

Lacey Township 2016 Annual Tax Collector's Report



March 1, 2017

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

**Steven Kennis, Mayor
Peter Curatolo, Deputy Mayor
Gary Quinn, Committeeman
Nicholas Juliano, Committeeman
Tim McDonald, 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**

Trisha Greco, CTC, Tax Collector



Please Note:

*The figures in this report
are unaudited.*

Respectfully Submitted,

*Trisha Grzeco, CTC,
Tax Collector*

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

TABLE OF CONTENTS

Lacey Tax Collector's Statement.....	1
2016 Tax Levy.....	2
2016 Levy Adjustments and Transfers to Lien.....	2
Gross Tax Levy History.....	3
Total Cash Received.....	4
Current Taxes Collected.....	4
Overpayments.....	4
2016 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
Lacey Township District Summary.....	13
Ocean County Percentage of Collection for 2016.....	14
Tax Ratio History.....	15
Interest Collected from Delinquent Taxes.....	16
Miscellaneous Revenue.....	17
2016 Credit Card Transactions.....	18
2016 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 2016.....	24
Lacey Township Tax Collectors 2016 C.E.U. Report.....	25
Tax Collectors Office Staff.....	26

* 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 during the 2016 tax year. The transition of switching Tax Collectors went smoothly.

The Township participated for the third year in the State pilot Online Tax Sale Auction for the sale of 2016 (& 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.

2016 Tax Levy

Levy Per Duplicate.....\$77,291,997.50

Added Assessment.....\$387,139.57

Gross 2016 Tax Levy.....\$77,679,137.07

2016 Billing Adjustments

Including Transfer Liens.....\$ (48,543.95)

Grand Total 2016 Levy.....\$77,630,593.12

Less:

Net Total collected through

Tax Office.....\$74,886,317.34

Senior Citizen & Veteran Deduction

per 2016 Duplicate.....(\$408,006.11)

Homestead Benefit Credit.....(\$1,231,285.84)

Total Balance Levy at year end

2016.....\$544,796.40

Gross Tax Levy History

Year	Amount
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
2016	\$ 77,630,593.12

TOTAL CASH RECEIVED
(Through the Tax Office)

2016.....	\$76,860,354.27
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

CURRENT TAXES COLLECTED (NET)

2016.....	\$74,886,317.34
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

OVERPAYMENTS

2016.....	\$	0.00
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

2016 COLLECTIONS

Prepaid 2016 Taxes Paid in 2015.....	\$609,213.80
2016 Taxes Collected in 2016.....	\$74,277,103.54
Subtotal.....	\$74,886,317.34

2016 BALANCE

Net Adjusted 2016 Levy From Page 2...	\$77,679,137.07
Net Collected.....	\$77,134,340.67
2016 Balance as of December 31, 2016....	\$544,796.40

Township of Lacey **Tax Collections in Percentages**

2016.....	98.94%*
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%

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
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
2016	98.94%	2.035	0	0.348	\$13,218,290.00

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
1988	2.972	51.63	<u>Reassessment</u>		
1989	3.279	41.32	2015	1.944	99.94
1990	3.709	37.46	2016	2.035	98.61

