

# New Jersey

# Assessors

# Bulletin



MEMBER  
International Association  
of Assessing Officers



VOL. 32 No. 4 B

FALL 1994

## 1994 KEN BECK SCHOLARSHIP WINNERS



1994 Ken Beck Scholarship Winners:  
(left to right) Andy Vigue, Becky Vigue, Henbest, Jim Gibbs, Jr., Katie Gibbs, and Siegle.

Photo by Brian Vigue

## OFFICERS PREPARE FOR ANNUAL MEETING

SEE PAGE 3 FOR PROGRAM

Frank Bucino, President, NJIAAO Chapter; Betsy Barr, President, AMANJ; Joseph Gallagher, Past President, AMANJ; Vicky Mickiewicz, Secretary, AMANJ



*Association of Municipal Assessors of New Jersey*  
*publisher*

**NEW JERSEY ASSESSORS BULLETIN**

Randolph Brokaw, Editor  
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**LETTERS TO THE EDITOR**

August 1, 1994

New Jersey Assessors Bulletin  
P.O. Box 261  
Pennington, NJ 08534-0261

Dear Randy:

As you may already be aware, you have been nominated for the IAAO Zangerle Award for 1994.

The winners' names are being withheld (even from the winners) until they are announced at the Annual Business Meeting and Awards Breakfast during the 1994 IAAO annual conference in Seattle, Washington.

Reserved tables will be set up toward the front for all nominees and a photo session will be held for the winners at the conclusion of the breakfast.

Sincerely,  
Vera M. Newman  
Membership Manager  
International Association of Assessing Officers

September 29, 1994

Randy Brokaw, Editor  
New Jersey Assessors Bulletin  
P.O. Box 0261  
Pennington, NJ 08534-0261

Dear Randy:

Enclosed please find a picture from the Tri County Meeting hosted by Cape May County at Sea Isle City on September 14.

From left to right—

Ralph Lane, Millville, President Cumberland County Assessors  
Steve Flitcraft, Brigantine, President Atlantic County Assessors  
Patty Sutton, Dennis Township, President Cape May County Assessors  
Julian Gorelli, Deputy Attorney General  
Joe Gallagher, Wildwood, Past President, AMANJ

Yours truly,  
Brian Vigue, CTA  
Assessor



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## ANNUAL MEETING

Tuesday, November 15, 1994  
2:00 P.M.—Convention Center Room

### UTILIZING PC's IN TAX ASSESSING

Moderator:

Stuart Stolarz, Assessor

Participants:

Micro Systems—William K. Raska, President  
Appraisal Systems, Inc.—Ernest Del Guercio, President  
United Computer—Tony Calabrese, President  
KB Systems—John Thomas, President  
Edmunds—John Kipporn, President

Wednesday, November 16, 1994

9:00 A.M.—Bally's Park Place

NJ Chapter—IAAO Meeting, Frank Bucino, President, NJ Chapter IAAO

10:00 A.M.—Bally's Park Place

### ANNUAL OPEN MEETING

Presiding:

Betsey Barr, President, AMANJ

12:30 P.M.—Bally's Park Place

### ANNUAL LUNCHEON

Betsey Barr, President, AMANJ

Guest Speaker—Richard Gardiner, Acting Director of Division of Taxation

Guest—George Donnatello, President, IAAO

Thursday, November 17, 1994

10:00 A.M.—Bally's Park Place

### ELECTRO MAGNETIC FIELDS ISSUE

Moderator:

Victor Hartsfield, Assessor, Past President, AMANJ

Speaker:

Robert W. McCourt, Electromagnetic Fields Issue Manager  
Public Service Electric and Gas Company

2:00 P.M.—Bally's Park Place

### JOINT SESSION— ASSESSORS, COUNTY BOARD COMMISSIONERS & ADMINISTRATORS

Topic:

Uniformity among County Boards (or lack of)

Moderator:

Frank Bucino, Assessor

Panelists:

George R. Brown, III, County Tax Administrator, Cape May County  
John K. Meeker, Jr., County Tax Administrator, Union County Board of Taxation  
Beverly Bova Scarano, President, NJ Association of County Tax Board Commissioners  
George F. Librizzi, County Tax Administrator, Essex County Board of Taxation  
Dolores R. Lindsay, Administrator, Gloucester County Board of Taxation  
Martin M. Guhl, County Tax Administrator, Mercer County Board of Taxation

## DEALING WITH AN "ALTERNATIVE" REAL ESTATE MARKET

As many areas of the country begin to emerge from a low ebb in the real estate market, a topic of small concern under normal circumstances is generating new controversy. Nonmarket property transactions—known as foreclosure sales, coerced sales, or distressed sales—are demanding the attention of governments and citizens alike. In July 1994 the Lincoln Institute sponsored a forum in cooperation with the Massachusetts Department of Revenue to discuss the effects of this "alternative" market on appraisals and assessments for property taxation.

