



THE FOWWOS NEWS

Newsletter of **FRIENDS OF WEST WINDSOR OPEN SPACE**

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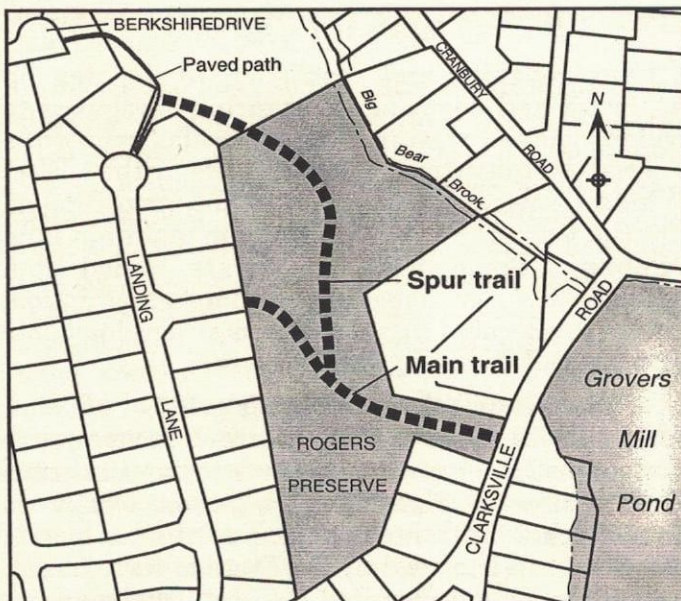
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WALKING TRAILS FOR THE ROGERS PRESERVE

Walking trails have been established on the recently preserved Rogers tract in Grovers Mill, now known as the Rogers Preserve. Earlier this year, a group of nearby residents helped to save the property from development by financially contributing toward its preservation. The effort to develop the trails was spearheaded by FOWWOS member Roger Alig, whose family helped preserve the property.

The trailbuilding took place on Sunday, October 23rd. Alig led a group of twelve volunteers, including local residents, members of the West Windsor Bicycle and Pedestrian Task Force, and four very energetic children. As shown on the map, the main trail starts at the Clarksville Road entrance to the preserve, heads across a

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OPEN SPACE TAX RATE REDUCED IN REFERENDUM

As a result of the November 8th referendum, the West Windsor open space tax rate will be reduced for a one-year period from the current 7 cents to 5 cents per hundred dollars of assessed value. The referendum question was approved by a vote of 4,892 to 1,690.

According to the referendum question, the result will be in effect for one year beginning when the tax is collected at the new rate in August 2006 and ending one year later in 2007. In November of 2006, there will be a new referendum that will either continue the new rate or change it again, depending on the final outcome of the property reevaluation that is now in progress.

Because the open space tax was created as a result of the referendum of 1998, it can only be changed by referendum.

As discussed in another story in this issue, the reevaluation will result in a lowering of all township tax rates. This is because of the requirement that assessed property values be more consistent with market values. Over the past decade, West Windsor property market values have increased so much that assessed values are now less than 60 percent of market values.

How Will the Lower Rate Affect Revenue from the Open Space Tax?..

At this time, it is impossible to tell what the effect of the lower rate will be on the revenue raised for future open space preservation. This is because the new property assessments will not be known until sometime in 2006. Until then, we can only

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Friends Of West Windsor Open Space

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Open Space Tax Rate Reduced, cont.

speculate. That is why there will be a second referendum next fall. At that time, with the new assessments known, the rate can be adjusted if necessary to provide the revenue needed to continue West Windsor's highly successful preservation program.

