

New Jersey

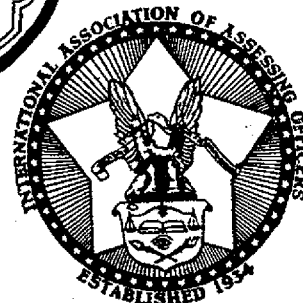


Assessors

Bulletin



AFFILIATES



VOL. 8 No. 1

Association of Municipal Assessors of New Jersey

MARCH, 1969

DEVELOPING MINIMUM STANDARDS OF ASSESSMENT OFFICE

By SIDNEY GLASER, Assistant Director
New Jersey Division of Taxation

Role of Government

At the outset, two important observations respecting the assigned topic appear to be in order. First, my views will be observed from the vantage point of what the State can and should do. Second, the assistance, cooperation and sympathetic understanding of local governing bodies must be forthcoming. In this connection, it is to be regretted that more local officials are not in attendance to hear, at first hand, a discussion relating to those areas in which their assistance is so badly needed. Effective support by state and local government is essential. In a Report made to the National Tax Association in 1964, the Committee stated, as follows:

"... we note the obvious and oft repeated fact that our society cannot expect a higher quality of tax administration than it is willing to support effectively. With all due recognition of the dedication of innumerable tax administrators, high quality administration, particularly as our society becomes even more complex and urbanized, will depend upon providing tax administrative organizations with funds adequate to finance effective performance of their assigned functions. It has anciently been said that the law is a jealous mistress; it may also be said that quality tax administration is by no means an inexpensive one."

Attainment of More Than Minimum Standards

The topic selected implies that there may be

assessing offices devoid of minimum equipment, space, personnel, to name a few items; and, that at the very least, every assessing office should have minimum facilities. Without a recent survey, it is not possible to comment with any degree of assurance as to its extent. In a sense, the implication that our goal should be the attainment of minimum standards is unfortunate. Our sights should be directed far above any minimums which may be asserted to be indispensable. An undeveloped country coming in contact with "civilization" for the first time need not necessarily pass through all the evolutionary stages before reaping the benefits of "advanced civilization." In the same manner, an assessing office today, inadequately staffed and having inferior equipment need not move forward only to the point of minimum standards. Rather, with the magnificent strides in improved assessment administration having been made throughout the country today, there is no reason why every assessing office cannot take advantage of the latest improvements in technique and procedures.

Gains In Property Tax Administration

Critics of the property tax are prone to repeat its shortcomings extant ten, twenty and more years ago without acknowledging the noteworthy progress made in recent years. A cursory review of current property tax literature will reveal the degree of sophistication and widespread use of modern techniques in the administration of this tax. The general public for the most part is unaware of these developments. It has felt the impact

(Continued On Page Four)

This presentation was made at the 34th International Conference on Assessment Administration held October 13-16, 1968 in St. Louis, Missouri.



Joseph Lukowiak, third from left, Assessor of Riveredge is pictured above being sworn in as President of the Bergen County Assessors Association by Daniel P. Kiely, President of the State Association. Other officers, from the left are: Clinton Simmons, Haworth, Treasurer; Clair Young, Tenaflly, 1st Vice-President; Lois Mangold, Bergenfield, Secretary; Norman Harvey, Englewood, 2nd Vice-President; Frederick Mott, Wyckoff, 3rd Vice-President.

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"S.M.A. Conference"

This year for the first time the Society of Municipal Assessors is holding a conference. This one day affair will be held on Friday, April 25th starting with luncheon at 1:00 p.m. Guest speakers will be Senator Edward B. Forsythe, Lawrence L. Lasser, and L. W. Elwood. Other activities for the day include a tour of Lakehurst Naval Air Station, a Cocktail Hour and Dinner. This conference is for S.M.A. members, S.M.A. Candidates and their guests. Anyone wishing to attend should contact an S.M.A. member or candidate at an early date so they in turn can notify Harley Hesson, S.M.A. Chairman. The cost for this conference will be twenty dollars.

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The



Gazette

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

Once again that time of year has past when our books are in the hands of our respective County Boards, complete and without error as is expected, and which gives us all a moment or two to reflect on the things that we wish we had done, and what we anticipate we will do in the coming months, or perhaps we'll just take a day off and try for some winter flounder, or try to beat that "lake hole" that gives us so much trouble on each round. Any way we look at it, there's some relaxation in the near future. Beacon Manor Hotel in Point Pleasant Beach will be the scene of the First Annual S.M.A. Conference on Friday, April 25th. Starting with luncheon at 1 p.m. followed by such eminent speakers as L. W. (Pete) Elwood, L. L. (Larry) Lasser, and Senator E. B. (Ed) Forsythe, we will further enjoy the day with a guided tour of the Lakehurst Naval Air Station. In between these events there is scheduled a Cocktail Hour with hot Hor d'ouvres, and a good Prime Ribs Dinner. This is quite an occasion with something to satisfy every taste and it's all yours for just 20 bucks. Sorry, but this affair is for S.M.A. Members, candidates and their guests only. If you plan to bring a guest call Harley Hesson, SMA Chairman, at an early date.

From the mail-bag there comes the notice of the tentatively set SMA Program at Rutgers. Write these dates on your calendar: Brush-up courses for SMA Exam; Tues. Eve. June 17, and Wed. afternoon June 18. On Wed. Eve. June 18 there will be an SMA membership meeting. The written exam will be given on Thurs. Afternoon (Part I) June 19th; Part II of the exam will be given on Friday afternoon June 20. The place will be announced at the June Conference. Don't miss this opportunity to take the exam in two sections, and if you don't take the exam, get to the brush-up sessions. The classes and exams are open to SMA Candidates only, so get your application to Mrs. C. Maxwell Young, SMA Secretary, Tenafly, N.J., before June 10, 1969.

