

# New Jersey



## Assessors

## Bulletin



AFFILIATES



VOL. 7 No. 4

Association of Municipal Assessors of New Jersey

DECEMBER, 1968

## DANIEL P. KIELY REELECTED PRESIDENT

### President's Report

A recent development of great interest to New Jersey Assessors are some regulations proposed by the Director of the Division of Taxation. These regulations are meant to control the tax assessor's ethical conduct and relieve the assessor of any possibility of conflicts of interest. Let me review the situation and bring you up to date as to where we stand now with respect to the regulations.

In November of 1967, in a talk given at a Tax Assessor's session at the League Conference in Atlantic City, State Treasurer, John A. Kervick, said "I would like it understood that the State of New Jersey and the taxpayers, and I am sure your own Association as well, will insist that this new professional status (status gained from the then new Assessor's Certification Law) means professional responsibilities . . . Assessors cannot hope for true professional status as long as they engage in activities which appear to represent a conflict of interest. And, to spell it out further, I am referring to extra curricular activities in which the Assessor deals with the taxpayer as a client, rather than as a taxpayer. Engaging in such activities constituting violation of ethical responsibilities might well lead to the loss of certification."

Earlier this year the Director of the Division of taxation received several complaints of violations of ethical responsibility by tax assessors and, after studying the situation, the Director asked representatives from your Association, members of the Local Property Tax Bureau, and his staff to meet with him. The purpose of the meeting was to discuss ethical behavior, conflicts of interest, regulations for control and the ramification

of such regulations. At the meeting, Director Kingsley made the point, many times, that he was not attempting to convict or criticize any assessor but he would like to put the assessor above suspicion by removing any possibility of conflict of interest or unethical behavior.

The representatives of your Association expressed great concern for the many assessors who must hold a second job in order to remain as tax assessor. And, since so many assessors would be affected by the regulations, the representatives of the AMANJ urged proceeding slowly and with caution.

The discussion ended with Director Kingsley's statement that he would draft three regulations which, in essence, would

1. Forbid any New Jersey tax assessor from representing a taxpayer in a matter concerning the determination of a tax assessment.
2. Forbid any New Jersey tax assessor from making Real Estate appraisals in his own taxing district.
3. Forbid any New Jersey Tax assessor from working for a revaluation firm.

These proposed regulations were discussed at great length at our Thursday afternoon session at the League Conference in Atlantic City. The tax assessors at that meeting reflected their concern, the serious nature of the proposed regulations and the far reaching effects of the proposed regulations.

Since Atlantic City, I have written to the Director and asked that he consider the following

(Continued On Page Two)

## President's Report

(Continued From Page One)

procedure before taking final action:

"When the draft of the proposed regulations is completed, would you forward the draft to me for distribution to the County Association Presidents; allow a reasonable time for presentation of the draft to the membership of the various County Associations; then meet with the full executive Committee (i.e. 21 County Presidents, 11 elected officers and 5 past Presidents) to allow the County Presidents to present their membership's reaction to the proposed regulations to you."

The Director has agreed to follow such a procedure. As of this date, December 19, 1968, there have been no further developments on the proposed regulations.

In other action, I have recommended to the Governor that the Association be represented on the 15-member Senior Citizen Tax Study Commission created by Assembly Joint Resolution No. 10.

I would like to announce and remind those who have heard that Commissioner Joseph Glavin, of the Essex County Tax Board, is going to hold a symposium on the Capitalization Process sometime in January, the time and place is to be announced at a later date. The Commissioner would like to hear from anyone who has any expertise in Capitalization.

I have enjoyed my term as President of the Association over the past year mainly because of the wonderful people I get to meet and work with and I thank all of you for your assistance. I hope everyone has a very Merry Christmas and a Happy New Year.

## 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. Also please mention the Bulletin when making your order.

THE  
ANNUAL NORTHEASTERN REGIONAL  
CONFERENCE OF ASSESSING OFFICERS

Park Plaza Hotel  
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PLAN TO ATTEND!



Pictured above, from the left are Franklin Hannotch Jr., M.A.I., Lawrence Lasser, Attorney and Russel Wilson, Assessor. Mr. Hannotch and Mr. Lasser were guest speakers on our program in Atlantic City.