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

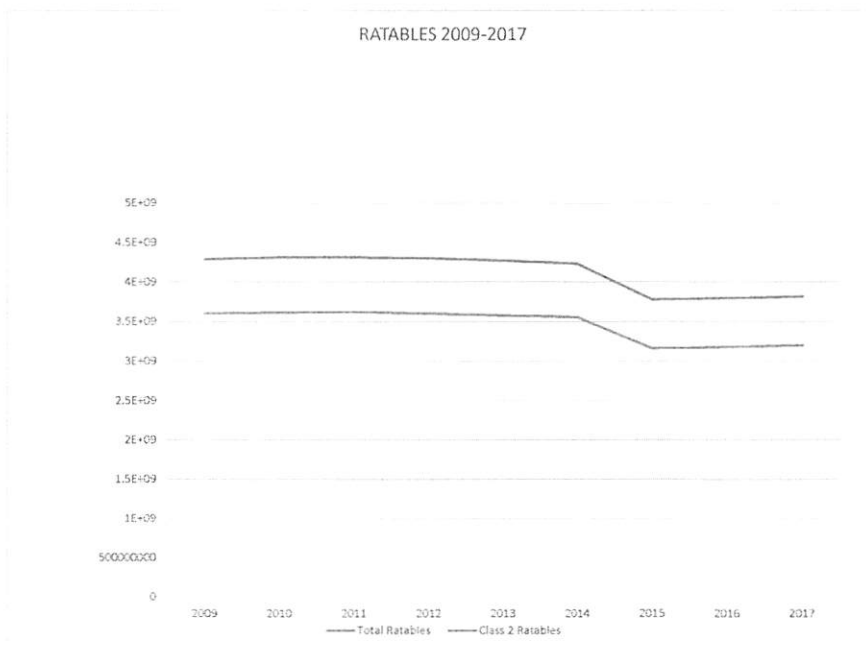
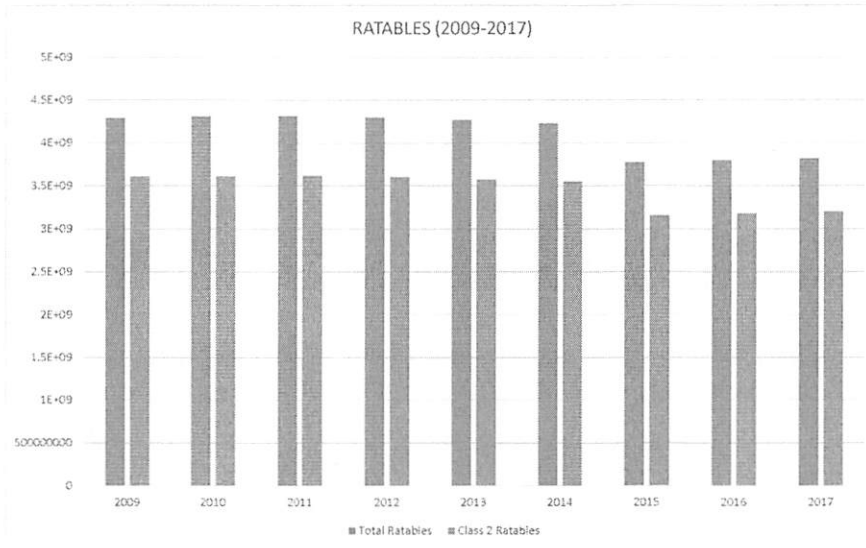
2009	0.264	0.166	0.031	0.013	0.926	0.012		1.412
2010	0.269	0.183	0.031	0.013	0.926	0.012		1.434
2011	0.278	0.207	0.033	0.012	0.926	0.012		1.468
2012	0.286	0.227	0.033	0.012	0.957	0.011		1.526
2013	0.303	0.252	0.035	0.013	1.033	0.011		1.647
2014	0.315	0.28	0.035	0.013	1.066	0.011		1.720

REASSESSMENT

2015	0.351	0.308	0.038	0.014	1.221	0.012		1.944
2016	0.355	0.348	0.039	0.014	1.267	0.012		2.035

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	\$ -
2017	\$3,817,574,505	\$3,199,509,750	15,309	\$249,368	11,617	\$275,416	\$ -



