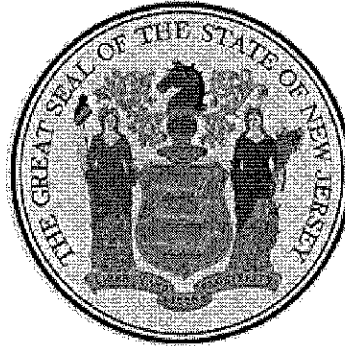


Lacey Township 2015 Annual Tax Collector's Report



March 1, 2016

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

Gary Quinn, Mayor
Steven Kennis, Deputy Mayor
Nicholas Juliano, Committeeman
Mark Dykoff, Committeeman
Peter Curatolo, Committeeman

Veronica Laureigh, Municipal Clerk
Linda Picaro-Covello, Chief Financial Officer
Veronica Laureigh, Administrator
George Gilmore, Township Solicitor
**Rodney Haines from Holman Frenia Allison
PC, Municipal Auditor**

Sharon A Sulecki, CTC, Tax Collector



Please Note:

*The figures in this report
are unaudited.*

Respectfully Submitted,

*Sharon A Sulzcki, CTC,
Tax Collector*

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

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* provided by Tax Assessor's office

LACEY TAX COLLECTOR'S STATEMENT

The Tax Collector's Office would like to take this opportunity to thank the Township Committee and Township Administrator for all of the support in implementing new and innovative technology during the 2015 tax year.

Payargo was fully implemented in 2015 and eliminates the time and labor intensive task of hand processing electronic bank checks. Lacey Township was the first municipality in New Jersey to implement this innovative service that automates the receipt and posting of payments made through banks' online payment services. Electronic bank check funds are deposited into the township's bank account and a file is created for posting to the tax collector's system.

Mirror Image or the In House Lock Box system was fully implemented in 2014 and allows payments to be sent directly to the Federal Reserve the same day they are received. Checks processed at the tax collector's office are scanned and transmitted crediting the funds to the township's bank account. The system also simultaneously creates a posting batch from the tax collector's stubs that posts directly to the tax collector's system. Use of this system improves accuracy and accelerates the entire collection process.

Finally the Township participated for a second year in the State pilot Online Tax Sale Auction for the sale of 2015 (& prior) delinquencies. As you are aware the tax sale process in Lacey Township commences as soon as the 4th quarter collection period concludes at close of business on November 10th. With the support of the Committee we were again granted permission to participate in the on line tax sale pilot and the tax sale was once again extremely successful.

2015 Tax Levy

Levy Per Duplicate.....	\$73,441,037.89
Added Assessment.....	\$298,065.58
Gross 2015 Tax Levy.....	\$73,739,103.47
2015 Billing Adjustments Including Transfer Liens.....	\$ (43,442.58)
Grand Total 2015 Levy.....	\$73,695,660.89
Less:	
Net Total collected through Tax Office.....	\$71,226,758.92
Senior Citizen & Veteran Deduction per 2015 Duplicate.....	(\$438,929.80)
Homestead Benefit Credit.....	(\$1,464,626.31)
Total Balance Levy at year end 2015.....	\$431,533.39

Gross Tax Levy History

Year	Amount
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
2013	\$ 70,552,993.90
2014	\$ 73,172,022.24
2015	\$ 73,695,660.89

TOTAL CASH RECEIVED
(Through the Tax Office)

2015.....	\$73,130,351.03
2014.....	\$72,418,083.28
2013.....	\$71,379,897.62
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

CURRENT TAXES COLLECTED (NET)

2015.....	\$71,226,758.92
2014.....	\$71,942,001.40
2013.....	\$67,258,773.92
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

OVERPAYMENTS

2015.....	\$	0.00
2014.....	\$	0.00
2013.....	\$	0.00
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

2015 COLLECTIONS

Prepaid 2015 Taxes Paid in 2014.....	\$489,611.70
2015 Taxes Collected in 2015.....	\$70,737,147.22
Subtotal.....	\$71,226,758.92