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## 1969 Committee Appointments

President Daniel P. Kiely Jr. has established the following standing committees. He has named a Vice-President as chairman of each committee and a past President as advisor to the chairman. The sub-committee appointments will be made with the advice and consent of the standing committee chairman and will appear in a latter issue of the Bulletin. The sub-committee will report to and be responsible to the Vice-President in charge of the standing committee.

1. EDUCATION — Chairman, Edward P. Markowich, SMA

Advisor, Clarence Delgado, SMA

Sub-Committees

In Service Training

Rutgers Liaison

Convention Program

2. RESEARCH — Chairman, John Murray, SMA

Advisor, Russel Wilson, SMA

Sub-Committees

EDP

Base Year

Resolutions

3. PUBLIC RELATIONS — Chairman, Harry Louderback

Advisor, Russel Wilson, SMA

Sub-Committees

Speakers Bureau

Publicity

4. GOVERNMENTAL AFFAIRS — Chairman, Samuel Befarah

Advisor, George Linger

Sub-Committees

Political Action

Governors Liaison

Legislation

5. FINANCE — Chairman, Clifford K. Ryerson  
Advisor, Mariott Haines, SMA  
Sub-Committees  
Budget  
Auditors  
Membership

6. PUBLICATIONS AND AWARDS — Chairman, Charles Fouquet  
Advisor, Alfred Greene, SMA  
Sub-Committees  
Bulletin  
Awards and Seals

7. INTERNAL AFFAIRS—Chairman, H. Randolph Brokaw  
Advisor, Alfred Greene, SMA  
Sub-Committees  
Legal  
Marching and Chowder Society  
Civil Service  
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REPORT DIRECTLY TO PRESIDENT

SMA Committee

IAAO Representative

Northeast Region Representative

League of Municipalities Liaison

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## ANNUAL MEETING

Annual Meeting of the Association of Municipal Assessors of New Jersey held November 20, 1968 at the Viking Room, Haddon Hall, Atlantic City, New Jersey.

The meeting was called to order by President Kiely at 2:10 p.m.

**INVOCATION:** Invocation by Walter Salmon  
**MINUTES:** It was regularly moved, seconded and carried that the Minutes as presented in the Bulletin be approved.

**TREASURER'S REPORT:** It was regularly moved, seconded and carried that the Treasurer's report be accepted subject to audit.

### COMMITTEE REPORTS

**EDUCATION:** Mr. Markowich reported 34 courses were given last year; 7 in the Fall of 1967, 13 in the Spring of 1968 and 14 in the Fall of 1968. He announced that in the Fall courses 247 students had enrolled — 220 certificates were awarded; in the Spring of 1968 — 270 students were enrolled — 241 certificates were awarded; in the present Fall sessions — 253 students are enrolled. He also announced there was a meeting to be held early in January to plan for the June Conference at Rutgers.

Film "Search for Equity". Since our rental with I.A.A.O. expires January 29, 1969, he requested opinion as to whether or not it should be contracted for another year. A suggestion was made from the floor that the film should be considered for another year's rental, but that approach be made to Rutgers to see if they would share in the expense.

**PUBLIC RELATIONS:** Harry Lauderback deferred the report to Claire Young. It was stated that public relations program was under way, and it is in need of further development.

**GOVERNMENT AFFAIRS:** Samuel Befarah stated that the most important bills at present were "A-954" referring to a change in tenure which is now in Committee; and Senior Citizen exemption to be handled by the Collector, which was apparently to be postponed for another year.

**I. A. A. O. CONVENTION:** New Jersey was well represented at the St. Louis convention. Many New Jersey assessors were on the program. It was regularly moved, seconded and carried that Alfred Greene's name be submitted for the 1970 Executive Board.

**FINANCE COMMITTEE:** Budget was submitted by Lloyd Koppe. The total amount was \$4700. The discussion ensued relative to travel expenses for the Denver I. A. A. O. Conference representative. It was regularly moved, seconded and carried that the budget be increased \$200. to cover this allowance. Budget is attached hereto.

