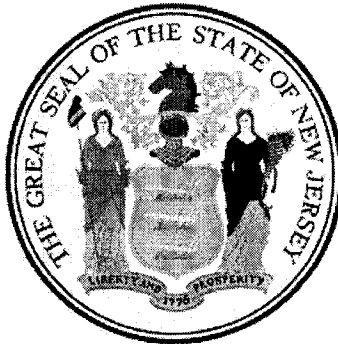


Lacey Township 2012 Annual Tax Collector's Report



March 1, 2013

Pursuant to N.J.S.A. 54:4-91

**Mark Dykoff, Mayor
David Most, Deputy Mayor
Gary Quinn, Committeeman
Sean Sharkey, Committeeman
Helen DelaCruz, Committeewoman**

**Veronica Laureigh, Municipal Clerk
Adrian Fanning, Chief Financial Officer
Veronica Laureigh, Administrator
George Gilmore, Township Solicitor
William E. Antonides, Jr Municipal Auditor**

Sharon A Sulecki, CTC, Tax Collector

Please Note:

*The figures in this report are
unaudited.*

Respectfully Submitted,

*Sharon A Sulecki, CIC,
Tax Collector*

*Special Thanks to:
Melba Mitchell
For Designing this Report*

TABLE OF CONTENTS

| | |
|---|----|
| Lacey Township District Summary..... | 1 |
| 2012 Tax Levy..... | 2 |
| 2012 Levy Adjustments and Transfers to Lien..... | 2 |
| Gross Tax Levy History..... | 3 |
| Total Cash Received..... | 4 |
| Current Taxes Collected..... | 4 |
| Overpayments..... | 4 |
| 2012 Collections and Balance with Adjustments..... | 5 |
| Tax Collections in Percentages..... | 6 |
| A 25 Year History of Percentage, Rate and Ratio..... | 7 |
| History of Tax Rates & Ratios *..... | 8 |
| Lacey Twp Tax Rate Breakdown *..... | 9 |
| Ratables *..... | 10 |
| SR1A's Processed *..... | 11 |
| 15 Largest Taxpayers *..... | 12 |
| Special Assessments..... | 13 |
| Ocean County Percentage of Collection for 2012..... | 14 |
| Tax Ratio History..... | 15 |
| Interest Collected from Delinquent Taxes..... | 16 |
| Miscellaneous Revenue..... | 17 |
| 2012 Credit Card Transactions..... | 18 |
| 2012 Tax Sale Information..... | 19 |
| Breakdown of Certificates Sold..... | 20 |
| Financial Status of Township Liens..... | 21 |
| Lacey Municipal Utilities Authority; Third Party Lien Data..... | 22 |
| Foreclosure Information..... | 23 |
| Third Party Premium Trust Accounts As of 2012..... | 24 |
| Lacey Township Tax Collectors 2012 C.E.U. Report..... | 25 |
| Tax Collectors Office Staff..... | 26 |

* provided by Tax Assessor's office

LACEY TOWNSHIP DISTRICT SUMMARY

Lacey Township continues to grow. Our assessed value by the end of 2012 was over 4.3 billion dollars. The breakdown of properties follows:

TAXABLE PROPERTIES

| TYPE | 2011 | Assessed Value 2011 | 2012 | Assessed Value 2012 |
|------------------------|---------------|------------------------|---------------|------------------------|
| Residential properties | 11,389 | 3,620,835,200 | 11,405 | 3,603,572,800 |
| Vacant Land | 3,884 | 121,820,400 | 3,733 | 118,838,300 |
| Commercial | 302 | 340,944,500 | 303 | 338,037,900 |
| Industrial | 46 | 222,691,800 | 46 | 222,691,800 |
| Farms (regular) | 7 | 3,096,600 | 9 | 4,713,900 |
| Farms (qualified) | 13 | 945,700 | 15 | 957,200 |
| Public Utility | 1 | 7,164,737 | 1 | 7,009,567 |
| Apartment | 1 | 5,172,700 | 1 | 5,172,700 |
| TOTAL | 15,643 | 4,322,671,637 | 15,513 | 4,300,994,167 |

In addition to the taxable properties above, the Township has the following exempt properties

EXEMPT PROPERTIES

| TYPE | 2011 | Assessed Value 2011 | 2012 | Assessed Value 2012 |
|--------------------------------------|--------------|------------------------|--------------|------------------------|
| Public Property | 2,304 | 132,314,700 | 2,419 | 133,643,600 |
| Miscellaneous (Disabled vets etc) | 278 | 65,070,400 | 286 | 85,389,600 |
| Public Schools | 44 | 99,073,300 | 44 | 99,073,300 |
| Charitable | 21 | 36,357,700 | 22 | 36,886,000 |
| Cemetery | 2 | 997,000 | 2 | 997,000 |
| TOTAL | 2,649 | 333,813,100 | 2,773 | 355,989,500 |

Taxpayers Receiving Deductions per Tax Duplicate

| TYPE | 2011 | Tax Value 2011 | 2012 | Tax Value 2012 |
|------------------------------|-------------|-------------------|-------------|-------------------|
| Senior Citizen | 461 | 115,250 | 446 | 111,500 |
| Disabled Persons | 104 | 26,000 | 103 | 25,750 |
| Veterans & Widows of Vets | 1570 | 392,000 | 1537 | 383,750 |
| Surviving Spouse | 9 | 2,250 | 8 | 2,000 |
| TOTAL | 2144 | 535,500 | 2094 | 523,000 |

2012 Tax Levy

Levy Per Duplicate.....\$65,633,173.62

Added Assessment.....\$176,300.00

Gross 2012 Tax Levy.....\$65,809,473.62

2012 Billing Adjustments

Including Transfer Liens.....\$ (522,514.21)

Grand Total 2012 Levy.....\$65,286,959.41

Senior Citizen & Veteran Deduction

per 2012 Duplicate.....(\$532,254.58)