2015 BALANCE

Net Adjusted 2015 Levy From Page 2...	\$73,739,103.47
Net Collected.....	\$73,307,570.08
2015 Balance as of December 31, 2015....	\$431,533.39

Township of Lacey Tax Collections in Percentages

2015.....	99.17%*
2014.....	98.90%*
2013.....	98.29%
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%

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
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		0.227	\$9,767,233.13
2013	98.29%	1.647	0	0.252	\$10,797,861.40
2014	98.90%	1.720	0	0.280	\$9,960,275.90
2015	99.17%	1.944	0	0.308	\$11,616,835.00

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	2013	1.647	108.02
1987	2.304	67.84	2014	1.720	108.32
			<u>Reassessment</u>		
1988	2.972	51.63	2015	1.944	99.94
1989	3.279	41.32			
1990	3.709	37.46			

LACEY TOWNSHIP TAX RATE BREAKDOWN

YEAR	COUNTY	LOCAL	LIBRARY	HEALTH	SCHOOL	OPEN SPACE	REAP	TOTAL
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

2009	0.264	0.166	0.031	0.013	0.926	0.012		1.412
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
2013	0.303	0.252	0.035	0.013	1.033	0.011		1.647
2014	0.315	0.28	0.035	0.013	1.066	0.011		1.720

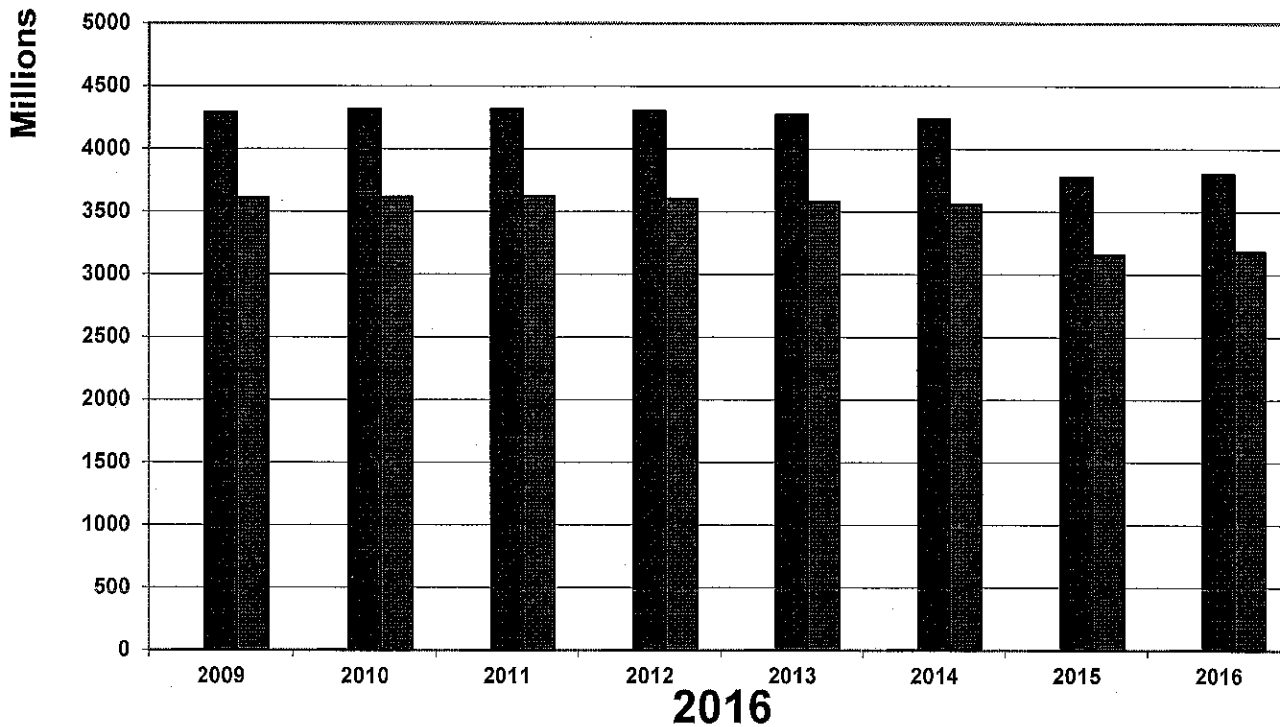
REASSESSMENT

2015	0.351	0.308	0.038	0.014	1.221	0.012		1.944
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Ratable Base Comparison (year by year)

