



AMANJ

ASSESSOR'S

BULLETIN



Volume 38, Issue 2

Fall 2018

2018 AMANJ Officers

- President
Diane R. Hesley
- President Pro tem
Dennis DeKlerk
- Past President
Martin W. Lynch
- President Pro Tempore
Angela Mattiace
- Secretary
Michele Hennessey
- Treasurer
Lee Ann Russ
- Sergeant-At-Arms
Martin G. Blaskey III

Inside This Issue:

County Corner	Page 2
Disabled Veteran	Page 3
Education	Page 4
June Conference	Page 5
Conference Review	Page 7
Stewardship Plan	Page 12
NJACTB	Page 13
NRAAO	Page 14
IAAO/ NJIAAO	Page 15
Internship	Pages 16
Treasurer's Report	page 18
Legislative Report	Page 19
AMANJ Awards	Page 21
Spring Swing News	Page 22
Membership Changes	Page 23
Op-ed from the Press	Page 24
New CTAs/ Retirees	Page 25
From The Editor	Page 26

The President's Message

It has been an active year since I took office as your President. I would like to take this opportunity to fill you in on some of the progress we have made. This first year has not only been exciting but challenging for me.

As you know, we have brought back to life the *Assessors Bulletin*. This is the second publication since its revival. I could not be more proud of the cooperation that everyone has given to assist this project in becoming a beacon for our profession. I hope you find this edition filled with facts and information not only to assist you in your day to day job but to keep you engaged and informed of the activities of your organization. I hope you continue to enjoy the Bulletin. Our intention is also to provide a connection for networking, getting to know your fellow assessors, and building a stronger organization.

One of our new adventures will be a complete overhaul of our Assessors Conference. Our by-laws are clear that this association is to provide educational opportunities for the municipal assessor. In the early days of our existence, the *June Conference* was one of the only opportunities to acquire education and socialize with our colleagues. Now there are so many offerings, that we have lost the camaraderie we once had. It is high time we re-unite and bring this association to a level it deserves, not only from an educational standpoint but to be recognized as a unified organization. We should be capable of working toward common goals. Let's begin to be on the offensive and not always on the defense.

The 2019 AMANJ Education Conference will be held at the prestigious Seaview Golf and Country Club. This venue has

easy access from the Garden State Parkway and offers a phenomenal package for a very reasonable price. We are making this switch because we felt it important to find a home that would meet the majority of the attendees' needs. This venue is top notch and clean. It has newly renovated rooms, excellent chefs and many social activities that can be enjoyed after class. This conference will truly be a destination that you can incorporate into a family vacation. Seaview has given us a group rate of only \$159 per night for hotel rooms. The entire 3 day conference will include all meals and activities. (See pre-registration in this bulletin) There are indoor and outdoor saltwater pools, two championship golf courses, the Red Door Spa, ping pong tables, a lounge, two pubs, a sit down restaurant, tennis courts, and walking paths (to stretch your legs during breaks). It is close to wineries and shopping. We will also have access to our own private presidential suite to hang out at night and play games just like the good old days. Who wants to play left right center?

The education will be new and fresh as we are offering legal credits and are extending an invitation to the Bar Association. This gives us an opportunity to network with our colleagues in the legal profession. You can all meet face to face.

In addition to a change in location, we have changed the date in order to accommodate the majority of our members. The new date should not coincide with graduations, the last day of school or the middle of tax appeals. The new date is June 26th, 27th and 28th. Please remember to save this date in your calendars. I will be asking the County Boards of Taxation and the Tax Courts to allow a three day blackout of appeal hearings so that both the assessors and the tax attorneys can attend this im-



portant event.

For the 2019 League of Municipalities Conference we will be rock 'n' and roll 'n'! The Board of Directors, made up of all county presidents, tri county presidents and the executive board, voted to change our League of Municipalities location from Bally's to the Hard Rock Casino! A small group of AMANJ representatives toured both the Hard Rock Casino and the Ocean Club resort to determine if either of these new locations would be a good fit. Hands down... it is the Hard Rock. We are still in the planning stages and will report back with facts and figures.

Our association is experiencing a rebirth and surge of optimism and excitement. We are pleased to have so many new kids coming into the business. I want you all to know how hard folks have been working on behalf of your interests. The following pages will show you what they have done for our association. It's up to all of us, old and new, to create a fresh new outlook and expand our options. Folks, I am very proud of the progress we have made and I look forward to even more progress in the coming year. Go team!

County Corner Presents Bergen

By Patrick Wilkins, Bergen County Assessors' President



AMANJ is on the Web
www.amanj.org

2018 Tri County Vice Presidents

- Atlantic, Cape May, Cumberland
James Mancini
- Bergen, Hudson, Passaic
Tim Henderson
- Burlington, Monmouth, Ocean
Gregory Hutchinson
- Camden, Gloucester, Salem
Terri Paglione
- Essex, Morris, Union
George Librizzi
- Hunterdon, Sussex, Warren
Lynne Schweighardt
- Mercer, Middlesex, Somerset
Phil Duchesneau

Hello AMANJ from Bergen County! My name is Patrick Wilkins and I am the President of the Bergen County Assessor's Association. I am happy to be communicating with everyone involved with the AMANJ through our revamped newsletter!

Bergen County is a wonderful place to live and work. Bergen is the north-eastern most county in the entire state. Aside from being commonly described as one of the most densely populated areas in the entire country, Bergen County is most commonly known for its suburban communities and close proximity to New York City. In my hometown of Teaneck, I am fortunate to be able to walk out my door and cross the George Washington Bridge in less than 10 minutes....without traffic, of course. Teaneck is one of 70 municipalities in Bergen County.

Assessing in Bergen County is certainly a challenge due to the wide variety of housing stock and commercial properties. Bergen County is home to MetLife Stadium, the Meadowlands Race Track, multiple malls, large hotels and corporate office headquarters. Housing stock can range from Dutch Colonial sandstone homes built in the 1600's to modern high rise condominium units overlooking the Hudson River in communities like Fort Lee and Edgewater.

Recent trends include a significant amount of communities identifying areas in need of redevelopment. As a result, many municipalities process changes to zoning and masterplans to accommodate the development of housing and retail projects to bolster ratables, meet affordable housing demands, and generally allow the municipality to address the needs of the community. Municipalities such as Wood Ridge, Englewood, Paramus, Hackensack, Bogota, Mahwah, Hillsdale, Edgewater and Franklin Lakes are examples of communities that have ongoing redevelopment projects. The pace of construction of the



majority of these developments is typically impressive as significant structures are erected and open for business or occupation in short order.

I am very happy to be a member of the Bergen County Assessors. We are fortunate to have a roster of which the back bone is made up of tenured, experienced assessors who have experienced multiple real estate cycles, legislative challenges and technological advancement. As someone who started assessing in 2011, I look back with great appreciation to this group. I was fortunate to have a rolodex of assessors that I could rotate through with any question about how to do the work professionally and appropriately. There is a consistent example of the entire group of doing the job with integrity and helping one another when there is a need. We have enjoyed hosting small continuing education events over the past few years and hope to be able to scale the events in coming years to accommodate any of our friends and colleagues throughout the rest of the state. We may even open the door down the road to Eagle fans.