Net Total collected through

Tax Office.....\$64,153,877.07

Total Balance Levy at year end

2012.....\$600,827.76

Gross Tax Levy History

| Year | Amount |
|------|------------------|
| 1988 | \$ 17,369,740.16 |
| 1989 | \$ 20,002,297.36 |
| 1990 | \$ 23,212,402.00 |
| 1991 | \$ 20,386,393.70 |
| 1992 | \$ 21,002,977.97 |
| 1993 | \$ 23,029,063.16 |
| 1994 | \$ 24,054,575.31 |
| 1995 | \$ 24,829,971.57 |
| 1996 | \$ 27,164,722.64 |
| 1997 | \$ 28,013,056.52 |
| 1998 | \$ 29,921,934.62 |
| 1999 | \$ 32,099,690.68 |
| 2000 | \$ 33,820,187.01 |
| 2001 | \$ 36,485,904.64 |
| 2002 | \$ 40,573,259.86 |
| 2003 | \$ 44,967,097.36 |
| 2004 | \$ 48,278,910.48 |
| 2005 | \$ 50,891,086.93 |
| 2006 | \$ 54,368,312.97 |
| 2007 | \$ 58,397,001.93 |
| 2008 | \$ 58,547,840.12 |
| 2009 | \$ 60,696,963.44 |
| 2010 | \$ 62,124,636.21 |
| 2011 | \$ 63,566,165.31 |
| 2012 | \$ 65,809,473.62 |

TOTAL CASH RECEIVED
(Through the Tax Office)

| | |
|-----------|-----------------|
| 2012..... | \$65,827,748.00 |
| 2011..... | \$64,066,617.98 |
| 2010..... | \$62,730,182.18 |
| 2009..... | \$62,451,171.27 |
| 2008..... | \$59,446,371.73 |
| 2007..... | \$58,904,717.20 |
| 2006..... | \$54,640,089.87 |
| 2005..... | \$51,602,882.23 |
| 2004..... | \$48,720,089.19 |
| 2003..... | \$45,617,061.97 |
| 2002..... | \$41,166,817.28 |

CURRENT TAXES COLLECTED (NET)

| | |
|-----------|-----------------|
| 2012..... | \$64,153,877.07 |
| 2011..... | \$62,212,659.76 |
| 2010..... | \$60,809,330.57 |
| 2009..... | \$59,521,319.94 |
| 2008..... | \$57,291,436.16 |
| 2007..... | \$57,774,000.67 |
| 2006..... | \$53,726,207.97 |
| 2005..... | \$50,508,949.84 |
| 2004..... | \$47,801,737.17 |
| 2003..... | \$44,552,831.25 |
| 2002..... | \$39,979,194.48 |

OVERPAYMENTS

| | | |
|-----------|----|-----------|
| 2012..... | \$ | 0.00 |
| 2011..... | \$ | 1,419.66 |
| 2010..... | \$ | 1,419.66 |
| 2009..... | \$ | 1,419.66 |
| 2008..... | \$ | 1,533.16 |
| 2007..... | \$ | 250.00 |
| 2006..... | \$ | 0.00 |
| 2005..... | \$ | 3,180.77 |
| 2004..... | \$ | 14,235.81 |
| 2003..... | \$ | 1,087.25 |
| 2002..... | \$ | 909.09 |

2012 COLLECTIONS

Prepaid 2012 Taxes Paid in 2011.....\$506,748.75
2012 Taxes Collected in 2012.....\$63,647,128.32
Subtotal.....\$64,153,877.07

2012 BALANCE

Net Adjusted 2012 Levy From Page 2...\$64,153,877.07
Net Collected.....\$64,153,877.07
2012 Balance as of December 31, 2012....\$600,827.76

Township of Lacey Tax Collections in Percentages

| | |
|-----------|---------|
| 2012..... | 98.29%* |
| 2011..... | 98.72% |
| 2010..... | 98.79% |
| 2009..... | 98.54% |
| 2008..... | 98.68% |
| 2007..... | 98.93% |
| 2006..... | 99.00% |
| 2005..... | 99.22% |
| 2004..... | 98.72% |
| 2003..... | 99.07% |
| 2002..... | 98.39% |
| 2001..... | 98.40% |

Lacey can be proud of its collection percentage. It has been a long-standing goal to have one of the highest percentages of collection in the County. This year we were once again among the highest in the County. It is with the cooperation of the governing body we were able to achieve our goal. Our percentage is also among one of the highest in the state!

* Unaudited

**A TWENTY-FIVE YEAR HISTORY OF PERCENTAGE OF
COLLECTIONS RATE AND TAX RATE FOR \$100 OF
EVALUATION IN LACEY TOWNSHIP**

| YEAR | PERCENT | TAX RATE | REAP | LOCAL PURPOSE RATE | LOCAL PURPOSE AMOUNT |
|------|---------|----------|-------|--------------------|----------------------|
| 1988 | 96.70% | 2.972 | | 0.110 | \$618,388.75 |
| 1989 | 95.44% | 3.279 | | 0.115 | \$681,281.00 |
| 1990 | 95.19% | 3.709 | | 0.109 | \$669,313.13 |
| 1991 | 94.70% | 1.332 | | | \$0.00 |
| 1992 | 95.73% | 1.366 | | 0.038 | \$589,658.39 |
| 1993 | 95.94% | 1.539 | | 0.108 | \$1,613,634.72 |
| 1994 | 96.70% | 1.642 | | 0.113 | \$1,650,169.45 |
| 1995 | 96.88% | 1.674 | | 0.112 | \$1,666,937.94 |
| 1996 | 97.50% | 1.821 | | 0.116 | \$1,719,732.06 |
| 1997 | 99.70% | 1.856 | 0 | 0.115 | \$1,731,160.75 |
| 1998 | 99.87% | 1.949 | 0 | 0.115 | \$1,749,533.43 |
| 1999 | 99.17% | 2.075 | 0 | 0.115 | \$1,780,384.72 |
| 2000 | 98.77% | 2.140 | 0 | 0.142 | \$2,221,577.80 |
| 2001 | 98.40% | 2.274 | 2.266 | 0.142 | \$2,300,474.04 |
| 2002 | 98.39% | 2.479 | 0 | 0.174 | \$2,810,868.77 |
| 2003 | 99.07% | 2.716 | 0 | 0.194 | \$3,200,730.26 |
| 2004 | 99.01% | 2.868 | 0 | 0.203 | \$3,387,886.40 |
| 2005 | 99.12% | 2.976 | 0 | 0.233 | \$3,953,556.01 |
| 2006 | 99.00% | 3.123 | 0 | 0.265 | \$4,569,686.86 |
| 2007 | 98.93% | 3.315 | 0 | 0.229 | \$5,235,269.94 |
| 2008 | 98.84% | 3.292 | 0 | 0.348 | \$6,162,707.34 |
| 2009 | 98.98% | 1.412 | 0 | 0.166 | \$7,130,627.07 |
| 2010 | 98.77% | 1.434 | 0 | 0.183 | \$7,926,317.96 |
| 2011 | 98.72% | 1.468 | 0 | 0.207 | \$8,953,889.04 |
| 2012 | 98.29% | 1.526 | 0 | 0.227 | \$9,767,233.13 |