With this writing we are throwing out the WELCOME MAT to two new SMA Members, Louis R. DiCavalcante of the Township of Scotch Plains, and Robert B. White of the Township of North Bergen. Mr. DiCavalcante is a native of Westfield, N.J., married and the father of two children. His daughter is employed as a secretary, and his son is attending the Aviation Officers' Candidate School of the Navy. Mr. DiCavalcante, known to his friends at "Gene," attended the public schools of Westfield, St. Mary's Cathedral High School in Trenton, Villanova University, and

Rider College in Trenton. He is self-employed, and has served on the Board of Assessors of Scotch Plains for the past twelve years. Somehow in his busy schedule he finds time to serve his community as a Past President and a Commissioner of the Scotch Plains-Fanwood Little League; a Past Exalted Ruler of the Scotch Plains B.P.O.E., and presently a Trustee; a Past President of the St. Bartholomew's Holy Name Society; a Past Chairman of the Heart Fund; and a Trustee for the Community Fund, as well as being a member of the Scotch Plains-Fanwood Rotary Club.

Robert (more familiarly known as Bob) White felt the urge to put into practice all of those things about the Assessment Function that he has been teaching so many of us for lo these many moons. Bob decided to tackle the job as the Assessor in North Bergen and leave the problems of the Local Property Tax Bureau to the boys in Trenton. Bob lived formerly in Cape May County down here in South Jersey with the rest of us "rebels," with his wife and family. In the interest of wanting to contribute something to the people of his County and the State, Bob gave up the time-honored profession of school teaching, ending up in the LPTB and finally in the class of the professional Assessors. He has received the designation as the 33rd SMA member. Having achieved the title CAE of the International Association of Assessing Officers, Bob was granted a reciprocal membership by SMA without having to be exposed to examination or narrative appraisals.

CONGRATULATIONS to both "Gene" and "Bob," and WELCOME TO THE S.M.A.

That's all for now folks, but I dare you to go back and read the first few paragraphs!!

Become An S.M.A.

Special R.P.A. II Course Available

Inasmuch as the June 30, 1969 deadline for assessor's certification is rapidly approaching, the Bureau of Government Research will offer an accelerated program in Real Property Appraisal II during the month of June.

This course will be an intensive one-week program, and will enable those persons currently taking Property Tax Administration I and Real Property Appraisal I to complete the required series of courses before June 30, 1969.

The Bureau of Government Research will make every effort to schedule as many sections of Real Property Appraisal II as necessary to accommodate all those interested.

Interested students are urged to contact the Bureau of Government Research as soon as possible so proper arrangements can be made. (201—247-1766, Extension 2801).

Developing Minimum Standards

(Continued From Page One)

of large tax increases in recent years and only too readily is willing to blame the assessor, without seeking to find the underlying causes. Nationwide, the property tax has risen from \$7.0 billion in 1950 to —15.8 billion in 1960—to \$19.4 billion in 1963—and to an estimated \$23.0 billion in 1968. The increase is \$12.2 billion or 77%, and from 1963, the increase is \$8.6 billion or 44%. What is not admitted is the fact that other commodities and services have also risen over the period. So has real income. It would be utopian to pay property taxes, in effect during the great depression period with 1968 incomes.

Property Tax Burden

Complaints respecting the heavy property tax load are being voiced, in many cases, by individuals who are not participating in the benefits of the economic boom. These persons include many retirees, pensioners, and other fixed-income individuals. As noted in a current weekly, "These people are often the ones hardest hit by state and local taxes, most of which zero in on the consumer." What is not realized is the fact that a large part of the property tax increase consists of new construction and inflationary price increases. What is not generally appreciated is the fact that the assessor does not fix the tax but that rather, he apportions the respective values of the taxable property among the properties within his jurisdiction. The amount of tax is then determined, as a rule, after taking into consideration the amount of money required to be raised and the total ratables.

Whatever justification and explanation assessors may adduce to account for the increase in the property tax, the fact remains that the tax has reached the point where the very least the administrator should do is to assess competently, equitably and without discrimination. To do this he must be furnished with adequate tools and facilities.

Establishment of Standards

The establishment of standards and their enforcement is the heart of the problem.

Of prime importance in developing standards of an assessment office is the geographical organization. The Advisory Commission on Intergovernmental Relations in its landmark Report in 1963 on the subject recommended, as follows:

"The geographical organization of each State's primary local assessment districts should be reconstituted, to the extent required, to give each district the size and resources it needs to become an efficient assessing unit and to produce a well-ordered overall structure that makes successful State supervision feasible.

"No assessment district should be less than countywide and when, as in very many instances, counties are too small to comprise efficient districts, multicounty districts should be created.

"All overlapping assessment districts should be abolished to eliminate wasteful duplication of work."

In this connection, the observations of Paul

Corusy which appeared in a recent issue of "Tax Review" are most appropriate. In predicting certain changes in the administration of the property tax in the next decade, he stated:

"The present multitude of jurisdictions will be significantly reduced, resulting in jurisdictions being administered by professional assessors who are adequately compensated and providing the necessary office budget and staff for competent administration. Several years ago Iowa reduced the number of jurisdictions within the state from over 1,500 to less than 120, and pending legislation in Wisconsin proposes to reduce the number through a county office. The legislation passed in Tennessee is perhaps the best illustration how these changes will be accomplished; (1) two or more counties can combine to form one assessment jurisdiction under the administration of a professional assessor; (2) all municipal and other assessment jurisdictions will be combined into one county office, and (3) in those counties where the assessor is elected, the people may vote for an appointed assessor."