**MEMBERSHIP REPORT:** Report was given by Ted Swarer and indicated approximately the same

total regular members as in 1967.

**S.M.A. REPORT:** Harley Hesson reported there are 31 members and 32 candidates, 12 of whom are to take the examination scheduled for Friday, November 22nd. He also stated that the printing of the Appraisal Report Guide in sufficient number would call for added expenditure. The SMA is also considering a Spring Seminar

**NORTHEAST REGIONAL CONFERENCE:** Norman Harvey reported on the Conference at Wentworth-by-the-Sea, New Hampshire, stating it serves an important purpose with regard to the exchange of Assessor ideas by familiar problem regions. The next scheduled conference is set for May 11-14, 1969 in New Haven, Connecticut; and they have tentatively adopted Cherry Hill, New Jersey as the probable 1970 location.

**PUBLICATIONS, AWARDS AND BULLETIN:** Harry Tracey reported that publications under the direction of Bill Brewer resulted in four issues in 1968 fiscal year at a cost of \$1912.50 and the net cost to the Association to date was \$687.52.

**AL WEILER AWARD:** As a result of a survey of candidates by each county, it was the unanimous decision that the Al Weiler award for the most advancement to Assessor education be awarded with appropriate ceremony to President Daniel Kiely, Jr. for the year 1968.

**LEAGUE OF MUNICIPALITIES:** Russel Wilson reported with regard to County Boards and Appellates concerning the use of common level versus county ratio on appeal hearings.

(1) Request a bill similar to "S-2" in 1962 which was passed by the Senate and called for an acceptable ratio within 15% but which had a stormy response at a resolution committee meeting November 19, 1968 and subsequently tabled. An attempt should be made for base year legislation or bi-annual or tri-annual. He stated that the Commission on Tax Exemptions had no meetings as yet but probably would be scheduled soon.

Daniel Kiely referred to in lieu payments based on existing exemption assessments. C. T. A.: Sidney Glaser awarded certificates to those which have been approved. Alan Hart spoke briefly on the certification program suggestions and of a listing by county for recognition.

**S.M.A. AWARD:** Committee composed of Edgar Renk, Edw. Markowich and Wm. Brewer have approved as a first recipient of the S.M.A. Award Leland Harbourt, Jr. for his pipe line article, particularly with regard to the research educational value and interest.

**NOMINATING COMMITTEE:** George Linger, Chairman of Committee which consisted of himself, Russ Wilson, Clarence Delgado, Marriott Haines and Al Greene, spoke of certain inequities which appear to be in our constitution and by-laws. One would be a recommendation toward representation of the executive board; and another, to allow sufficient time to vote by mail

which requires 40 days notification either by mail or publication in The Bulletin. Before submitting the nominations for the coming year, he announced that Jim Reeves has withdrawn as Vice-President, which permitted a replacement.

**SALARY STUDY:** Orfeo Cesareo who has an unusual committee of one, has prepared a comprehensive report of Assessors salaries in Bergen County. He stated he had a 90% response and submitted a comprehensive report to be used as a pilot by other counties in a similar study. President Kiely took particular recognition of the work of Cecareo, Harry Tracey and Jim Reeves.

**ELECTION OF OFFICERS:** The following officers were elected for the 1969 term:

Daniel P. Kiely, Jr.	President
Edward P. Markowich	Vice President
Samuel Befarah, Jr.	" "
Clifford K. Ryerson	" "
Harry A. Louderback	" "
H. Randolph Brokaw	" "
Charles Fouquet	" "
John Murray	" "
Theodore F. Swarer	Secretary
Lloyd P. Koppe	Treasurer
Myron H. Solonyinka	Sergeant-at-Arms

**NEW BUSINESS:** Norman Harvey reported regarding the Collectors' meeting and the importance of cooperation between Collectors and Assessors. He suggested that we appoint a watchdog committee to check future trends, President Kiely to name same.

Edw. Nevius spoke regarding Senior Citizen \$80.00 deduction and the hardship on older citizens to maintain homes and suggested a study be made to propose some manner to assist the elderly.

