

New Jersey



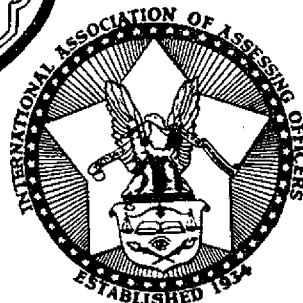
Assessors

Bulletin



NOV 12 1965

AFFILIATES



VOL. 4 No. 3

Association of Municipal Assessors of New Jersey

NOVEMBER, 1965

PRESIDENT'S REVIEW

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

Almost two years ago our Association of Municipal Assessors bestowed on me the honor of serving as its President. Last year in November at Atlantic City my fellow Assessors gave me an additional year to further the programs already begun. Now, nearing the end of my service I would like to sum up these two years and report our progress.

As most of the members may recall, early in 1964, just after taking office, we suggested it was time to reassess ourselves. There were eight points on which we could be guided. They were:

DEDICATION, COOPERATION, EDUCATION, INFORMATION, EQUALIZATION, LEGISLATION, QUALIFICATION, COMPENSATION.

To increase our **DEDICATION**, which was the cornerstone of the program, more devotion to the professionalization of our function was called for. This was to mean a greater contribution by all, of time, ideas and effort. The response in this category is one of which you can be proud. Our State Association membership has climbed to an all time high and is still climbing. County Presidents have met together in groups and rendered a fine report with recommendations that might otherwise go untold.

With the renewed activity at the County Association level, and progress toward a fully chartered organization, came an increase in the membership of the State Executive Board and an excellent attendance record. During the last two years more of our members served on more committees than ever before. Not the least of these was the continuing fine work and generous contributions of time, talent and effort on the part of each member of the S.M.A. committee in pre-

(Continued On Page 10)

Farmland Values

This is to report that in response to the article entitled "Farmland Values for 1966," that appeared in the July issue of the New Jersey Assessors Bulletin, two interviews have been held in Trenton with state representatives on the subject.

The first discussion was held with William Kingsley, Acting Director, Division of Taxation. Mr. Kingsley is a member of the State Farmland Evaluation Committee. Each of the suggestions made in the above referred article were considered point by point.

This was followed by a meeting with William Freeman and George Acolia, from the appraisal section of the Local Property Tax Bureau. They have been working with the Rutgers College of Agriculture on this subject. Here again all of the suggestions made were discussed very carefully.

It was pointed out that since these suggestions did not appear until the July issue of our

(Continued On Page 9)

League Conference Program For Assessors

The Program Committee of the Association of Municipal Assessors of New Jersey announces their program for the annual League of Municipalities Conference to be held in Atlantic City from November 16th through November 19th.

WEDNESDAY, November 17, 1965

2:00 P.M. — Viking Room — Tower Floor —
Haddon Hall

Chairman: GEORGE J. LINGER, President
Tax Assessor, Borough of South Plainfield

Business Meeting:

Committee Reports — Special Reports
Awards — Election of Officers

THURSDAY, November 18, 1965

10:00 A.M. — Viking Room — Tower Floor —
Haddon Hall

Chairman: GEORGE J. LINGER, President
Tax Assessor, Borough of South Plainfield

Introduction of Guest —

CLARENCE DELGADO, SMA
Tax Assessor, Ridgewood

— PART 1. —

Guest Speaker: LEO ROSENBLUM
Tax Counsel, City of Jersey City
"RECENT DEVELOPMENTS IN TAX LEG-
ISLATION AND DECISIONAL TAX LAW"

— PART 2. —

"QUALIFICATION AND CERTIFICATION OF
THE ASSESSOR"

Speakers and Panel Members:

The Honorable Peter Moraites,
Assemblyman, Bergen County
Ernest C. Reock Jr., Director,
Bureau of Government Research
Edward P. Markowich, SMA,
Assessor, Township of Cranford

2:00 P.M. — Rutland Room — Floor A —
Haddon Hall

Chairman: GEORGE J. LINGER, President
Tax Assessor, Borough of South Plainfield

Installation of Officers:

MARRIOTT C. HAINES, SMA
Supervisor of Assessments
City of Vineland

Introduction of Guests and Moderation:

DANIEL P. KIELY JR., SMA
Tax Assessor, City of Plainfield

Theme: "CHAPTER 51, ONE YEAR LATER"

Speakers and Panel Members:

GERALD D. HALL, Research Director,
New Jersey State Chamber of Commerce
ROBERT A. WOODFORD,
Government Specialist

New Jersey Manufacturers Association

SIDNEY GLASER, Assistant to the
Director of the Division of Taxation

ALFRED J. GREENE JR., SMA,

Tax Assessor, City of Clifton

JOHN A. BORDEN, President

Camden County Board of Taxation

Constitutional Amendment

TAKE NOTICE, that the following amend-
ment to the Constitution has been filed in writing
within the time prescribed by the Constitution for
the purpose of changing Article 3 Section 1 and
will be presented to the membership at large at
the annual meeting at Atlantic City, on November
17th, 1965 for a vote thereon as prescribed by the
Constitution:

The elected officers shall be a President,
Seven (7) Vice-Presidents, a Secretary,
Treasurer and a Sergeant-at-Arms.

What the above amendment does is separate
the Secretary-Treasurer office into two offices. A
Secretary and a Treasurer. It was determined
that the duties of the present office have become
too burdensome and time consuming to ask any
one person to assume the joint responsibilities.

