, no assessor shall acquire tenure of office under any law of this State unless he shall have received a tax assessor certificate. Nothing herein contained shall be construed to affect tenure of office theretofore acquired nor to affect in any way the unexpired term of office of any assessor theretofore appointed or elected, nor shall any provision herein make void or change any provision of Title 11, Civil Service, nor any of the provisions of any other tenure of office act, except with respect to the acquisition of tenure by an assessor subsequent to June 30, 1967.

9. No person shall be eligible to hold the office of joint municipal tax assessor unless he shall be the holder of a tax assessor certificate.

10. The director may promulgate such rules and regulations and prescribe such forms as he shall deem necessary to implement this act.

11. There is hereby appropriated to the Division of Taxation in the Department of the Treasury the sum of \$25,000.00 to carry out the purposes of this act for the fiscal year ending June 30, 1966.

12. This act shall take effect immediately.

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## Legislative Report

**S-116** Creates a 6-member Tax Court as an inferior court of limited jurisdiction under Article VI, Section 1, para. 1, of the State Constitution as a court of record; requires all causes pending, files, records and employees of the Division of Tax Appeals be transferred thereto; effective July 1, 1965.

**S-117** Provides that after June 30, 1965, all tax appeals shall be heard and determined by the Superior Court; abolishes the Division of Tax Appeals as of June 30, 1965; provides that thereafter all administrative powers and duties of the Division of Tax Appeals be transferred to the Division of Local Government.

**A-11** Provides that real property acquired by the State or any State agency or any authority created by the State shall not be tax exempt until the next January 1st, if acquired before October 1st, and not until the second succeeding January 1st, if acquired after October 1st.

**A-123** Requires the municipal governing body of any municipality in which there exists a board of tax assessors to rearrange the terms of office of the members of the board in such a manner that the terms of office of a majority of the members shall never expire at the same time; effective January 1, 1966.

**A-143** Permits 2 or more municipalities to establish the office of joint municipal tax as-

essor for a term of 4 years; provides that the Consolidation Municipal Services Act, C. 7, L. 1952 shall be applicable to these positions.

**AJR-17** Creates a 9-member bipartisan commission, 3 Senate, 3 Assembly, 3 citizens appointed by the Governor and the State Treasurer, to study and investigate the adequacy of existing laws relating to the taxation of State and County-owned lands by local taxing districts.

**AR-10** Creates a 5-member special bipartisan committee of the General Assembly to study the structure and size of our existing property tax assessment units, and the advisability and practicability of creating larger units than now exist.

**SCR-16** Mar. 8 - Proposes an amendment to Article VIII, Section I, paragraph 4 of the State Constitution to authorize an increase in senior citizens tax deduction from the \$80.00 deduction to \$120 for citizens between the ages of 68 and 72 and up to \$160 for those who are 72 or more years of age when their annual income is \$3,000 or less.

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## State Organization Membership

Following is a breakdown by County of membership in our State Association. The first column shows the number of Assessors in each County. The second column shows the number of members in 1964 and the third column shows the number of paid up members to June 15th. It is the hope of the membership committee that State membership will reach the 750 mark for 1965.

	Number of Assessors	Membership 1964	Membership 1965
Atlantic	49	33	34
Bergen	116	106	100
Burlington	54	37	34
Camden	73	2	67
Cape May	33	0	24
Cumberland	16	13	17
Essex	34	32	20
Gloucester	46	46	0
Hudson	28	7	9
Hunterdon	26	3	12
Mercer	18	3	23
Middlesex	44	29	30
Monmouth	70	57	63
Morris	81	57	55
Ocean	65	7	11
Passaic	35	35	1
Salem	17	16	1
Somerset	23	21	21
Sussex	25	21	12
Union	41	40	39
Warren	25	1	1
Total	919	566	574

## ANNUAL LEAGUE of MUNICIPALITIES CONVENTION

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## In Service Training

Ed Markowich, Chairman of the In Service Training Committee, issued the following report on the courses given this Spring.

Course	Sections	Enrollment
P.T.A.I.	7	170
R.P.A.I.	Not Given	
R.P.A.II.	1	34
P.T.A.II.	1	25

There were 114 enrollees in the Conference Program held at Rutgers this Summer.

It is intended to have all four courses presented again this Fall. The location and number of sections will depend on the enrollment. Brochures will be mailed to each Assessor prior to the Fall registration.

## So Join The Group

If you think your Association is run by a clique, you are probably right. If I were you, I would start a quiet investigation. What you should do is attend meetings regularly — Present your views — Work hard to get new members — Be interested in all Association activities — Volunteer for Committees and do a good job. Soon you will find yourself a part of the so-called clique and realize that it is just another way of referring to a group of truly devoted and conscientious members. By the way, if you do this you must be prepared to be referred to as "One of the Clique".

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## Class 2 Railroad Property

The following statement was submitted by J. H. Ditmars, State Supervisor, Public Utility Tax Bureau.

"The public Utility Tax Bureau has been revaluing the Second Class Railroad property over a period of years and it is our intention to finish this project as soon as possible in order to up-date our appraisals where necessary.

The local assessor could assist in this statewide program by furnishing the Bureau, upon request, the value of adjacent non-railroad property and by giving the Bureau the

benefit of his personal knowledge as to value of said adjacent non-railroad property.

We wish to state that the assessors whom the Bureau's personnel have already contacted have been very helpful and most cooperative."

## HELP WANTED

The Township of Cedar Grove, Essex County is looking for a Tax Assessor-Civilian Defense Director. Interested parties should send resumes to John M. Hohenwarter, Municipal Building, Cedar Grove, New Jersey. Salary Open.

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