

New Jersey

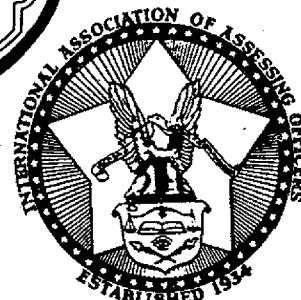


Assessors

Bulletin



AFFILIATES



VOL. 9 No. 1

Association of Municipal Assessors of New Jersey

APRIL, 1970

Keep Your Eye On The Game You May Be Next

Walter Salmon

I have a very conscientious secretary in my office who delights in clipping news items from our local papers, or any paper for that matter, as long as the heading has something to do with taxes, assessments, or revaluation programs that are being put through the wringer. Among the most interesting of the clippings are those that deal with the plight of the Assessor in the many towns of this area. Assessors are damned if they do, and damned if they don't, but one case in particular that warrants a close look at by all assessors, whether or not he or she is having problems, is the Evesham Township case, Henry W. Haines Assessor. This conflict began as many other Assessor problems do, with the change in the form of government of the municipality. Evesham Township voters approved a new form of government under the Faulkner Act, changing from the Township Committee to the Council-Manager Plan B form. Under the Administrative Code adopted for the governance of the municipality, the appointment responsibility to fill the office of the Assessor (with either a single Assessor or 3 man board) was placed in the hands of the Council, which is a most unusual procedure under Faulkner codes. A peculiar happenstance occurred at the same election for the new form of government, in that Mr. Haines was elected to serve for a four year term of office as the single Assessor for the township. Mr. Haines was the incumbent, which in this case raises the question, which comes first, his election or the new form of government, or are they simultaneously and concurrently both effective. This

question has not been petitioned to the Courts as of this writing, but it is sure to be brought out in a pending suit. To start the war of nerves and words, the Assessor was requested by the Council to meet with them in the Council Room to explain why and how he arrived at some of his assessments which would be in effect in the year 1970. Such a simple request was not the case. From the newspaper serving Evesham Township I quote: "The Township Council and a standing-room-only crowd . . ." which when the fireworks for the evening were over was proven to be the result of a deliberate telephone campaign to stack the room with a group of taxpayers from a selected quarter of the Township. The battle raged for four hours resulting with Mr. Haines' notification that his appointment, made by the Council and not by the authorized Manager, was for a thirty-day period only, and was requested to tender his resignation immediately. The Council then instructed their attorney to file a petition with the County Board of Taxation, to withdraw and revise those assessments that were in question. At this point in the fracas, Mr. Haines petitioned the State Association of Assessors for guidance. The State Association Committee in charge of determining the urgency of such cases felt this was a case that could have serious repercussion effecting every Assessor in the State and thus decided to lend its support. Milford Levinson, Esquire, counsel for the Association, Ackley Elmer of Ventnor, and Robert Ebert of East Orange, were the stalwarts behind the case of the Assessor when the case was heard before the County Board of Taxation on Feb. 4, 1970.

Mr. Levinson skillfully let the taxpayers, their counsel, and their attorneys extol the ramifications of the case and what it would do to the taxes and
(Continued on Page Five)

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 69 Musto

Pre-filed — 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.

Jan. 13 — County & Mun. Gov't Com.

S 89 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, which ever is the lesser, to persons who are entitled to and shall have been granted a veteran's tax deduction.

Jan. 13 — Law, Public Safety & Defense Com.

S 101 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. 13 — County & Mun. Gov't Com.

S 124 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. 13 — Taxation Com.

S 195 Guarini

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

Jan. 13 — County & Mun. Gov't Com.

S 334 Musto

Jan. 20 — 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. 20 — Fed. & Interstate Com.

S 400 Musto

Jan. 20 — 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. 20 — Taxation Com.

S 403 Musto

Jan. 20 — 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, 1971.

Jan. 20 — Taxation Com.

S 533 Rinaldo

Feb. 2 — Designated the "Low Income Householders Property Tax Reimbursement Act," provides for reimbursements for property taxes assessed against the homesteads of low income householders.

Feb. 2 — Taxation Com.