Essex County

The Essex County Assessors Association elect-
ed the following officers to serve for the 1965-66
year. President, Francis X. Murray, Bloomfield;
Vice President, John Murray, Millburn; Secre-
tary, Joseph Price, Glen Ridge; Treasurer, Harold
Weber, North Caldwell.

80 Client Municipalities

in

18 Counties

REVALUATIONS —
with fullest services

REVISIONS —
for economy, to keep abreast
of new values

ADDED ASSESSMENTS —
at uniform values

APPEAL TESTIMONY —
in key cases — county or state

TAX MAP MAINTENANCE

WRITE OR CALL US FOR
CONSULTATIONS OR SERVICE

Municipal Revaluations Inc.

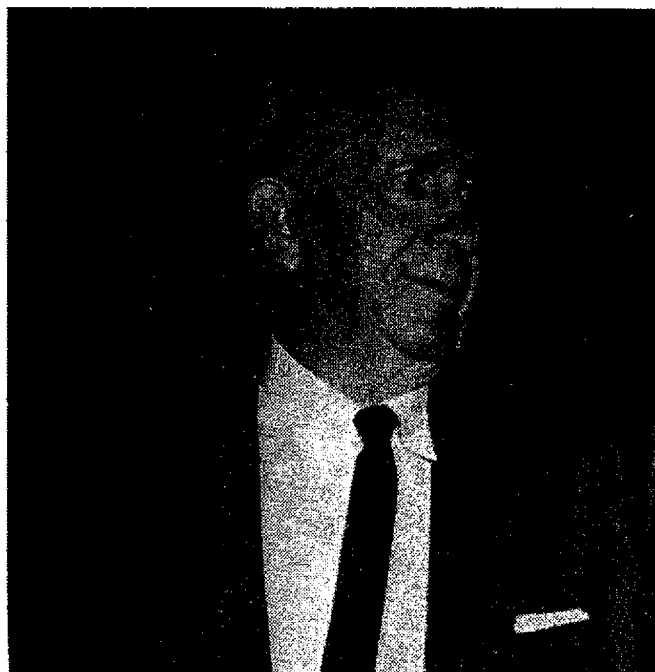
MAIN: 120 Main Street, Avon, N. J.
Phone: 775-0969

BRANCH: 246 West State Street,
Trenton, N. J.
Phones: 394-5288, 882-1934

Bill Senn, Teaneck, Bert Layng, Springfield, Retire



The smiling gent pictured above is Bill Senn, Assessor, Teaneck Township, Bergen County. Bill should be happy because he is retiring after 34 years in the Teaneck Assessors Office. He began his career in the Assessors office as a clerk in 1931. He advanced to Assessing Clerk, Assistant Assessor and then to his appointment as Assessor in 1958. Bill has been active in the Bergen County Assessors Association and the Association of Municipal Assessors of New Jersey. On his retirement, Bill's assessment post will go to Joe Krupinski, formerly of Mahwah. After such an active career, Bill probably couldn't remain idle if he wanted to and is enthusiastically looking forward to further service to the assessing profession. His District was a pioneer in the use of automation and EDP for tax work. With increased use of such installations, Bill is certain that he can be of service in an advisory capacity and will set up shop for that purpose soon after he leaves the Township's official family. In this way he hopes to be able to keep in touch with his many friends in the field.



Bert Layng, retiring Assessor of Springfield Township, Union County, was honored at a dinner given by his fellow Assessors on Thursday, September 23rd, at the Westwood Lounge in Garwood, N. J. Bert has been the Assessor in Springfield for 20 years and has been very active in both the State and County organizations. He is the past President of the Association of Municipal Assessors of Union County and a member of the Executive Committee of the Association of Municipal Assessors of New Jersey.

Patronize Our Advertisers

The Advertisers listed herein are helping to produce the Bulletin. When the need for the services they render arises in your municipality, please keep them in mind

FORMS

BINDERS

INDEXES

FOR THE ASSESSOR

Municipal Service Bureau

373 North Avenue, Dunellen, N. J. 08812
PHONE 968-0962 DAN TABLER

Share-The-Assessor Plan

The following item was taken from the Editorial Columns of the August 24th issue of the "Hunterdon Review" and the August 26th issue of the "Somerset Hills Exponent," two weekly newspapers having a large rural circulation in their respective counties.

We were glad to see that other publications are aware of the need for Assessment Administration and favor the qualification and certification program.

Tax appeals were in the news following last week's filing deadline and many residents have had cause to take a hard look at the traditional system of hiring part-time municipal assessors. In most cases, particularly in fast-developing rural areas, the complex job of assessing in the field and keeping the books has become too big for one man to handle.

In some instances, the qualifications of old-time assessors have been questioned. But the real problem lies in the fact that one man just doesn't have the time to do the job properly while holding down the full-time job which put the bread on his table.

Last year, several part-time assessors in Hunterdon County quit for this very reason. The strain was too much.

It has been suggested that two or three municipalities get together and share the expense of hiring one full-time, fully-qualified assessor. We think the suggestion has merit.

The municipalities themselves have paved the way in the last few years by sharing the cost of professional health officers. The results have been good. A joint-assessor venture could work just as well.

There is one legal barrier to the plan, but not a formidable one. Most municipalities have a provision written into their local laws that the tax assessor must reside in the taxing district. This could be changed by law. Many cities now are going outside their boundaries to hire policemen and firemen.