Thank you for the opportunity to speak with you all about our corner of the Garden State.

Veterans Affairs Certified 100% Permanent and Total Disability

Assessors have expressed concern over the Veterans Affairs letters being submitted as proof of 100% permanent and total disability for Veteran Exemption.

Applicants are able to obtain their summary of veterans benefits documents by using a web portal called eBenefits. The Department of Veterans Affairs site serves as a central access point to clinical and benefits information. The nationwide issuance of documents and disability rating letters are not standardized in one format and often do not have signatures. Common elements contained within the benefits summary may be:

- A claim or social security number, commonly located in the upper right corner;
- Personal Claim Information;
Military Information and VA Benefit Information

The fields contain a VA claim number, character of discharge and branch of service, service connected disability and evaluation, respectively. It is required that if the claimant is Totally and Permanently Disabled due to a Service Connected Disability that this language be in the letter under Benefits Information.

Please use these fields to aid in determining eligibility for the 100% disabled veteran's exemption.

The Philadelphia Veterans Affairs office is utilizing the language necessary for the exemption. Assessors can direct taxpayers to the Philadelphia office for assistance in obtaining the proper documentation.

Department of Veterans Affairs
VAROIC Philadelphia
5000 Wissahickon Ave
PO Box 8079
Philadelphia, PA 19101

Any questions can be directed to the Policy Unity at 609-292-7974 or 609-292-7975.

Thanks again!

Shelly Reilly, CTA
Chief, Policy and Planning
Division of Taxation – Property Administration
50 Barrack Street
PO Box 251
Trenton, NJ 08695
609-292-8778



Disabled Veterans are no longer required to have served in a theater of war

To Make
Submissions to
the Bulletin
Contact us at
AMANJBulletin@gmail.com

2018 League of Municipalities Conference and AMANJ Education

By Dennis DeKlerk, Education Committee Chairman

The New Jersey League of Municipalities Conference will be November 13, 14 and 15 in Atlantic City. Here's a sampler of what AMANJ is providing for you....

GIS for Property Tax Professionals 2 Admin. CEU

Information technology continues to be a field with limitless horizons. Geographic information systems, digital mapping, and the integration of the broad spectrum of property tax data managed by NJ Assessors will be presented. Notably, applications of GIS systems within the Assessor's Office, and municipalities in general, will be a focus of this session.

Kevin Zielinsky, Remington Vernick
Charles Adamson, Remington Vernick

Maximum Value – a Real Estate Professional's Market Analysis 2 App. CEU

Jeffrey G. Otteau, President of the Otteau Group will deliver a broad based analysis of the forces currently energizing the New Jersey regional property market. His extensive background in both valuation and brokerage and publisher of Market news, the Otteau Report Quarterly and MarketTRAC Monthly, provide Mr. Otteau with a unique and expert perspective. (NJIAAO Sponsored)

Current Real Estate Market Trends and How the Tax Court Treats Different Property Types 2 Appraisal CEU

By most measures the New Jersey real estate market is exhibiting strength in terms of volume and appreciation. The evidence is particularly abundant in the commercial sector. This session will be focused on the property types most affected, their valuation and how the appraiser utilizes market volatility. The presenter will deliver a comprehensive overview of New Jersey's industrial, apartment, retail and office markets.

As a companion to the appraiser's view, an attorney will summarize and review both historical and current NJ Tax Court cases that deal with industrial, apartment, retail and office properties.

Russell K. Sterling, MAI, AI-GRS, CRE – Sterling DiSanto & Associates
Thomas Olsen, Esq. Partner – McKirdy, Riskin, Olson, DellaPelle

The full complement of educational offerings will be finalized in short order. Look for that information in an upcoming AMANJ email blast. Additionally, NJSLOM now offers a free app that lets you peruse the conference schedule on your phone. Simply go to NJSLOM.org for further details.

JUNE 2019.....well, you may have heard. Big exciting plans are in the works. AMANJ, is seeking to revitalize our annual conference with a change of venue and concept and timing. The new proposed site is SeaView Country Club in Galloway, NJ. The event will be expanded to three days with a companion golf outing, teaser session for non-golfers, and to die for social gatherings. Look for further details from AMANJ Conference Chair Robyn Palughi. Under the education umbrella expect sessions that bring you into historic Smithville as well as the conference room at SeaView. Diane Hesley has also cemented a relationship with the NJ Bar Association and with that we fully expect (finally) educational accreditation for our attorney friends. Details on specific courses will be provided once presenters and topics have been lined up.

Help us help you. The new conference promises to be a remarkable chapter in the AMANJ continuing education book. If anyone is interested in volunteering talent and time to make this event happen you are cordially invited to contact anyone of us. Diane Hesley, President imtaxed@aol.com, Robyn Palughi, Conference taxassessor@ptboro.com, Dennis DeKlerk, Education ddeklerk@mountlaurel.com.

In conclusion my sincere gratitude goes out to all who have given of themselves, sweated the planning details, and made these efforts both smooth and successful.



*The League of
Municipalities
103rd Annual Conference
is set for November 13th,
14th, and 15th*



COME FOR THE EDUCATION.....STAY FOR THE EXPERIENCE!!!!

By Robyn Palughi, Conference Committee Chairwoman

SAVE THE DATE! June 26th, 27th and 28th

We are shaking things up once again! Pack your golf clubs, sneakers and thinking caps and set your GPS! We have changed the date and location and are heading south down the parkway. The 2019 conference will be held at the historic Stockton Seaview Hotel and Golf Club in Galloway, NJ.....with a bit of a twist! The hotel was purchased by Dolce Hotels (a subsidiary of Wyndham) and all rooms will be completely renovated for our venue.

We will begin on Wednesday, June 26, 2019, with 2 offerings: for our Tiger Woods enthusiasts Jeff Hesley and Scott Holzhauer will be hosting the golf outing on the picturesque Pines Course. This course was host to the 1942 PGA final and does not disappoint. For those of us who don't wish to navigate the 18 holes, Dennis Deklerk and his education committee will be offering a walking tour of historic Smithville so pack your sneakers. Accompanied by an appraiser, we will observe the mixed-use charm of the village. Upon completion of our tour, we will head to the Smithville Inn for lunch and a follow up course on how to tackle the valuation of this unique property.

After a day of bogies and birdies or calculations and cap rates please join us at the Centennial Pavilion for a relaxed BBQ and kick off the conference. Burgers, hot dogs and laid-back island music will provide for an informal networking with our peers, vendors and sponsors.

This year we will be offering CLE credits for attorneys as well as our own administrative and appraisal CTA credits. Thursday morning will be dedicated entirely to our business meeting and legal update with John Lloyd, Esq. John always keeps us informed as well as entertained. Let's hope he brings back his Top 10 list! Thursday afternoon



will offer The Equalization Hearing-Process & Players. This will be an in-depth review on challenging an equalization ratio. Thursday evening, we will offer a cocktail hour with passed hors d'oeuvres and a sit-down dinner in the beautiful main dining room. We will have a guest speaker for an additional credit. After dinner we will head up to the hospitality suite to kick back and swap laughs and stories and perhaps play a game or two. And back by popular demand our gift baskets will return! Take a chance to win one of our themed baskets (maybe it's golf gear, happy hour related, lottery tickets, beach gear or fitness based). Raffles will take place during the conference and all proceeds will benefit the Ken Beck Scholarship Fund.