S 613 Dumont

Mar. 9 — Requires tax sale certificates to state whether the land is being assessed or has been assessed within 3 years last past under the Farmland Assessment Act of 1964. (P.L. 1964, c. 48) and may be subject to roll-back taxes thereunder.

Mar. 9 — Taxation Com.

S 690 Dumont

Mar. 19 — Changes from October 1 to August 1 the date by which a land owner must apply for an assessment under the "Farmland Assessment Act".

Mar. 19 — Taxation Com.

SCR 2 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. 13 — Law, Public Safety & Defense Com.

SCR 46 Hiering

Mar. 12 — Proposes an amendment to Article VIII, Section I, paragraph 4 of the constitution increasing from \$80.00 to \$160.00 the real estate tax deduction of senior citizens earning \$7,500 instead of \$5,000 per year.

Mar. 12 — Taxation Com.

A 12 Ewing

Pre-filed — Provides that senior citizens over the age of 65 shall be taxed on real estate in the same manner and in the same amount that he was taxed during the year in which he reached age 65.

Jan. 13 — Taxation Com.

A 13 Crane

Pre-filed — Increases from \$80.00 to \$160.00 the amount a Senior Citizen may deduct from his real estate taxes.

Jan. 13 — Taxation Com.

Mar. 2 — Public hearing held.

A 16 Crane

Pre-filed — Increases from \$5,000 to \$7,000 the annual income of a senior citizen to receive a real estate tax deduction.

Jan. 13 — Taxation Com.

Mar. 2 — Public hearing held.

A 113 Mabie

Pre-filed — Excludes social security benefits from "income" of senior citizens for real estate tax deductions.

Jan. 13 — Taxation Com.

Mar. 2 — Public hearing held.

A 121 Mabie

Pre-filed — Grants real estate tax deductions to persons serving on active duty in the armed forces for a period of 2 or more years.

Jan. 13 — Taxation Com.

A 226 DeKorte

Pre-filed — Provides for a tax deferral on the residence of individuals over 65 years of age; establishes a Deferred Tax Fund.

Jan. 13 — Taxation Com.

Mar. 2 — Public hearing held.

(Continued on Page Nine)

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(Continued on Page Seven)

The Sounding Board

The SOUNDING BOARD session has proven to be an interesting part of the Rutgers Conference for Assessing Officers. Papers presented at the Sounding Board should deal with particular problems or interests related to the assessment field.

Those assessors wishing to participate should submit their entries to Mr. Edward Ivins, Bureau of Government Research, Rutgers University, New Brunswick, N.J. 08901 prior to June 1st. There is a twenty five dollar award paid by the Association of Municipal Assessors of New Jersey for the best paper presented.

Warren County

The Warren County Assessors Association elected the following officers for 1970:

President — Joseph Zorn, Hope Twp.

Vice President — Richard Shephard, Harmony Twp.

Secretary-Treasurer — Robert Grover, Allamuchy Twp.

The Warren County Tax Board and the Assessors Association hope to introduce an electronic data processing system in time for the 1971 tax year.



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HARRY A. LAUDERBACK



It is with deep regrets we report the passing of Harry A. Lauderback, Tax Assessor of Cherry Hill. Harry died Friday, March 27th at the Strawbridge Convalescent Home, Cherry Hill.

Harry was a member of our State Association and served as a vice president for several years. He also served on many committees and was an active participant in the Annual Conferences at Rutgers University.

He was a former Camden and Haddonfield realtor and was appointed to the Camden County Board of Taxation in 1946. He served as president of that board from 1955 to 1959.

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This is a New Jersey business owned and operated by the former Tax Assessor of the Borough of Dunellen.

Keep Your Eye On The Game

(Continued from Page One)

the tax rate in the municipality. He let the opposing group run the gauntlet of misinformation relative to assessing practice with which that group figuratively hung itself.

Among Mr. Levinson's arguments were his referral to the Arace case, which case in essence prohibits the interference by the governing body with the proceedings and methods used in the Assessor's office, and his reference to the matter of the Rules of the County Board of Taxation which reads, and is quoted: (Section 22 — May, 1960) "Each assessor shall maintain assessments that reflect equitably the value of property throughout the taxing district. Any adjustment necessary to change the assessments to reflect equitably the value shall be made in conformity with Sec. 903.3 of the Assessors Handbook."