Wm. O'Neill spoke on exempt properties-churches, etc. - and questionable tax exemption such as Port of New York Authority. Mr. Wilson said a special commission on autonomous bodies such as Port of New York Authority is underway.

James Goumas spoke on limitation on part time assessors regarding a conflict of interest. It was suggested that this be held off to the Thursday afternoon meeting on questions unlimited. Irving Babes spoke with regard to part time assessors, particularly with regard to the fact that there is no such reference upon legal appointment or election.

**INCREASED DUES:** Samuel Befarah spoke on the potential need for additional monies for expense of additional educational programs such as (1) Conference at Rutgers printing of proceedings, (2) expanding education under S.M.A., C.A.E. designation and other educational improvements. It was regularly moved, seconded and carried that the dues be increased from \$3.00 to \$5.00 and that the budget be revised accordingly. Meeting was adjourned at 3:52 p.m.

Theodore F. Swarer,  
Secretary

## TREASURER'S REPORT

11-1-67 to 10-31-68

INCOME	1968 Budget	1968 Actual	1969 Budget (Suggested)
Tfr. from Savings a/c .....		\$1,000.00	
Reg. Membership—1967 .....		12.00	
Reg. Membership—1968 .....	\$2,200.00	2,265.00	\$2,250.00
Assn. Members (30) .....	750.00	750.00	750.00
Bulletin Ads .....	1,200.00	1,375.00	1,375.00
Pins .....	50.00	15.00	50.00
S.M.A. ....		180.00	
Savings Interest .....	300.00	271.59	275.00
Miscellaneous .....		194.44	200.00
<b>TOTAL</b> .....	<b>\$4,500.00</b>	<b>\$6,063.03</b>	<b>\$4,900.00</b>

<b>EXPENSES (Cks. #209-270)</b>			
I.A.A.O. — Transp. to Denver			\$ 200.00
Bulletin .....	\$1,600.00	\$2,227.10	1,750.00
Meetings .....	1,000.00	882.03	1,000.00
Postage, Printing and Stationery .....	100.00	150.23	150.00
Secretary .....	250.00	250.00	250.00
President's Expenses .....	500.00	616.17	600.00
Speakers Bureau .....	200.00		175.00
Atlantic City Convention .....	175.00	89.23	100.00
I.A.A.O. Dues .....	25.00		25.00
Miscellaneous .....	250.00	648.55	150.00
S.M.A. ....		174.08	
I.A.A.O. Film .....		500.00	500.00
Surplus .....	400.00		
<b>TOTAL</b> .....	<b>\$4,500.00</b>	<b>\$5,537.39</b>	<b>\$4,900.00</b>

Al Weiler Fund (Trenton) ..		\$ 100.00
Checking a/c Balance		
11/1/67 .....	\$ 917.80	
Bank Deposits .....	+ 5,791.44	
Checks #209-270 .....	- 5,537.39	

Check a/c Balance		
10/31/68 .....		1,171.85
Saving a/c 1967 Balance ..	\$1,297.22	
Saving a/c Interest .....	+ 271.59	
Saving a/c Withdrawal .....	- 1,000.00	
Saving a/c 10/31/68		
Balance .....		568.81
Ctf. of Deposit 10/4/69 .....		5,000.00
Receivable a/c Bulletin .....		175.00

**CASH & RECEIVABLES** .....

Lloyd Koppe, Treasurer

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## *Association of Municipal Assessors of New Jersey*

### **NEW JERSEY ASSESSORS BULLETIN**

**P. O. Box 909, Plainfield, N. J. 07061 — PL 6-3497**

**Quarterly Publication**

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Clifford K. Ryerson John Murray SMA  
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## **STATE OF NEW JERSEY**

### **CHAPTER 184, LAWS OF 1968**

**APPROVED, JULY 19, 1968**

**(SENATE, NO. 165)**

An Act concerning the assessment and collection of taxes on certain properties, and supplementing chapter 4 of Title 54 of the Revised Statutes.

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

1. In any current tax year the assessor or board of assessors of any taxing district, may in accordance with the provisions of this act, assess any taxable property omitted from the assessment list for the particular tax year. The taxable value of such property shall be determined as of October 1 of the preceding year.

