# Lacey Township 2017 Annual Tax Collector's Report





March 1, 2018

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

Peter Curatolo, Mayor Nicholas Juliano, Deputy Mayor Gary Quinn, Committeman Steven Kennis, 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 Greco, CTC, Tax Collector

Special Thanks to:
Melba Mitchell
For Designing this Report

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<sup>\*</sup> 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 2017 tax year.

The Township participated for the fourth year in the State pilot Online Tax Sale Auction for the sale of 2017 (& prior) delinquencies. As you are aware the tax sale process in Lacey Township commences as soon as the 4<sup>th</sup> quarter collection period concludes at close of business on November 13<sup>th</sup>. 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. We are proud to say the tax collection rate for 2017 is 99.24% the highest percentage the township has had in over 10 years.

# **2017 Tax Levy**

Levy Per Duplicate\$77,993,057.87
Added Assessment\$398,949.33
Gross 2017 Tax Levy\$78,392,007.20
2017 Billing Adjustments Including Transfer Liens\$ (46,384.89)
Grand Total 2017 Levy\$78,345,622.31
Less: Net Total collected through Tax Office\$77,796,380.85
Net Total collected through
Net Total collected through Tax Office\$77,796,380.85 Senior Citizen & Veteran Deduction

# Gross Tax Levy History

Year	Amount
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
2017	\$ 78,345,622.31

#### TOTAL CASH RECEIVED

(Through the Tax Office)

2017	\$76,860,354.27 \$73,130,351.03 \$72,418,083.28 \$71,379,897.62 \$65,827,748.00
2010	\$62,451,171.27\$59,446,371.73
CURRENT TAXES COLLECT	ED (NET)
2017	\$74,886,317.34 \$71,226,758.92 \$71,942,001.40 \$67,258,773.92 \$64,153,877.07 \$62,212,659.76 \$60,809,330.57 \$59,521,319.94 \$57,291,436.16
OVERPAYMENTS	
2017	\$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00

2010.....\$
2009.....\$

2008.....\$
2007.....\$

1,419.66 1,419.66

1,419.66 1,533.16

250.00

#### 2017 COLLECTIONS

Prepaid 2017 Taxes Paid in 2016	\$759,431.67
2017 Taxes Collected in 2017	\$75,555,366.21
Subtotal	\$76,314,797.88

### 2017 BALANCE

Net Adjusted 2017 Levy from Page 2...\$77,796,380.85

Net Collected.......\$77,424,632.74

2017 Balance as of December 31, 2017....\$371,748.11

# Township of Lacey Tax Collections in Percentages

2017	.99.24%*
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!

<sup>\*</sup> 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
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
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
2017	99.24%	2.043	0	0.357	\$13,614,000.00

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 RATIO	S	
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<u>Year</u>	Rate	Ratio			
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
Revalu	<u>ation</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
Revalu	ation		2008	3.292	40.01
1981	2.077	108.93	Reval	<u>uation</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	Reass	<u>essment</u>	
1989	3.279	41.32	2015	1.944	99.94
1990	3.709	37.46	2016	2.035	98.61
Revalu	ation		2017	2.043	101.50
1991	1.332	89.52			

# LACEY TOWNSHIP TAX RATE BREAKDOWN

YEAR	COUNTY	LOCAL	LIBRARY	HEALTH	SCHOOL	OPEN SPACE	REAP	TOTAL
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		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

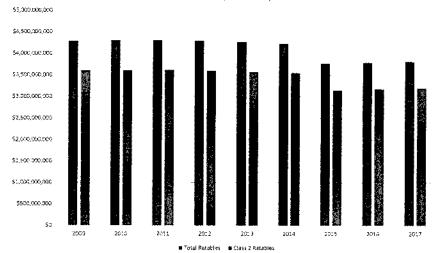
#### REASSESSMENT

3 2045 4	0.864	0.308	0.038	4	1,221	0.012	4 Order
2016	0.355	0.348	0.039	0.014	1.267	0.012	2.035
2017	0.345	0.357	0.037	0.014	1.279	0.011	2.043