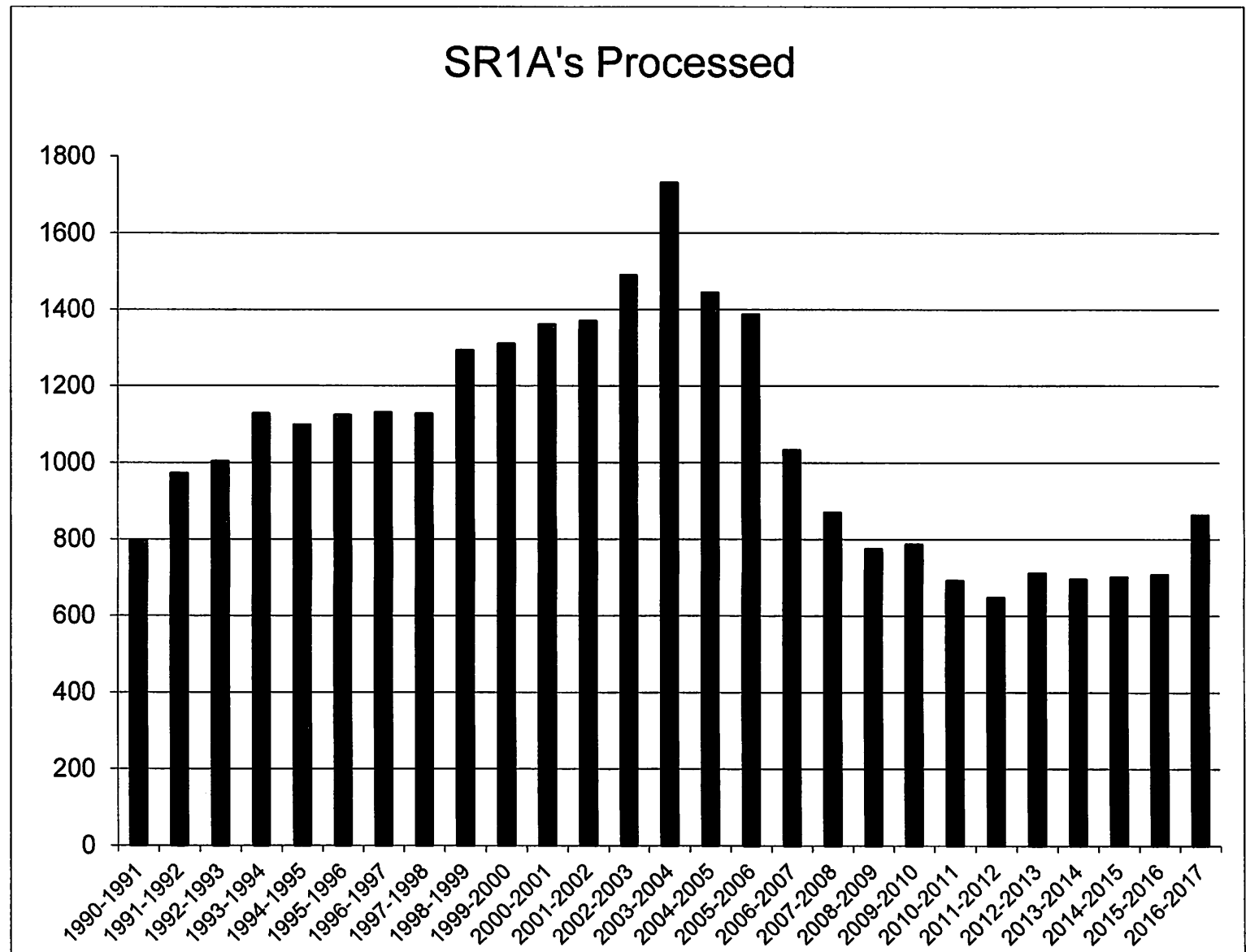
*Note - 2012 assessments were corrected for correction of errors

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

Mark Fitzpatrick, CTA
Tax Assessor
Township of Lacey

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
2016-2017	863



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 Tax Payers
As of January 1, 2017**

#	Owner	Block	Lot	Land	Bldg	Total
1	Exelon Generation Co., LLC	VARIOUS				\$111,054,400
2	J C P & L	VARIOUS				\$50,059,100
3	Piedmont Associates	VARIOUS				\$20,656,100
4	BRE RC SUNRISE NJ LLC	VARIOUS				\$18,017,200
5	Wal-Mart R.E. Business Trust	VARIOUS				\$17,492,100
6	Toll Land XI LP	VARIOUS				\$15,333,700
7	Kohls	VARIOUS				\$11,843,600
8	Karchik, Ronald	VARIOUS				\$6,754,600
9	Cav-Burt LLC	VARIOUS				\$5,302,300
10	Fieldcrest, LLC	VARIOUS				\$5,019,400
11	Marina At Southwinds, LLC	VARIOUS				\$4,916,000
12	Georgetown Village, Inc.	VARIOUS				\$4,899,500
13	Giombetti, David & Dawn	VARIOUS				\$4,874,400
14	Lacey Associates	1837	1			\$4,117,600
15	DRW LACEY LLC	VARIOUS				\$4,050,700

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

LACEY TOWNSHIP DISTRICT SUMMARY

Lacey Township continues to grow. Our assessed value by the end of 2016 was over 3.7 billion dollars. The breakdown of properties follows:

TAXABLE PROPERTIES

TYPE	2015	Assessed Value 2015	2016	Assessed Value 2016
Residential properties	11,521	3,158,811,800	11,572	3,179,437,400
Vacant Land	3,498	99,467,900	3,478	98,284,300
Commercial	308	319,523,800	309	320,674,300
Industrial	46	190,066,500	46	190,066,500
Farms (regular)	8	4,202,300	8	4,242,300
Farms (qualified)	20	1,000,000	20	957,200
Public Utility	0	-	0	-
Apartment	1	4,759,000	1	4,759,000
TOTAL	15,402	3,777,831,300	15,434	3,798,421,000

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

EXEMPT PROPERTIES

TYPE	2015	Assessed Value 2015	2016	Assessed Value 2016
Public Property	2,491	140,258,900	2,486	140,270,700
Miscellaneous (Disabled vets etc)	292	86,092,100	301	85,674,300
Public Schools	45	99,950,600	45	99,950,600
Charitable	22	36,295,700	32	39,307,600
Cemetery	1	999,000	1	999,000
TOTAL	2,851	363,596,300	2,865	366,202,200