What are the issues? Foreclosure sales are not typical property transactions. Banks often resell foreclosed properties at bargain prices, usually outside the real estate market system. Most of the time such sales have little impact on the community as a whole. But in a recession such as the one recently experienced in much of the U.S., distressed sales can comprise a large percentage of all transactions. This affects different groups in different ways.

First, assessors usually ignore distressed sales because the sellers in such transactions are by definition willing to accept less than the "normal market price" for their properties. That price is defined as the highest price a property will bring in a competitive and open market. Currently, however, some assessors are finding that more than 50 percent of all transactions in their jurisdiction are foreclosure sales. In some neighborhoods no property has changed hands on the open market for a year or more.

Second, citizens worry that excluding sales of foreclosed properties leads to overassessment of their own properties. Third, local officials are reluctant to lower assessments because that would lower the community's tax base, which would only reduce the services local government can provide to the public.

Finally, state tax officials who set standards and monitor local assessing practices want to ensure that property taxes are administered fairly and uniformly.

Jane Malme, a Lincoln Institute fellow who organized the July meeting, highlighted key ideas

that emerged from the day's discussion. Sales prices of foreclosed properties are not reliable sources for estimating the value of nonforeclosed properties. However, assessors cannot ignore foreclosure sales when they dominate an area, where the value of surrounding properties may be affected. Ideally, assessors should scrutinize individual transactions to develop useful market indicators and adapt traditional assessment procedures to consider this information where warranted.

Reprinted from Lincoln Institute of Land Policy, *Landlines*, September 1994.

## LAWSUIT AGAINST APPRAISAL FOUNDATION DISMISSED

The antitrust lawsuit against The Appraisal Foundation filed in 1991 by the National Association of Real Estate Appraisers (NAREA) and the National Association of Mortgage Underwriters and Review Appraisers (NARA/MU) of Scottsdale, Arizona, has been dismissed in its entirety in a summary judgment.

The lawsuit alleged that The Appraisal Foundation had violated antitrust laws by not granting NAREA and NARA/MU admission into The Appraisal Foundation as Appraisal Sponsors. The foundation contended that the organizations failed to meet the established criteria. Judge Diana Murphy found that "Summary Judgment is warranted in light of plaintiff's failure to show the concerted activity and anti-competitive intent necessary for their anti-trust claims." She found that the pro-competitive purpose of the foundation was evidenced by the fact that congressional legislation recognizes the foundation's two boards as the standard-setting bodies for the appraisal profession. She also held that criteria for admission were reasonable and that NAREA and NARA/MU could not prove that actions by the foundation had caused them injury in the marketplace.

Judge Murphy noted other conditions that may have hurt these organizations in recent years, for example a 1989 U.S. District Court case that found NAREA to be a diploma mill as a result of the organization conferring an appraisal designation on a cat, and a 1990 congressional report that urged the foundation not to admit NAREA and its related organizations. Finally, she noted recently guilty pleas in federal court by two principals of NAREA and NARA/MU to criminal charges stemming from investigations by the Federal Election Commission and by the U.S. Department of Labor into the failure of the corporation that manages NAREA and NARA/MU to account for a nd pay overtime to certain former employees.

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## RECENT APPELLATE COURT DECISIONS

*Jefferson-Halsey Roads Associates LP v. Parsippany-Troy Hills* PDP 3/23/92 unreported, affirmed 12 *N.J. Tax* 138 (App.Div.1993). Dismissed for failure to state a constitutional question *N.J. Supreme Court* 222, 1994.

Ownership of 190,090 square foot office building belies taxpayer's contention of indigency and therefore complaint properly dismissed by Tax Court for failure to pay property tax.

*Cheyenne Corporation v. Byram Township* DEC 6/12/92, 10 *N.J. Tax* 412 (Tax Ct.1989)

*Brinkley v. Western World Inc.* Superior Court, Chancery Division, 1/12/94

Tax Court held lawful use under zoning ordinances not requirement for farmland assessment qualification citing New Jersey Supreme Court decision in *Byram Township v. Western World Inc.* 111 *N.J.* 222 (1988). Superior Court, Chancery Division held tax sale certificate holder could not proceed with tax foreclosure when tax appeal results in no tax due.