To wrap up our education, on Friday morning we will offer a session on calculating the Non-Residential Development Fee and the afternoon we will finish up with a session on Takings from the NJDOT, EPA, DEP, etc. and the valuation process.

Mark your calendar....tell your vendors, attorneys, bring your staff members! You don't want to miss it. If you would like to volunteer or have ideas to contribute please contact the Conference Chairman Robyn Palughi via email taxasessor@ptboro.com



Liz Simpkins & Lee Ann Russ

*The AMANJ will be
hosting its education
conference on June
26th, 27th & 28th*

AMANJ Past Presidents

MARTIN W. LYNCH - 16/17
MARIE L. PROCACCI - 14/15
SCOTT J. HOLZHAUER - 12/13
CAROL C. BYRNE - 10/11
THOMAS G. GLOCK - 08/09
BERNARD C. HANEY - 06/07
SANDRA ELLIOTT - 04/05
JOSEPH RAVITZ - 02/03
MICHAEL BARKER - 00/01
FRANK BUCINO - 98/99
BURNHAM HOBBS, JR - 96/97
BETSY BARR - 94/95
JOSEPH GALLAGHER - 92/93
VICTOR HARTSFIELD - 90/91
ROBERT W. PASTOR - 88/89
WILLIAM E. BIRCHALL - 86/87
STEPHEN KESSLER - 84/85
GLORIA CROSS - 82/83
JAMES ANDERSON - 80/81
JOSEPH A. CRANE - 78/79
WILLIAM T. BAILEY - 76/77
JOHN J. MURRAY - 74/75
WALTER SALMON - 72/73
SAMUEL BEFARAH - 70/71
DAVID P. KIELY - 68/69
CLARENCE DELGADO - 66/67
GEORGE LINGER - 64/65
MARIOTT HAINES - 62/63
ALFRED J. GREENE - 60/61

COME FOR THE EDUCATION.....STAY FOR THE EXPERIENCE!!!!
2019 AMANJUNE CONFERENCE
JUNE 26 - 28, 2019

Save the Date!!



- Education
- Networking
- Walking Tour
- Golf Outing
- BBQ in the Centennial Pavilion
- Themed Gift Baskets
- Raffle
- CLE & CTA Credits Available

Mark your calendar....You don't want to miss it!!

My 2018 AMANJ Conference Experience

By Howard Van Salisbury, Second Assistant Editor



As a first time AMANJ Conference attendee, I didn't know what to expect. It ended up being much more than earning CEUs. As a "newbie," as Diane Hesley likes to call me, I really didn't know anyone there. So when I got to the Holiday Inn parking lot on Thursday morning, I assumed the other people just arriving were also going to the same place and I would just follow them to registration. Lee Ann Russ and Liz Simpkins greeted me. With a big smile on her face, Liz said, "Hi Howard. It's nice to finally meet you and put a face to a name." The warm greeting set the tone for the day. On the stage were the presenters seated at a long table with name tags. Breakfast was being served in the back of the room that ranged from cereal, eggs, bacon, and more. I watched old friends catch up and make small talk before the conference began. A few people introduced themselves to me, congratulated me on passing the exam, and welcomed me into the organization. The conference was about to begin.

The mayor of East Windsor, Janice S. Mironov, welcomed all of us to East Windsor and kicked things off by showing support to AMANJ. She was followed by the AMANJ General meeting which covered a bevy of topics including education, finance, meeting minutes, and other organizational news. New bills, pending legislation, and recent tax court rulings and trends were also discussed. I found all of this information to be invaluable, not only because of how it affects all of us professionally but also because it helps to see how the public and other organizations view us. The next session discussed the legislative process and how a bill is authored and sponsored. I found it to be quite educational to learn the process of how legislation grows from its roots all the way to full execution into law.

The announcement for lunch was well received. I decided to sit at a table where I didn't know anyone. It was a good idea because I met new people who spoke about things happening in their municipalities, how they handle certain situations, and other circumstances I never would have really thought about until they actually happen to me. I also spoke to a few newer assessors who are only a few years more experienced than me. Being fresh to the field, they offered valuable perspective and resources for a novice such as myself.

The afternoon sessions covered the valuation of restaurants using the Rushmore Approach, and PILOTs in redevelopment zones. It was interesting to see the differences of how the Rushmore Approach and Business Enterprise Approach can come up with a completely different percentage of the real property component of the total property value of hotels and restaurants. Next was the presentation on PILOTs and how they're often used in Redevelopment zones. It helped prepare me should the situation come up where a PILOT is the most sensible way to redevelop an area of my municipality.

After a full day of learning, it was time to head back to the Windsor Ballroom for cocktail hour. It was nice to unwind, meet new people and talk about the assessment field with people who actually understand me. Dinner was another opportunity to sit at a different table and talk to new friends. People from all over the state told me about unusual situations in their municipalities. As a result of a raffle, I won an AMANJ golf outing tee shirt, flask and drawstring bag. A mix of light hearted and professional conversations continued. The party was then moved to the JT's Pub. I carried left over desserts from dinner to be shared with anyone still left. I stayed for about an hour before driving home.

The next morning I was back at the conference bright and early ready to enjoy more of the breakfast served in the back of the auditorium. I went fruit heavy this time. I sat down at the back of the room and caught up with some other assessors I spoke with at dinner.

The first presentation of the day was on technology. Tyler Technologies presented their CAMA system and their modern tools to make assessments easier. They have quite a few innovative instruments to allow us to do our jobs more efficiently. BRT Technologies introduced their PRC Power Pad software which looks like it makes field work much easier and more organized. Civil Solutions demonstrated their GIS and digital maps. It looks like it could be highly useful to collect data on a lot of properties without having to spend a lot of time out of the office. I would like to try out all these technologies to really get a sense of how I would use them in the office.

The final session of the conference was about Drug stores and appraisals. The story presented about the two tax court cases of similar pharmacies in the same tax year and with very different results was fascinating. It seems that giving your appraiser enough time to do the appraisal and making sure their appraisal is solid was the difference. It was also mentioned that an appraiser should use the methods they think are best suited for the property rather than adjusting their appraisal to the trends of the tax court.

After the presenter finished and we were told that the conference was over, I made sure to say bye to my newly acquainted colleagues. The anecdotes they shared were just as valuable as the information provided in the various sessions. I also found it to be tremendously gratifying to relate to people who fully understand what I do without having to explain it. I will attend again next year and plan to stay overnight at the hotel. I also plan to play in the golf outing. Overall, I encourage more members to come to the annual conference. Not only will you earn enough CEUs for the year, but you will also get to spend time with people who can offer indispensable advice and insight, actually identify with you, and have a good time.