New Jersey Recent Developments

In New Jersey, we were greatly pleased to learn that a step in this direction was taken. Two municipalities took advantage of a recent law enabling municipalities to establish a joint assessment district headed by a joint tax assessor. Presumably, instead of two part time assessors, this new district will operate with a full time assessor and with adequate staff and facilities to do the job. Here we find an example of an effort to create a sufficiently large assessment district.

Acceptable standards will vary according to the particular assessment district. Where the assessing unit is the county, especially if a large metropolitan city is included therein, higher standards are expected when compared with a town or village sparsely populated or basically agriculturally constituted. States should adopt extensive programs to assist local assessors. It can provide some of the necessary revenue, furnish assistance in cases involving complex valuation problems, determine uniform assessment standards, provide for speedy and adequate appeal remedies and, in general, do everything necessary to assure assessment equality, in accordance with law. In this connection, the observations of the Advisory Commission on Intergovernmental Relations are most appropriate:

"There are certain basic tools and facilities which a local assessor must have to be efficiently in business. State supervision is a futile procedure unless it sees to it that this equipment is provided and maintained. Part of it only the State supervisory agency can supply satisfactorily and therefore should be required to do so; part of it the State agency should be empowered to require the local governments to provide. If a local assessment district lacks the resources to furnish the necessary facilities and an assessor competent to use them, there is clear evidence that the district has no good excuse for existence."

In New Jersey, the state administrative agency has expended its efforts over a period of

years in many directions designed to assure the equitable administration of the tax as well as to make it more acceptable to the property owner, if that is at all possible.

Equalization programs designed to nullify the benefit of under-assessing in the allocation of county costs of government have been an accomplished fact for over ten years. By means of a sophisticated use of sales-assessment ratio data, a remedy has been provided for the property owner who alleges that his property has been assessed higher than the average ratio of assessed to true value. This remedy has received the approval of the highest state court. An appraisal manual has been developed and has been in general use for over ten years. Assessors have been provided with law manuals, a Handbook for Assessors, a monthly news letter, appraisal assistance, and assistance in the operation of their everyday work. Recently, a data processing program has been developed, at State expense, and successfully placed into operation. Under this program, the tax list of each municipality in the county and the county equalization table were produced. Under state sponsorship, this program is now being made available to all counties. The response has been encouraging.

Without unduly dwelling on the areas of state assistance, it may be appropriate at this time to discuss the facilities, tools, personnel and other assessor needs, essential for the proper performance of the assessment function.

Basic Assessor Tools

Assessment literature abounds with articles detailing the needs of an assessment office. Many of you here have appeared on programs of the IAAO and addressed yourselves at length to various aspects of the subject matter today under discussion. To address you on this subject is comparable to "carrying coals to Newcastle."

The requirements set forth by the Advisory Commission respecting the size and resources of an assessment district in becoming an effective assessing unit have already been noted.

In 1963, the assessor of Orange, Connecticut, in an address before this Conference, "Minimum Standards for an Assessment Office," said:

"The basic responsibility of the assessor is to discover, list and price (or value) each parcel of property within his jurisdiction. Yet without certain basic tools to accomplish this, he is as handicapped as a farmer without a plow or a carpenter without a saw."

The tools and facilities are many and varied. The object of this paper is to focus our sights on the highest standards possible. The requirements should be an integral part of the goals of every assessor's office. Their use will largely depend on the extent of the assessment jurisdiction, the nature and character of the property within the district, the number of items on the tax list, to name a few. Just to enumerate some of the specific items is itself evidence of the fact that state and local assistance is needed to make them available at the county and local level. These include property: record

cards, tax maps, building permits, mechanical equipment, office facilities for personnel, law manuals, appraisal manuals and assessor handbooks, competent personnel and personnel having a knowledge and understanding of data processing and what it can accomplish. These tools would be valueless unless the assessor has acquired training as well as for schooling in basic and advanced principles of assessing. In this connection, tribute must be paid to the International Association of Assessing Officers for its preeminence in making this training available and for its help and encouragement to the States.

Tax and Valuation Maps

For the purpose of locating property and making certain that all property situated within a district has been placed on the assessment list, a tax map is indispensable. Tax maps show the platting of parcels, public ways, streets, streams, trackage, dimensions, lot block and subdivisions. Land or valuation maps may include, in addition, sales, income, asking price, private appraisals, utilities, unit values and the use of the land. In this connection, the Advisory Commission, fixed a certain degree of responsibility on the States. The Commission noted:

"In view of the basic importance of this assessing tool, every State should require the acquisition and maintenance of tax maps meeting specified standards by all local assessment districts and make it a duty of the State supervisory agency either to install standard maps or to approve mapping plans and supervise map production, and following completion, to assure that all maps are kept current."

Records

Property record cards or appraisal cards are among the most important records of a tax office. From this record, basic information is obtained to enable the assessor to ascertain values based upon uniform standards. In this manner, assessments may be made fairly and without discrimination. The Advisory Commission notes that:

"The development of standard record systems is facilitated by State prescription or approval of well-devised assessment and tax forms for local use."

Some degree of flexibility is recommended so that procedures which may have become obsolete are not frozen.

Manuals and Handbooks

The essentiality of law manuals, appraisal manuals and handbooks for assessors is beyond dispute. These should be provided to all assessors at state expense. They should be kept current so as to reflect recent changes in the law, court decisions and administrative rulings. It is in this area that state administration can be of vital aid in the assessment process.

Data Processing Facilities

The fear of computers as an assessing, billing and collecting facility appears to be on the wane. Its general acceptance follows the realization

(Continued On Page Eleven)

Sub - Committee Appointments

President Kiely in conjunction with the Vice President in charge of the standing committees appointed the following assessors to sub - committees, Where there has been no specific assignments the Vice President will utilize his men where and when he best sees fit.