Ratable			Ratable		Class 2	Avg. Class 2	Personal
Year	Total Ratables	Class 2 Ratables	Line Items	Avg. Value	Line Items	Values	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
2014	\$4,233,386,400	\$3,556,635,000	15,511	\$272,928	11,476	\$309,919	\$ 5,123,899
2015	\$3,775,492,600	\$3,157,293,600	15,404	\$245,098	11,522	\$274,023	\$ -
2016	\$3,798,170,800	\$3,179,187,200	15,433	\$246,107	11,571	\$274,755	\$ -

Ratables (2009-2016)



*Note - 2012 assessments were corrected for correction of errors

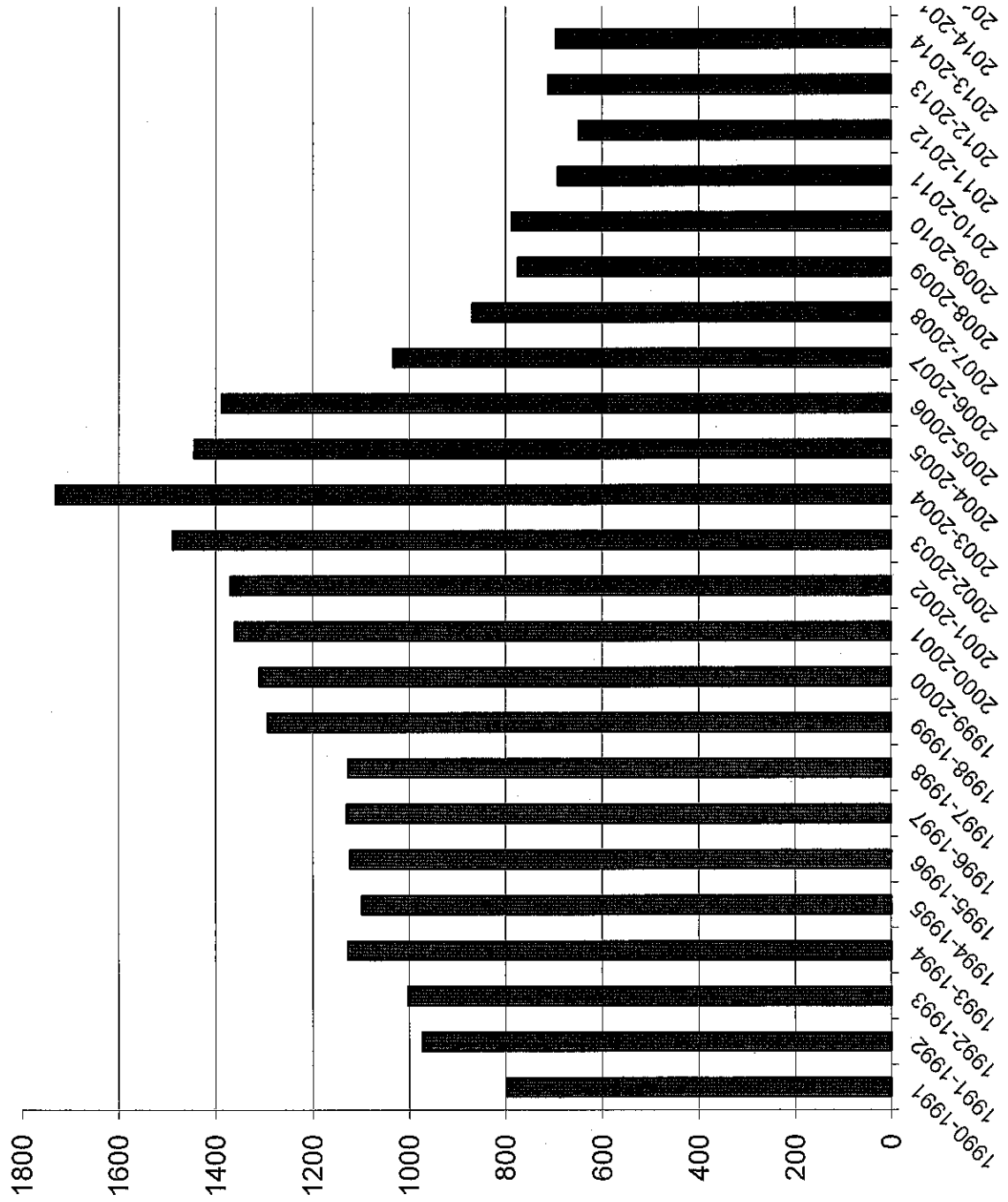
Mark Fitzpatrick, CTA
Tax Assessor
Township of Lacey