AMANJ Table



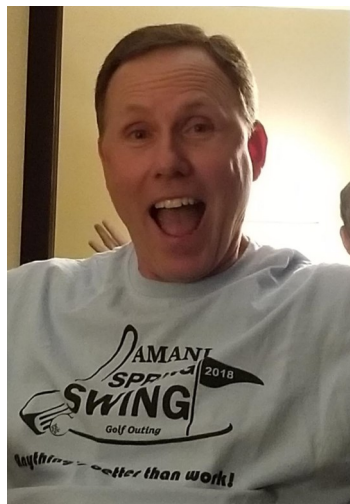
Remington and Vernick one of our Sponsors



Civil Solutions one of our Sponsors



Anand (Andy) Verma



Scott Holzhauer



Marie Procacci-Blaskey, Bobby Layton and Diane Hesley



IAAO Table



Robyn Palughi and Diane Hesley



Rutgers Table



Brian Schneider and Tom Davis



Jeff Hesley and Marie Procacci-Blaskey



John Lloyd



Dave Smith from PPAG



Janice Mironov, Mayor of East Windsor Twp



Diane Hesley



Don Kosul



Lynn Schweighardt and Martin Blaskey III



Jan Casagrande, Marie Procacci-Blaskey,
Diane Hesley and Robin Palughi



James Mancini, Eric Zanetti and Martin Lynch



Greg Hutchinson and Phil Duchesneau



Paul Miller and Tom Glock



NRAAO Members Lynn Schweighardt, Martin Blaskey III, Marie Procacci-Blaskey, Tom Glock, Diane Hesley and James Mancini



Tom Glock, Liz Simpkins and Lee Ann Russ



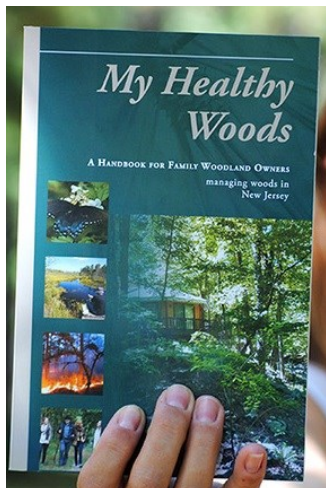
Diane Hesley and Michele Hennessey



NRAAO Members Diane Hesley, Marie Procacci – Blaskey and James Mancini



Woodlands under approved NJFSPs do not need to produce income



Click the book above to get your free copy

Implementing the NJ Forest Stewardship Program

By: Kevin F. Boyle, Esq., Senior Field Representative, NJ Division of Taxation

After numerous stakeholder meetings and consultation with the forestry community following the enactment of P.L. 2009, c. 256, the Department of Environmental Protection (“DEP”) officially adopted regulations for the New Jersey Forest Stewardship Program on December 18, 2017. Due to the New Jersey Register’s schedule for adopting these rules, New Jersey Forest Stewardship Plans (“NJFSPs”) could not be approved in time for qualification for farmland assessment in Tax Year 2018. In order to be eligible for farmland assessment for Tax Year 2019 with a NJFSP, the following conditions must be met:

- A new NJFSP has been written for the property or the woodland management plan (“WMP”) has been converted to a NJFSP, meeting the standards for the particular plan as set in N.J.A.C. 7:3-5;
- A copy of the DEP-approved NJFSP is submitted to the assessor;
- The property received farmland assessment under a WMP for Tax Years 2017 and 2018; and
- The NJFSP is effective on or before January 1, 2019.

If a property has not previously qualified for farmland assessment and the landowner seeks to initially qualify under a NJFSP:

- The NJFSP must be in effect and its prescriptions followed for two full calendar years (January 1 to December 31) prior to qualification for farmland assessment.
- For example, a new NJFSP receives DEP approval and has an effective date of August 31, 2018.
- The plan must be in effect for all of 2019 and 2020, and if the prescriptions are followed in those years, the property can qualify for farmland assessment in 2021.

There has also been confusion as to how NJFSPs will meet the “active devotion” requirement of farmland assessment. Woodlands under approved NJFSPs do not need to produce income in order to be actively devoted, but also note there is no prohibition on income being produced by those acres. Instead, active devotion is determined by compliance with the prescriptions of the particular plan. Under the new DEP regulations, a landowner must be able to produce for the assessor records of the activities undertaken for a particular year prescribed by the NJFSP to prove active devotion.

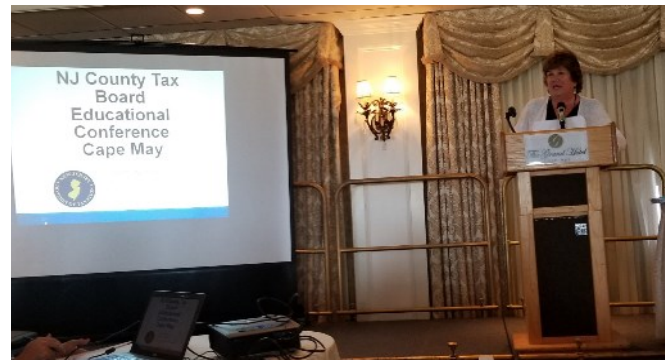
The Division of Taxation has consulted with the Department of Agriculture and Department of Environmental Protection to update the farmland assessment chapter of the New Jersey Administrative Code to include clarifications on NJFSPs. Proposed regulations containing provisions on the New Jersey Forest Stewardship Program should be published in the New Jersey Register in the near future.

New Jersey Association of County Tax Boards

By Kelly Heppe, Vice President NJACTB, Camden County Tax Administrator

The quaint seaside town of Cape May recently provided a beautiful backdrop for the 47th annual educational conference hosted by the New Jersey Association of County Tax Boards (NJACTB). With over 270 participants from all of our 21 counties, the Grand Hotel accommodated the largest gathering to date for the continued educational development of our members and colleagues. The variety of sessions offered a unique opportunity to enhance our knowledge, and attain Continuing Education Credits for assessors and appraisers. The learning sessions were enhanced this year as the opportunity to achieve Continued Legal Education Credits were included in the itinerary.

The week's agenda was robust! The conference started off on Monday with "What's New with the State" presented by Patricia Wright, Deputy Director, Division of Taxation and ended on Friday with "Tax Court Cases" presented by Judge Joseph M. Andresini. This year, the conference attendees were able to enjoy a delicious meal along with the natural beauty of the bay while attending an appraisal course that was held offsite at Two Mile Landing in Wildwood Crest. For extra added enjoyment, there was also a wonderful night of live music and dancing on the rooftop of The Grand Hotel while delighting in a seafood buffet. The breathtaking ocean view and the full moon rising made it that much more special.



The week was a terrific success thanks to the dedicated efforts of the Educational Committee, speakers, and everyone who joined in the events. It was a great chance to learn, network, and have an enjoyable time. If you haven't yet had the chance to be part of this annual conference, I encourage you to consider participating next year. You will be part of an event that not only will help enrich your career path, but give you the opportunity to brainstorm, share ideas, and make personal connections that will last a lifetime.



Plans are already underway for next year's conference. We are always looking for new ideas and suggestions to better ourselves and our services, so please feel free to reach out to us with any ideas that you think would benefit the assembly. We are here for you! Together, we can improve, shift and change, for the greater good of education.