2. On October 1 in any year in which prior thereto, either the assessor or board of assessors has assessed omitted property, the assessor or board of assessors shall file an assessor's omitted list and a true copy thereof, to be called the "Assessor's Omitted Property Assessment Duplicate" with the county board of taxation. The county board of taxation shall examine, revise and correct the omitted assessment lists and duplicates, if any be filed, and, on or before October 10 in each year, cause the corrected, revised and completed duplicates, if any, certified by it to be a true record of the omitted taxes assessed, to be delivered to the assessors or boards of assessors and the collectors of the taxing districts in the county, affected by such omitted assessments and the omitted assessments lists shall remain in the office of the board as a public record.

3. In listing the names and properties in the omitted assessment list, the assessor shall follow such forms and methods as may be prescribed by the Director of the Division of Taxation.

4. Omitted assessments shall be entered on the appropriate columns upon the omitted assessment lists and duplicates, and there shall be extended on the duplicates the amount of tax computed on each assessment at the same rate as real and personal property in the particular taxing district is being taxed in the particular year.

5. As soon as the certified copy of the omitted

assessment list is received by the assessor or board of assessors from the county board the assessor or board of assessors shall cause a notice to be sent by certified mail to the owner of each of the properties affected stating that an omitted tax assessment has been made as to the taxpayer's property and that the tax payable as a result thereof may be ascertained from the collector of taxes of the taxing district.

6. As soon as the omitted assessment duplicate is delivered to the collector of the taxing district, he shall at once begin the work of preparing, completing, mailing or otherwise delivering the tax bills thereof to the owners whose property has been assessed as omitted assessments and shall complete that work at least 1 week before November 1. The validity of any omitted tax or assessment or the time at which it shall be payable shall not be affected by the failure of a taxpayer to receive a tax bill, but every taxpayer to whom a notice of an omitted assessment has been sent in accordance with section 5 of this act is put upon notice to ascertain from the collector of taxes of the taxing district the amount which may be due for taxes or assessments against him or his property for omitted assessments.

7. Taxes assessed under this act shall be payable on November 1 of the year of levy after which date, if unpaid, they shall become delinquent, and all taxes on account of assessments entered in the omitted assessments list shall be collected and accounted for in the same manner as other taxes.

8. The municipality on February 15 of each year shall, in addition to the regular installment of county taxes to be paid on said date, pay to the county an amount determined by multiplying the total amount of assessments in the omitted assessment list for the previous year by the county and State rate for the preceding year, and such amount shall be for the use of the county.

9. Appeals from assessor's omitted assessments shall be made to the county board of taxation on or before December 1 of the year of levy and the county board shall hear all such appeals within 1 month after the last day for

(Continued On Page Ten)

## New Officers Of State Association

The following assessors were elected to head the Association of Municipal Assessors of New Jersey for the 1968-1969 term. The new officers were elected at the Associations Annual Meeting held during the League of Municipalities Conference in Atlantic City.

### PRESIDENT

Daniel P. Kiely, Jr., SMA 201-756-3497  
City Hall, Plainfield, N.J. 07061  
Plainfield, Union County

### VICE PRESIDENTS

Edward P. Markowich, SMA 201-694-1800  
Municipal Building,  
475 Valley Road, Wayne, N.J. 07470  
Wayne Township, Passaic County

Samuel Befarah, Jr. 201-775-2100  
710 Bangs Avenue, Asbury Park, N.J. 07712  
Asbury Park, Monmouth County

Clifford K. Ryerson 201-827-3848  
Borough Hall, Vernon, N.J. 07462  
Vernon Township, Sussex County

Harry A. Louderback 609-665-6500  
820 Mercer St., Cherry Hill, N.J. 08034  
Cherry Hill Township, Camden County

H. Randolph Brokaw 609-586-3500  
2090 Greenwood Avenue, Trenton, N.J. 08607  
Hamilton Township, Mercer County

Charles Fouquet 201-334-3600  
Municipal Building, Parsippany, N.J. 07054  
Parsippany, Morris County

John Murray, SMA 201-376-2030  
Municipal Building, Millburn, N.J. 07041  
Millburn, Essex County