**Note - As of 2015, Personal property is no longer included in the total ratables.

SR1A's

Sampling Period	Amount
1990-1991	798
1991-1992	973
1992-1993	1003
1993-1994	1127
1994-1995	1098
1995-1996	1123
1996-1997	1130
1997-1998	1127
1998-1999	1293
1999-2000	1310
2000-2001	1361
2001-2002	1370
2002-2003	1489
2003-2004	1731
2004-2005	1444
2005-2006	1387
2006-2007	1033
2007-2008	869
2008-2009	775
2009-2010	787
2010-2011	692
2011-2012	649
2012-2013	712
2013-2014	696
2014-2015	702
2015-2016	708

SR1A's Processed



**Lacey Township's
15 Largest Tax Payers
As of January 1, 2016**

#	Owner	Block	Lot	Land	Bldg	Total
1	Exelon Generation Co., LLC	VARIOUS				\$2,217,218
2	J C P & L	VARIOUS				\$50,059,100
3	PR Lacey LLC	VARIOUS				\$29,860,800
4	Piedmont Associates	409	2.01	\$3,202,000	\$17,454,100	\$20,656,100
5	Toll Land XI, LP	VARIOUS				\$17,219,000
6	Wal-Mart R.E. Business Trust	629	1.01	\$4,815,000	\$12,390,400	\$17,205,400
7	Forked River Residences, LLC	VARIOUS				\$9,580,100
8	Forked River Power, LLC	VARIOUS				\$7,554,000
9	Karchik, Ronald	VARIOUS				\$6,947,100
10	Cav-Burt, LLC	VARIOUS				\$5,302,300
11	David & Dawn Giombetti	VARIOUS				\$5,220,800
12	WaWa, Inc.	VARIOUS				\$5,171,500
13	Fieldcrest, LLC	VARIOUS				\$5,019,400
14	Marina At Southwinds, LLC	VARIOUS				\$4,916,000
15	Georgetown Village, Inc.	VARIOUS				\$4,899,500

**Mark Fitzpatrick, CTA
Tax Assessor
Township of Lacey**

LACEY TOWNSHIP DISTRICT SUMMARY

Lacey Township continues to grow. Our assessed value by the end of 2015 was over 3.7 billion dollars. The breakdown of properties follows:

TAXABLE PROPERTIES

TYPE	2014	Assessed Value 2014	2015	Assessed Value 2015
Residential properties	11,477	3,556,920,000	11,521	3,158,811,800
Vacant Land	3,652	107,786,900	3,498	99,467,900
Commercial	309	336,213,100	308	319,523,800
Industrial	46	222,393,200	46	190,066,500
Farms (regular)	9	3,893,800	8	4,202,300
Farms (qualified)	16	996,700	20	1,000,000
Public Utility	1	5,123,899		
Apartment	1	5,172,700	1	4,759,000
TOTAL	15,511	4,238,500,299	15,402	3,777,831,300