Northeastern Regional Association of Assessing Officers

By Lynne Schweighardt, NRAAO Representative for NJ

The Northeastern Regional Association of Assessing Officers (NRAAO) is an affiliate of the IAAO. The NRAAO encompasses 12 states along the northeast region along with 6 Canadian Provinces. The organization has been in existence for over 54 years. The NRAAO was created to provide training and educational opportunities to the assessing community through an organized annual conference that rotates from year to year throughout the northeast region. Several years in advance states bid to host a future conference. This year the 2018 NRAAO Conference was held at the Boston Quincy Marriott in Quincy Massachusetts, a stone's throw from Boston. The education was excellent, the fellowship of attendees was even better. The 2019 conference will be hosted by the state of Rhode Island and will take place in beautiful Newport at the Gurney's Resort on Goat Island. The dates of the 2019 conference will be April 28 – May 1, 2019. Preliminary 2019 conference material can be viewed on the NRAAO website.

The 2020 conference will be hosted by New Jersey with our own Marie Procacci serving as President of the Association effective May 1, 2019. The 2020 NRAAO conference will once again be a joint venture between the NRAAO and AMANJ as it was in 2014. New Jersey also hosted NRAAO Conferences in 2004, 1997, 1989, 1982, 1974, and 1969. Marie and her team have been diligently working on the planning stages of the 2020 conference....more details to follow.

The NRAAO conference format includes top level education from IAAO instructors as well as brings in vendors from all over the northeast region. Come out and see for yourself how assessing practices are handled outside of New Jersey. Attend some great education as well as social events where you can gain invaluable knowledge just by having conversations with your peers that share similar experiences and are facing similar challenges in the states they represent. And if that's not enough, know that each year scholarships are awarded to random conference attendees. The closing banquet Gala Dinner takes place the final night (Wednesday), presenting the New President and slate of Officers amid food, dancing, awards and fun for all after a few days of diligent classroom experience.

To join this exceptional organization, please utilize the on-line membership application on www.NRAAO.org



Marie Procacci-Blaskey being sworn in as President-Elect of NRAAO



Tom Glock, Marie Procacci-Blaskey and Jim Mancini

IAAO Report

By Gregory T. Hutchinson, President NJIAAO, IAAO Rep. New Jersey

I hope everyone had a great summer! A lot is happening with IAAO and NJIAAO both here in New Jersey and nationally. I will start off nationally then come back and touch on some of the major educational events coming locally sponsored by the NJIAAO.

IAAO is currently launching their new "Online Community- IAAO Connect". This is a new opportunity that the IAAO has put together to help make connecting, networking, interacting, and learning much easier on a global scale. IAAO Connect is open to all IAAO members and allows them to join many different types of "communities" such as the Annual Conference community. There are also other private communities to get involved with like task forces and committees that are an amazing way to network and expand your circle in the assessing field. It is also a great place for one stop shopping for job opportunities, announcements or even something as simple as asking a question to your industry peers. For all current IAAO members, please take a few minutes and set up your log in, go to www.iaao.org and follow the links for IAAO Connect. This will be a great resource for you in the future if you let it! If you are not a member and would like to be please email me at greg.nj.iaao@gmail.com. We can work on getting you a membership immediately so we can get you access to this great resource as well all of the others that will be at your fingertips!

The next big news, the Annual Conference is quickly approaching, September 22nd through the 27th. This year's conference will be held in Minneapolis, Minnesota. We are anticipating more than 1,200 attendees. I speak from experience having attended my first national conference last year; it will open your eyes to how big the assessing world is outside of New Jersey. You will also see that many of the issues we are currently dealing with, others are going through or have gone through the exact same thing... use the resources! If financing is a problem, try to take advantage of the many scholarship opportunities that the IAAO offers on their webpage. It may be too late for this year, but it isn't too late to start making plans for next year's conference... look into the scholarships, speak with your municipalities. Trust me, you will not be disappointed! Next year's conference will be held on September 8-11th at Niagara Falls, Ontario. Get your passports ready!

NJIAAO Report

We have some exciting educational opportunities coming in the next few months starting with the 2 hour class at the League of Municipalities directly following the AMANJ luncheon. We felt last year's program with a live presenter on waterfront valuation was a huge success. With all of the positive feedback we received we felt there was no way to go back to presenting a previously taped webinar. This year I am happy to announce we will have Jeffrey Otteau, President of the Otteau Group presenting on "current market conditions". We have received many positive reviews from those who have had the opportunity to hear Mr. Otteau present previously, so we are extremely excited for this offering.

As always, it is a priority for the NJIAAO to offer IAAO courses both needed for preparation for the CTA such as Fundamentals of Real Property Appraisal (Course 101) and Income approach to Valuation Course 102, which will be our "fall offering" Tuesdays and Thursdays starting September 13th – October 23rd. The class will be taught by Sue Davison CTA, SCGRE from 5:30-9pm at the Linwood Municipal Building. We are also dedicated to offering higher level national courses needed for IAAO professional designations, and will be looking to having one or more of these classes offerings in the upcoming year.

Please reach out to me for more details on future IAAO offerings, and if you have any questions related to IAAO or NJIAAO, or would like to find out more information about IAAO Connect, national conference, or professional designations, please do not hesitate to email me. greg.nj.iaao@gmail.com Please stay tuned for my next update when I will be recapping the Minneapolis conference as well as outlining the NJIAAO Annual Appeal Seminar in March 2019 at the Forsgate Country Club in Monroe, New Jersey. Hope to see you all at the League!

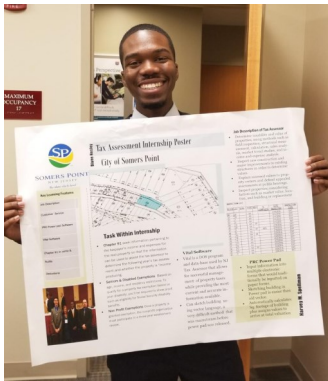


INTERNATIONAL ASSOCIATION
OF ASSESSING OFFICERS

*If you would like to join
IAAO or NJIAAO contact
Greg Hutchinson .*

greg.nj.iaao@gmail.com

**To Make
Submissions to
the Bulletin
Contact us at
AMANJBulletin
@Gmail.com**



Harvey Spellman

INTERNS! What a perfect idea!!

To Make
Submissions to
the Bulletin
Contact us at
AMANJBulletin@Gmail.com

Hearing Feedback from Both Sides of the Internship

View from the Assessor:

More than six years ago I had an assistant assessor position in my office. To my dismay, the position was eliminated due to government budget cuts. As any good public servant, I rolled up my sleeves and took on the workload. After a few years, I realized there was no end in sight and my personal life was being affected by the long hours at the office. What was the solution? Do I leave at five and let the work just pile up? That would just add more stress. I had to get the job done. Do I cut corners? But what corners get cut? I continued to beg, why does every other department have staff? I was starting to feel like the ugly redheaded stepchild. (No pun intended) So what was the solution? Where do I get help for free???

As I sat at my desk behind a pile of Chapter 91 requests, a local CPA stopped by to drop off his clients' income and expense reports. "Where is your help?" he questioned. I burdened him with my sob story. He came back with my solution. INTERNS! What a perfect idea!! He put me in contact with Stockton University and a beautiful relationship blossomed. The City welcomed the idea of free help covered by insurance. I advertised the position, conducted interviews and chose three interns to start. We spent a semester forging a bond that would last a lifetime. I have had 7 interns to date and all have blessed me with much needed assistance, laughter, sincerity and friendship.