### SECRETARY

Theodore F. Swarer 201-322-5106  
Municipal Building Annex  
1831 E. Second Street, Scotch Plains, N.J. 07076  
Scotch Plains Township, Union County

### TREASURER

Lloyd P. Koppe 201-322-8191  
Municipal Building,  
430 Park Avenue, Scotch Plains, N.J. 07076  
Scotch Plains Township, Union County

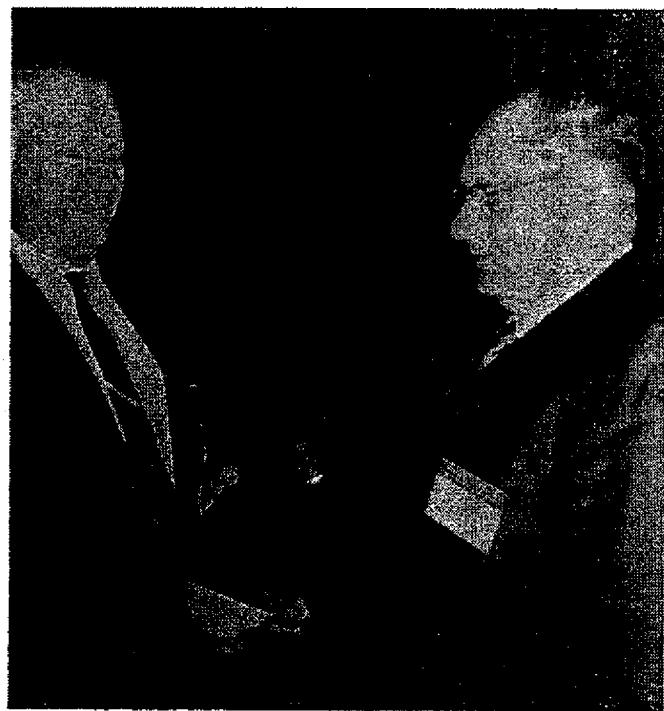
### SERGEANT-AT-ARMS

Myron H. Solonynka 201-339-1400  
City Hall, Bayonne, N.J. 07002  
Bayonne, Hudson County

## One Way To Assess

A taxpayer who owned two lots and was building a house thereon asked the local assessor, "What is the assessed valuation of my property?" The assessor, watching the taxpayer very closely, said: "\$3,000." Noticing that the taxpayer did not flinch, the assessor continued: "That is on the building. The lots also are assessed at \$3000." Again noting that the taxpayer did not flinch, he quickly added: "Each."

Reprinted from the N.Y. State Assessors Bulletin



The "SMA AWARD" was presented to Leland P. Harbort Jr., Assessor, Delaware Township, Hunterdon County. Pictured above, on the right, is Mr. Harbort receiving the award from Edgar V. Renk, Chairman of the SMA Award Committee.

This award, initiated this year and inscribed "For an Outstanding Contribution to Assessing Knowledge," was presented to Mr. Harbort for his recent article appearing in the Bulletin on Pipeline Assessments.

## Essex County

At the Annual Meeting of the Association of Municipal Assessors of Essex County, the following officers were elected to serve for the 1968-69 year:

### President

John J. Murray, Millburn

### Vice President

Joseph Price, Glen Ridge

### Secretary

Ralph Todd, West Caldwell

### Treasurer

Herbert Morris, Montclair

## Municipal Service Bureau

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## ASSOCIATE MEMBERSHIP

The following is a list of the ASSOCIATE MEMBERS of the Association of Municipal Assessors of New Jersey. These individuals and their respective companies through their association with us, show a deep interest in the assessing profession. We appreciate their contribution to our organization and hope it will continue.

Darnel S. Ames, Manager Engineering & Taxes  
Agway, Inc.  
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John A. Grady, Property Tax Supervisor  
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Campbell Soup Co.  
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J. E. De Haven, Tax Representative  
Shell Oil Co.  
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540 Broad St., Room 503  
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General Foods Corp.  
White Plains, New York

Neale E. Turner, Supervisor Property Taxes  
Continental Can Co.  
633 Third Ave., New York, N.Y. 10017

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The

## SMA

Gazette

By Walter W. Salmon, S.M.A.