Section 903.3 indicates that it is permissible to assess on an area wide basis, and stresses, quote, "it is essential that they (assessments) be applied on an area wide basis." This procedure was the catalyst for the furor created by the "picked" group of approximately 1300 properties. Mr. Haines testified that the properties in question, two separate developments, were analyzed over a two year period and were assessed at a 67% ratio, as opposed to an 86% municipal ratio. The current assessments are now at approximately 80% following the upgrading of the two areas. According to the rules it appears that the Assessor was doing nothing more than his job requires, particularly in respect to the County Board's regulation Section - 22, and paragraph 903.3 of the Handbook.

The decision of the County Board is one which should gather plaudits from all Assessors, inasmuch as it upheld its own regulation, and recognized the Arace case as a bonafide landmark decision. The Board denied any revision of the assessments as filed, and recommended that aggrieved taxpayers file in the usual method of appeal.

The County Board went one step further and recommended (with authority) that a complete revaluation program be entertained and put on the books for 1971.

One further happening in this most interesting case is that of the action of some of the "silent citizens". A group of concerned citizens, primarily those who were instrumental in effecting the change in the form of government, have now entered suit against all members of the governing body. This appeal is being made to bring before the Courts the questionable actions of those named in the petition in their modes of enforcing the Administrative Code. Mr. William Miller of Princeton, noted for his knowledge of the Faulkner Act, is heading the proceedings with the appellants.

The outcome of this latest caper will be most interesting, but Messrs. Levinson, Haines, Elmer and Ebert are to be congratulated for their interest in the Evesham Case, and the County Board of Taxation is to be commended for its stand against unwarranted acts of the Township Council.

I.A.A.O. Conference Excursion

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For all Assessors interested in going to the International Conference on Assessment Administration, in Las Vegas, Nevada, this year, here is a real bargain. A group excursion trip is being planned. The \$199.00 fare includes round trip Jet transportation from Newark Airport, room, all dinners, lounge shows, taxes, gratuities and free golf. The plane will leave October 25th and return October 29th. An information and reservation booth will be set up at the Northeast Conference in Cherry Hill. Reservations will be on a first come, first serve basis. For further information, contact Samuel Befarah, 710 Bangs Avenue, Asbury Park, N. J. 07712 — Phone (201) 775-2100.

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SUPERIOR COURT OF NEW JERSEY GLOUCESTER COUNTY LAW DIVISION

ROBERT B. HOY,
Plaintiff,

vs.

**JOSEPH CRANE, and the
MAYOR AND COUNCIL of the
BOROUGH OF CLAYTON,**
Defendants.

Robert B. Hoy, residing at 1144 North Delsea Drive, in the Borough of Clayton, County of Gloucester, and State of New Jersey, by way of Complaint says:

1. Prior to July, 1969 the Defendant Joseph Crane, residing at North Delsea Drive, Clayton, New Jersey, was a member of the Clayton Board of Assessors, termination date of his appointment being July 30, 1969.

2. At the regular meeting of the Borough Council of Clayton, July 10, 1969, resolution 69-7-6 for the appointment of Joseph Crane to the Board of Assessors was rejected.

3. At the regular meeting of July 24, 1969 of the Borough of Clayton, Paul Shaerer submitted his resignation as a member of the Board of Assessors effective September 30, 1969, thereby creating a vacancy as of October 1, 1969.

4. On August 14, 1969 resolution 8-5-69 was introduced and passed appointing the said Joseph Crane to the Board of Assessors of the Borough of Clayton to fill the unexpired term of the aforesaid Paul Shaerer, copy of which is annexed hereto and made a part hereof as exhibit "A". The motion was approved by roll call vote as follows:

Yeas: Francesco, Myers.

Nayes: Damming, Seffrin.

Abstain: Schauer.

Absent: Hoy. (who is on vacation)

Tie was broken by Mayor voting yea, motion thereby carrying 3 to 2.