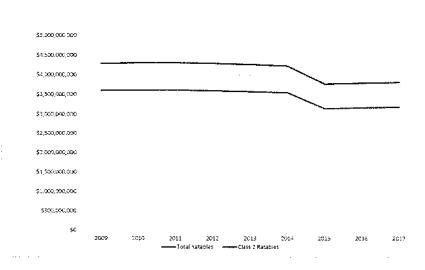
Ratable Base Comparison (year by year)

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	\$3,609,130,300	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	5274,023	\$ -
2016	\$3,798 170,800	\$3,179,187,200	15,433	\$246,107	11,571	\$274,755	\$ -
2017	\$3.817.674,505	\$3,199,509,750	15,309	\$249,368	11,617	\$275,416	s .





RATABLES 2009-2017



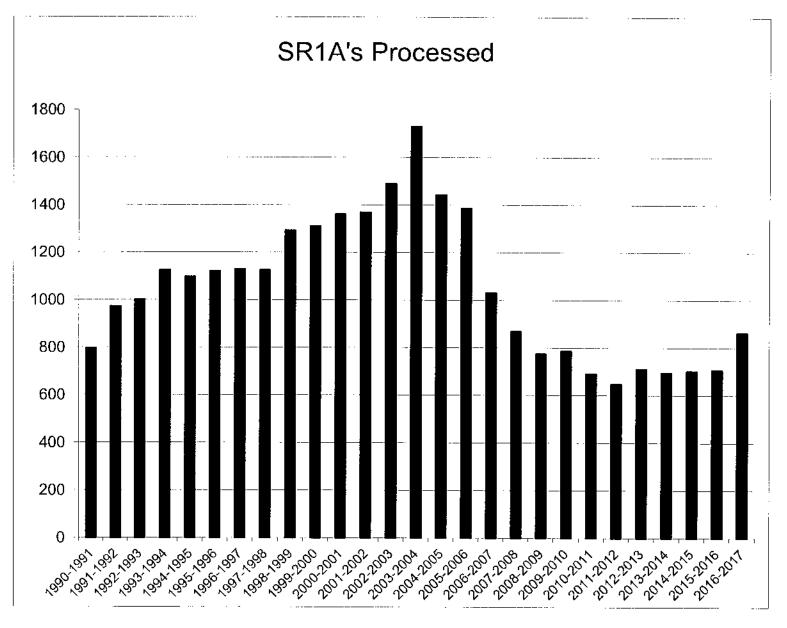
\*Note - 2012 assessments were corrected for correction of errors

\*\*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, 2018

#	Owner	Block	Lot	Land	Bldg	Total
1	Exelon Generation Co., LLC	VARIOUS				\$114,054,400
2	JCP&L	VARIOUS				\$50,059,100
3	Piedmont Associates	VARIOUS				\$20,656,100
4	BRE RC SUNRISE NJ LLC	VARIOUS				\$18,425,300
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	Marina At Southwinds, LLC	VARIOUS				\$4,916,000
11	Georgetown Village, Inc.	VARIOUS				\$4,899,500
12	Giombetti, David & Dawn	VARIOUS				\$4,874,400
13	Fieldcrest, LLC	VARIOUS				\$4,785,400
14	Lacey Associates	1837	1			\$4,117,600
15	DRW LACEY LLC	VARIOUS				\$4,050,700

Tax Assessor's Office Township of Lacey

#### LACEY TOWNSHIP DISTRICT SUMMARY

Lacey T ownship continues to grow. Our assessed value by the end of 2017 was over 3.7 billion dollars. The breakdown of properties follows:

#### TAXABLE PROPERTIES

TYPE	2016	Assessed	2017	Assessed
		Value 2016		Value 2017
Residential properties	11,572	3,179,437,400	11,617	3,199,509,750
Vacant Land	3,478	98,284,300	3,305	97,817,900
Commercial	309	320,674,300	311	319,895,555
Industrial	46	190,066,500	47	190,585,300
Farms (regular)	8	4,242,300	8	4,049,800
Farms (qualified)	20	957,200	20	957,200
Public Utility	0	-	0	-
Apartment	1	4,759,000	1	4,759,000
TOTAL	15,434	3,798,421,000	15,309	3,817,574,505