Municipalities would benefit by having a qualified professional assessor on the job. The Association of Municipal Assessors of New Jersey has long sought to put assessing on a professional basis. The association is currently backing Assembly Bill A-668 which sets up certain requirements for qualification. Assessors must be qualified by the Director of the Division of Taxation. At present anyone can be hired as an assessor. The bill would require an assessor currently on the job to pass the test and qualify on reappointment or re-election.

Three townships currently paying in the vicinity of \$3,000 annually for part-time assessors would be able to attract a good man at a shared \$9,000 salary. It's worth exploring.

State Association Membership

The importance of membership in the Association of Municipal Assessors of New Jersey cannot be stressed too highly. A bright future is in store for qualified assessors. Your association is actively concerned and tirelessly working toward better assessors and assessing practices. One of the more important steps is recognition of ability by awarding the S.M.A. designation. A prerequisite is "3" years consecutive membership. So check now, and keep current your \$3.00 dues, preferably through your County Assessors Association.

Zip Codes

You are all aware, I'm sure, of the request by the U.S. Post Office Department that zip codes be used. We request you inform the Bulletin of your zip code number. You may take this opportunity to inform us of your correct mailing address if the one we now have is incorrect.

Patronize Our Advertisers



THE J. M. CLEMINSHAW CO.

1601 Brookpark Road
Cleveland 9, Ohio

New Jersey Regional Office:

Progress Building
2165 Morris Avenue
Union, New Jersey
Phone: MUrdock 3-2134

Specialists in The Revaluation of MUNICIPALITIES for Local Tax Equalization Purposes

The J. M. Clemminshaw Co. has devoted over forty years to helping the Assessor achieve tax equalization of real, personal and public utility properties, as expertly and fairly as humanly possible. The experience of over one hundred fifty appraisers in the revaluation of over three hundred towns, cities and counties in twenty-six states is available to you at a cost that is extremely low in comparison with the benefits received.

Our brochure and descriptive literature
is available upon request.

YOUR INQUIRY IS CORDIALLY INVITED

"Public Appraisal Service Is A Public Trust"

Separation Of P.E.R.S. And Soc. Sec.

In the Bulletin of 1964 we urged that in all fairness to members of the Public Employees Retirement System that the program be separated from Social Security payments. We are pleased to print the following support of the effort in a September 30, 1965 communication from the League of Municipalities:

To the Mayor and Members of the Governing Body:

The Officers and Members of the League Executive Board have voted to approve a proposal by the New Jersey State Division of Pensions which would revise the Public Employees' Retirement System by separating or "deintegrating" it from social security payments.

The action was taken by the Board at a meeting September 28 in Princeton which was attended by John A. McGarrity, Assistant Director of the Pension Division and members of the League's Pension Study Committee. Mr. McGarrity explained in detail the provisions of the new plan which is based on somewhat revised funding and actuarial formulas. Representatives of the Pension Division have met several times with the League Pension Study Committee which is chaired by Mayor Edmund T. Hume of Maplewood.

A number of proposals to deintegrate the pension system have been made over the years, but have not had League support because the estimated cost increases would have placed a serious financial burden on the employing governing bodies. However, using somewhat different actuarial assumptions in making its current projected cost estimates, the Pension Division has cited cost figures which are much more reasonable.

The Board views this proposal as the best, realistic solution to a tremendous employee problem which has been confronting many communities in recent years. Continued piecemeal amendment of the 1954 Act has resulted in special treatment for certain members of the system. Therefore the time has come for equal treatment of all governmental employees. This liberalized benefit program will be in the best interests of both the employee as well as the employing municipalities which have been losing experienced,

loyal and conscientious career employees to private business and industry.

Amendments implementing the plan are expected to be introduced when the Legislature returns on November 8th.

Recognizing that the revised pension program will result in increased costs, the Board reaffirmed its long-standing opposition to mandatory legislation which imposes additional costs upon local government without providing additional revenues to support it.

Very truly yours,
Rubert H. Furst, Executive Director

The following resolution was adopted by the Township of Scotch Plains. We suggest that you urge your governing body to accept a similar resolution and send copies to those interested parties listed below.

RESOLUTION

WHEREAS, as of July 1, 1955, the Public Employees Retirement System and the Social Security System were integrated, and

WHEREAS, since 1955, exceptions have been made by laws passed by the State Legislature so that individuals in specific age groups could retire and still receive the Social Security allowance in addition to the full Public Retirement System's payments, and

WHEREAS, the integration of Public Employees Retirement System and Social Security has been detrimental to some, and certain of these inequities have been recognized and accepted by the State in Adopting revisions to the Pension Laws since 1955, and

WHEREAS, the States of New York and Pennsylvania have actuarially determined that it is financially feasible to offer its State, County and Municipal employees a "Dual Coverage" retirement which would allow the creation of a retirement coverage group to enjoy the advantages of both Pension and Social Security, and

WHEREAS, the recommendations contained in certain reports substantiates that with actuarially sound changes in fiscal policy, the separation of the Pension and Social Security can be accomplished with little cost to the State, County, Municipality and employee, and

WHEREAS, the New Jersey State League of Municipalities in its communication dated September 30, 1965 considers the approval of such legislation advisable;

NOW, THEREFORE, BE IT RESOLVED that the Township Committee of the Township of Scotch Plains hereby also favors separation of the Public Employees Retirement System and the Social Security Program; and

BE IT FURTHER RESOLVED that copies of this resolution be forwarded to the Governor, members of the State Senate and Assembly, Trustees of the Public Employees Retirement System and the Teachers Retirement System, the New Jersey State League of Municipalities, and Harold C. Kates, Clerk, Summit, N.J.