5. On September 11, 1969 at the regular meeting of the Borough of Clayton, resolution 69-9-1 was introduced rescinding the appointment of the said Defendant, Joseph Crane, to the Board of Assessors, alleging inter alia, but no vacancy presently existed on the Board of Assessors until October 1, 1969. A copy of said resolution is annexed hereto and made a part hereof as exhibit

"B". A roll call vote evidenced the following:
Schauer, Yea; Hoy, Yea; Francesco, Nay;
Damming, Absent; Myers, Nay;
Seffrin, Yea,

thereby being 3 Yeas, 2 Nays, 1 Absent.

6. At the regular meeting of the Borough Council of Clayton, September 25, 1969, there was no motion introduced to reappoint the said Defendant Joseph Crane to the office of a member of the Board of Assessors.

7. Since the office to fill the unexpired term of Paul Shaerer did not vest until October 1, 1969 no vacancy to said office did actually exist, and the Defendant Joseph Crane assumed no vested right or color of title to said office until October 1, 1969.

8. Since no color or right of title existed or vested in the said Defendant, Joseph Crane, until October 1, 1969, a resolution res of September 11, 1969 rescinding the appointment of August 14, 1969, to the Board of Assessors is valid and binding, there being no subsequent appointment on or before October 1, 1969 appointing the said Joseph Crane to office, aforesaid.

9. Although there is a vacancy in said office of Board of Assessors in regard to the unexpired term of the said Paul Shaerer, nevertheless, the said Defendant, Joseph Crane, has assumed this office as of October 1, 1969, and the Defendants, Mayor and Borough Council of Clayton having taken no legal action or other action to prohibit said taking of office, although a vacancy actually does exist at this time.

10. Accordingly, Plaintiff requests that the Defendant, Joseph Crane, be ordered to vacate said office aforesaid, and cease and desist any and all action related to said office; and that this Court declare that a vacancy to fill the unexpired term of the said Paul Shaerer does exist.

WHEREFORE, Plaintiff demands judgment against the Defendants, Joseph Crane and Mayor and Council of the Borough of Clayton as follows:

(a) an order compelling the Defendant Joseph Crane to vacate said office as a member of the Board of Assessors, and to cease and desist from any action related thereto.

(b) an order declaring said office to fill the un-

(Continued on Page Eight)

Committee Appointments

(Continued from Page Three)

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LETTER TO THE EDITOR

Dear Sir:

Re the article published in the N.J. Assessors Bulletin Vol. 8 No. 4, December 1969 page 6; State of N.J. Division of Tax Appeals — Robert T. Donnenwirth & Susan petitioners vs Township of Edison.

The facts disclose Mr. Donnenwirth was in active service with the U.S. Marine Corps as a Second Lieutenant. While on a training flight Lt. Donnenwirth was injured in a plane crash in the State of Mississippi. The injury sustained by the Lieutenant caused him to become a paraplegic. R.S. 54:4-3.30 states, the dwelling house and the curtilage whereon the same is erected of any citizen and resident of this State now or hereafter honorably discharged or released under honorable circumstances from active service, in time of war, in any branch of the armed forces of the United States who has been or shall be declared by the U.S. Veterans Administration or successors to have a service connected disability resulting in becoming a paraplegic excepting syphilis as the cause, shall be exempt from property taxation.

It is my opinion as an assessor this statute should be the duty and responsibility of the State of New Jersey to shoulder the costs of this act and not shifted to the Boro, Town, or City in which the petitioner lives.

The Assessor should not be involved with the decision of granting or denying the exemption. I also feel since the serviceman fights for all of us, the exemptions should be borne by all the citizens of the State and not the individual municipalities. It could very well be that a preponderance of veterans reside in just a few areas and thus shift the burden unfairly.

Very truly yours,
Harold Baumwoll, Sec.
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Legislative Committee Report

Walter W. Salmon, Chairman, called the meeting to order on April 3, 1970 at 6:50 P.M. at the Brunswick Inn, East Brunswick, N.J.

Present: Walter W. Salmon, Chairman; Marriott G. Haines, Ackley O. Elmer II, Patrick T. Corbett, Joseph A. Crane, H. Randolph Brokaw, A. James Reeves, Sydney E. Margolin, Samuel Befarah, John Murray, Robert Smith and Edward T. Coll.

A general discussion was held on Senior Citizen Bills presented by the Legislature to date. Specific Bills mentioned were: ACR-30, ACR-41 and A-433.