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TAX EXEMPTION STUDY

The Commission created by ACR 42, to study tax exemptions in the State of New Jersey, has held three public hearings. Chester Apy, Assemblyman from Monmouth County, is Chairman of the Commission and Russel T. Wilson, Tax Assessor from Hackensack, past President of this Association, is a member of the Commission. Several points of importance seem to be developing from the testimony offered so far at the public hearings. Point number one, which has been expressed frequently, is the inequity that is created when a tax exempt property (for instance, a Hospital) serves an area larger than the taxing district allowing the exemption. The taxpayers in the district, allowing the exemption, bear the whole load of the exemption plus the cost of supplying the required services. The other districts being served by the property bear none of these costs. This type of complaint seems to have found sympathetic ears amongst some of the members of the commission.

Secondly, the Commission has discovered, through testimony, that some organizations enjoying tax exempt status have entered into voluntary agreements with the governing bodies of the taxing district in which they are located. These agreements set up a payment in lieu of taxes that is meant to compensate the district for the services supplied by the municipality.

Thirdly, there has been a considerable amount of criticism of tax assessors for the unevenness of administration of the tax exempt statutes. Some organizations, which own property in more than one district, claim there have been different interpretations of the statutes in each district concerning the same type of property. There has also been some criticism of the allowing of tax exemptions with no legal basis and criticism for not carrying values on the exempt list that are not related to the true value of the property.

The next public hearing to be held by the Commission will be on March 19, 1969 in Camden. The Commission has promised to hold further hearings if they are necessary.

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EDITORIAL COMMENT

TRAINING FOR A. D. P.

The work of a committee assisting Rutgers' Bureau of Government Research in the preparation of a course designed to orient assessors and collectors in the use of data processing applications is nearing completion. A group of experienced officials, who may act as instructors in the program, have met with the experts from the Division of Taxation in two intensive all day instruction sessions to prepare themselves to conduct the courses for local officials.

Many of the prospective teachers, most of whom are other than assessors, opined that team teaching would be desirable, if not necessary. They appeared to believe they would feel insecure in the role of teacher inasmuch as they would not be able to relate the electronic programming to the office procedures of their opposite numbers without a deeper knowledge of the administrative detail of his functions. Since the program is sponsored by the Division of Local Finance under a Federal grant and one of the goals is the automating of the collectors' records, it is understandable that collectors need to be involved, along with auditors, and finance officers. Thus, for a class composed of collectors and assessors the suggestion was that the teaching team be comprised of both an assessor and a collector. The student would then receive a working knowledge of the application of A.D.P. to both offices' records. The fact that neither of the state people was either collector or assessor, could not have been lost on the Rutgers people. Nonetheless, the Chiefs of the statistical sections of the Division of Taxation and the L.P.T.B. have declared the program an unqualified success.

Although the program being promulgated through this proposed orientation is even now in the process of "modernization," and some obstacles remain in the application of automatic processing to all collectors' records, it is the only program for data processing application approved by the Division of Taxation. County Boards may presumably require participation by local taxing

districts in a central data processing system, but they too are on notice that the L.P.T.B. program must be used.

There is little doubt then that it behooves all of us assessors, with or without previous experience or training in data processing, to enroll in the course when available. In addition, one should try to see that his staff people are oriented by the course. Note that the course is recommended, not a course. The Division of Taxation certainly, and other departments of state government probably, are committed to the program developed and tested by them. It would be futile to suggest any alternate now. An assessor's objective in the course should be to learn what is expected of him. The instructors will have most of the information needed to shape up the assessment records for keypunching. Also how to make changes on the electronic tape which will eventually automatically produce the tax list. What he does not have he can get.

There may be a few options left in the administrative procedure which are not directly governed by the program. For instance, the question of internal control of the change order may be open to choice as to who besides the assessor in any given taxing district will be designated to submit changes for keypunching. Except for single taxing districts that have been given preferential consideration by being permitted the use of the State developed program, the County Board is set up as the central administrative agency for the program. It is supposed that these administrative options will be exercised by the County Board, unless preempted by the Director, possibly with consideration for the assessors' preferences. In any case, at least until now, the instructors would have no influence in these policy matters. Therefore the class should not be used as a forum in which to discuss the pros and cons, but merely a place to learn they exist. If restraint is practiced there will be ample time in the planned sixteen hours of instruction to learn nearly all

(Continued On Page Ten)

Letters

Association of Municipal Assessors of New Jersey.
ATTENTION: THEODORE F. SWARER, SEC'Y.
Gentlemen:

On Thursday, January 30th, the Hudson County Assessors Association held their regular meeting, and among the subjects discussed was the President's Report as noted in the December issue of the New Jersey Assessors' Bulletin, with particular attention given to the report of complaints regarding violation of ethical responsibility by tax assessors, and the proposed regulations which would supposedly remove any possibility of conflict of interest or unethical behavior.

As outlined in the "Bulletin," the first of these regulations would forbid any assessor from representing a taxpayer in matters concerning determination of a tax assessment; the second would prohibit assessors from making real estate appraisals in their taxing district; and the third would not allow assessors to work for a revaluation firm.

Since almost all of the Hudson County Assessors would be seriously affected if these proposed regulations were put into effect, the matter was freely and openly discussed, and an attempt was made to analyze the consequences which might result from such action.

After considerable study, the proposed regulations were put to a vote, and the assembled members unanimously arrived at the following decisions.

On proposal one, the Hudson County Assessors deplore any action taken by any assessor in representing taxpayers in matters concerning the determination of a tax assessment, and are in complete agreement with the suggested regulation.