*Chesterfield Associates v. Edison Tp.* MA 6/10/93, 13 *N.J. Tax* 195 (Tax Ct.1993) Affirmed App. Div. 3/24/94. Sales comparison approach proper method of valuing 96 townhouses.

## OTHER SIGNIFICANT OPINIONS

*Ocean Pines, Ltd. v. Point Pleasant Bor.* 112 *N.J.* 1 (1988) Chapter 91 constitutional; reasonableness hearing provided.

See also:

*SAIJ Realty, Inc. v. Kearny*, 8 *N.J. Tax* 191 (Tax Ct.1986) Assessor's failure to include copy of statute rendered Chapter 91 inapplicable.

*Carriage Four Associates v. Teaneck Tp.* JCS 3/29/93 13 *N.J. Tax* 172 (Tax Ct.1993) Service of

Chapter 91 request on Receiver sufficient to support denial of right to appeal.

## RECENT TAX COURT DECISIONS

*Caulfield v. Surf City Boro.* MNR 7/18/94 Chapter 123 ration exceeding 100%.

*St. Anns Catholic Church* MRH 5/16/94 Part time caretaker not necessary for operation of church.

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# MEETING OF THE PROFESSIONAL DEVELOPMENT COMMITTEE

August 3, 1994

Draft for the Recertification Bill

Present: Betsy Barr  
Victor Lupi  
Frank Bucino  
James Tighe  
Joseph Ravitz  
Eldo Magnani  
Pamela Steele Perlman  
Jackie Zelinka  
Joe Orth  
Charlene Junhaun  
Doug Stewart (absent)  
George Lorbeck (absent)  
Burnham Hobbs (Late-Read and approved text)

Effective July 1st following the adoption of this law; All holders of the Tax Assessor's Certification (CTA) shall renew their certification by qualifying within a five (5) year cycle with continued related educational courses as approved by the eligibility board, which consists of three members (one member each from the following groups, Rutgers, The State University, Division of Taxation, Local Property Branch, and AMANJ). The Director will issue, on the fourth year of each cycle, a status letter informing each applicant of the number of credits attained, and if the recertification credits have not been attained within the prescribed cycle; the Tax Assessors Certificate will be suspended. The applicant will then have one year to provide proof of completion of the educational requirements. During each cycle, the holder of the CTA may request from the Director of Taxation, an extension of time based on just cause.

The Director of Taxation, shall issue an appropriate recertification certificate upon successful completion of the following requirements, fifty (50) credits for five (5) years, or ten (10) a year to each successful applicant. The records for the aforementioned laws shall be maintained by the Department of Taxation, Division of Taxation, Local Property Branch.

Motion made by Joe Ravitz to proceed with the draft as shown above.

Seconded by Victor Lupi

---

## RECERTIFICATION

### Tax Collectors

15 credits in 2 years as follows:

- 2 Legislation
- 6 Enforcement
- 4 Reporting
- 3 General

Extra credits earned in first three categories may be substituted for general credits.

### Finance Officers

30 credits in 3 years as follows:

- 8 Accounting
- 8 Budgeting
- 6 Bonding and Financial Management
- 4 Computers
- 2 Purchasing
- 2 General

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**EFFECT OF N.J.S.A. 54:51A-6 (L. 1973, c. 123) IN DETERMINING PROPER ASSESSMENT AFTER A DETERMINATION OF FAIR MARKET VALUE**

Revaluation year	Assessment more than 100% of	c. 123 ratio more than 100%	Ratio of assessment to FMV more than 115% or less than 85% of c. 123 ratio	Effect of c. 123 on assessment
Yes	—	—	—	None <i>N.J.S.A. 54:51A-6(d)</i>
No	Yes	Yes	Yes or No	100% FMV <i>N.J.S.A. 54:51A-6(c)</i>
No	Yes	No	Yes or No	c. 123 ratio times FMV <i>N.J.S.A. 54:51A-6(b)</i>
No	No	No	Yes	c. 123 ratio times FMV <i>N.J.S.A. 54:51A-6(a)</i>
No	No	No	No	None. The assessment is unchanged. None of the operative ¶s apply. This is a case where "assessment falls within the corridor"
No	No	Yes	Yes or No	<i>N.J.S.A. 54:51A-6</i> does not apply



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PROPERTY VALUATION WITH SPECIAL EMPHASIS ON REAL ESTATE TAX APPEAL LITIGATION.