A motion was made by Marriott Haines, seconded by Randolph Brokaw, that this Legislative Committee oppose all Legislation pertaining to Senior Citizens that have been or will be introduced by the Legislators, until the Senior Citizen Commission, appointed by the Governor, have had an opportunity to present the results of their study. All present voted Yes.

Samuel Befarah, because of indicated action on some of the Senior Citizen Bills, suggested we send a telegram, under his name as President of the State Association, of our stand on Senior Citizen Legislation. All members agreed we should send a telegram to the Governor, President of the Senate, Speaker of the House, and the Chairman of the Senior Citizens Committee.

(Due to the urgency of matter, letters were written up on April 4, 1970 and hand delivered personally by Walter Salmon on Monday, April 6, 1970. A copy of letters on file).

A lengthy discussion was held on Bills, A-646; A-647; A-641 and SCR-7. The following action was taken:

1. **A-646 — Qualification of the members of County Tax Boards.** A motion was made by Randolph Brokaw, seconded by Jim Reeves, that no action be taken. All present voted Yes.

2. **A-647 — Appeals on property assessed over \$50,000 to be under exclusive jurisdiction of the Division of Tax Appeals.** A motion was made by Joe Crane, seconded by Randy Brokaw, that we go on record as to opposing this Bill. Six voted Yes, four voted No, and one voted no action at this time.

3. **S-641 — Revising Title 40, relating to County and Municipal officers and employees: adds an additional Chapter to Title 40A.** To be studied as to its effect on Assessors by the following three members of this Legislative Committee; Jim Reeves, Randy Brokaw, Edward Coll and Milford Levinson, Attorney for the Association.

4. **Concurrent Resolution ACR-7 — Amending Article VIII, Section I, para. 1, of the New Jersey Constitution to apply other than existing values to outdoor recreation and park use properties.** This resolution to be discussed at the Executive meeting on April 17, 1970.

Meeting adjourned at 9:30 P.M.

Respectfully submitted,
Edward T. Coll, Co-Chairman,
State Legislative Committee

Superior Court

(Continued from Page Six)

expired term of Paul Shaerer to the Board of Assessors, vacant.

(c) an order declaring any oaths of office taken by the said Joseph Crane as null and void.

(d) for such other relief as the Court may deem just and equitable.

(e) for costs.

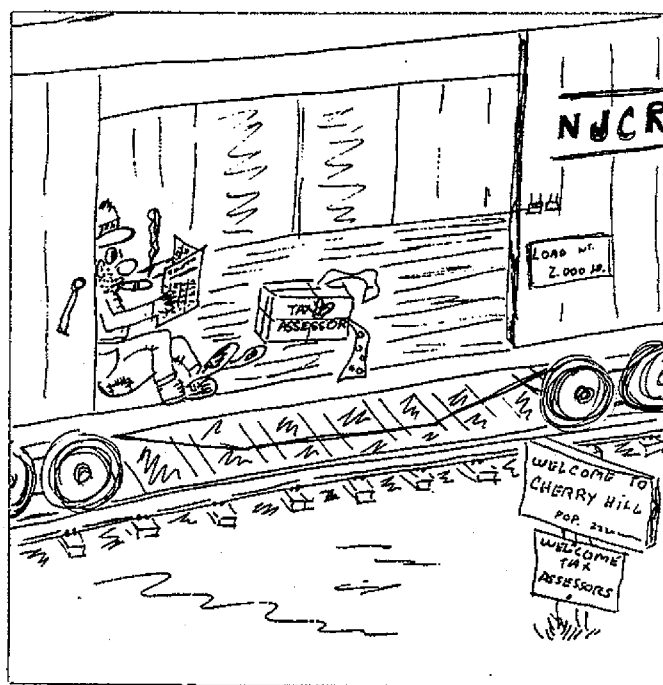
JUDGMENT

This matter having come before the court for trial and Martin A. Herman, Esquire, having appeared for the plaintiff, Milton L. Silver, Esquire, having appeared for the defendant, Joseph Crane, and Russell E. Paul, Esquire, having appeared for the defendants, Mayor and Borough Council of the Borough of Clayton; and

The court having heard and considered the evidence submitted on behalf of the respective parties and the argument of counsel, and being of the opinion that the plaintiff is not entitled to the relief demanded in the complaint:

It is, on this 14 day of December, 1969, ORDERED AND ADJUDGED that the relief sought by the plaintiff be and the same hereby is denied; and IT IS FURTHER ORDERED that the appointment of the defendant, Joseph Crane, to the office of a member of the Board of Tax Assessors of the Borough of Clayton, as heretofore made by the Mayor and confirmed by the Borough Council of the Borough of Clayton on August 14, 1969, is valid and subsisting and that the complaint be dismissed without costs.