As to the second proposal, all members were in complete disagreement with the proposed regulation, for various and sundry reasons including the following.

Almost all assessors were appointed by municipal authorities because of their previous experience in real estate matters, or because of their appraisal backgrounds, which they gained over years of application and study. It would result in much hardship for these assessors to be denied the privi-

lege of continuing their work in their chosen professions, since much of their work is confined to the municipalities in which they live and represent as tax assessors.

Assessors in general are badly underpaid, some work for as little as \$2,400 per year, and they cannot forfeit any additional income which might result from fees for appraisals for estate purposes, insurance, mortgage loans, partition suits, etc. In spite of the fact that recent legislation provides for certification and tenure and the ultimate professionalisation of assessors, salaries have not materially increased, and it is a reflection of the honesty of assessors that they must work a second job in order to survive. Assessors are almost all in general agreement that they would be happy to discontinue "moonlighting" if and when salaries are raised to a sum which would permit the luxury of working shorter hours.

Conflict of interest is also a matter of interpretation. Since it is almost axiomatic that a second job is necessary in most cases for economic reasons, there is always a possibility of conflict of interest but not necessarily restricted to the appraisal field. Besides, the Director is empowered to deal with any assessor who has behaved unethically or who has otherwise abused the privilege of his office, without penalizing assessors who are capable, honest, hard working and conscientious.

Finally as to the proposed regulation number three, here again, if an assessor is diligent in his duties for the community, devotes all the time required by the governing bodies to his work, any time he may devote to other interests should be his responsibility alone. In short, no person should be denied the right to earn a comfortable living.

The members of the Hudson County Assessors Association have very strong feelings regarding the proposed regulations, and urgently suggest that the Association of Municipal Assessors of New Jersey give their earnest support to the recommendations expressed herein. Moreover, they recommend that their feelings in these matters be given the same exposure in the various media in which the suggested regulations were set forth.

Very truly yours,
Vincent Truncellito, Secretary



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Conference For Assessing Officers

This year the 1969 Conference for Assessing Officers will begin on June 17th and end on June 20, 1969. The planning committee has submitted the following tentative schedule.

Tuesday, June 17, 1969

- 8:30-9:30 a.m. Check-In and Registration
- 9:45 Welcome to the Conference
Dr. Reock
Mr. Kiely
Mr. Wilson
- 10:00 Developments in New Jersey Tax Law
- 11:00 Intermission
- 11:15 Discussion Period
- 12:30 p.m. Luncheon
- 1:45 Topic — Developments in County Tax Board Procedures
A. Appeal Procedure
B. Attempted Standardization of Capitalization Approach
C. Relationships with Assessors
- 5:30 Dinner

Wednesday, June 18, 1969

- 7:30 a.m. Breakfast
- 9:00 Distinction Between Real and Personal Property for Assessment Purposes
- 10:30 Intermission
- 10:45 Taxability of Leaseholds of Exempt Property
- 11:45 Discussion
- 12:30 p.m. Luncheon
- 1:30 Sounding Board
- 3:00 Three Concurrent Topics (Choose One)
A. Future of the downtown shopping district
B. Evaluation of lagoon lots and other water front properties
C. Assessment of a parking lot
- 5:30 Dinner
- 7:00 Mutual Cooperation Between Assessors and Collectors

Thursday, June 19, 1969

- 7:30 a.m. Breakfast
- 9:00 Report of the Commission on Study of In-Lieu Taxes on Exempt Properties
- 10:30 Intermission
- 10:45 Demonstration Assessment (3 Concurrently—Choose One)
A. Two apartments over a small store
B. The private swim club
C. Appraisal of exempt property
- 11:45 Discussion
- 12:30 p.m. Luncheon
- 1:45-4:30 Discussion Groups
- 5:30 Dinner
- 7:30 Open Executive Meeting

Friday, June 20, 1969

- 7:30 a.m. Breakfast

- 9:00 Effect of the Base Year Concept on Income Producing Property
- 10:30 Intermission
- 10:45 Certification: Professionalization of Assessors; Code of Ethics; Conflict of Interest
- 12:30 p.m. Luncheon
- Adjournment

Training For A.D.P.

(Continued From Page Eight)

that is needed. If not, time will be wasted in fruitless discussion and nothing will be changed. The classes should be strictly "how to" not "if" or "why."

The program has reached the stage of inevitability which led one State expert to liken it to a "steam roller, and there is no stopping it now." One is reminded of the Chinese adage that says, "When rape is inevitable, relax and enjoy it." Hearing the unrestrained enthusiasm of some Assessors for the experience, the uninitiated among us may well unexpectedly enjoy it. But it is still "rape."

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Developing Minimum Standards

(Continued From Page Five)

tion that it frees the assessor from much of the mechanical drudgery entailed in making various arithmetical computations so that he and his staff may devote a greater part of their time to judgment determinations. There is no reason why automation should not soon come to all taxing jurisdictions. Even the smaller districts can arrange for a service agency to do the work. Today, not only are assessment rolls and tax billing being performed through data processing; but appraisal computations are also being automated in many jurisdictions.

Personnel

Governing bodies do themselves an injustice by practicing economy at the expense of the tax assessor and his office. The very least they can and should do is to recognize the technical and professional requirements of the office and provide salaries, staff and equipment commensurate with the responsibilities associated with them. By this means, governing bodies will be able to compete with other governing bodies and private industry in attracting qualified persons. Equally important is the capability of the assessor in larger districts to manage and direct a staff, and, in all districts to meet and inform the general public of his basic functions and problems.

In passing, mention should be made respecting the efforts of this organization (IAAO) to promote, nation-wide, the idea of the professionalization of the assessor. This effort, in conjunction with the effort of state organizations, will eventually result in the respect which the office deserves and should be its due.