Taxpayers Receiving Deductions per Tax Duplicate

TYPE	2015	Tax Value 2015	2016	Tax Value 2016
Senior Citizen	354	88,500	318	79,500
Disabled Persons	84	20,750	78	19,250
Veterans & Widows of Vets	1344	335,500	1212	302,500
Surviving Spouse	6	1,500	4	1,000
TOTAL	1,788	446,250	1,612	402,250

Ocean County Percentage of Collection for 2016

County Average	98.25%
-----------------------	---------------

Municipality	Percentage
Little Egg Harbor Twp.**	99.70%
Harvey Cedars	99.60%
Barnegat Light	99.56%
Surf City	99.22%
Stafford	99.06%
Pt. Pleasant Boro	99.05%
Lacey Township	98.94%
Seaside Heights**	98.87%
Long Beach	98.83%
Seaside Park	98.82%
Jackson	98.68%
Manchester	98.53%
Point Pleasant Beach Boro	98.48%
Beach Haven Boro	98.40%
Ship Bottom Boro	98.18%
Berkeley Township	97.77%
Lavallette Boro	97.69%
Island Heights	97.63%
Lakewood	97.38%
Brick Township	97.36%
Lakehurst Borough	97.04%
Dover Township	97.00%
Ocean Gate	96.48%
Eagleswood	95.81%
Barnegat	N/A
Beachwood	N/A
Waretown	N/A
Pine Beach	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
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
2016	98.610

INTEREST COLLECTED FROM DELINQUENT TAXES

2016.....	\$108,907.23
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

MISCELLANEOUS REVENUE

Revenue	Total
Certificates of Redemption @ \$25.00	\$4,350.00
NSF Charge @\$20.00 per returned check	\$700.00
Duplicate Tax Bill	\$5.00
Year End Penalty	\$5,060.41
Copies	\$2.40
Third Party Lien	\$970,538.86
LMUA Trust Accounts (Including Lien Redemption)	\$256,436.68
Cost Collected Prior to Sale	\$27,356.58
Duplicate Tax Sale Certificates	\$100.00
In Lieu	\$90,000.00
Searches	\$90.00
Unallocated Receipts Refunded	\$97,301.64
Electronic File Fees	\$600.00
Twp Liens-Recording& Search Fee	\$220.00
Notary Charge	\$2.50
Maintenance Clean-Up Charge	\$12,373.89
Calculating Fees for Redemption Figures	\$425.00

CREDIT CARD TRANSACTIONS

	Counter	IVR Payments	Web Payments	TOTAL
JANUARY	\$ 7,445.54	\$ -	\$ 67,253.99	\$ 74,699.53
FEBRUARY	\$ 15,759.87	\$ 4,823.76	\$ 239,167.61	\$ 259,751.24
MARCH	\$ 3,398.09	\$ -	\$ 20,250.37	\$ 23,648.46
APRIL	\$ 559.35	\$ -	\$ 79,206.40	\$ 79,765.75
MAY	\$ 18,382.02	\$ 4,240.52	\$ 203,472.65	\$ 226,095.19
JUNE	\$ 2,441.79	\$ -	\$ 21,978.51	\$ 24,420.30
JULY	\$ 10,335.36	\$ 1,599.64	\$ 156,144.65	\$ 168,079.65
AUGUST	\$ 27,783.33	\$ 5,859.19	\$ 215,440.78	\$ 249,083.30
SEPTEMBER	\$ 2,264.35	\$ -	\$ 26,673.54	\$ 28,937.89
OCTOBER	\$ 4,760.62	\$ 4,020.42	\$ 114,912.93	\$ 123,693.97
NOVEMBER	\$ 22,530.45	\$ 7,663.68	\$ 210,750.34	\$ 240,944.47
DECEMBER	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 115,660.77	\$ 28,207.21	\$ 1,355,251.77	\$ 1,499,119.75

NUMBER OF CREDIT CARD TRANSACTIONS

	Counter	IVR Payments	Web Payments	TOTAL
JANUARY	5	0	63	68
FEBRUARY	12	5	152	169
MARCH	3	0	24	27
APRIL	4	0	69	73
MAY	17	6	144	167
JUNE	3	0	14	17
JULY	7	3	123	133
AUGUST	27	6	161	194
SEPTEMBER	2	0	29	31
OCTOBER	7	3	83	93
NOVEMBER	15	6	113	134
DECEMBER	0	0	0	0
TOTAL	102	29	975	1106

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.