## TAX COURT OF NEW JERSEY ORDER

WHEREAS there has been a substantial increase in cases contesting local property tax assessments, and

WHEREAS this increase has imposed a substantial burden on attorneys, appraisers and the Court, and

WHEREAS past experience has demonstrated that most cases result in settlements, and

WHEREAS considerable time of attorneys and appraisers and expense to taxpayers can be saved by early identification of those cases which will not be tried but settled, and

WHEREAS the Court has established an experimental program to identify those cases which do not have to be tried, and

WHEREAS this experimental program requires the plaintiff (usually the taxpayer) to state the alleged true value of the property and the basis therefor, and

\*WHEREAS the definition of true value for local property tax purposes as established by constitutional, statutory and case law may differ from value for other purposes, and

WHEREAS this experimental program requires the alleged true value to be supported by a "Restricted Appraisal Report" as defined in the Uniform Standards of Professional Appraisal Practice of the Appraisal Standards Board of the Appraisal Foundation as amended March 22, 1994, by a real estate appraiser who will prepare a more comprehensive appraisal and will testify to value if the case must be tried, as set forth in a summary of the experimental program attached hereto.

NOW THEREFORE it is ORDERED, that for the purpose of minimizing the cost of litigation to all parties and in the interest of justice, \*that this experimental program be implemented where applicable in the discretion of the Judges of the Tax Court and that litigants and their attorneys, appraisers and assessors comply with the requirements of this program. This program may constitute a jurisdictional exception to the requirements of the Uniform Standards of Professional Appraisal Practice.

This order supercedes the Order of September 30,

1992.

Entered: August 22, 1994

Michael A. Andrew, Jr., P.J.T.C.

## LOCAL PROPERTY TAX MANDATORY SETTLEMENT CONFERENCE PROCEDURE

At least two weeks prior to the date fixed for the mandatory settlement conference plaintiff will furnish to defendant a restricted appraisal report by plaintiff's appraisal expert, who will testify if the case is tried. This restricted appraisal report will set forth the value of the property estimated by plaintiff. If the case is tried, plaintiff will be bound by the value set forth in the restricted appraisal report. This value will be considered an admission by plaintiff of the value of the subject property and may be relied upon by defendant in preparing its defense. This value may be changed only by a motion no later than ten (10) days prior to trial, and only on the ground of newly discovered evidence, material to the issue which could not have been discovered prior to the mandatory settlement conference by the exercise of due diligence. In addition to the restricted appraisal report, plaintiff shall furnish to defendant the physical and financial facts concerning the property. Defendant will examine the information submitted and will be prepared to engage in meaningful settlement discussions at the settlement conference.

Plaintiff's attorney will appear with plaintiff's appraisal expert and with the authority to settle the case. Defendant's attorney will appear with the assessor, or appraisal consultant, either authorized to settle the case or prepared to recommend a settlement to the governing body. To the extent necessary, the Tax Court Judge will assist in the settlement conference.

If a settlement is reached, the parties will place the settlement on the record (subject to governing body approval, if necessary). If a settlement is not reached, the Tax Court Judge will fix a date for the exchange of formal appraisals and a firm trial date approximately one month thereafter.

## RESOLUTION

### RESOLUTION OF THE TOWNSHIP OF MANCHESTER, COUNTY OF OCEAN, STATE OF NEW JERSEY, URGING THE PASSAGE OF LEGISLATION THAT WOULD REQUIRE CONTINUING EDUCATION FOR TAX ASSESSORS

WHEREAS, it has come to the attention of the Township Council of the Township of Manchester that once a tax assessor has received a certificate qualifying him/her to be an assessor there is no statutorily mandated continuing education; and,

WHEREAS, the case law regarding evaluation of property is constantly changing; and,

WHEREAS, methodology for the assessment and evaluation of property is also constantly changing; and,

WHEREAS, it is the determination of the Township Council that without continuing education municipal tax assessors may be at a serious disadvantage in their ability to assess property.

NOW, THEREFORE, BE IT RESOLVED by the Township Council of the Township of Manchester, County of Ocean, State of New Jersey, as follows:

1. That the New Jersey State Legislature enact legislation that would mandate continuing education for all certified tax assessors.