OUR PLANT TO YOU PUBLIC NOTICE TAX ASSESSOR

Modern Tax Books Bound-Loose Leaf. Fit any machine or system approved by your county board.

We know the requirements for your Tax List and Duplicate sheets and books. Whether you use Pen and Ink, Typewriter, Addressograph, National, I.B.M. CONTINUOUS FORMS, or ANY machine, we can design a form YOU can use and your County Board will accept. Almost all our Back sheets have been revised, Five categories of Exempt Property sheets, Personal Property sheets up to DATE. The New State Dept. Requirements Adhered To — Send us your present sheet and we will call and go over the revisions with you.

GEORGE W. MILLER & SON
THE MUNICIPAL SUPPLY HOUSE OF NEW JERSEY
Palisades Park, N. J. Ridgefield, N. J.

Phone 944-1010 Special Mailing Box 33, Palisades Park, N. J.

Association of Municipal Assessors of New Jersey

NEW JERSEY ASSESSORS BULLETIN

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

Quarterly Publication

OFFICERS

President — George Linger
Vice Presidents — Clarence N. Delgado
Daniel P. Kiely, Jr.
Edward Markowich
Margaret Jeffers
Samuel Befarah
A. James Reeves
John Connolly
Sergeant-at-Arms — William Ferry
Secretary-Treasurer — Lloyd Koppe

EDITORIAL BOARD

Editor — Norman Harvey
Ted Swarer
William A. Brewer
George J. Linger
Daniel P. Kiely, Jr.
James Goumas
Samuel Befarah

EDITORIAL COMMENT

Progress

In this issue of the Bulletin President George Linger reports to the membership on some of the events taking place during his term of office. In the long view these events fit the pattern of the last ten years. While Mr. Linger may well be proud of what has been accomplished under his aegis, it is but the extension of a steady forward movement of which the Association and each of its members may be equally proud.

Those who were in the profession at the time, tell us that such progress as had been made up to the initiation of the State's sales ratio studies for school aid purposes had been steady but plodding. Since then the pace of change has quickened.

With the changes, wrought by the legislative and the courts, the demands have been greater. Assessors found that they needed help to come to grips with new concepts. What used to be acceptable standards of performance were no longer valid. Men who were told by their predecessors the job was a snap and all they had to do was copy last year's book, found the post war housing boom, industrial expansion, and the development of super markets, shopping centers and suburban sprawl made that the worst advice anyone ever got. The decline of downtown areas and attendant problems of core cities on the one hand, and the swift residential development of semi rural areas with soaring school costs on the other, challenged the talents of the best of us. Those who sought a sinecure were soon disillusioned.

It is to the everlasting credit of the Assessors of New Jersey during this past decade that they met the challenge head on. Even men who took their jobs not knowing what they were getting into buckled down and learned what they needed to know. The long termers abandoned the old "systems" and went back to school. And the best of all the school was there for them to go to. Credit for this must be given in large measures

to those dedicated men who conducted the courses, giving so unselfishly of their time and talent without compensation.

The wonder of it all is the exceptionally high level of integrity that has been maintained through it all. Think of your colleagues and try to name one whom you do not trust to treat all taxpayers alike, to the limit of their ability and understanding.

To make a point, this little history lesson is designed to show that we are making progress. The progress, the advancement, with which we are concerned is three fold. Personal progress is that which we enjoy as individuals, and who among us is not better equipped for his job than he was a year ago, a month ago, even a day ago? Who doesn't enjoy more status and recognitions for what he has accomplished than his predecessor? Yes there is personal progress and lots of it.

Professional progress is that which we have made as a group. Extra long strides have been made in this direction, more than we realize and much more than those outside our profession are aware of.

But most important of all is the progress made in the quality of our contribution to local government in New Jersey. The staggering amount of revenue collected in taxes against property begins with the assessed valuations for which we are responsible. Those responsibilities are being discharged with greater fairness and accuracy than ever before and we are still improving. That, fellow Assessors, is progress where it counts — be proud of it and resolve to do even better.

FARM PREFERENTIAL VALUES — or — THE FIRST YEAR OF THE PLAGUE

Assessors aren't surprised that their gravest doubts have been confirmed in the operation of of the Farmland Assessment Act. What was touted as an assist for the economically disadvantaged farmer, and a means of preserving "green acres" and "open spaces," has turned into a ludicrous

(Continued On Page 7)

FARM PREFERENTIAL VALUES — or — THE FIRST YEAR OF THE PLAGUE

(Continued From Page 6)

travesty on that which the people of New Jersey sought to accomplish with their approval of the referendum.

"Farmers(?)" trying to qualify, and no doubt succeeding in many instances, are coming out like blossoms in the spring time. Here are some actual examples of those who would unashamedly ask their fellow taxpayers to subsidize them. These are from one rurban-suburban county.

(a) Animal Farm. A pony track-zoo, contains deer, zebra, peacock, buffalo, honey bear, snakes, ducks, etc. Land is a squeaky five acres.