The assessor must receive the tools and equipment to do the job. False economy will rebound to the detriment of the taxing district and to the property owner himself.

The steady mounting property tax burden makes it more important than ever that the assessor's office should operate efficiently and with equitable treatment for all property owners. To accomplish this objective, the tools, facilities and equipment which have been alluded to, must be made available. State and local governments must meet their responsibilities in this connection.

It has been a genuine pleasure to participate in this program today.

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NEW I.A.A.O. AWARDS

The IAAO Executive Board has established two new awards, the "I" (Idea) Award and the "M" (Membership) Award. Please keep these in mind during the next year.

The "I" Award is established to recognize new ideas developed by members. Two categories have been established for submission of entries. The first category pertains to the development of new ideas on how to keep taxpayers informed on the functions of the assessor's office. Perhaps this may be through regular press releases, brochures, or other methods. Oftentimes a staff member suggests a new innovation for improving the flow of information to the public and it is this material which can and should be submitted for this award.

The second category of the "I" Award pertains to improved office procedures. Again, office procedures constantly change; old ways are replaced by new methods which result in time saved by staff or clarification of responsibilities.

The following points are important:

1. Every office continually improves their public information program and office procedures by experimenting with new ideas developed by the assessor and staff.
2. This award has been established to recognize these new ideas which have been successful, and at the same time to present these ideas for possible incorporation in other jurisdictions.
3. Assessment offices or departments should submit entries for either category. The primary consideration of this award is whether or not the new idea improved the old and how successful it was.

The second new award is the "M" (Membership) Award. This award differs from the McCarren Award in this respect: The McCarren Award can only be awarded to the IAAO Representative whereas this new award, the "M" Award can be awarded to any IAAO member who, in the opinion of the Awards Committee, contributes most to promote new membership in IAAO. No application form is needed for this award. Your "application" is your signature on the "Recommended by" line of the enclosed membership application, and subsequent new memberships.

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EXECUTIVE COMMITTEE MEETING

Minutes of the Executive Committee of Association of Municipal Assessors of New Jersey — Held January 17, 1969 at Ye Old Cedar Inn, Toms River, New Jersey.

The meeting was called to order by President Kiely at 4:20 p.m.

It was regularly moved, seconded and carried that the Minutes of the previous meeting be dispensed with, since all attending received copies by mail.

TREASURER'S REPORT: Report was dispensed with since a number of memberships had been received on a \$3.00 basis and had to be adjusted due to the increase to \$5.00 for annual dues as approved at the November meeting at Atlantic City.

REPORTS: Ed Markowich reported on education — Spring and Summer classes, and the possibility of an added RPA-2 course in June due to the deadline date to certification without examination.

Plans for the 1969 June Conference are completed and include S.M.A. preparatory brush-up and examination at end of session.

DATA PROCESSING COURSE: Mr. Harvey spoke of a proposed data processing course by Rutgers which would include some 14 topics. Purpose is to orient Assessors and Collectors with procedure.

EDUCATION: President Kiely spoke of the request to Rutgers with regard to publication of proceedings. The cost stated was \$3,075, and would apparently cost \$3.00 per copy. The Association

to take a minimum of 600 at a \$1,800 cost. It was regularly moved, seconded and carried that the matter be tabled for further discussion. Mr. Harvey suggested that it was a bargain to those unable to attend and should be useful and valuable. Matter is to be discussed by each County Association, and the President of each Association to return a report forthwith.

CONFLICT OF INTEREST: President Kiely discussed his understanding of potential conflict of interest ruling by Director Kingsley, and was requested to arrange a meeting to discuss the matter in detail.

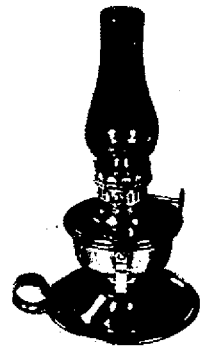
Sam Befarah suggested that the next issue of the Bulletin should contain reference to the fact that no Assessor should appear against another district. We should attempt to clean up our own house and any violations be brought to the attention of the State Association with possible notification to municipal officials and county association.

It was regularly moved, seconded and carried that such matters be referred to the Ethics Committee for recommendation and disposition.

LEGISLATIVE COMMITTEE: On a motion by Mr. Delgado, seconded by Mr. Harvey and carried — Association to subscribe to the Legislative Index at a cost of \$65.00 per year.

INTERNAL AFFAIRS: President Kiely appointed a committee consisting of past presidents to review a potential change in by-laws with regard to the 90-day notification, with particular reference to

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change and make-up of officers.

S.M.A.: Harley Hesson stated that 7 took the brush-up course at Atlantic City; 4 took the examination—3 passed. Mr. DiCavalcante was the latest member awarded a certificate.

He advised of an April 25th Conference with S.M.A. members and candidates at Beacon Manor. He would require \$200 to \$250 for arrangements including 150 copies of the S.M.A. appraisal notes to be included in the June Conference at Rutgers.

TAX EXEMPT COMMITTEE: The Committee hearings regarding tax exempt recommendations are being attended by members of the State Association including Marriott Haines, Walter Salmon, Alfred Green and Russel Wilson, who is a member of the Committee.

It was moved by Mr. Harvey, seconded by Mr. Accardi, but tabled following discussion, that all exemptions be eliminated from State statutes and replaced in some manner by State grants. It was felt there should be further discussion at each County meeting and the feelings reported back to President Kiely. President Kiely was to write all County presidents.

UNFINISHED BUSINESS: None.

NEW BUSINESS: Harry Lauderbach reported on a Cherry Hill 1970 North Eastern Conference planning, and requested active participation by the membership.