The Regional Efficiency Aid Program (R.E.A.P.) was created and funded by the State to encourage local governments to share services. The Lacey School System applied and was granted aid for sharing services with the Township. This resulted in a savings to the residential taxpayers of \$.008 per hundred (\$80,994.89 in taxes) on the 2001 Tax Rate.

Township of Lacey

Tax Assessor's Office

TAX RATES AND RATIOS

| <u>Year</u> | <u>Rate</u> | <u>Ratio</u> | <u>Revaluation</u> | | |
|--------------------|-------------|--------------|--------------------|-------|--------|
| 1965 | 1.79 | 109.94 | 1991 | 1.332 | 89.52 |
| 1966 | 1.86 | 102.02 | 1992 | 1.366 | 95.99 |
| 1967 | 1.92 | 100.12 | 1993 | 1.539 | 99.76 |
| 1968 | 1.73 | 95.03 | 1994 | 1.642 | 97.49 |
| 1969 | 1.84 | 90.77 | 1995 | 1.674 | 95.52 |
| 1970 | 1.94 | 87.87 | 1996 | 1.821 | 96.53 |
| 1971 | 2.48 | 82.61 | 1997 | 1.856 | 95.68 |
| 1972 | 2.03 | 76.44 | 1998 | 1.949 | 95.17 |
| 1973 | 2.03 | 75.48 | 1999 | 2.075 | 95.80 |
| <u>Revaluation</u> | | | 2000 | 2.140 | 94.94 |
| 1974 | 1.20 | 112.62 | 2001 | 2.274 | 90.19 |
| 1975 | 1.78 | 91.92 | 2002 | 2.479 | 83.77 |
| 1976 | 1.76 | 85.51 | 2003 | 2.716 | 75.11 |
| 1977 | 1.47 | 81.06 | 2004 | 2.868 | 64.82 |
| 1978 | 1.51 | 78.01 | 2005 | 2.976 | 55.82 |
| 1979 | 1.53 | 72.98 | 2006 | 3.123 | 47.49 |
| 1980 | 1.57 | 70.13 | 2007 | 3.315 | 41.69 |
| <u>Revaluation</u> | | | 2008 | 3.292 | 40.01 |
| 1981 | 2.077 | 108.93 | <u>Revaluation</u> | | |
| 1982 | 1.961 | 99.46 | 2009 | 1.412 | 96.75 |
| 1983 | 1.816 | 92.61 | 2010 | 1.434 | 100.40 |
| 1984 | 1.816 | 90.18 | 2011 | 1.468 | 101.77 |
| 1985 | 1.898 | 83.20 | 2012 | 1.526 | 105.76 |
| 1986 | 2.027 | 78.46 | | | |
| 1987 | 2.304 | 67.84 | | | |
| 1988 | 2.972 | 51.63 | | | |
| 1989 | 3.279 | 41.32 | | | |
| 1990 | 3.709 | 37.46 | | | |