(b) Angus Cattle Rancher. Less than \$1000 gross in 1964, lost \$25,000 last three years. Has another lucrative business which permits this hobby. Land 50 plus acres.

(c) Sheep Herder. Successful architect has 14 plus acres and 4 sheep! Sold some hay, or maybe it was brush clippings. Filed for preferential treatment — sad case.

(d) Forest Ranger. Influential young attorney has 4 acres on one of the most desirable residential "lanes" in town. Acquired 3½ adjoining acres 1965. Plans to plant sod and trees, not sure which will provide him with a liveable retirement income. Insists that "intention" qualifies ownership. Property now in two separate ownerships, but will be combined into one to qualify acreage-wise. Perry Mason — please help!

(e) Leased-fee Landlord. Lease farmer cultivates his 15 plus acres gratis. Farmer "says" it produces over \$500 gross. Owner "says" it is better to see produce than weeds when he sits out on his patio. We agree.

(f) Posy Picker. A large business, with major interest in Puerto Rico, purchased greenhouses and 10 plus acres in 1955 for substantial cash and mortgage consideration. Really needs help. Other property owners bleed for them!

Traditionally, Assessors may oppose a piece of proposed legislation but are diligent in the administration of it if it becomes law. Bona fide farmers who make a sparse living from the soil should get all the benefit intended by the preferential treatment as we administer both the letter and spirit of the law.

But if the letter of the law becomes useful to tax evasion let there be howls of protest. How many phony farmers do you have? Write and tell us. The winning essay will receive a choice of three prizes.

1. One hundred free forms "Application for Farm Preferential Treatment."

or—2. Five buckets of sheep dip.

or—3. Ten free pony rides.

LETTER TO EDITOR

Gentlemen:

I have advised my legislative representatives of my opposition to the terms of A 668. Having spent ten or twelve years as assessor and fourteen years as a councilman and having had no complaints filed against me with the County Tax Board, I feel I am a qualified assessor in my particular field.

There is no legal or moral justice for any official to PAY anyone to establish his competency. There is a marked similarity between the requirement to join a private organization (yours) in order to work and the present drive to deliver all working men into the hands of "labor leaders," in this case your Association.

Qualifications for public office should be decided by public officials, no fees should be collected for such qualifying tests and lobbying organizations such as yours should have no finger in the mess.

Very truly yours,
J. CARLETON ESTY
Secretary Lavalette
Board of Assessors

EDITOR'S NOTE

Mr. Esty's letter printed above is the only one received in response to our invitation to write us concerning the Assessor Certification Bill A668. As much as we may disagree with Mr. Esty, we wish to thank him for the expression of his views, and applaud the communication of his convictions to his legislative representatives.

Every effort has been made and continues to be made to see to it that all shades of opinion among the Assessors themselves are given full exposure and due consideration. We cannot conceive of any piece of legislation, with such far reaching implications for Assessors, meeting with the enthusiastic unanimous approval of us all. It is certain that each member of the Association's Executive Board, as well as the staff of this publication has some reservation about the efficacy of the proposed Bill.

Nevertheless, the objectives are those we believe Assessors and taxpayers alike may subscribe to. In an area which embodies some of the expertise of a number of professions, is it so difficult to see that Assessing is itself a profession—or should be?

The local Magistrate, who needs no more wisdom and judgment than an Assessor did not always need to have professional standing, but he does now. The Municipal Engineer, whose problems in most municipalities are no more complex than the Assessor's, must be a professional. The Municipal Attorney, in many districts, leans heavily on the knowledge of the Assessor in property and tax matters, and

(Continued On Page 12)

CUSTOM FORMS -- BINDERS INDEXES FOR THE ASSESSOR

116 DUANE STREET
NEW YORK, N. Y. 10007
(212) WOrth 2-1031

Residence—Office
20 HARRIET DRIVE
WHIPPANY, N. J.
(201) 887-2519

BENNETT
BUSINESS SUPPLIES & EQUIPMENT CO.
CREATORS OF SNAPPI-SETS
"BETTER BUSINESS TOOLS FROM BENNETT"

Federal Revue Stamps

HR8371, as amended, will become effective Jan. 1, 1968, repealing the Federal Revenue Stamp Tax. Assessors of New Jersey are particularly concerned since the Sales Ratio program for School Aid as well as for County Equalization depend upon a simple authoritative source of information about the consideration in each transaction. The Assessor's work load, as the sales ratio programs developed, increased tremendously. Without the assist of Federal Tax Stamps on each indenture the detail would be greatly increased.

Other uses provided by the indicative value of realty from stamps are:

1. Enforcement of Capital Gains Tax
2. Inheritance Tax
3. Mortgage Financing
4. Realtors and Appraisers establishing price levels.

State real estate transfer taxes are now imposed in 12 States and the District of Columbia. During the last few months at least two others have instituted such a tax. The Association of Municipal Assessors of N.J. has recommended that a legislative solution be devised which will improve the consideration of the Federal laws and suggest that either the Consideration be written into the indenture or that a real estate transfer stamp tax be enacted which would not impose a greater financial burden upon the sales but which would require:

1. That no recordation be made before the stamps are affixed.
2. That the signature of the attorney be shown below the stamps.
3. That the stamps reflect the entire consideration not exclusive of the mortgages.

Our suggestions have been referred to the Law Revision and Legislative Services Department to assist them in drawing up legislation.

Any comment from the membership should be made to the Bulletin and it will be forwarded to Milford Levenson, Associate Council, Chairman of the Documentary Stamp Study Committee.