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

#### **EXEMPT PROPERTIES**

TYPE	2016	Assessed	2017	Assessed
		Value 2016		Value 2017
Public Property	2,486	140,270,700	2,484	139,631,000
Miscellaneous (Disabled	301	85,674,300	309	88,381,000
vets etc)				
Public Schools	45	99,950,600	45	99,950,600
Charitable	32	39,307,600	32	39,307,600
Cemetery	1	999,000	1	999,000
TOTAL	2,865	366,202,200	2,871	368,269,200

#### Taxpayers Receiving Deductions per Tax Duplicate

TYPE	2016	Tax	2017	Tax
		Value 2016		Value 2017
Senior Citizen	318	79,500	291	72,750
Disabled Persons	78	19,250	73	18,000
Veterans &	1212	302,500	1139	284,250
Widows of Vets				
Surviving Spouse	4	1,000	4	1,000
TOTAL	1,612	402,250	1,507	376,000

# Ocean County Percentage of Collection for 2017

County Average	98.65%

Municipality	Percentage
Seaside Heights**	100.00%
Surf City	99.97%
Little Egg Harbor Twp.**	99.79%
Barnegat Light	99.71%
Mantoloking	99.45%
Lacey Township	99.24%
Pt. Pleasant Boro	99.22%
Stafford	99.20%
Bayhead Boro	99.13%
Manchester	99.07%
Berkeley Township	99.05%
Plumsted **	99.01%
Long Beach	98.91%
Harvey Cedars	98.83%
Barnegat	98.63%
Jackson	98.62%
Point Pleasant Beach Boro	98.59%
Brick Township	98.45%
Island Heights	98.38%
Lavallette Boro	98.10%
Beachwood	98.02%
Ship Bottom Boro	97.95%
Waretown	97.54%
Pine Beach	97.40%
Dover Township	97.24%
Lakehurst Borough	97.03%
Lakewood	96.94%
Beach Haven Boro	N/A
Seaside Park	N/A
Ocean Gate	N/A
Eagleswood	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
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
2017	101.500

# INTEREST COLLECTED FROM DELINQUENT TAXES

2017	\$117,755.08
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

# **MISCELLANEOUS REVENUE**

Revenue	Total
Certificates of Redemption @ \$25.00	\$5,200.00
NSF Charge @\$20.00 per returned check	\$480.00
Duplicate Tax Bill	\$5.00
Year End Penalty	\$5,556.89
Copies	\$0.40
Third Party Lien	\$1,251,199.89
LMUA Trust Accounts (Including Lien Redemption)	\$324,631.49
Cost Collected Prior to Sale	\$29,283.20
Duplicate Tax Sale Certificates	\$400.00
In Lieu	\$90,000.00
Searches	\$50.00
Unallocated Receipts Refunded	\$136,551.77
Electronic File Fees	\$0.00
Twp Liens-Recording& Search Fee	\$500.00
Notary Charge	\$0.00
Maintenance Clean-Up Charge	\$5,367.73
Calculating Fees for Redemption Figures	\$400.00