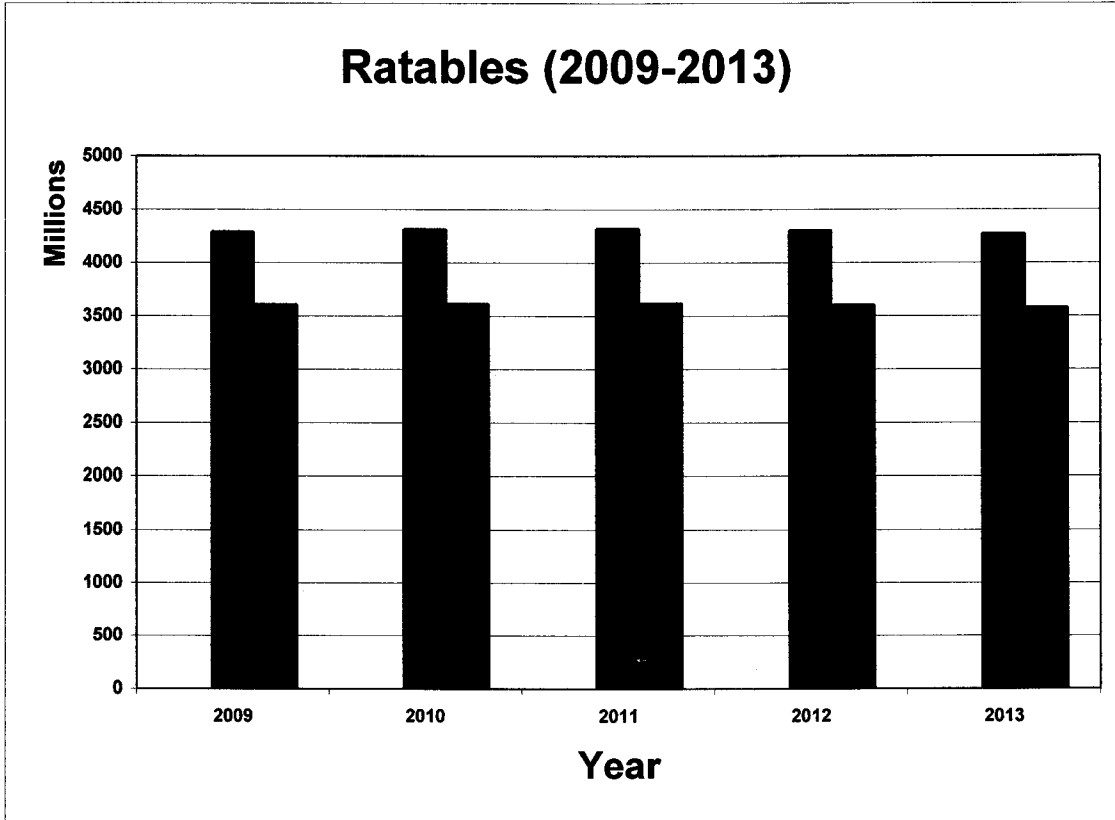
| YEAR | COUNTY | LOCAL | LIBRARY | HEALTH | SCHOOL | OPEN SPACE | REAP | TOTAL |
|------|--------|-------|---------|--------|--------|------------|-----------|-------|
| 1991 | 0.406 | 0.000 | 0.033 | 0.012 | 0.881 | | | 1.332 |
| 1992 | 0.404 | 0.038 | 0.034 | 0.013 | 0.877 | | | 1.366 |
| 1993 | 0.417 | 0.108 | 0.037 | 0.012 | 0.965 | | | 1.539 |
| 1994 | 0.463 | 0.113 | 0.041 | 0.014 | 1.011 | | | 1.642 |
| 1995 | 0.476 | 0.112 | 0.044 | 0.016 | 1.026 | | | 1.674 |
| 1996 | 0.472 | 0.116 | 0.045 | 0.015 | 1.173 | | | 1.821 |
| 1997 | 0.484 | 0.115 | 0.047 | 0.016 | 1.194 | | | 1.856 |
| 1998 | 0.486 | 0.114 | 0.050 | 0.018 | 1.269 | 0.012 | | 1.949 |
| 1999 | 0.498 | 0.115 | 0.050 | 0.018 | 1.382 | 0.012 | | 2.075 |
| 2000 | 0.491 | 0.142 | 0.049 | 0.018 | 1.427 | 0.013 | | 2.140 |
| 2001 | 0.528 | 0.144 | 0.052 | 0.020 | 1.516 | 0.014 | (\$0.008) | 2.274 |
| 2002 | 0.539 | 0.174 | 0.055 | 0.022 | 1.675 | 0.014 | | 2.479 |
| 2003 | 0.547 | 0.194 | 0.058 | 0.024 | 1.877 | 0.016 | | 2.716 |
| 2004 | 0.557 | 0.203 | 0.060 | 0.026 | 2.003 | 0.019 | | 2.868 |
| 2005 | 0.576 | 0.233 | 0.061 | 0.026 | 2.059 | 0.021 | | 2.976 |
| 2006 | 0.595 | 0.265 | 0.064 | 0.026 | 2.147 | 0.026 | | 3.123 |
| 2007 | 0.613 | 0.299 | 0.073 | 0.030 | 2.271 | 0.029 | | 3.315 |
| 2008 | 0.635 | 0.348 | 0.075 | 0.031 | 2.173 | 0.03 | | 3.292 |

REVALUATION

| | | | | | | | | |
|------|-------|-------|-------|-------|-------|-------|--|-------|
| 2010 | 0.269 | 0.183 | 0.031 | 0.013 | 0.926 | 0.012 | | 1.434 |
| 2011 | 0.278 | 0.207 | 0.033 | 0.012 | 0.926 | 0.012 | | 1.468 |
| 2012 | 0.286 | 0.227 | 0.033 | 0.012 | 0.957 | 0.011 | | 1.526 |

Ratable Base Comparison (year by year)

| Ratable Year | Total Ratables | Class 2 Ratables | Ratable Line Items | Avg. Value | Class 2 Line Items | Avg. Class 2 Values | Personal Property |
|--------------|-----------------|------------------|--------------------|------------|--------------------|---------------------|-------------------|
| 2009 | \$4,290,499,900 | \$3,608,130,300 | 15,690 | \$273,454 | 11,318 | \$318,796 | |
| 2010 | \$4,313,675,300 | \$3,614,292,600 | 15,659 | \$275,476 | 11,357 | \$318,244 | |
| 2011 | \$4,315,506,900 | \$3,620,835,200 | 15,642 | \$275,892 | 11,389 | \$317,924 | |
| 2012 | \$4,300,994,167 | \$3,603,572,800 | 15,513 | \$277,251 | 11,405 | \$315,964 | \$7,009,567 |
| 2013 | \$4,272,679,351 | \$3,577,551,700 | 15,519 | \$275,319 | 11,442 | \$312,668 | \$6,114,151 |