During the past year, revenue from the open space tax was approximately \$1.85M. If the new assessments are found to be about equal to current market values—approximately \$4.07B—the new 5-cent rate would raise approximately 2.03M, an increase of about \$180,000 over this year's revenue. It is important to realize, however, that this amount in 2005, will purchase far less open space than it might have in 1999, when the tax was first collected. In that year the assessment ratio was 0.859 compared with this year's value of 0.597. This means that, on average, property this year may cost as much as 50 percent more than it did in 1999. Some property would undoubtedly cost even more. Therefore, it is likely that the revenue collected next year will fall short of that needed to continue the preservation program at the rate we might desire. To do that, the rate would have to be adjusted upward in the 2006 referendum. Only after the final reevaluation results are in, will we know by how much. ☺

THE MAYOR'S BICYCLE AND PEDESTRIAN TASK FORCE COMPLETES ITS PRIMARY MISSION

The primary mission of the Mayor's Bicycle and Pedestrian Task Force has been accomplished with the adoption of a revised version of the bicycle and pedestrian component of the circulation element of the township's master plan.

The task force had considerable input into this important revision of the circulation element. Task force cochairs Ken Naglak and FOWWOS trustee Ken Carlson are preparing a final report as the task force prepares to disband.

During its three-year tenure, the task force identified gaps in the township's network of bike lanes and proposed projects to improve bicycle and pedestrian infrastructure and safety in West Windsor (e.g., a dedicated bicycle and pedestrian bridge over Route 1), prepared inventories of existing bike lanes and sidewalks throughout town, lobbied for the development of recreational trails such as the PSE&G Right-of-Way Trail and the Millstone River Trail, and successfully applied for several grants for bicycle and pedestrian projects in town, including a \$160,000 grant for the construction of bike lanes on Southfield Road.

Members of the task force are in the process of creating a nonprofit 501(c)(3) bicycle/pedestrian advocacy group that will continue the effort of lobbying and working towards improving conditions for cyclists and pedestrians in West Windsor. Anyone interested in participating in this effort is encouraged to contact Ken Carlson (kecarlson@comast.net). ☺

WHOSE ROAD IS IT, ANYWAY?

From repaving and restriping, to cleaning up brush and snow, or to requiring developers to widen rights-of way or build sidewalks, who owns a road is important. Most roads within West Windsor Township are owned by the township and are the township's responsibility to maintain (and improve). Some roads are private, owned by a homeowners' or business owners' association; others are located in relatively new developments and are still owned by the developer.

Other roads belong to higher political entities. Although its name is U.S. Route 1 because it is part of the U.S. highway by that number that runs from Maine to Florida, (also known locally as Brunswick Pike), the principal road that bisects the township is owned by the State of New Jersey, and is properly designated NJ State Highway No. 1. It is the only state-owned road in the township.

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HOW DOES THE REEVALUATION AFFECT OUR TAXES?

The 2-cent reduction of the open space tax rate was an indirect result of the ongoing reevaluation of property in West Windsor. This process will not be completed until sometime next year after the expected appeals are ruled upon. Only then will it be possible to determine how much revenue will result from the new rate, and if the 2-cent reduction was consistent with the reduction of other parts of the total tax rate.

To explain these reductions it is important to understand the need for the reevaluation, and what it is and what it does. State law requires all municipalities to conduct periodic reevaluations of their real property. The aim is to set new assessed values so they match as nearly as possible current market values. It is well known that, over time, market values have gradually crept up above assessed values, sometimes by a considerable margin. For example, this year in West Windsor the average assessed value of all real property is only 59.73 percent of its market value. In other words, in round numbers, the assessment ratio is 0.60. Because of this, it is impossible to know if all property owners are currently paying their fair share of taxes. For example, some properties may have been improved substantially since the last reevaluation in 1992-93 and thus have been paying taxes based on an assessed value that is too low. Other properties may have lost value and thus have assessed values that are too high. Even newer houses may have assessed values that are too low or too high relative to today's market. The objective of the reevaluation is to make sure everyone pays taxes in proportion to the current market value of their property.

Once the assessment ratio is established at or close to 1, new, lower tax rates must be struck. This assures that the tax levy—the amount of money actually paid by the taxpayers—is consistent, not only with that expected under the old rate, but also with the revenue needed to support the services for which all taxes are paid. If a property has not changed since the last reevaluation, it would expect to pay about the same amount under the new rate as it paid under the old. Obviously, questions will arise about the accuracy of some assessments, so it will not be until they are settled that the new rate can be set. In addition, all taxpayers might have to pay more because budgets have increased for the next year. This increase would be independent of the reevaluation.