So what did my interns do? They audited my deductions/exemptions; modified my tracking system for Chapter 91; scheduled inspections; updated commercial sketches and assisted taxpayers. Their professionalism was beyond what I had expected. I believe we all learned from each other and I hope I was able to leave a mark through my mentorship.

Diane R. Hesley, CTA

View from the interns

"During my internship with Diane Hesley, in the City of Somers Point Tax Assessment office, I learned so much it is hard to single out any one thing as being the most important. Though what I took away from the internship was that hard work and dedication will pay off in the end. Diane and I still speak regularly and, during the appeals season of 2017 I worked for her in the City of Linwood. Diane also introduced me to my current employer while at the League of Municipalities in 2016. So to say Diane helped me would be a massive understatement."

Bobby Connors
(Assistant Assessor for the City of Long Branch)

Continued to page 17

Continued from page 16

“My experience working with Diane Hesley was more than just an internship, more like a field trip. It was an experience that can never be recaptured with the amount of knowledge which I received in government, tax assessment, and leadership. An insightful internship, not only did I find out more about tax laws, more about the government programs as a whole, but I also found out more about myself - something that was only possible because of the leadership of Diane Hesley. The information received from my internship has greatly paved the way for my first real estate investment transaction and will serve a great purpose with my future goal of becoming a huge real estate developer.”

Harvey M. Spellman

(Harvey has since sold his first investment property and purchased a multi-unit rental)

“My internship at the Somers Point and Linwood Tax Assessor offices was my first real glimpse into the real world of accounting. As an accounting major in college, I felt that I was learning generic accounting concepts, so it was eye opening to finally apply those concepts to something real. It was an honor to have the privilege of this internship because I grew up in those municipalities, and had an inside perspective at how our local government operates. Even though Ms. Hesley had a lot on her plate as the sole member of the Tax Assessors department in both municipalities, she always found time to answer every question I had to help me thoroughly understand not only what I was doing in her office, but why. Overall, this internship served as a major stepping stone and learning experience in my life and career.”

Joe D’Agostino

(Joe is now working at Wetland Studies and Solutions, Inc. in Arlington VA)

New Jersey Homeowners Guide to Property Taxes

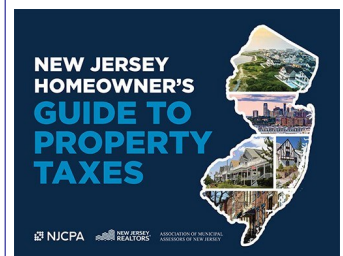
The New Jersey Society of Certified Public Accountants (NJCPA) has teamed up with New Jersey Realtors and the Association of Municipal Assessors of NJ to offer Garden State residents a comprehensive guide to understanding property taxes. The guide answers everyday questions homeowners have about how their home’s value is assessed, how their tax bill is created and where tax dollars get allocated. To View this guide, click on the link bellow.

[New Jersey Homeowners Guide to Property Taxes \(PDF\)](#)

Hello
my name is

INTERN

“this internship served as a major stepping stone and learning experience in my life and career”



*Click the Guide above to
get your free copy*

Treasurer's Report

By Lee Ann Russ, Treasurer

As a reminder, per the AMANJ By-Laws, membership dues are DUE by April 1st of the current year. Each County Association Treasurer has contacted their County members for current year's dues renewal for 2018 and any outstanding dues that remain for 2017. Payments are normally made to the County Treasurer and they will forward to the AMANJ Treasurer. With the end of the year fast approaching, letters of delinquent dues for 2018 will be forthcoming (don't blame the Collector!!). Please make every effort to get your dues paid on time – or earlier in the future.

A membership application should be filed each year with the AMANJ Treasurer to verify that correct contact information is on file. A master list of AMANJ members, with email addresses, is being compiled. This will ensure that timely notices, corre-

spondence, request for input and the e-Bulletin can be sent directly to our members.

There are currently two applications for membership available on the website www.amanj.org -

"Member" application: includes Regular Membership (Assessor & Staff holding CTA), Multiple District, Associate Membership (Staff without CTA & County Board Members/Staff) and Retired Assessors. This membership application *DOES NOT* include County Association Dues.

"Affiliate" application: includes individuals or firms involved in property assessment and taxation & not eligible for the Regular/Associate membership.



To verify membership, get a membership application or just to say "HELLO" contact: Lee Ann Russ, AMANJ Treasurer at lruss@middletownship.com or (609) 465-8726

NJACTB Scholarship News

An investment in knowledge pays the best interest.

-Benjamin Franklin

Thank you to all the counties for their tremendous participation in donating baskets for the raffle this year. As a result of your continued support and generosity, the NJACTB was able to award five well deserved scholarships. Without your help this would not have been possible. Congratulations to those recipients!

Gabrielle D'Andrea - Rutgers University

Adam Dennis – New Jersey Institute of Technology

Veronica Kavalieros – University of Rochester

William Pritchett – Moravian College

Hannah Valente – Providence College

If anyone would like to contribute to the NJACTB scholarship fund, kindly contact us at njactb-scholar@gmail.com

Please join us in welcoming the New Tax Board Commissioners

James E. Schroeder, Atlantic County

William J. Wilhelm, Camden County

Carlos A. Mercado, Jr., Cumberland County

Maria Z. Carvalho, Union County

Susan D. Hairston, Union County

Karen Beson, Monmouth County



Legislative Report

By Marie Procacci, Legislative Committee Chairwoman

NEW LAW

Bills A538/A2257 were signed into law on August 17, 2018. The bills, now known as P.L. 2018 c. 94, permits a county governing body, with approval of county board of taxation, to revise real property assessment calendar. This is the same calendar currently in place in Monmouth County and Gloucester County. The adoption of the revised calendar under C. 94 does not constitute enrollment in the Assessment Demonstration Program.



To recap the AMANJ position on the bills, we strongly opposed the original versions because it gave sole authority for implementation to the county governing body. The NJACTB and AMANJ met with the sponsor to advocate for a change to 1. to remove the county governing body as the decision makers and 2. make the decision originate from the CTB and from the assessors and 3. give the county assessor's association voting power similar to the ADP adoption clause. The bill was amended to state 1. the CTB must approval by a majority vote and resolution and 2. must do so with consultation of county assessors PRIOR to the adoption of that resolution and 3. the county governing body has final approval/disapproval. Not exactly what NJACTB or AMANJ wanted but the bills moved quickly from there and here we are. The AMANJ has not opposed the revised calendar in its self.

In short, as I interpret, the law requires:

1. The county tax board to consult with the county assessor's association
2. Majority vote to approve by County Tax Board
3. Delivery of the approving resolution to the county governing body within 7 days
4. The county governing body must approve or disapprove within 60 days
5. After approval by county governing body, the act takes effect the next October 1
6. County governing body must notify county residents of the change in the calendar and its effect on the appeal date within 2 months
7. File tax list by Nov 1, Ch 75 cards by Nov 15, tax appeal deadline Jan 15

Once C. 94 is in place, there is no opt out

After the laws began their fast track, we had several discussions with members of the NJACTB legislation committee regarding what "consultation" meant. In general, the relationship between assessors and the CTB in today's environment is more collaborative. Ideally, what I think the NJACTB and AMANJ should do is establish a guideline for parties to follow if they chose to initiate the process.