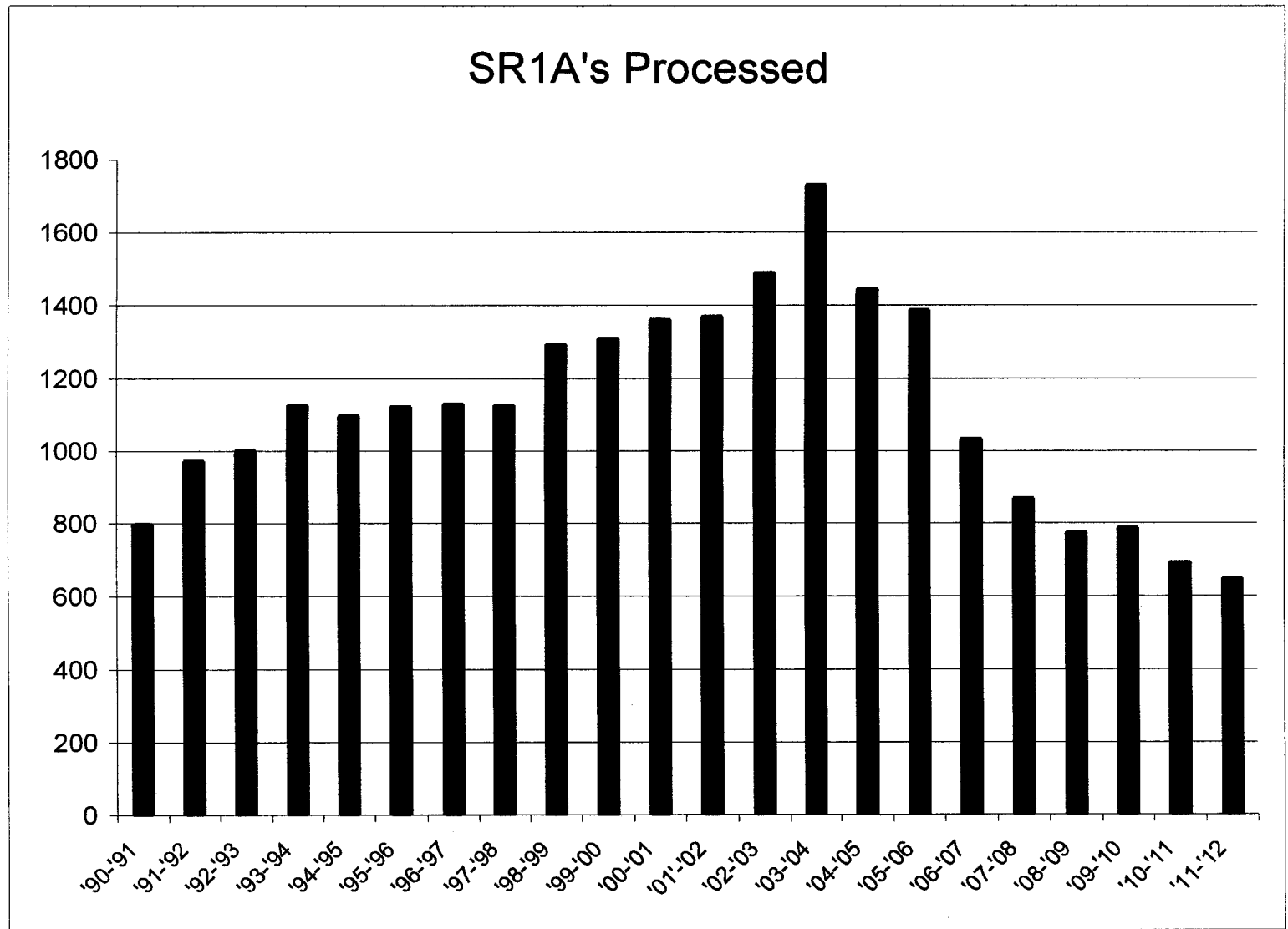
*Note - 2012 assessments were corrected for correction of errors

**Note - Personal property has not been included prior to 2012. From 2012 forward, the amount is now included in the total ratables.

Bradley R. Millman, CTA
Tax Assessor
Township of Lacey

SR1A's

| Sampling Period | Amount |
|-----------------|--------|
| '90-'91 | 798 |
| '91-'92 | 973 |
| '92-'93 | 1003 |
| '93-'94 | 1127 |
| '94-'95 | 1098 |
| '95-'96 | 1123 |
| '96-'97 | 1130 |
| '97-'98 | 1127 |
| '98-'99 | 1293 |
| '99-'00 | 1310 |
| '00-'01 | 1361 |
| '01-'02 | 1370 |
| '02-'03 | 1489 |
| '03-'04 | 1731 |
| '04-'05 | 1444 |
| '05-'06 | 1387 |
| '06-'07 | 1033 |
| '07-'08 | 869 |
| '08-'09 | 775 |
| '09-'10 | 787 |
| '10-'11 | 692 |
| '11-'12 | 649 |



The Sampling Period for SR1A's is from July 1 thru June 30

99/'00 was amended during September 2000 as the county did not send us all the recorded deeds for this sampling period

**Lacey Township's
15 Largest Taxpayers
as of January 1, 2013**

| # | Owner | Block | Lot | Land | Improvement | Total |
|----|-----------------------------------|---------|------|-------------|--------------|---------------|
| 1 | Exelon Generation Co., LLC | VARIOUS | | | | \$145,444,700 |
| 2 | J C P & L | VARIOUS | | | | \$49,433,800 |
| 3 | PR Lacey LLC | VARIOUS | | | | \$35,890,600 |
| 4 | Wal-Mart R.E. Business Trust | 629 | 1.01 | \$4,815,000 | \$17,111,300 | \$21,926,300 |
| 5 | Piedmont Associates | 409 | 2.01 | \$3,202,000 | \$17,998,000 | \$21,200,000 |
| 6 | Toll Land XI, LP | VARIOUS | | | | \$18,889,600 |
| 7 | Forked River Residences, LLC* | VARIOUS | | | | \$9,571,800 |
| 8 | New Jersey Bell/Verizon | 319 | 1.01 | \$707,000 | \$1,293,000 | |
| | | 6001 | 1 | | \$6,114,151 | \$8,114,151 |
| 9 | Forked River Power, LLC | VARIOUS | | | | \$7,554,000 |
| 10 | David & Dawn Giombetti | VARIOUS | | | | \$5,525,800 |
| 11 | Cav-Burt, LLC | VARIOUS | | | | \$5,470,800 |
| 12 | Georgetown Village, Inc. | VARIOUS | | | | \$5,313,200 |
| 13 | WaWa, Inc. | VARIOUS | | | | \$5,312,500 |
| 14 | Fieldcrest, LLC | VARIOUS | | | | \$5,222,600 |
| 15 | Hutler, Stephen A. & Elizabeth M. | VARIOUS | | | | \$5,129,700 |