REASSESSING? ? ? ? ?

The end product of your assessing program are your assessment cards. These VITAL cards are irreplaceable. For your PROTECTION, and the PROTECTION of your taxpayers, it is your responsibility to take every means to protect them. The best PROTECTION, yet least costly, is MICROFILM. Work is performed on your premises, without fuss or bother. You receive an exact duplicate of every card on microfilm, which is easily stored in a bank vault or in our underground cryptic archives. For FREE cost analysis. . . Call, write or wire:

Microfilming Corp. of America
2 Llewellyn Avenue Hawthorne, New Jersey
Telephone: 427-7894

Warehouse Exemptions

The Committee on Warehouse Exemptions consisting of Margaret Jeffers, Al Galik and Mel Levinson submitted the following report to the Executive Committee of the State Assessors Association. It is hoped the suggestions will help eliminate the current abuses existing under the present statutes.

For a public warehouse to qualify for the tax exemption under the present New Jersey personal property tax laws they must comply with the following preconditions and prerequisites:

54:4-3.20 — Under this statute the type of warehouse receipt should comply with 12A:7-202. No single bailor shall occupy more than 33 1/3% of the total square foot area available for hire in the warehouse. The entire square foot area must be available for hire. There shall be no intermingling of ownership between bailor and bailee.

There is to be no time or material expended in the subject matter of the bailment other than that of storing.

It is the duty of the person claiming exemption under this act to make application on form promulgated by the Director of Taxation and to make any and all other disclosures as requested by the Assessor.

Bailor and bailee must both make application for the exemption as a public warehouse on or before October 1st of the pre-tax year.

Municipal Revaluation • Assessment Equalization

Realty Appraisal Company

AN ORGANIZATION SPECIALIZING IN NEW JERSEY
PROPERTY VALUATION SINCE 1919

New Jersey Revaluation Programs

Atlantic County Egg Harbor Twp.	Cape May County Middle Twp. Ocean City	Mercer County Hamilton Twp.
Bergen County Cliffside Park Cresskill Demarest Dumont Emerson Fairview Haworth North Arlington Old Tappan River Edge Tenafly Washington Westwood Wood-Ridge	Essex County Bloomfield Orange Gloucester County Paulsboro Pittman Hudson County Bayonne Guttenberg Jersey City North Bergen Union City Weehawken West New York	Monmouth County Asbury Park Keansburg Manasquan Oceanport Union Beach Morris County Butler Lincoln Park Mount Arlington Randolph Wharton
Burlington County Burlington Twp. Cinnaminson Mount Holly Palmyra Riverton	Middlesex County Edison Highland Park Millsboro North Brunswick Piscataway Perth Amboy Sayreville South Plainfield Spotswood Woodbridge	Ocean County Mantoloking Passaic County Bloomington Haledon Little Falls Somerset County Franklin Montgomery Rocky Hill
Camden County Bellmawr Berlin Twp.		Union County Hillside

For Brochure and Qualifications, Contact:
REALTY APPRAISAL CO.

4912 Bergenline Avenue
West New York, N. J.

UNION 7-3870

UNION 7-0015

JOSEPH RUBENSTEIN
M.A.I., Chief Appraiser

ROBERT I. RUBENSTEIN
M.A.I., M.E., Chief Supervisor



Charles S. Picardi, Assessor of South Hackensack Township is shown above holding the Fishing Trophy. Charley was fishing in the Bay and the largest fish caught was a fluke. Last year Jim Pierson L.P.T.B. won the trophy.

FARMLAND VALUES

(Continued From Page 1)

bulletin, time would not permit the committee to consider them in promulgating their valuations report for 1966 assessments; as much of the work had already been completed.

Now to give you a report on the response to each suggestion made.

It is believed that highest and best use theory, as generally interpreted, would not be in accord with the Farmland Assessment Amendment. We must consider the use to which the land is being applied. If a farmer wants to pasture cropland, then it should be so appraised for farmland assessment purposes.

Secondly, the committee did take into consideration the adjustments for special conditions, as set forth in the Assessors Manual on pages 39 and 40. Some clarification of the text might be made in subsequent reports to clear up this point.

Under no circumstances can farm sales for farm use be considered in establishing farmland

values. The law is specific in this respect. We have no way of knowing why a farmer pays a certain price for land that he intends to till. It's the use that determines its value.

As to the final suggestion that the soil classification, as set forth on page 37 of the Assessors Manual, be followed in setting up these values, it is believed that something can be worked out along these lines for the future. Much of the printing had already been completed when our article was released. However, if this change did not get made on the 1966 material, it is being considered for subsequent years.

Finally, it was emphasized that the farmland values promulgated by the State Farmland Evaluation Committee are not binding on the assessor. They are merely a suggested guide for his consideration. Under this new law, the assessor still has the right to set the farmland value on which to make the assessment. It is believed that the assessor's values should not be less than the suggested values. If he uses a higher figure than suggested by the committee, then he should be prepared to substantiate it, in case of an appeal.

The writer is grateful to these men, for the time granted him in discussing this entire matter in behalf of the assessors of the Garden State. Such meetings are very helpful and result in a clearer understanding of our mutual problem.

When
In
Asbury Park
Stay At
The
BERKELEY CARTARET
HOTEL
Site
Of The
1964
Northeast Regional
Conference On
Assessment Administration

PRESIDENT'S REVIEW

(Continued From Page 1)

paring, conducting and grading examinations for the designation.