The process must allow time for:

1. The local assessors to meet to discuss the pros/cons of adoption
 2. The county assessor's association to issue a resolution in favor/opposed by voting majority
 3. Time to inform local governments of the proposed changes
- PR to inform the public - the importance of this can't be overstated.

Continued from page 19

**DATES RELATIVE TO THE CERTIFICATION OF THE TAX LIST, AS-
SESSMENT APPEALS, AND THE CALCULATION OF LOCAL TAX
RATES UNDER P.L. c. 94**

Description of Function	Current Calendar	Revised Calendar
Assessing Date	October 1 of pre-tax year	October 1 of pre-tax year
Certification of Preliminary Assessment	N/A	November 1 of pre-tax year
Notification of Assessment Postcards	February 1	November 15 of pre-tax year
Assessment Appeal Filing Deadline	April 1; May 1 in town post revaluation	January 15
Assessment Appeals Heard	May, June, July	February, March, April
Tax List Filed	January 10	May 5
County Preliminary Equalization	March 10	May 15
County Final Equalization	March 10	May 25
Municipal Budget to Tax Board	March 31	May 15
County Budget to Tax Board	April 1	May 15
School Budget to Tax Board	May 19	May 15
Certified Tax Rates	May 20	May 31
Tax Duplicates	June 3	June 3
Tax Bills	June 14	June 14

List of AMANJ Awards



Submit nominations to:

Therese DePierro, CTA
Tax Assessor
Hopatcong Borough
111 River Styx Road
Hopatcong, NJ 07843
973-770-1200 phone
973-770-0301 fax
tdepierro@hopatcong.org

RUTGERS IS LOOK-
ING TO HIRE NEW IN-
STRUCTORS. WANTED FOR
ALL THE ASSESSING
COURSES. NO PRIOR
TEACHING EXPERIENCE
NECESSARY AS TRAINING
WILL BE PROVIDED.
PLEASE SEND RESUME TO
PMORLEY@RUTGERS.EDU

A.E. Weiler Award (Education)

Established in 1964 in memory of the late A.E. Weiler, a pioneer in developing educational programs for Assessors at Stevens Institute of Technology, Rutgers and Drew Universities; thus this award is presented to the person who has contributed the most in the field of education.

Norman Harvey Award (Literary/Media)

Established in 1975 in memory of Norman Harvey, the first editor of the New Jersey Assessor's Bulletin; thus this award is presented to the author of articles adjudged to contribute the most toward the improvement of assessment administration.

Russell T. Wilson Award (Miscellanea)

This award was established in 1976, in memory of one of the Association's Presidents. It is presented to the member who has made the greatest effort in reaching and affecting areas of general government, as well as the public, to the benefit of the assessing profession. This award is for the person who has been dedicated to representing the assessors in local, county and state government.

Thomas C. McCandless, Jr. Humanitarian Award (Heroics)

Established in 1975, this award is given to the Assessor who has excelled in the betterment of mankind through heroic deeds.

Achievement Award (Rookie)

Established in 1985, this award is given to one of the newer members, regular or associate who has demonstrated outstanding enthusiasm and contribution to the advancement of the association. Members should have less than five years' of membership in the organization and be active in the State Association.

Assessors' Associate Award

This award was established in 1980, and is given to a person or organization who is not a regular member of the AMANJ but who should be recognized because of their outstanding contributions to the advancement of the Association's objectives.

Carol A. Kerr Award

This award was established in 2004, and is given to a person who is a regular member of the AMANJ has shown selfless dedication to the association.



The 2018 AMANJ Golf outing to benefit the Ken Beck Scholarship program was an unqualified success! The outing, attended by 36 players, and sponsored by 21 vendors raised \$10,527.48. Played at the Cranbury Country Club in West Windsor NJ, the scramble event was won by Marty Guhl, Karen Davis and Tom Davis.

The 2019 AMANJ tournament will be held at Seaview Country Club as part of the AMANJ June Education Conference. Further details will be available as the plans continue to develop.

Jeffrey R. Hesley, CTA
Tax Assessor / Zoning Official
Borough of Avalon
609-967-5923



James Mancini, Paul Miller, Brian Rosenberger, Paul Parsons and Art Linfante



Peter Zipp and Martin Lynch



Angela Mattiace and Melissa Rockwell

New Membership Changes!

At the last Board of Directors meeting in August, Phil Duchesneau presented a proposed change in our membership structure. As your president, I asked Phil to review the by-laws and help us to create a diversified membership opportunity for folks that support our organization, work in the industry or work in the assessment field but have not had the opportunity to join. There were many well thought out suggestions. The positive responses grossly outweighed any negative. The negative issues were addressed and solutions provided by Phil in his presentation to the Board. Some of the key factors were: 1.) Give the opportunity for new folks (with or without a CTA) to get involved in the organization and network in their new profession. 2.) Keep the cost affordable so that support staff could easily be included in the assessor's budget. 3.) Increase the overall membership volume which boosts the lobbying power of the organization. 4.) Make sure the invitation was not exposed to anyone who acted out of malice or carried ill-will toward our profession. 5.) Open the invitation to interested parties who wish to support the goals of this organization. A motion was made by Marie Procacci, second by Phil Duchesneau and all were in favor of the change, motion carried!

Who would we extend this invitation to? All assessment support staff, supporting professionals such as our engineers, surveyors, municipal attorneys and even friends and family members. There was no change needed to be made to the by-laws, it only required a vote by your Board of Directors (County Presidents, Tri-County Presidents and the Executive Board). The following is a breakdown of the new membership changes:

Affiliate Membership is as follows:

- *Reduce dues from \$175 to \$50 (rather than changing the by-laws)
- *No CTA required
- *Candidate must be sponsored by member and application made to the AMANJ
- *Candidate must be approved by the Board of Directors
- *Membership can be cancelled by the Board of Directors at any time for good reason and the cancellation must be voted on

What are the benefits of being a new Affiliate Member? The new member will receive the e-bulletin to keep them up to date on any happenings in the assessment profession. They will receive invitations to conferences and networking opportunities within the AMANJ. As a member they can receive discounts on educational offerings. There are committees on which they can serve such as the education, conference, league of municipalities, e-bulletin submissions, golf outing and fund raising events. Most importantly, they become part of our organization and part of a team of qualified and organized tax professionals who have a strong bond and are dedicated to the enhancement of this industry. If you know anyone who would be interested in joining our association and taking advantage of the networking offerings or simply supporting our goals, please forward an invitation and application to them as soon as you can. As your President I am asking this to be a true membership drive and challenge each existing member to sponsor at least one new Affiliate Member. Let's build this team and show that we are truly a presence.