#### CREDIT CARD TRANSACTIONS

	Counter	IVR Payments	Web Payments	TOTAL
JANUARY	\$ 7,062.57	\$ -	\$ 89 <i>,</i> 572.54	\$ 96,635.11
FEBRUARY	\$ 14,167.16	\$ 4,646.87	\$ 273,252.91	\$ 292,066.94
MARCH	\$ 8,448.27	\$ 1,443.45	\$ 28,196.28	\$ 38,088.00
APRIL	\$ 4,601.61	\$ 412.09	\$ 87,298.65	\$ 92,312.35
MAY	\$ 14,557.94	\$ 6,242.12	\$ 281,005.65	\$ 301,805.71
JUNE	\$ 2,489.50	\$ -	\$ 21,544.80	\$ 24,034.30
JULY	\$ 8,277.72	\$ 1,707.39	\$ 111,437.68	\$ 121,422.79
AUGUST	\$ 19,127.46	\$ 3,161.62	\$ 264,610.29	\$ 286,899.37
SEPTEMBER	\$ 4,800.20	\$ 1,029.39	\$ 29,580.03	\$ 35,409.62
OCTOBER	\$ 7,048.95	\$ -	\$ 117,510.16	\$ 124,559.11
NOVEMBER	\$ 17,265.01	\$ 3,338.50	\$ 262,840.88	\$ 283,444.39
DECEMBER	\$ -	\$ -		\$ -

TOTAL \$ 107,846.39 \$ 21,981.43 \$ 1,566,849.87 \$ 1,696,677.69

### NUMBER OF CREDIT CARD TRANSACTIONS

	Counter	<b>IVR Payments</b>	Web Payments	TOTAL
JANUARY	5	0	71	76
<b>FEBRUARY</b>	13	6	188	207
MARCH	7	1	29	37
APRIL	4	1	70	75
MAY	17	5	204	226
JUNE	4	2	22	28
JULY	7	2	95	104
AUGUST	16	4	208	228
SEPTEMBER	6	1	34	41
OCTOBER	8	0	88	96
NOVEMBER	15	4	171	190
DECEMBER	0	0	0	0
TOTAL	102	26	1180	1308

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.

# **2017 Tax Sale Statistics Are As Follows:**

First Publication	(Mailed in Lieu)	December 12, 2016
Second Publication	(Mailed in Lieu)	December 20, 2016
Third Publication	(Mailed in Lieu)	December 27, 2016
Fourth Publication	(Official Notice)	January 5, 2017
Certificates Sold To	Third Party Lienholders	<b>S</b>
Number of Certificate	S	275
LMUA Charges collec		\$103,124.91
Taxes & Miscellaneou	is Charges	\$238,438.09
Interest		\$14,232.81
Cost of Sale & In Lieu	ı Fees	\$28,024.08
Total Third Party Lien	S	\$383,819.89
Premium collected at 7	Tax Sale	\$764,200.00
Certificates Sold To	The Township Of Lacey	
Number of Cortificator	*	
Number of Certificates	*	55
Water Charges	*	55 \$317.49
Water Charges Sewer Charges	*	55 \$317.49 \$414.92
Water Charges	*	55 \$317.49 \$414.92 \$4,892.28
Water Charges Sewer Charges Taxes	S	55 \$317.49 \$414.92 \$4,892.28 \$177.18
Water Charges Sewer Charges Taxes Interest	S	55 \$317.49 \$414.92 \$4,892.28 \$177.18
Water Charges Sewer Charges Taxes Interest Cost of Sale & In Lieu	S	\$317.49 \$317.49 \$414.92 \$4,892.28 \$177.18 \$5,011.74
Water Charges Sewer Charges Taxes Interest Cost of Sale & In Lieu Total Township Liens	S	\$317.49 \$317.49 \$414.92 \$4,892.28 \$177.18 \$5,011.74
Water Charges Sewer Charges Taxes Interest Cost of Sale & In Lieu Total Township Liens Grand Totals	S	\$317.49 \$414.92 \$4,892.28 \$177.18 \$5,011.74 \$10,813.61

# **Breakdown of Certificates Sold**

The statistics of the sale are as follows:

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Actual Advertised Tax Delinquents	1042**	1034**	**	921	1889
Certificates Sold to Third Party Lien Holders	275	326	442	308	574
Certificates Sold to Township	55	58	64	90	59
Total Certificates Created	330	384	506	398	633

<u> </u>	 
Premium collected at the 2017 Tax Sale	67/400000
Trieffilotti Collected di Itle 2017 lux Sale	\$764,200.00
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Cost of Sale Revenue Prior to Sale Pursuant to Statutes