The total tax rate includes six components: municipal, county, county library, county open

space, schools, and municipal open space. All these rates are lowered in recognition of the reevaluation. If one of these components is not lowered, the result would be a disproportionate increase in the levy paid by each taxpayer and in the revenue raised for that component.

To get a rough idea of the new rate, assume that the new ratio will be 1. Using the current assessment ratio of 0.6, the average of all assessed values would be raised by a factor of $1/0.6$, or 1.67, an increase of 67 percent. As a consequence, to keep the levy the same as before, the tax rates would be lowered by a factor equal to the current assessment ratio of 0.6.

Consider a simple example:

House market value	\$500,000
Assessed value	\$300,000
Assessment ratio	$300,000/500,000 = 0.6$

At the current total tax rate of \$4.260 per hundred, the tax levy for such a house would be

$$300,000 \times 4.26/100 = \$12,780$$

To raise this much with a new assessed value of \$500,000, the rate would have to be

$$12,780 \times 100/500,000 = 2.560 \text{ per hundred}$$

The rate is thus reduced by $4.26 - 2.56 = 1.70$ per hundred.

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Whose Road Is It, Anyway?, cont.

Roads owned by Mercer County are designated CR for county road and are the following: Clarksville Road (CR 638), Cranbury Road (CR 615), Edinburg Road (CR 526), Harrison Street (CR 629), South Mill Road (CR 607), Old Trenton Road (CR 535), Princeton-Hightstown Road (CR 571), Quakerbridge Road (CR 533), part of South Post Road (CR 602), Village Road East (CR 644), Washington Road (CR 571/526), and Windsor Road (CR 641).

Some roads have numbers that reflect long-forgotten or non-existent designations and changed alignments. An example is Hendrickson Drive, which is currently designated as CR 607, the same as South Mill Road. Actually, Hendrickson Drive was, until the early 1950s, a part of Princeton-Hightstown Road, before it was realigned in its present form, and before the present county road numbering system even existed. Since it cannot now be referred to with the same designation as CR 571, which it closely parallels, and since it is still a county-owned road, it now bears the same number as South Mill Road because it was once a part of that road that connected Dutch Neck and Princeton Junction. ☞

Walking Trails, cont.

grass lawn, and through a meadow where Ron Rogers' Christmas tree farm was located. The trail proceeds through a forested area and emerges on a grassy easement between two houses on Landing Lane. A longer, spur trail, starts at the main trail and heads towards Big Bear Brook, where it then turns and proceeds parallel to the brook and emerges at the paved path that connects Landing Lane and Berkshire Drive.

The trails grant West Windsor residents access to this beautiful preserved property and provide a safe route for residents to walk between Grovers Mill Pond and several local neighborhoods. Future work on the trail will include a formalized entrance on Clarksville Road, including a small bridge over the culvert on Clarksville Road, a sign demarking the preserve and trail, and future improvements to the trail itself. ☺

How Does the Reevaluation, cont.

There are several reasons why this idealized case would be unlikely to happen, the major one being that the new assessment ratio cannot simply be set arbitrarily at a value of 1. Instead, it must be set according to the results of the actual reevaluation that is now in progress. When the last reevaluation was completed in 1993, the initial assessment ratio was not 1, but only 0.94. That is, when all the estimated assessed values for all the properties in the township were added up, they did not quite equal the market values estimated at the time the ratio was established. This could happen again. But we must wait until next year to find out what the new ratio will actually be. ☺

Reminder: Membership renewals are due March 1, 2006. We appreciate your continued support.

To join FOWWOS

Send name and address to:

FOWWOS
P.O. Box 73
West Windsor, NJ 08550

Enclose dues check made out to FOWWOS for one of the following memberships:

Regular (family)	\$25.00 per year
Silver	\$50.00 " "
Gold	\$75.00 " "

Membership dues and contributions are fully tax deductible.

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