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

EXEMPT PROPERTIES

TYPE	2014	Assessed Value 2014	2015	Assessed Value 2014
Public Property	2,424	133,285,400	2,491	140,258,900
Miscellaneous (Disabled vets etc)	289	87,824,200	292	86,092,100
Public Schools	45	99,980,300	45	99,950,600
Charitable	22	36,886,000	22	36,295,700
Cemetery	1	997,000	1	999,000
TOTAL	2,781	358,972,900	2,851	363,596,300

Taxpayers Receiving Deductions per Tax Duplicate

TYPE	2014	Tax Value 2014	2015	Tax Value 2014
Senior Citizen	391	97,750	354	88,500
Disabled Persons	94	23,500	84	20,750
Veterans & Widows of Vets	1422	355,000	1344	335,500
Surviving Spouse	6	1,500	6	1,500
TOTAL	1,913	477,750	1,788	446,250

**Ocean County Percentage of
Collection for 2015**

County Average	97.55%
-----------------------	---------------

Municipality	Percentage
Little Egg Harbor **	100.00%
Harvey Cedars	99.36%
Lacey Township	99.17%
Stafford Township	99.08%
Long Beach	98.76%
Bay Head Boro	98.75%
Manchester *	98.74%
Surf City	98.74%
Pt. Pleasant Beach	98.67%
Jackson	98.54%
Barnegat	98.44%
Pine Beach	98.29%
Brick Township	98.19%
Waretown	98.05%
Pt. Pleasant Boro	98.04%
Beach Haven Boro	98.02%
Lavallette Boro	97.58%
Lakewood	97.55%
Seaside Park	97.50%
Island Heights	97.25%
Toms River Township	96.48%
Ship Bottom	96.35%
Ocean Gate	96.19%
Seaside Heights **	83.56%
Barnegat Light	N/A
Beachwood	N/A
Berkeley Township	N/A
Eagleswood	N/A
Lakehurst	N/A
Mantoloking	N/A
Plumsted **	N/A
So. Toms River	N/A
Tuckerton	N/A

* Fiscal Year Figures are Unaudited

** Accelerated Sale N/A figures not available

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

Year	Ratio
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
2012	105.760
2013	108.020
2014	108.320
2015	99.940

INTEREST COLLECTED FROM DELINQUENT TAXES

2015.....	\$127,117.28
2014.....	\$138,696.89
2013.....	\$130,840.07
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

MISCELLANEOUS REVENUE

Revenue	Total
Certificates of Redemption @ \$25.00	\$2,350.00
NSF Charge @\$20.00 per returned check	\$380.00
Duplicate Tax Bill	\$0.00
Year End Penalty	\$1,573.44
Copies	\$3.55
Third Party Lien	\$1,255,781.41
LMUA Trust Accounts (Including Lien Redemption)	\$437,359.15
Cost Collected Prior to Sale	\$27,419.42
Duplicate Tax Sale Certificates	\$0.00
In Lieu	\$90,000.00
Searches	\$80.00
Unallocated Receipts Refunded	\$97,918.10
Electronic File Fees	\$600.00
Twp Liens-Recording& Search Fee	\$440.00
Notary Charge	\$2.50
Maintenance Clean-Up Charge	\$4,177.38
Calculating Fees for Redemption Figures	\$850.00