COMPENSATION was placed at the end of the list because real progress in salaries could only be made depending on how well the other points were fulfilled. Salaries in many municipalities are still pitifully inadequate, hopelessly short of providing the incentive for the self improvement all of us seek. In those districts where Assessors still endeavor to improve in spite of the lack of tangible recognition — there is real "dedication." But the picture is not all dark. There are signs that citizens and taxpayers as well as governing officials are beginning to recognize the worth and the need of getting and keeping good men and women in the Assessor's job. When vacancies exist in appointive positions notices have been placed in the Bulletin to secure qualified persons. There is progress. There will be more as we advance toward professional goals.

EQUALIZATION is the fundamental function of Assessors. It should not have to be mentioned as a special goal. However, this primary purpose of our job sometimes becomes buried under the administrative and clerical detail we have to cope with. We must always strive to be objective and fair, between taxpayers, between classes of property and yes, even between districts and counties. District revaluations and closer scrutiny of sales studies are areas in which more and more of our members are contributing to equalization. But much remains to be done and the path will never be smooth.

In COOPERATION there has been noticeable improvement. The lines of communication are opening. New Assessors are finding it easier to seek and obtain help with special problems from experienced Assessors. While relations with County Boards get a little sticky sometimes, there has been more contact and discussion than ever before and areas of agreement have been found where reasonable men and women are really trying. And even where agreement has not been the result, the interchange has at least led to better understanding.

As an Association we played host to the Northeast Conference in Asbury Park in 1964 and a large delegation represented us in Nova Scotia in 1965 with many of them participating in the program. While relations have been strained with the I.A.A.O. since a former I.A.A.O. Executive Board reneged on the commitment to have the Annual Conference in Atlantic City, we have remained an affiliate and real effort is being made on both sides to heal the breach. Our members continue to be called upon for conference participation and give willingly of their time and talent. The International, on the other hand has recognized some of our members with awards.

Our County groups have been active in the spread of INFORMATION. At more than one County meeting members of governing bodies were invited to attend and in one case there was

at least one for each Assessor present. Acquainting those who control the purse strings with our problems cannot help get the staff and equipment needed to get the job done right.

Our Bulletin is still being published, although not as often as the staff would like, and if they can find the time to implement their plans, it should develop into a prime source of news and information. More assessors are giving talks to Service Clubs and business groups. One Assessor in Passaic County prepared a chart on Chapter 51 which merited notice of the presentation to his local Chamber of Commerce in the local paper, Businessmen who hadn't understood the law were quoted as saying, "For the first time I know what Chapter 51 is all about." Rutgers' Bureau of Government Research did their share with very nice letters to the Mayors of participants in the Conference. When such letters are read at regular meetings of the governing body, the press and public are made aware of our efforts and the recognition makes the effort worth while.

In the consideration of LEGISLATION there seems to be a growing respect for Assessors' knowledge and opinions. Busy people themselves, legislators are turning more frequently than ever to well informed local Assessors for counsel on the administrative problems as well as the probable effect of proposed bills. While the Assessors' consensus often goes unheeded, it is at least

(Continued On Page 11)

associated surveys co.

1428 ROUTE 23, WAYNE, N. J.

Tel. GRegory 1-1700

MUNICIPAL TAX REVALUATIONS

70 complete
revaluation programs
in New Jersey
during past 10 years

A NATIONAL
ORGANIZATION
SERVING
MUNICIPAL ASSESSORS

Write or Telephone for brochures & client list.

PRESIDENT'S REVIEW

(Continued From Page 10)

something we can feel has been weighed in the Balance. The Governor's Committee to study the effects of Chapter 51 includes your President. By his appearance at our annual meeting last year, Governor Hughes has signified an increased interest in Assessors' affairs. Contacts and exchange of information with both the L.P.T.B. and the Director's Office are on the increase. Our representation to the Cooperating Committee of County Tax Board Presidents and Secretaries has been more meaningful and there is more recognition of the Assessors viewpoint from this group.

Perhaps the most significant progress I can report is in EDUCATION. This has long been one of the principal efforts of our Association. With the assistance of the L.P.T.B. and Rutgers, New Jersey's in-service training program was a pioneer in the field and a model for other States. It was and is the best organized, most carefully planned, best staffed and longest continuing program in the State. But for those directly concerned this was not enough and the courses have been made more comprehensive than ever. The drive toward professionalization called for wider and deeper knowledge of the job and the response was quick. There are now four courses where formerly there were two. While maintaining the instructions in basic appraisal techniques, more attention is given to the capitalization approach and to administrative and adjustment functions. This kind of progress will sound the death knell of the calibrated eyeball approach and make our municipal positions really professional.

Which brings me to the last point of our star — QUALIFICATION. Some of our members looked with misgivings upon the S.M.A. program when it was first introduced. Some because they felt they couldn't make it if it was too tough and some because they felt it wouldn't mean anything if it was too easy. As in any such examination, there will always be critics, but this exam has found general if not universal acceptance by our memberships. Doubters who have taken the exam, whether they passed or failed concede that it was fair, comprehensive and demanding. It was tough but not tricky and those who know their jobs, pass. Beyond this self help effort to professional status, Director Kingsley, recognizing the need for official action, appointed a committee to study the means of qualification of Assessors. The result of this Committee's labors, in which assessors participated, was a report recommending the extension of training already mentioned above and the opportunity to be certified by examination given by the Director. Legislation was then proposed to implement the report. Support for this legislation can be found not only in Assessor organizations, but in Real Estate Boards, Chamber of Commerce and Taxpayer groups who welcome the advancement this program would manifest. Even though there is no

open opposition to this legislation, for reasons both evident and obscure, there is a hard road to travel before adoption. However when it finally comes it will be of great benefit to the taxpayers as well as the Assessors of New Jersey.