In the first article that this writer submitted for publication in the SMA Gazette, I wrote, and I quote, "The whole idea behind the SMA writings is to bring to the readers of The Bulletin some interesting news, some of the history, the the aims of the Society, the Who's Who in the Society, its plans and events, and to generally promote the interest of all of the Assessors of New Jersey in elevating the profession (of Assessor) to one of State-wide recognition..." One of the projects proposed is a successful reality. The SMA LITERARY AWARD, a beautifully designed and crafted bronze plaque, mounted on a highly polished natural wood base, was presented to Mr. Leland P. Harbourt, Jr., Delaware Twp., Hunterdon County. Mr. Harbourt's very excellent article on "Pipeline Assessment", which appeared in a recent issue of the Bulletin, brought him the well-deserved award. Our hearty congratulations go to Leland! Two other projects planned for all interested Assessors came to fruition at Atlantic City. There were ten aspirants to the SMA who took advantage of the invitation to attend the "brush-up" course, and believe me, it was an eye-opener. Then came the moment of truth! The examination, as promised, was held on November 22nd. Those who passed the test were: William G. Skelly, Willingsboro, Burlington Co.; Charles E. Braumhall, Avon-by-the-Sea, Monmouth Co.; Aaron L. Hannah, Neptune Twp., Monmouth Co.

Now that the tough part of the requirement is past history, an earnest plea goes out to all applicants who have passed the written section to get going on the Narrative Appraisals. Everything possible is being done to assist, with

the issuance of a guide to the format required, and the offer of assistance from any SMA member. Further, all County Presidents are urged to poll their respective membership for possible applicants, and if a group of five or more so desire, a team of instructors will schedule a session of instruction. Man-o-man, what an opportunity to pick yourself up by the bootstraps and take a big step toward personal professionalism!

Harley, the hardworkin' Hesson, and SMA Chairman, has been as busy as a country mail man with a broken crate full of skitterish chickens. He was a well received and welcome visitor at the September meeting of the Burlington County Association, he has visited other Associations with equal fervor, and presided at the SMA Luncheon at Atlantic City. Harley spreads the gospel of the SMA in grand style, and if you want him at a meeting, get in touch. If he can't make your meeting, he'll send an SMA to spur your interest. The luncheon meeting brought out a few items for consideration that will mean much to all of us. First, there are lines of communication open with the I.A.A.O. for a possible reciprocal recognition of SMA and CAE memberships. This may take some time to work out since the requirements of CAE are not entirely duplicates of the SMA, and vice versa, but it is an interesting and provocative subject. It was announced to the 29 persons present at the luncheon that there will be a Seminar held at Pt. Pleasant this Spring, possibly sooner, and will have a program geared to the Assessment Function, and will feature top-drawer talent and speakers.

Chairman Harley wants to express his thanks to the SMA-Proctors at the six-hour exam session, namely: John Murray, Anthony Boresch, Edgar Renk, and Walt Salmon, all SMA's, and also makes an urgent plea for those who have finished the exam to get those narratives rollin'.

Best wishes to you and yours for a Happy Holiday Season ! ! ! !

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## Chapter 184 Laws of 1968

(Continued from Page Six)

filing such appeals. Appeals to the Division of Tax Appeals from the judgment of the county board of taxation shall be made within 1 month from the date fixed for final decisions by the county board of taxation on appeals from assessor's omitted assessments. In all other respects such appeals shall be governed by the laws concerning appeals from real and personal property assessments.

10. This act is intended to provide an additional and alternate method for the assessment of taxes on certain omitted property and shall not supersede the provisions of P.L. 1947, chapter 413 or any other law.

11. This act shall take effect immediately.

### EDITOR'S NOTE:

Please take note that this procedure is followed only for the current year. For handling omitted assessments for previous years the old procedure is used. In the interest of good public relations it is also suggested that the taxpayer be notified of the pending omitted assessment the same way he is notified of an added assessment.

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## A Thought For The Day

Deliberate with caution, but act with decision; and yield with graciousness, or oppose with firmness.

Adversity is the trial of principle. Without it a man hardly knows whether he is honest or not.