**Bradley R. Millman, CTA
Tax Assessor
Township of Lacey**

SPECIAL ASSESSMENTS

ORDINANCE NUMBER 2008-22

SIDEWALKS & CURBS - LACEY ROAD

FIVE-YEAR INSTALLMENT PLAN

FIRST INSTALLMENT DUE SEPTEMBER FIRST 2009

SECOND INSTALLMENT DUE SEPTEMBER FIRST 2010

THIRD INSTALLMENT DUE SEPTEMBER FIRST 2011

FOURTH INSTALLMENT DUE SEPTEMBER FIRST 2012

| | |
|-------------------|--------------|
| Beginning balance | \$105,530.14 |
| Collected in 2009 | \$72,547.93 |
| Collected in 2010 | \$11,298.87 |
| Collected in 2011 | \$7,416.90 |
| Collected in 2012 | \$10,268.52 |

Closing Balance 12/31/12 \$3,998.26

| | |
|--|-----------|
| Starting number of properties | 46 |
| Properties paid in full in 2009 | 10 |
| Properties paid in full in 2010 | 21 |
| Properties paid in full in 2011 | 1 |
| Properties paid in full in 2012 | 1 |
| Properties in default on 12/31/12 | 0 |
| Balance of properties on installments | 13 |

Ocean County Percentage of Collection for 2012

| | |
|-----------------------|---------------|
| County Average | 97.19% |
|-----------------------|---------------|

| Municipality | Percentage |
|---------------------|----------------------------------|
| Plumsted ** | 100.00% |
| Seaside Heights ** | 99.61% |
| Manchester * | 99.40% |
| Harvey Cedars | 99.24% |
| Barnegat Light | 98.62% |
| Stafford Township | 98.59% |
| Beach Haven Boro | 98.50% |
| Barnegat | 98.44% |
| Township | |
| Long Beach | 98.30% |
| Waretown | 98.25% |
| Jackson | 98.06% |
| Brick Township | 97.93% |
| Surf City | 97.38% |
| Little Egg Harbor | 97.30% |
| Lavallette Boro | 96.80% |
| Pt. Pleasant Beach | 96.73% |
| Pt. Pleasant Boro | 96.73% |
| Island Heights | 96.74% |
| Lakewood | 96.36% |
| Berkeley Township | 96.15% |
| Dover Township | 95.82% |
| Tuckerton | 95.76% |
| Seaside Park | 95.26% |
| Eagleswood | 95.23% |
| Ocean Gate | 95.17% |
| Lakehurst | 94.56% |
| So. Toms River | 92.00% |
| Mantoloking | N/A |
| Ship Bottom | N/A |
| Bay Head Boro | N/A |
| Beachwood | N/A |
| Pine Beach | N/A |
| * Fiscal Year | <i>Figures are Unaudited</i> |
| ** Accelerated Sale | <i>N/A figures not available</i> |

**Below is listed a history of Tax Ratio
as compared with Assessed Value to
True Value of 100% evaluation.**

| | |
|------|---------|
| 1992 | 95.990 |
| 1993 | 99.760 |
| 1994 | 97.490 |
| 1995 | 95.520 |
| 1996 | 96.530 |
| 1997 | 95.680 |
| 1998 | 95.170 |
| 1999 | 95.800 |
| 2000 | 94.940 |
| 2001 | 90.190 |
| 2002 | 83.770 |
| 2003 | 75.110 |
| 2004 | 64.820 |
| 2005 | 55.820 |
| 2006 | 47.490 |
| 2007 | 41.690 |
| 2008 | 40.010 |
| 2009 | 96.750 |
| 2010 | 100.400 |
| 2011 | 101.770 |

INTEREST COLLECTED FROM DELINQUENT TAXES

| | |
|------------------|---------------------|
| 2012..... | \$127,895.40 |
| 2011..... | \$ 150,714.17 |
| 2010..... | \$ 118,737.89 |
| 2009..... | \$ 122,471.66 |
| 2008..... | \$126,851.37 |
| 2007..... | \$107,091.50 |
| 2006..... | \$90,214.71 |
| 2005..... | \$ 88,045.30 |
| 2004..... | \$ 96,001.46 |
| 2003..... | \$102,209.12 |
| 2002..... | \$ 97,132.86 |
| 2001..... | \$ 96,301.04 |
| 2000..... | \$ 83,886.72 |

MISCELLANEOUS REVENUE

| | |
|---|----------------|
| Certificates of Redemption @ \$25.00 | \$1,075.00 |
| NSF Charge @\$20.00 per returned check | \$580.00 |
| Duplicate Tax Bill | \$75.00 |
| Year End Penalty | \$1,978.18 |
| Copies | \$33.15 |
| Third Party Lien | \$1,012,729.55 |
| LMUA Trust Accounts (Including Lien Redemption) | \$885,109.80 |
| Cost Collected Prior to Sale | \$46,975.34 |
| Duplicate Tax Sale Certificates | \$0.00 |
| In Lieu | \$90,000.00 |
| Searches | \$110.00 |
| Unallocated Receipts Refunded | \$147,970.28 |
| Electronic File Fees | \$0.00 |
| Twp Liens-Recording& Search Fee | \$360.00 |
| Notary Charge | \$3.00 |
| Maintenance Clean-Up Charge | \$1,974.91 |
| Calculating Fees for Redemption Figures | \$300.00 |