John Accardi spoke briefly on Assembly Bill No. 954.

It was regularly moved, seconded and passed that we suggest a proposed amendment to law requiring annual advertising be unnecessary "except in any municipality where the Assessor's office is not open and staffed so that the books could not be perused during a normal business day."

TIDAL LAND BILL: Russel Wilson suggested a campaign regarding riparian rights in which property titles would be in jeopardy. The bill should be amended to award title outright where proof of acquisition, taxes paid, etc. were involved. It was decided that the matter be discussed at a later date.

There being no further business to be taken up at this time, the meeting was adjourned at 6:05 p.m.

Respectfully submitted,
Theodore Swarer, Secretary

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John Accardi, second from left, Garwood Assessor and newly elected President of the Association of Municipal Assessors of Union County, is shown being congratulated by Edward H. Tiller, Mayor of Garwood. Others, from the left are: Frank Naples, Clark, Vice-President; G. Alden Barnard, Westfield, Secretary; William A. Brewer, Plainfield, Treasurer.

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LEGISLATIVE REPORT

The following bills have been introduced in the State Legislature and relate to Assessors and Taxation in general. The listing of these bills is only to call them to our readers' attention and does not imply that they are either endorsed or opposed by our State Association.

S 21 Hauser

Pre-filed—Provides that a senior citizen shall have homestead tax deduction of up to \$80, to persons not entitled to a veteran's tax deduction, or the amount of tax or the sum of \$50, whichever ever is the lesser, to persons who are entitled to and shall have been granted a veteran's tax deduction.

Jan. 14—Law, Public Safety & Defense Com.

S 24 Hauser

Pre-filed—Provides for compensation to municipalities for tax loss, where tax exempt lands are held by private or State-supported universities or colleges.

Jan. 14—Appropriations Com.

S 36 Hauser

Pre-filed—Provides for a proper equalization of taxes in counties where adherence to the percentage level for the county is postponed or deferred by court action.

Jan. 14—County & Mun. Gov't Com.

S 48 Del Tufo

Pre-filed—Provides for a limitation on the taxation of real property.

Jan. 14—Taxation Com.

S 78 Rinaldo

Pre-filed—Provides for the payment by State in lieu of taxes for lands acquired for highway purposes.

Jan. 14—State Gov't Com.

S 82 Musto

Pre-filed—Directs the Port of New York Authority to enter into agreements with counties, cities and other municipalities in the Port District to pay sums equal to lost taxes on Port Authority property.

Jan. 14—Taxation Com.

S 83 Musto

Pre-filed—Authorizes and directs the State Highway Authority to enter into agreements with municipalities, wherein it acquires lands from its projects, to pay such municipalities reasonable sums to compensate for the loss in tax revenue on such lands.

Jan. 14—Taxation Com.

S 84 Musto

Pre-filed—Authorizes and directs the Turnpike Authority to enter into agreements with municipalities, where it acquires for its projects, to pay such municipalities fair and reasonable sums to compensate for the loss on tax revenues on such lands.

Jan. 14—Taxation Com.

S 97 Musto

Pre-filed—Provides that any portion of the real property owned by the Port of New York Authority not required as space for the transaction of the business of the Authority and leased or rented to provide tenants or to public agencies shall not be exempt from taxation; effective upon enactment of similar legislation by the State of New York.

Jan. 14—Taxation Com.

S 106 Musto

Pre-filed—Designated the "Homestead Tax Exemption Law,"

establishes a homestead exemption of \$5,000 or 50% of the true value of the homestead, whichever is less; effective January 1, 1970.

Jan. 14—Taxation Com.

S 133 Musto

Pre-filed—Provides that whenever a taxing district which received a rebate or remission of county taxes, no longer qualifies due to a reduction in the acreage owned by the county in the taxing district, the district shall be entitled to such a rebate of taxes in a gradually reducing amount; retroactive to January 1, 1967.

Jan. 14—County & Mun. Gov't Com.

S 134 Musto

Pre-filed—Creates a 12 member bipartisan local Property Tax Relief Study Commission, the President of Senate, the Speaker of the General Assembly and the Governor shall each appoint 4 members to study the present local property taxes and the feasibility of adopting new sources of State revenue; appropriates \$25,000.

Jan. 14—Taxation Com.

S 154 Guarini

Pre-filed—Exempts home improvements from real estate taxes for a period of 5 years.

Jan. 14—County & Mun. Gov't Com.

S 202 Guarini

Pre-filed—Exempts from property taxation all property owned and used exclusively by a non-profit association organized by a labor organization or organizations and employers for the purpose of providing medical and clinical health care and treatment services for employees or members.

Jan. 14—Taxation Com.

S 249 Rinaldo

Pre-filed—Provides that real property acquired 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.

Jan. 14—Taxation Com.

(Continued On Page Fifteen)



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LEGISLATIVE REPORT (Continued From Page Fourteen)

S 250 Dumont

Jan. 23—Defines the Vietnam conflict for civil service, pension and tax deductions for veterans.

Jan. 23—State Gov't Com.

S 273 Dumont

Pre-filed—Requires the State to pay municipalities for the loss of taxes on land acquired by the State for recreation and conservation purposes; prescribes method of payment. (FN-\$3,395,082)

Jan. 14—State Gov't Com.

S 280 Beadleston

Pre-filed—Provides for State aid to municipalities in lieu of taxes on land purchased by the State for recreation and conservation. (FN-\$2,102,314)

Jan. 14—Taxation Com.

S 488 Knowlton

Feb. 10—Waives public notice by advertisement when tax assessment lists may be inspected, in tax districts where the office of the assessor is open and staffed during regular municipal office hours.