COLLECTED AT THE TAX OFFICE	\$33,495.23
COLLECTED AT THE LMUA	\$0.00
TOTAL COLLECTED	\$33,495.23

<sup>\*\*</sup> Electronic Tax Sale

# Financial Status of Township Liens

# **Lacey Township Tax Title Liens**

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Certificates on hand as of 01/01/17	519	473	433	377	360
Certificates created as of 1/13/17	54	58	64	90	59
Certificates created as of 1/20/17	1	0	0	0	0
Certificates Redeemed	-25	-12	-24	-34	-38
Certificates Foreclosed	0	0	0	0	0
Certificates Canceled by Resolution	-2	0	0	0	-4
Certificates on Hand 12/31/17	547	519	473	433	377

#### Tax Title Lien Balance

Balance as of	December 31, 2017	\$ 300,745.23
Balance as of	December 31, 2016	\$ 273,442.08
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

#### Amount (In Dollars) In Tax Title Liens

Balance as of 01/01/17	\$ 273,442.08
2017 Taxes Transferred to Liens at Tax Sale	\$ 5,624.69
2017 Taxes Transferred to Liens at Year End	\$ 46,384.89
Interest and Cost at Tax Sale	\$ 5,188.92
Subtotal	\$ 330,640.58
Liens Redeemed	\$ (39,052.28)
Liens cancelled	\$ (2,829.70)
Taxes Cancelled Including Foreclosure	\$ _
Lien Balance as of 12/31/17	\$ 288,758.60

# LACEY MUNICIPAL UTILITIES AUTHORITY

	<u> 2017</u>	<u>2016</u>	2015	2014	2013
LMUA Payment Collected Prior to Tax Sale	\$193,138.70	\$210,214.25	\$281,931.67	\$268,289.83	
LMUA Collected In Trust @ Tax Sale	\$103,124.91	\$155,717.39	\$181,634.10	\$157,067.34	\$413,712.11
TOTAL COLLECTED ***	\$296,263.61	\$365,931.64	\$463,565.77	\$425,357.17	\$1,165,823.17

\*\*\*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 547 OPEN MUNICIPAL LIENS AS OF 12/31/17.

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

# Third Party Premium Trust Accounts As of 2017

#### 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.

	2012	2013	2014	2015	2016	2017
	2012	2010	2017	2010	2010	2017
BALANCE	\$8,200	0	\$42,900	\$260,500	\$476,900	
01/01/2015						
2015						
TAX SALE						\$764,200
PAYMENTS	\$7,600	0	35,300	194,100	258,800	456,800
RESOLUTION					:	
#2017-73						5,500
RESOLUTION						
#2017-92						6,900
CANCELLED						
RESOLUTION						
#2017-123	600					
BALANCE						
12/31/15	\$0	0	\$7,600	\$66,400	\$218,100	\$295,000

#### FIGURES DO NOT REFLECT MONEY IN TRANSIT

Lien # 2017-102, 2017-193, 2017-156, 2017-222, 2017-248 cancelled sold in error resolution # 2017-73 dated1/26/17

Lien # 2017-15;2017-155;2017-192;2017-196;2017-206 cancelled sold in error resolution # 2017-92 dated 2/23/17

Lien# 2012-45 premium 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# 2017-123 dated 4.13.17

#### LACEY TOWNSHIP TAX COLLECTORS 2017 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	3	1	3.5	10	0	2	19.5
MELBA MITCHELL #T8023	4	4.5	5.5	10	1	2	27

Trisha Greco was re-certified in 2016 Melba Mitchell was re-certified in 2017

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

Trisha Greco
Tax Collector
Certificate #T1548
October 2004

Melba Mitchell
Assistant Municipal
Tax Collector
Certificate #T8023
April 9, 2001
Re-certified in 2017

Pam Brown-LeCompte Tax Clerk 3 PMTC 1, II, III completed Start date 5/1/00 Michelle Czaszynski
Tax Clerk 2
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