CREDIT CARD TRANSACTIONS

	Counter	IVR Payments	Web Payments	TOTAL
JANUARY	\$ 3,632.21	\$ 4,501.67	\$ 37,309.11	\$ 45,442.99
FEBRUARY	\$ 23,961.50	\$ 17,355.40	\$ 138,991.39	\$ 180,308.29
MARCH	\$ 6,184.26	\$ 4,788.44	\$ 12,724.90	\$ 23,697.60
APRIL	\$ 3,898.97	\$ 1,096.50	\$ 43,291.57	\$ 48,287.04
MAY	\$ 19,979.88	\$ 8,713.16	\$ 126,216.07	\$ 154,909.11
JUNE	\$ 1,197.13	\$ 1,574.09	\$ 27,224.16	\$ 29,995.38
JULY	\$ 14,997.03	\$ 845.03	\$ 87,070.68	\$ 102,912.74
AUGUST	\$ 16,707.22	\$ 4,645.61	\$ 149,166.78	\$ 170,519.61
SEPTEMBER	\$ 628.74	\$ -	\$ 27,908.52	\$ 28,537.26
OCTOBER	\$ 7,724.92	\$ 3,585.10	\$ 93,103.03	\$ 104,413.05
NOVEMBER	\$ 26,728.30	\$ 8,021.74	\$ 182,331.89	\$ 217,081.93
DECEMBER	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 125,640.16	\$ 55,126.74	\$ 925,338.10	\$ 1,106,105.00

NUMBER OF CREDIT CARD TRANSACTIONS

	Counter	IVR Payments	Web Payments	TOTAL
JANUARY	3	3	33	39
FEBRUARY	25	12	104	141
MARCH	4	3	9	16
APRIL	6	1	42	49
MAY	17	7	97	121
JUNE	3	1	14	18
JULY	9	2	78	89
AUGUST	20	8	110	138
SEPTEMBER	2	0	14	16
OCTOBER	5	2	69	76
NOVEMBER	22	8	131	161
DECEMBER	0	0	0	0
TOTAL	116	47	701	864

IVR Payments are payments made over the phone through Point and Pay.

IVR payments can be made using credit cards only

Payments made through e-check are reflected in Web Payment figures.

2015 Tax Sale Statistics Are As Follows:

First Publication	(Mailed in Lieu)	December 18, 2014
Second Publication	(Mailed in Lieu)	December 25, 2014
Third Publication	(Mailed in Lieu)	January 1, 2015
Fourth Publication	(Official Notice)	January 8, 2015
Certificates Sold To Third Party Lienholders		
Number of Certificates		442
LMUA Charges collected at sale		\$181,634.10
Taxes & Miscellaneous Charges		\$239,871.77
Interest		\$12,846.37
Cost of Sale & In Lieu Fees		\$10,909.21
Total Third Party Liens		\$445,261.45
Premium collected at Tax Sale		\$1,317,600.00
Certificates Sold To The Township Of Lacey		
Number of Certificates		64
Water Charges		\$0.00
Sewer Charges		\$0.00
Taxes		\$5,650.44
Interest		\$391.07
Cost of Sale & In Lieu Fees		\$997.94
Total Township Liens		\$7,039.45
<u>Grand Totals</u>		
Certificates Sold		506
Amount		\$452,090.27

Breakdown of Certificates Sold

The statistics of the sale are as follows:

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Actual Advised Tax Delinquents	**	921	1889	1725	1425
Certificates Sold to Third Party					
Lien Holders	442	308	574	362	430
Certificates Sold to Township	64	90	59	82	161
Total Certificates Created	506	398	633	444	591

Premium collected at the 2015 Tax Sale	\$1,317,600.00
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Cost of Sale Revenue Prior to Sale Pursuant to Statutes	
COLLECTED AT THE TAX OFFICE	\$38,328.63
COLLECTED AT THE LMUA	\$0.00
TOTAL COLLECTED	\$38,328.63

** Electronic Tax Sale

Financial Status of Township Liens

Lacey Township Tax Title Liens

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Certificates on hand as of 01/01/14	473	417	400	335	294	257	234
Certificates created as of 1/17/14	64	90	59	82	161	47	35
Certificates Redeemed	-24	-34	-38	-17	-13	-10	-10
Certificates Foreclosed	0	0	0	0	-106	0	0
Certificates Canceled by Resolution	0	0	-4	0	-1	0	-2
Certificates on Hand 12/31/14	513	473	417	400	335	294	257