Feb. 10—County & Mun. Gov't Com.

S 501 Tanzman

Feb. 11—Provides that the State shall reimburse each municipality in lieu of taxes for all lands and improvements owned by the State in the municipality.

Feb. 11—Taxation Com.

S 524 Wallwork

Feb. 17—Provides that the State shall pay 75% of the costs and tuition for the special education of handicapped children in a local school district participating in a regional plan; appropriates \$4,000,000; effective July 1, 1969.

Feb. 17—Education Com.

S 527 Musto

Feb. 17—Creates a 12 member bipartisan Property Tax Limit Commission, 4 Senators, 4 Assemblymen, 4 citizens appointed by the governor, to recommend specific legislation placing a limit on local property taxation; appropriates \$100,000.

Feb. 17—County & Mun. Gov't Com.

SCR 1 Hauser

Pre-filed—Proposes amendment to Article VIII, Section I, paragraphs 3 and 4 of the State Constitution to permit a senior citizen to receive a "veterans" and "senior citizens" tax deduction.

Jan. 14—Law, Public Safety & Defense Com.

SCR 15 Musto

Pre-filed—Requests the Commissioner on State Tax Policy to make a study of the operation of the Constitutional provisions relating to tax exemptions based upon dollars of assessed valuation for the purpose of ascertaining whether such provisions operate to provide uniformity throughout the State.

Jan. 14—Taxation Com.

SCR 17 Guarini

Pre-filed—Proposes an amendment to Article III, Section 1 of the State Constitution to grant a tax exemption on authorized improvement to real estate.

Jan. 14—County & Mun. Gov't Com.

SCR 23 Dumont

Pre-filed—Proposes an Amendment to Article VIII, Section I, paragraph 4 of the Constitution granting an annual deduction not to exceed \$150 instead of \$80 from the tax bill for taxes on a senior citizens real property.

Jan. 14—Taxation Com.

SCR 27 Woodcock

Jan. 23—Proposes an amendment to Article VIII, Section 1, paragraph 4 of the State Constitution to extend senior citizens tax deduction to dwellings on leased property.

Jan. 23—Taxation Com.

SCR 28 Woodcock

Jan. 23—Proposes an amendment to Article VIII, Section 1, paragraph 3 of the State Constitution to extend a veterans real estate tax deduction to dwellings on leased property.

Jan. 23—Taxation Com.

A 59 Garibaldi

Pre-filed—Provides for an additional 10% of the sales tax revenues to be appropriated to the municipalities.

Jan. 14—Taxation Com.

A 67 Digiammo

Pre-filed—Increases from \$50 to \$100 the amount of a veteran's real estate tax deduction.

Jan. 14—Taxation Com.

A 78 Coury

Pre-filed—Requires an owner of land requesting farmland

assessment to derive at least 50% of his taxable income from the land actively devoted to agriculture.

Jan. 24—Taxation Com.

A 301 Hollenbeck

Jan. 27—Prescribes the method of determining the distribution of personal property taxes to the municipalities.

Jan. 27—Taxation Com.

A 455 A. Smith

Feb. 10—Increases State aid for schools in which dependent children are enrolled; effective July 1, 1970.

Feb. 10—Education Com.

A 456 Fekety

Feb. 10—Designated the "Homestead Tax Exemption Law" establishes a homestead exemption of \$5,000 or 50% of true value of the homestead, whichever is less; effective January 1, 1970.

Feb. 10—Taxation Com.

A 580 Evers

Feb. 17—Abolishes the Division of Tax Appeals.

Feb. 17—Taxation Com.

A 585 Evers

Feb. 17—Permits a municipality to request an extension of time to revalue its assessment for taxation.

Feb. 17—Taxation Com.

ACR 7 Costa

Pre-filed—Creates an 8 member bipartisan commission, 4 Senators, 4 Assemblymen to study the operation of the "Farmland Assessment Act of 1964" (P.L. 1964, c. 48).

Jan. 14—Judiciary Com.

ACR 11 Margetts

Pre-filed—Proposes an amendment to Article VIII, Section I, paragraph 4 of the Constitution increasing the senior citizens deduction to 25% of the tax bill.

Jan. 14—Judiciary Com.

ACR 17 Hurley

Jan. 23—Proposes an amendment to Article VIII, Section 1, paragraph 4 of the State Constitution to extend senior citizens tax deduction to dwellings on leased property.

Jan. 23—Judiciary Com.

ACR 24 Kean

Jan. 27—Proposes an amendment to Article VIII, Section 1, paragraph 4 of the State Constitution granting an annual deduction not to exceed 25% of the real estate taxes of senior citizens or persons retired by business policy of an employer or for health reasons under the age of 65 years; increases from \$5,000 to \$7,000 the annual maximum income that may be earned and receive the tax deduction.

Jan. 27—Taxation Com.

MORRIS COUNTY

The Morris County Assessors Association has elected the following officers for 1969:

President—Ralph T. Meloro IV

Assessor Twp. of Hanover

1st Vice-President—Charles Fouquet

Assessor Parsippany Troy Hills

2nd Vice-President—Sydney Margolin

Morristown Assessor

Treasurer—Louis Pisacane

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Secretary—Harold Baumwoll

Twp. of Rockaway Assessor

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The I.A.A.O. film, the Search for Equity, will be available for use by assessors and other allied groups for another year. As you probably know this film was leased for one year by the State Association and was widely viewed throughout the state. The I.A.A.O. is permitting us to use the film for another year. The distribution of the film will be administered by the Bureau of Government Research, Rutgers University.

For further information on obtaining the film contact Mr. Frank Campbell, Bureau of Government Research, Rutgers University, New Brunswick, N.J. Phone 201-247-1766 Ext. 2801.

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