You can bear anything if it isn't your own fault.

## Al Weiler Award

This year the "Al Weiler Award" was presented to Daniel P. Kiely, Assessor, Plainfield, N.J., and current President of the Association of Municipal Assessors of New Jersey.

This award is presented each year to an assessor for outstanding achievement in the assessing field. Mr. Kiely, a graduate of Rutgers University, has been in the assessing field for twenty years. He is a member of the Society of Municipal Assessors, the International Association of Assessing Officers, past President of the Association of Municipal Assessors of Union County and an instructor of the assessing courses given by Rutgers University.

## Burlington County

The Burlington County Assessors Association started its fall and winter meetings in good style. On September 26th it had as its guests, Mr. Harley W. Hesson Jr., SMA, chairman of the SMA Committee, and Mr. Harry Renwick Sr., President-Commissioner, of the County Tax Board. Mr. Hesson gave an informative talk on SMA activities and requirements, and Mr. Renwick spoke briefly on appeals. As the new President of the Board, Mr. Renwick has inaugurated an annual dinner meeting of the Board of Assessors, which meeting was held on October 1st. In attendance were some 50 Assessors, the entire Board of Freeholders, and Senator Edwin B. Forsythe, Senate President. To carry on for the month of October, the Assessors are putting on the program for the monthly meeting, October 17th, of the Association of Municipal Officials of Burlington County. The film, "The Search for Equity," will be shown followed by a question and answer period. Volunteer Members of the Association will make up the panel which will be moderated by Assessor President, Walter W. Salmon, SMA. Officers for the coming year were put in nomination by A. Rowen Bright, and subsequently elected at the October 1st event. Those elected who will be installed at the November meeting are:

Walter W. Salmon .....	President
Matthew S. Chudoba Jr. ....	V-President
George Thomulka .....	V-President
Mrs. Dorothy Best .....	Secretary
William G. Skelly .....	Treasurer

## Thanks

The Association of Municipal Assessors of New Jersey would like to take this opportunity to thank the following organizations for helping to make our Annual Outing a success.

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## Code of Ethics

### INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS ASSOCIATION OF MUNICIPAL ASSESSORS OF NEW JERSEY

#### Relations With Other Assessing Officers:

1. It is the duty of every assessing officer to cooperate fully with other assessing officers in all matters affecting his official duties.

2. Information concerning persons or their property, obtained by an assessing officer in his official capacity, should be treated as confidential except for lawfully authorized uses. It is proper for assessing officers of different jurisdictions to exchange factual information concerning persons or their property to aid either or both in the assessment of property legally subject to taxation.

3. The assessor has a duty to refrain from speaking disparagingly of any other assessor, unless his official responsibilities require this course of action.

4. It is unprofessional for any assessing officer, in any writing or speech, to use the material contained in the writings or speeches of other assessors, persons or agencies, unless full credit is given to the original author.

5. It is improper for an assessing officer to represent a taxpayer in any matter involving the determination of assessments.

#### Relations With Other Public Officials:

1. The assessing officer has a duty to cooperate with other public officials to improve the efficiency and economy of public administration.

2. It is improper for an assessing officer, charged by law with the responsibility for deter-

mining assessments of property, to permit his judgment of values to be influenced by other public officials for any reason other than those directly concerned with the value of the property.

3. It is the duty of the assessing officer always to maintain an attitude of respect and cooperation towards other public officials and agencies to whom the law has assigned official duties relating to the work of the assessing officer.

#### Relations With the Public and Taxpayers:

1. It is the duty of every assessing officer to maintain at all time a courteous and respectful attitude in his relations with taxpayers and the public generally, and it is his further duty to compel a similar attitude on the part of his subordinates.

2. It is improper for an assessing officer to accept any gift where it is clear that such gift is made solely because he is an assessing officer.

3. All conferences or discussions with taxpayers or their representatives relative to the assessment of their property should be held during business hours at the office of the assessor or at some other place appropriate for the transaction of business.

4. The assessing officer should give full faith and allegiance to his oath of office.

5. The assessing officer should apply the law of his jurisdiction to all taxpayers alike.

### *Association of Municipal Assessors of New Jersey*

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