2016 Tax Sale Statistics Are As Follows:

First Publication	(Mailed in Lieu)	December 14, 2015
Second Publication	(Mailed in Lieu)	December 21, 2015
Third Publication	(Mailed in Lieu)	December 28, 2015
Fourth Publication	(Official Notice)	January 4, 2016
Certificates Sold To Third Party Lienholders		
Number of Certificates		326
LMUA Charges collected at sale		\$155,717.39
Taxes & Miscellaneous Charges		\$224,308.10
Interest		\$14,284.01
Cost of Sale & In Lieu Fees		\$31,579.57
Total Third Party Liens		\$425,889.07
Premium collected at Tax Sale		\$1,092,800.00
Certificates Sold To The Township Of Lacey		
Number of Certificates		58
Water Charges		\$0.00
Sewer Charges		\$0.00
Taxes		\$6,270.27
Interest		\$411.68
Cost of Sale & In Lieu Fees		\$5,253.45
Total Township Liens		\$11,935.40
<u>Grand Totals</u>		
Certificates Sold		384
Amount		\$425,889.07

Breakdown of Certificates Sold

The statistics of the sale are as follows:

	<u>2016</u>	<u>2014</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Actual Advertised Tax Delinquents	1034**	**	921	1889	1725
Certificates Sold to Third Party Lien Holders	326	442	308	574	362
Certificates Sold to Township	58	64	90	59	82
Total Certificates Created	384	506	2015	633	444

Premium collected at the 2016 Tax Sale	\$1,092,800.00
---	-----------------------

Cost of Sale Revenue Prior to Sale Pursuant to Statutes	
COLLECTED AT THE TAX OFFICE	\$27,356.58
COLLECTED AT THE LMUA	\$0.00
TOTAL COLLECTED	\$27,356.58

** Electronic Tax Sale

Financial Status of Township Liens

Lacey Township Tax Title Liens

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Certificates on hand as of 01/01/14	519	479	423	406	341
Certificates created as of 1/17/14	58	64	90	59	82
Certificates Redeemed	-12	-24	-34	-38	-17
Certificates Foreclosed	0	0	0	0	0
Certificates Canceled by Resolution	0	0	0	-4	0
Certificates on Hand 12/31/14	565	519	479	423	406

Tax Title Lien Balance

<i>Balance as of</i>	<i>December 31, 2016</i>	<i>\$</i>	<i>273,442.08</i>
Balance as of	December 31, 2015	\$	216,099.22
Balance as of	December 31, 2013	\$	161,768.20
Balance as of	December 31, 2012	\$	133,337.87
Balance as of	December 31, 2011	\$	86,230.55
Balance as of	December 31, 2010	\$	73,512.58
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 01/01/16	\$ 216,099.22
2014 Taxes Transferred to Liens at Tax Sale	\$ 6,270.27
2015 Taxes Transferred to Liens at Year End	\$ 48,543.95
Interest and Cost at Tax Sale	\$ 5,665.13
Subtotal	\$ 276,578.57
Liens Redeemed	\$ (3,136.49)
Liens cancelled	\$ -
Taxes Cancelled Including Foreclosure	\$ -
Lien Balance as of 12/31/15	\$ 273,442.08

LACEY MUNICIPAL UTILITIES AUTHORITY

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
LMUA Payment Collected Prior to Tax Sale	\$210,214.25	\$281,931.67	\$268,289.83	\$752,111.06	\$271,684.45
LMUA Collected In Trust @ Tax Sale	\$155,717.39	\$181,634.10	\$157,067.34	\$413,712.11	\$314,323.77
TOTAL COLLECTED ***	\$365,931.64	\$463,565.77	\$425,357.17	\$1,165,823.17	\$586,008.22

***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 565 OPEN MUNICIPAL LIENS AS
OF 12/31/16.**

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

Third Party Premium Trust Accounts As of 2016

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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
BALANCE	0	\$9,000	\$6,300	\$72,200	\$477,700	
01/01/2015						
2015						
TAX SALE						\$1,092,800
PAYMENTS	0	800	5,200	19,500	168,100	451,800
BALANCE						
12/31/15	\$0	\$8,200	\$1,100	\$52,700	\$309,600	\$641,000

FIGURES DO NOT REFLECT MONEY IN TRANSIT

LACEY TOWNSHIP TAX COLLECTORS 2016 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
TRISHA GRECO #T1548	4.5	4	4	1	1	0	14.5
MELBA MITCHELL #T8023	3.5	4	2	4	1	2	16.5

Trisha Greco was re-certified in 2016
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.

Tax Collector's Office Staff