Op-ed Piece Printed in The Press of Atlantic city

THE PRESS OF ATLANTIC CITY

High school football

Millville defeats Timber Creek for third straight win. **B1**

NOBEL PEACE PRIZE WINNERS

Sex abuse victims in Congo were awarded the Nobel Peace Prize for drawing attention to how rape is used as a weapon of war. **C1**

Saturday, October 6, 2018 // Serving Atlantic, Cape May, Cumberland & southern Ocean counties // PressofAtlanticCity.com // Vol. MMXVIII, No. 279 \$1.50

Countywide assessment stalled for good reasons

DIANE R. HESLEY
For The Press

The Sept. 6 article, "Atlantic County push for countywide tax assessments stalled," reminded us of the old adage: "The most important thing to do if you find yourself in a hole is to stop digging."

As experts in the field of taxation, the Association of Municipal Assessors of New Jersey knows that the problems and solutions are neither simple nor obvious. We all want lower taxes. Towns and taxpayers should demand to know the financial impact that this plan would have. Here are some facts to consider before anyone picks up their shovel and starts digging.

The bill Assemblyman Vincent Mazzeo is proposing is not a new idea. The bill mandates an Atlantic County-wide tax assessment department exactly like the Gloucester County plan, arguing that by transferring tax assessment responsibilities from the towns to the county, it will save Atlantic County taxpayers money by consolidating and reducing the volume and dollars lost from tax appeals. However, the exact opposite is true, a countywide plan would cost Atlantic County taxpayers more money to administer, not less.

The Gloucester plan has required property taxpayers to hire and pay for additional outside contractors since Gloucester lacks the resources to conduct in-house reassessments. In total from 2012 to 2017, Gloucester County authorized \$3.4 million in outside contracts for appraisal, legal and revaluation inspections for the assessing department. In addition, the new assessment department added 20 new full-time employees with pensions and benefits to the county budget.

Adopting the Gloucester plan would cost Atlantic County taxpayers \$15.2 million just to start the program, with an estimated \$3.5 million more each year thereafter. The countywide assessing law for Gloucester earmarked \$11 million repaid from the state to Gloucester for its expenses; \$8 million in revaluation costs alone. There is no money left in that reimbursement fund. That means Atlantic County families would be saddled with nearly \$20 million in spending in the first two years alone.

For example, currently of the 23 municipalities in Atlantic County, there are nine full-time assessors and 14 part-time assessors, who do not receive costly benefits. However, under the Gloucester plan, Atlantic County taxpayers would be required to pay for 32 new full-time county government positions with health and pension benefits.

This information alone should cause us to stop digging. However, there's more to consider before adopting a plan specifically designed for Gloucester County. The differences between the counties are significant. Atlantic County is worth \$5 billion more in net valuation, not including the casino values. There are approximately 50,000 more taxable properties in Atlantic County than Gloucester requiring Atlantic County to hire more employees. Atlantic County's land area is 672 square miles versus 337 square miles in Gloucester, requiring more travel time from a centralized office and increasing vehicle costs and employee time.

Proponents for the Gloucester plan claim that a county-based system would keep property values near 100 percent of value. Interestingly, the average ratios in both counties are currently in the high 90 percent range.

Further, there is a misconception that a 100 percent ratio insulates a municipality from tax appeals. Though Atlantic County's ratio is 98.48 percent, tax appeals still occur.

The number of appeals has gone down naturally as the economy improves. Appeals filed at the Atlantic County Tax Board declined from 2016 to 2018 from 9,169 to 7,171. Atlantic County still accounts for nearly 50 percent of the appeals filed. By contrast, Atlantic County's municipality with the highest number of properties, Egg Harbor Township, only had 11 percent of the total appeals and Hamilton Township only 1 percent. Under a countywide assessing scenario, Atlantic County would consume most of the resources of a county office. To put it simply, 23 people go out to dinner; 22 order soup and one orders a five course meal but the bill is split evenly.

Property tax assessments require the same training, duties, technology and methods, whether done at the municipal level or the county level. Transferring tax assessment responsibility to the county just means the county assessment office will likely employ current municipal assessors since these individuals have the license, knowledge and experience to do the job.

Countywide tax assessment is stalled for good reason. Rather than reflexively grabbing a shovel and jumping into higher debt, the Atlantic County executive, Atlantic County Board of Chosen Freeholders and the Atlantic County Mayors Association have rightfully chosen to consider the facts and make the proper choice for taxpayers.

Diane R. Hesley, of Mays Landing and a certified tax assessor, is president of the Association of Municipal Assessors of New Jersey.

New CTAs

By **Amanda Karaman**, Assistant Editor

Welcome to the Group!

Congratulations and welcome to the seven individuals who successfully passed the Certified Tax Assessor exam in March 2018.

Andrew C. Elliott - Field Investigator, Cape May County Board of Taxation

Brenda Camp - Assistant Assessor, Avalon Borough

Jerry Barberio - Business Administrator, Town of Hammonton

Linda Hadley - Field Representative, Assessing Clerk, Hillsborough Township
Licensed Appraiser

Mathew R. Barbieri

Michael Patrick Brogan - Field Representative, Appraiser, PPA Inc.

Tashira D Garland - Assistant Assessor, Montclair Township



In order to expand for future bulletins, please submit information regarding new CTAs and retirees to

akaraman@mtnj.org

Congratulations to our recent Retirees

Joan Wiest, has worked as the Assistant Assessor in the Maple Shade Assessor's office in Burlington County for 22 years. She retired on July 31, 2018.

Steve Benner of West Windsor and Cranbury retired in June with over 39 years

Brian Vigue, has worked as the assessor of Pleasantville for over 40 years and is a past editor of the Assessor's Bulletin and Sergeant-At-Arms for many years.

Joe Ingemi, Folsom Borough served over 50 years!



To Make
Submissions to
the Bulletin
Contact us at
AMANJBulletin
@Gmail.com

"We are relying on you, the reader, to aid us in our future issues"

2018 Co-Counsel

- John Lloyd
- Peter Zipp

From the Editor

By Martin G Blaskey III, Editor

The Staff of the *Assessor's Bulletin* and I are thankful for the kind words and complements regarding the first issue. We will strive to improve our publication into something both enjoyable and informative. Many assessors have decades of old Bulletins hoarded away and we hope to become an addition to that collection.

With our PDF version, we are not confined with the cost of printing and mailing. We no longer have to rely on advertisements for our funding and space is no longer an issue. A digital version allows us to have links directly to web sites to ease any additional research.

We are relying on you, the reader, to aid us in our future issues. We want to thank not only our staff writers but all those that have so wonderfully responded to our requests for contributions. Without this content, we would have no Bulletin. So, if we contact you for an article or a contribution don't be shy.

If you have an idea, or would like to contribute, you can contact us at AMANJBulletin@gmail.com

We hope you enjoy This issue. Now that we have two issues published, it feels like the launch of the new Bulletin is official. The hard working staff and I look forward to keeping the *Assessor's Bulletin* coming your way without any future interruptions.

Bulletin Staff

Martin G. Blaskey III

Editor

Amanda Karaman

Assistant Editor

Howard Van Salisbury

2nd Assistant Editor

Jennifer Carabelli

Brian P. Rosenberger



"Relax! This is Just until the Tax Assessor comes here tomorrow."