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Legislative Report

(Continued from Page Two)

A 291 Schluter

Pre-filed — Extends the period of time for filing for farm land assessment.

Jan. 13 — Taxation Com.

A 419 Mabie

Jan. 26 — Changes from November 1 to December 1 the due date added tax assessments of real estate are due.

Jan. 26 — Taxation Com.

A 443 Hurley

Jan. 29 — Permits a senior citizen tax deduction on lands leased for 99 years or longer.

Jan. 29 — Taxation Com.

Mar. 23 — Reported, 2nd reading.

A 612 Fiore

Feb. 16 — Designated the "Residential Land Tax Exemption Law," permits taxing districts to exempt from taxation the land on which an owner-occupied residence is located.

Feb. 16 — Taxation Com.

A 646 Evers

Feb. 16 — Prescribes the qualification of the members of the county boards of taxation.

Feb. 16 — Taxation Com.

A 647 Evers

Feb. 16 — Provides that all tax appeals on property assessed over \$50,000 shall be under the exclusive jurisdiction of the Division of Tax Appeals.

Feb. 16 — Taxation Com.

A 653 Evers

Feb. 16 — Abolishes the Division of Tax Appeals.

Feb. 16 — Judiciary Com.

A 660 Wilson

Feb. 16 — Provides that in the event a tax assessment is cancelled by a final judgment on appeal and the property is adjudged to be exempt from taxation, the county tax board shall credit the tax district for the county tax paid in the same manner and over the same number of years as received by the county.

Feb. 16 — No Ref., 2nd reading.

Mar. 9 — Passed in Assembly.

Mar. 9 — Received in Senate.

Mar. 9 — County & Mun. Gov't Com.

ACR 5 Ewing

Pre-filed — Proposes an amendment to Article VIII, Section I, paragraph 4 of the State Constitution to eliminate the \$80.00 limitation on the annual real estate deduction for senior citizens.

Jan. 13 — Taxation Com.

ACR 23 Haelig

Pre-filed — Proposes an amendment to Article VIII, Section I, paragraph 4 of the State Constitution granting a graduated annual deduction from the real estate tax of senior citizens.

Jan. 13 — Taxation Com.

Mar. 2 — Public hearing held.

ACR 40 A. Smith

Pre-filed — Proposes an amendment to Article VIII, Section I, of the State Constitution granting an annual tax deduction of \$160.00 for certain disabled citizens and residents of the State.

Jan. 13 — Taxation Com.

ACR 46 Hurley

Jan. 29 — Proposes an amendment to Article VIII, Section I, paragraph 4 of the State Constitution to extend senior citizens tax deduction to dwellings on leased property.

Jan. 29 — Taxation Com.

Mar. 23 — Reported, 2nd reading.

ACR 61 Fiore

Feb. 16 — Proposes an amendment to Article VIII, Section I, paragraph 1 of the State Constitution to permit taxing districts to assess one- and two-family residence occupied by the owner and residences containing 3 or 4 apartments, one of which is occupied by the owner at a different standard of value than other real property.

Feb. 16 — Taxation Com.

ACR 62 Fiore

Feb. 16 — Proposes an amendment to Article VIII, Section I, paragraph 1 of the State Constitution to permit the Legislature to enact laws dividing real property into classes and to assess each class at a different standard of value.

Feb. 16 — Commerce, Ind. & Professions Com.

Morris County

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

President — Ralph T. Meloro IV, Hanover Twp.

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The Morris County group held their annual dinner meeting on Friday, April 24, 1970, at the Florham Park Country Club, Florham Park, New Jersey.

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