CREDIT CARD TRANSACTIONS

| | Counter | IVR Payments | Web Payments | TOTAL |
|--------------|----------------------|---------------------|----------------------|----------------------|
| JANUARY | \$ - | \$ - | \$ - | \$ - |
| FEBRUARY | \$ 21,581.38 | \$ 8,673.48 | \$ 82,312.36 | \$ 112,567.22 |
| MARCH | \$ 2,244.51 | \$ 1,543.00 | \$ 15,089.32 | \$ 18,876.83 |
| APRIL | \$ 4,532.32 | \$ 1,756.09 | \$ 18,066.30 | \$ 24,354.71 |
| MAY | \$ 35,850.77 | \$ 11,935.47 | \$ 74,831.81 | \$ 122,618.05 |
| JUNE | \$ 7,561.53 | \$ - | \$ 17,768.06 | \$ 25,329.59 |
| JULY | \$ 2,789.80 | \$ 809.04 | \$ 54,937.91 | \$ 58,536.75 |
| AUGUST | \$ 51,847.65 | \$ 5,680.11 | \$ 99,746.69 | \$ 157,274.45 |
| SEPTEMBER | \$ - | \$ 3.12 | \$ 5,290.06 | \$ 5,293.18 |
| OCTOBER | \$ 6,486.99 | \$ 923.51 | \$ 18,178.74 | \$ 25,589.24 |
| NOVEMBER | \$ 46,502.23 | \$ 8,050.11 | \$ 88,376.73 | \$ 142,929.07 |
| DECEMBER | \$ 1,831.20 | \$ - | \$ - | \$ 1,831.20 |
| TOTAL | \$ 181,228.38 | \$ 39,373.93 | \$ 474,597.98 | \$ 695,200.29 |

NUMBER OF CREDIT CARD TRANSACTIONS

| | Counter | IVR Payments | Web Payments | TOTAL |
|--------------|------------|--------------|--------------|------------|
| JANUARY | 0 | 0 | 0 | 0 |
| FEBRUARY | 22 | 8 | 66 | 96 |
| MARCH | 2 | 1 | 10 | 13 |
| APRIL | 5 | 2 | 18 | 25 |
| MAY | 34 | 10 | 62 | 106 |
| JUNE | 7 | 0 | 19 | 26 |
| JULY | 3 | 1 | 38 | 42 |
| AUGUST | 52 | 5 | 69 | 126 |
| SEPTEMBER | 0 | 1 | 10 | 11 |
| OCTOBER | 5 | 2 | 19 | 26 |
| NOVEMBER | 38 | 9 | 59 | 106 |
| DECEMBER | 1 | 0 | 0 | 1 |
| TOTAL | 169 | 39 | 370 | 578 |

*IVR Payments are payments made over the phone through Point and Pay.
Payments made through e-check are reflected on IVR and Web Payment figures.*

2012-2013 BIA Annual Report

| | | |
|--------------------|------------------|------------------|
| First Publication | (Mailed in Lieu) | January 5, 2012 |
| Second Publication | (Mailed in Lieu) | January 10, 2012 |
| Third Publication | | January 19, 2012 |
| Fourth Publication | | January 26, 2012 |

Certificates Sold To Third Party Lienholders

| | |
|--------------------------------|--------------|
| Number of Certificates | 362 |
| LMUA Charges collected at sale | \$314,323.77 |
| Taxes & Miscellaneous Charges | \$202,515.20 |
| Interest | \$12,998.18 |
| Cost of Sale | \$10,028.14 |
| Total Third Party Liens | \$539,865.29 |
| Premium collected at Tax Sale | \$360,200.00 |

Certificates Sold To The Township Of Lacey

| | |
|------------------------|-------------|
| Number of Certificates | 82 |
| Water Charges | \$1,155.31 |
| Sewer Charges | \$1,219.30 |
| Taxes | \$10,613.93 |
| Interest | \$1,005.29 |
| Cost of Sale | \$1,379.67 |
| Total Township Liens | \$15,373.50 |

Grand Totals

| | |
|--|--|
| | |
|--|--|

Breakdown of Certificates Sold

The statistics of the sale are as follows:

| | <u>2012</u> | <u>2011</u> | <u>2010</u> | <u>2009</u> | <u>2008</u> |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| Actual Advertised Tax Delinquents | 1725 | 1425 | 1537 | 1555 | 1285 |
| Certificates Sold to Third Party Lien Holders | 362 | 430 | 264 | 303 | 251 |
| Certificates Sold to Township | 82 | 161 | 47 | 35 | 37 |
| Total Certificates Created | 444 | 591 | 311 | 338 | 288 |

| | |
|---|---------------------|
| Premium collected at the 2012 Tax Sale | \$360,200.00 |
|---|---------------------|

| | |
|--|--------------------|
| Cost of Sale Revenue Prior to Sale Pursuant to Statutes | |
| COLLECTED AT THE TAX OFFICE | \$18,784.58 |
| COLLECTED AT THE LMUA | \$9,300.58 |
| TOTAL COLLECTED | \$28,085.16 |

Financial Status of Township Liens

Lacey Township Tax Title Liens

| | <u>2012</u> | <u>2011</u> | <u>2010</u> | <u>2009</u> | <u>2008</u> | <u>2007</u> | <u>2006</u> |
|-------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Certificates on hand as of 01/01/12 | 335 | 294 | 257 | 234 | 210 | 177 | 189 |
| Certificates created as of 2/3/12 | 82 | 161 | 47 | 35 | 37 | 52 | 0 |
| Certificates Redeemed | -17 | -13 | -10 | -10 | -12 | -17 | -8 |
| Certificates Foreclosed | | -106 | 0 | 0 | 0 | 0 | 0 |
| Certificates Canceled by Resolution | | -1 | 0 | -2 | -1 | -2 | -4 |
| Certificates on Hand 12/31/12 | 400 | 335 | 294 | 257 | 234 | 210 | 177 |

Tax Title Lien Balance

| | | | |
|----------------------|--------------------------|-----------|-------------------|
| Balance as of | December 31, 2012 | \$ | 138,694.55 |
| Balance as of | December 31, 2011 | \$ | 87,483.77 |
| Balance as of | December 31, 2010 | \$ | 32,746.08 |
| Balance as of | December 31, 2009 | \$ | 19,389.19 |
| Balance as of | December 31, 2008 | \$ | 15,244.45 |
| Balance as of | December 31, 2007 | \$ | 10,349.62 |
| Balance as of | December 31, 2006 | \$ | 9,527.53 |
| Balance as of | December 31, 2005 | \$ | 4,335.28 |
| Balance as of | December 31, 2004 | \$ | 5,631.67 |
| Balance as of | December 31, 2003 | \$ | 6,951.55 |
| Balance as of | December 31, 2002 | \$ | 24,848.90 |
| Balance as of | December 31, 2001 | \$ | 20,415.38 |
| Balance as of | December 31, 2000 | \$ | 7,199.79 |
| Balance as of | December 31, 1999 | \$ | 39,657.89 |