Tax Title Lien Balance

<i>Balance as of</i>	<i>December 31, 2015</i>	<i>\$</i>	<i>234,449.00</i>
Balance as of	December 31, 2014	\$	198,221.50
Balance as of	December 31, 2013	\$	179,261.61
Balance as of	December 31, 2012	\$	136,495.90
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

Amount (In Dollars) In Tax Title Liens

Balance as of 01/01/15	\$ 198,221.50
2014 Taxes Transferred to Liens at Tax Sale	\$ 5,650.44
2015 Taxes Transferred to Liens at Year End	\$ 43,442.58
Interest and Cost at Tax Sale	\$ 6,189.01
Subtotal	\$ 253,503.53
Liens Redeemed	\$ (12,198.95)
Liens cancelled	\$ -
Utility collected	\$ (6,855.58)
Taxes Cancelled Including Foreclosure	\$ -
Lien Balance as of 12/31/15	\$ 234,449.00

LACEY MUNICIPAL UTILITIES AUTHORITY

	2015	2014	2013	2012	2011
LMUA Payment Collected Prior to Tax Sale	\$281,931.67	\$268,289.83	\$752,111.06	\$271,684.45	\$109,321.01
LMUA Collected In Trust @ Tax Sale	\$181,634.10	\$157,067.34	\$413,712.11	\$314,323.77	\$282,090.55
TOTAL COLLECTED ***	\$463,565.77	\$425,357.17	\$1,165,823.17	\$586,008.22	\$391,411.56

***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

THERE ARE 513 OPEN MUNICIPAL LIENS AS
OF 12/31/15.

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

Third Party Premium Trust Accounts As of 2015

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>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
BALANCE	\$2,100	\$4,400	\$24,500	\$6,900	\$213,000	
01/01/2015						
2015						
TAX SALE						\$1,317,600
PAYMENTS	0	3,300	15,500	600	140,800	
CANCELLED						
3 RD PARTY FORECLOSURE		1,100				
RESOLUTION						
#2015-103	2,100					
BALANCE						
12/31/15	\$0	\$0	\$9,000	\$6,300	\$72,200	\$477,700

PREMIUM IN THE AMOUNT OF \$1,100.00 FROM LIEN #2011-472 WHICH WAS FORECLOSED BY A THIRD PARTY LIEN HOLDER WAS TURNED OVER TO THE TOWNSHIP TREASURER TO BECOME PART OF THE FUNDS OF THE MUNICIPALITY

PREMIUM IN THE AMOUNT OF \$2,000.00 FROM LIEN #2010-56 WHICH IS OVER FIVE YEARS OLD AND NOT REDEEMED 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 # 2015-103 ON 3/26/15

PREMIUM IN THE AMOUNT OF \$100.00 FROM LIEN #2010-150 WHICH IS OVER FIVE YEARS OLD AND REDEEMED 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 # 2015-103 ON 3/26/15

FIGURES DO NOT REFLECT MONEY IN TRANSIT

LACEY TOWNSHIP TAX COLLECTORS 2015 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	10.5	4	4	8.5	3.5	6.5	37
MELBA MITCHELL #T8023	1	2	3	1.5	2.5	1	11

Sharon Sulecki was re-certified in 2014
Melba Mitchell was re-certified in 2015

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.

Sharon Sulecki also holds certifications in the following: Clerk RMC #G-0386 re-certified in 9/30/14; Financial Officer # N-0605 re-certified 12/31/14; County Financial Officer #Y0135 re-certified 9/30/14; Tax Assessor CTA #2325 re-certified 1/1/14; Registrar CMR # 2243 re-certified 1/1/15

Tax Collector's Office Staff

**Sharon Sulecki
Tax Collector
Certificate #T0957
June 1985**

**Melba Mitchell
Assistant Municipal
Tax Collector
Certificate #T8023
April 9, 2001**

**Pam Brown-
Le Compte
Tax Clerk 3
PMTIC I, II, III
completed
Start date 5/1/00**

**Michelle Czaszynski
Tax Clerk 2
PMTIC 1, II, III
completed
Start date 6/1/08**

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