As a retiring President, I feel I am entitled to point out some of the things yet to be done to strengthen our Association. For the "good of the order."

The Executive Board should take the necessary action to provide for a Resolutions Committee. Such a committee would screen resolutions duly proposed by members as well as frame and present resolutions to express the sense of our position for presentation at our Annual Meeting.

There should be a standing committee for review and revision of Constitution and By-Laws, so that considered action may be taken in an orderly manner.

An intensive effort should be made to determine and define broad limitations on policy positions. These guidelines should be aimed at keeping the Association free of partisan entanglements and issues not in our province as administrators.

Greater effort should be made and cooperation sought in resolving problems which are either the cause or effect of friction in the Assessor-Collector relationship.

In education there is a need to provide information about new automated or electronic office machines and their potential for use in procedures in the Assessor's Office. This course should be elective but available to those who want to study the possibility of advantage in their use for either efficiency or economy, as well as the limitations imposed by statute and County Board Regulations.

And finally, as I mentioned before, equalization is a fundamental function of Assessors. A study should be made to determine how present practices and formulas are working out. There is little doubt that the sales ratio program provides a high degree of equalization, much better perhaps than we can obtain between taxpayers in our own districts. Nevertheless, from time to time we become aware of "bugs" in the system which might be corrected if we only knew how. This is not a problem which may be solved overnight but since when is that a reason for not trying? I believe we should make a beginning.

With that thought, I will make this my ending. See you in Atlantic City.

Earl E Burkhard, A. S. A.

Personal Property Assessment Appraiser

1505 Archer Road
Bronx, New York, 10462
Tel. (212) 792-9945

165 Broadway
New York, N.Y., 10006
Tel. (212) 233-6055

Mail Address:

Box 27, Parkchester Station
Bronx, New York - 10462

EDITOR'S NOTE

(Continued From Page 7)

he must be a member of the bar. The requirements for the position of Health Officer or Sanitarian are rigid and fixed by the State. Candidates for those offices are required to prove their professional competence, but their jobs are no more demanding and their influence on the taxpayers no more manifest than the Assessor's.

We wonder if the question of the "legal or moral justice" of the cost of the education they had to have or the fees for examinations they had to take, ever entered the minds of the above professional people. Or for that matter, is the license fee for real estate brokers, beauty operators, pharmacists, land surveyors, et al, such a big philosophical problem for those who obtain them?

We are completely at sea to explain Mr. Esty's objection to a requirement "to join a private organization (yours' in order to work." Nothing in A668 can be remotely construed to require anyone to do anything, let alone join an organization. No one now holding the position of Assessor is prevented from holding that position as long as he can be reappointed or reelected. It does provide however, that a successor, to Mr. Esty, for instance, if he is dumped in spite of his competence for some personal or political reason, will have to obtain enough knowledge of the job in his first term to prove he is qualified to continue to hold it. On the other

hand, if Mr. Esty chooses to demonstrate to the Director of the Division of Taxation (not to this or any other Association) that he is in fact qualified, he may be Certified as such by the Director, and he will be free to exercise the competence, wisdom and judgment, the diligence and integrity, the independence and courage we are sure he possesses, without fear of political reprisal. That would depend, of course on the adoption of the law. If adopted, the protection of our jobs would rest in the law, not the Association, not even the Director, not a labor leader, and most certainly not a political leader. The qualifications would be decided by the Director, who is a public official. The examination would be given by him. The fee would go into the State Treasury to defray the expense of conducting the test. We do not know how it could be more fair or more in keeping with well established precedent.

As for this organization lobbying, we are inclined to agree with Mr. Esty. We do not like the role and we would prefer to keep our fingers out of "the mess." But some of us will be long gone before this Bill becomes law, and you may rest assured the reason will be a far more powerful lobby — that of appointing officials who want to retain control of the Assessor's position, who do not want to relinquish the patronage, who insist on retaining veto power over an Assessor's judgment, and who want to be able to say, not only whether you may function, but know how and when. And if you won't they can easily find some one who will because he wants to and doesn't know any better.

Association of Municipal Assessors of New Jersey
Lloyd Koppe, Secretary-Treasurer,
Box 909, Plainfield, N. J. 07060

MEMBERSHIP APPLICATION

Name Title

Taxing District or Firm

County

Address Zip Code

Signature

☐ Regular \$ 3.00☐ Associate \$25.00
(check one)☐ Initial Application☐ Renewal Application
(check one)

Make checks payable to Association of Municipal Assessors of N. J.

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

P. O. Box 909, Plainfield, N. J. 07060 — PL 6-3497

BULK RATE
U. S. Postage
27/8c PAID
Plainfield, N. J.
Permit No. 119

**Annual
League Conference
Nov. 16-19, 1965
Atlantic City**

**JOSEPH F. REILLEY-ASR
225 CHESTNUT ST.
NUTLEY N.J.**