Amount (In Dollars) In Tax Title Liens

| | |
|--|----------------------|
| Balance as of 01/01/12 | \$ 86,230.55 |
| 2010 & 2011 Taxes Transferred to Liens at Tax Sale | \$ 15,373.50 |
| 2012 Taxes Transferred to Liens at Year End | \$ 41,445.47 |
| Interest and Cost at Tax Sale | \$ 2,384.96 |
| Subtotal | \$ 145,434.48 |
| Liens Redeemed | \$ (5,170.52) |
| Liens cancelled | \$ - |
| Utility collected | \$ (1,569.41) |
| Taxes Cancelled Including Foreclosure | \$ - |
| Lien Balance as of 12/31/12 | \$ 138,694.55 |

LACEY MUNICIPAL UTILITIES AUTHORITY

| | <u>2012</u> | <u>2011</u> | <u>2010</u> | <u>2009</u> | <u>2008</u> |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| LMUA Liens Redeemed | \$1,569.41 | \$0.00 | \$0.00 | \$ 163.09 | \$0.00 |
| LMUA Payment Collected Prior to Tax Sale | \$271,684.45 | \$109,321.01 | \$58,872.32 | \$ 45,168.67 | \$ 65,107.17 |
| LMUA Collected In Trust @ Tax Sale | \$314,323.77 | \$282,090.55 | \$166,570.68 | \$169,944.90 | \$123,892.95 |
| TOTAL COLLECTED *** | \$587,577.63 | \$391,411.56 | \$225,443.00 | \$215,276.66 | \$189,000.12 |

***Does not reflect subsequent charges collected at the tax office.
 (Subsequent charges are delinquent water and sewer charges that the lien holder has paid and accrued to the lien.)

FORECLOSURE INFORMATION

FORECLOSURES

| Foreclosure Number | Number Of Original Filing | Number of Final Judgment | Judgment Date | Total Assessed Value | Total Liens Cancelled | Redeemed Liens |
|------------------------------|---------------------------|--------------------------|---------------------|----------------------|-----------------------|----------------|
| 2007 Foreclosures F-38644-08 | 114 | | Completed on 4/8/11 | 53,400 | 106 | 0 |

THERE ARE 400 OPEN MUNICIPAL LIENS AS OF 12/31/12.

A list of properties eligible for foreclosure was submitted to the Clerk/Administrator for review.

Third Party Premium Trust Accounts As of 2012

54:5-33. Payment; resale; premium to escheat after five years

Payment for the sale shall be made before the conclusion of the sale, or the property shall be resold. Any premium payment shall be held by the collector and returned to the purchaser of the fee if and when redemption is made. If redemption is not made within five years from date of sale the premium payment shall be turned over to the treasurer of the municipality and become a part of the funds of the municipality.

Premium is kept in an interest bearing account. The municipality keeps the interest earned.

| | <u>2007</u> | <u>2008</u> | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> |
|-------------------|--------------|----------------|-----------------|-----------------|-----------------|------------------|
| BALANCE | \$950 | \$3,000 | \$14,100 | \$18,700 | \$60,400 | |
| 01/01/2012 | | | | | | |
| 2012 | | | | | | \$360,200 |
| TAX SALE | | | | | | |
| PAYMENTS | 50 | 2900 | 14,000 | 10,100 | 13,600 | 246,200 |
| RESOLUTION | | | | | | |
| #12-162 | 900 | | | | | |
| BALANCE | | | | | | |
| 12/31/11 | 0 | 100 | 100 | 8,600 | 46,800 | 114,000 |

PREMIUM IN THE AMOUNT OF \$900.00 FROM LIEN #2007-6 WAS TURNED OVER TO THE TOWNSHIP TREASURER TO BECOME PART OF THE FUNDS OF THE MUNICIPALITY IN ACCORDANCE WITH THE PROVISIONS OF NJSA 54:5-33 PER RESOLUTION # 2012-162 ON 6/28/12

FIGURES DO NOT REFLECT MONEY IN TRANSIT

LACEY TOWNSHIP TAX COLLECTORS 2012 CEU REPORT

| NAME CERT # | GENERAL 2-CEU | LEGISLATION 2-CEU | ENFORCEMENT 3-CEU | REPORTING, BILLING, & COLLECTION 2-CEU | TECHNOLOGY (OPTIONAL) | ETHICS 3 CEU'S | TOTAL 15- CEU'S |
|-----------------------------|--------------------------|------------------------------|------------------------------|---|----------------------------------|---------------------------|----------------------------|
| SHARON SULECKI #T0957 | 6 | 3 | 2.5 | 3 | 1 | 4 | 19.50 |
| MELBA MITCHELL #T8023 | 3 | 2 | 4 | 4 | 1 | 3 | 17 |

Sharon Sulecki was re-certified in 2012
Michelle Czaszynski completed PMTC II & PMTC III in 2012

Re-certification must be accomplished every two years by continuing education classes. There are five areas of Tax Collecting that must be attended for designated credits. These are as follows: Legislation, Enforcement, Reporting, Billing & Collection, Ethics and General.

Tax Collector's Office Staff

Sharon Sulecki
Tax Collector
Certificate #T0957
June 1985

Melba Mitchell
Supervising Tax Clerk
Certificate #T8023
April 9, 2001
Re-certified in 2011

Pam Brown-
Le Compte
Senior Tax Clerk
PMTC I,II, III
completed
Start date 5/1/00

Michelle Czaszynski
Clerk
PMTC 1, II, III
completed
Start date 6/1/08

Angela Comiskey
Part time as needed
PMTC I, II, III
completed
Start date 10/16/02