2. That continuing education be a requirement for maintaining the status of a certified tax assessor.

3. That the Township Clerk shall forward a certified copy of this Resolution to the following:

- A. Ocean County Legislative Delegation
- B. All Ocean County Municipalities

## RESOLUTION

### RESOLUTION OF THE TOWNSHIP OF MANCHESTER, COUNTY OF OCEAN, STATE OF NEW JERSEY, URGING THE PASSAGE OF LEGISLATION THAT WOULD ESTABLISH DISCIPLINARY GUIDELINES FOR TAX ASSESSORS

WHEREAS, the municipal tax assessor is by statute an independent person whose salary is paid by a municipality, but over whom the municipality can exercise little or no control; and,

WHEREAS, the Ocean County Board of Taxation has informed the Township Council that there is only limited control and supervision that can be exercised by the County Board of Taxation, as well as the State Division of Taxation; and,

WHEREAS, there are no statutory rules or guidelines in place that provide for the discipline of a tax assessor short of removal; and,

WHEREAS, the Township Council agrees that the tax assessor should be independent of the municipality for which he or she works, but there is a need for more control at the county and state level.

NOW, THEREFORE, BE IT RESOLVED by the Township Council of the Township of Manchester, County of Ocean, State of New Jersey, as follows:

1. That the New Jersey State Legislature enact legislation that would provide for statutory control for the discipline of municipal tax assessors.

2. That the Township Clerk shall forward a certified copy of this Resolution to the following:

- A. Ocean County Legislative Delegation
- B. All Ocean County Municipalities

## ASSESSORS WANTED

**TAX ASSESSOR**—Township of Ocean, Monmouth County; 11 square miles, 25,000 population; 8,700 line items; Seeks full time position. Familiarity with computer system. Strong communication & public relations skills a must. Send resume to: David R. Kochel, Township Manager, 399 Monmouth Rd., Oakhurst, NJ 07755-1589.

**TAX ASSESSOR**—Woodbridge Township, Middlesex County, 29000 line items, salary negotiable. For appointment call John McCormac, 908-634-4500, extension 6450.

**ASSISTANT ASSESSOR**—Pemberton Township, Burlington County is accepting applications for full-time position of Assistant Tax Assessor. CTA certificate and experience in all classes of property preferred. 64 square miles, 14,400 line items. Salary commensurate with experience and qualifications. Send resume to Mayor Kay, 500 Pemberton-Browns Mills Road, Pemberton, New Jersey 08068-1539. EOE.

## AN ASSESSOR IS...WHAT?

Contributed by  
Mrs. Eleanor Dearborn, CTA

### The Law says:

The Assessor is responsible to the citizens of his taxing district for the *fair assessment* of *all* property in order that the tax burden may be distributed equitably.

### An anonymous writer:

Said an Assessor should possess or attain the following qualities:

1. The economic knowledge of Adam Smith
2. The financial ability of Alexander Hamilton
3. The courage of Socrates
4. The mental wizardry of Einstein ...and...
5. The patience of Job

### Another wrote:

The Assessor stood at the Pearly Gate  
His face was worn and old,  
He merely asked the man of fate  
Admission to the fold.  
"What have you don" St. Peter asked  
"To seek admission here?"  
"I was an Assessor down on Earth  
For many, many a year."  
The gate swung open sharply  
As Peter tolled the bell,  
"Come in", he said "and take a harp  
You've seen enough of Hell."

### Others say:

"That \*?\*\$% \*!?\*%\$!?\$!&?...and \*?\*\$% \*!?\*%"

### His (Her) Children:

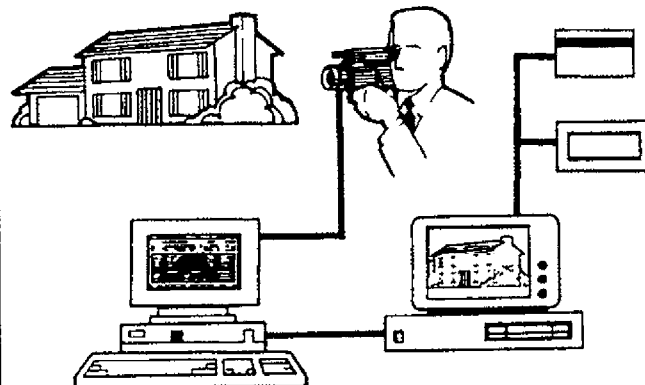
Call him (her) "Daddy" (Mommy)

## WHO IS AN EXPERT WITNESS?

Besides your municipal assessor, anyone whose occupation is a real estate appraiser, and whose designation as such is from a legitimate association of professions, is considered an expert. An expert's qualifications may be challenged by the municipal attorney at the hearing.

In addition, if you intend to rely on expert testimony at your hearing, you must supply one copy of an appraisal report to the assessor, and one copy for every member of the County Tax Board and Tax Administrator at least 7 days in advance of the scheduled hearing. The appraiser who completed the report must be available at the hearing to give testimony and to afford the municipality an opportunity to cross-examine the witness.

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