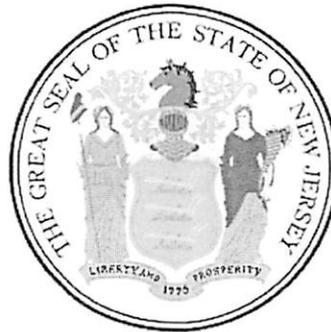


Lacey Township
2022
Annual Tax Collector's Report



March 1, 2023

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

Mark Dykoff, Mayor
Tim McDonald, Deputy Mayor
Peter Curatolo, Committeeman
Steven Kennis, Committeeman
Peggy Sue Juliano, Committeeman

Veronica Laureigh, Municipal Clerk
Linda Picaro-Covello, Chief Financial Officer
Veronica Laureigh, Administrator
Christopher J Connors, Township Solicitor
Jerry Conaty from Holman Frenia Allison
PC, Municipal Auditor

Alison Varrelmann, CTC, Tax Collector

Please Note:

*The figures in this report
are unaudited.*

Respectfully Submitted,

*Alison Varrzelmann, 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 during the 2022 tax year. This was a year full of change, with the previous collector Trisha leaving and Alison starting in the spring; as well as Michelle unexpectedly passing away. With the opening in our staff we hired Laura in the fall who is already becoming a contributor to the department.

The Township participated for the Online Tax Sale Auction for the sale of 2021 (& 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 and the tax sale was once again extremely successful. We are proud to say the tax collection rate for 2022 is **99.41%**.

2022 Tax Levy

Levy Per Duplicate.....	\$90,090,212.45
Added Assessment.....	\$402,830.96
Gross 2022 Tax Levy.....	\$90,493,043.41
2022 Billing Adjustments Including Transfer Liens.....	\$ (49,157.56)
Grand Total 2022 Levy.....	\$90,443,885.55
Less:	
Net Total collected through Tax Office.....	\$88,557,256.22
Senior Citizen & Veteran Deduction per 2022 Duplicate.....	(\$295,654.80)
Homestead Benefit Credit.....	(\$1,113,788.01)
Total Balance Levy at year end 2022.....	\$407,092.32

Gross Tax Levy History

Year	Amount
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
2018	\$ 81,092,592.69
2019	\$ 82,489,732.01
2020	\$ 84,257,905.64
2021	\$ 87,836,678.89
2022	\$ 90,076,016.71

**TOTAL CASH RECEIVED
(Through the Tax Office)**

2022.....	\$89,244,688.08
2021.....	\$87,801,504.08
2020.....	\$84,241,105.35
2019.....	\$83,280,713.00
2018.....	\$80,529,143.76
2017.....	\$77,796,380.85
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

CURRENT TAXES COLLECTED (NET)

2022.....	\$88,557,256.22
2021.....	\$86,521,369.87
2020.....	\$83,923,872.18
2019.....	\$80,694,473.27
2018.....	\$79,116,342.64
2017.....	\$76,314,797.88
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

2022 COLLECTIONS

Prepaid 2022 Taxes Paid in 2021.....\$751,526.39
2022 Taxes Collected in 2022.....\$87,805,729.83
Subtotal.....\$88,557,256.22

2022 BALANCE

Net Adjusted 2022 Levy from Page 2...\$88,557,256.22
Net Collected.....\$88,150,163.90
2022 Balance as of December 31, 2022....\$407,092.32

Township of Lacey
Tax Collections in Percentages

2022.....	99.41%*
2021.....	99.41%*
2020.....	99.34%*
2019.....	98.75%*
2018.....	99.24%*
2017.....	99.24%*
2016.....	98.94%*
2015.....	99.17%*
2014.....	98.90%*
2013.....	98.29%
2012.....	98.29%
2011.....	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
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
2018	99.24%	2.091	0	0.373	\$14,394,000.00
2019	98.75%	2.116	0	0.386	\$15,034,000.00
2020	99.34%	2.154	0	0.399	\$15,607,358.00
2021	99.41%	2.225	0	0.444	\$17,550,329.00
2022	99.41%	2.263	0	0.458	\$18,244,190.40

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>	1994	1.642	97.49
1967	1.92	100.12	1995	1.674	95.52
1968	1.73	95.03	1996	1.821	96.53
1969	1.84	90.77	1997	1.856	95.68
1970	1.94	87.87	1998	1.949	95.17
1971	2.48	82.61	1999	2.075	95.80
1972	2.03	76.44	2000	2.140	94.94
1973	2.03	75.48	2001	2.274	90.19
<u>Revaluation</u>			2002	2.479	83.77
1974	1.20	112.62	2003	2.716	75.11
1975	1.78	91.92	2004	2.868	64.82
1976	1.76	85.51	2005	2.976	55.82
1977	1.47	81.06	2006	3.123	47.49
1978	1.51	78.01	2007	3.315	41.69
1979	1.53	72.98	2008	3.292	40.01
1980	1.57	70.13	<u>Revaluation</u>		
<u>Revaluation</u>			2009	1.412	96.75
1981	2.077	108.93	2010	1.434	100.40
1982	1.961	99.46	2011	1.468	101.77
1983	1.816	92.61	2012	1.526	105.76
1984	1.816	90.18	2013	1.647	108.02
1985	1.898	83.20	2014	1.720	108.32
1986	2.027	78.46	<u>Reassessment</u>		
1987	2.304	67.84	2015	1.944	99.94
1988	2.972	51.63	2016	2.035	98.61
1989	3.279	41.32	2017	2.043	101.50
1990	3.709	37.46	2018	2.091	101.55
<u>Revaluation</u>			2019	2.116	100.24
1991	1.332	89.52	2020	2.154	99.20
1992	1.366	95.99	2021	2.225	95.80
1993	1.539	99.76	2022	2.263	89.68

LIBRARY TRAVEL EXPENSE ACCOUNTING

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			1.642
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

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
2018	0.343	0.373	0.037	0.013	1.313	0.012		2.091
2019	0.341	0.386	0.038	0.017	1.322	0.012		2.116
2020	0.338	0.399	0.037	0.017	1.351	0.012		2.154
2021	0.344	0.444	0.038	0.018	1.369	0.012		2.225
2022	0.356	0.458	0.035	0.019	1.382	0.013		2.263

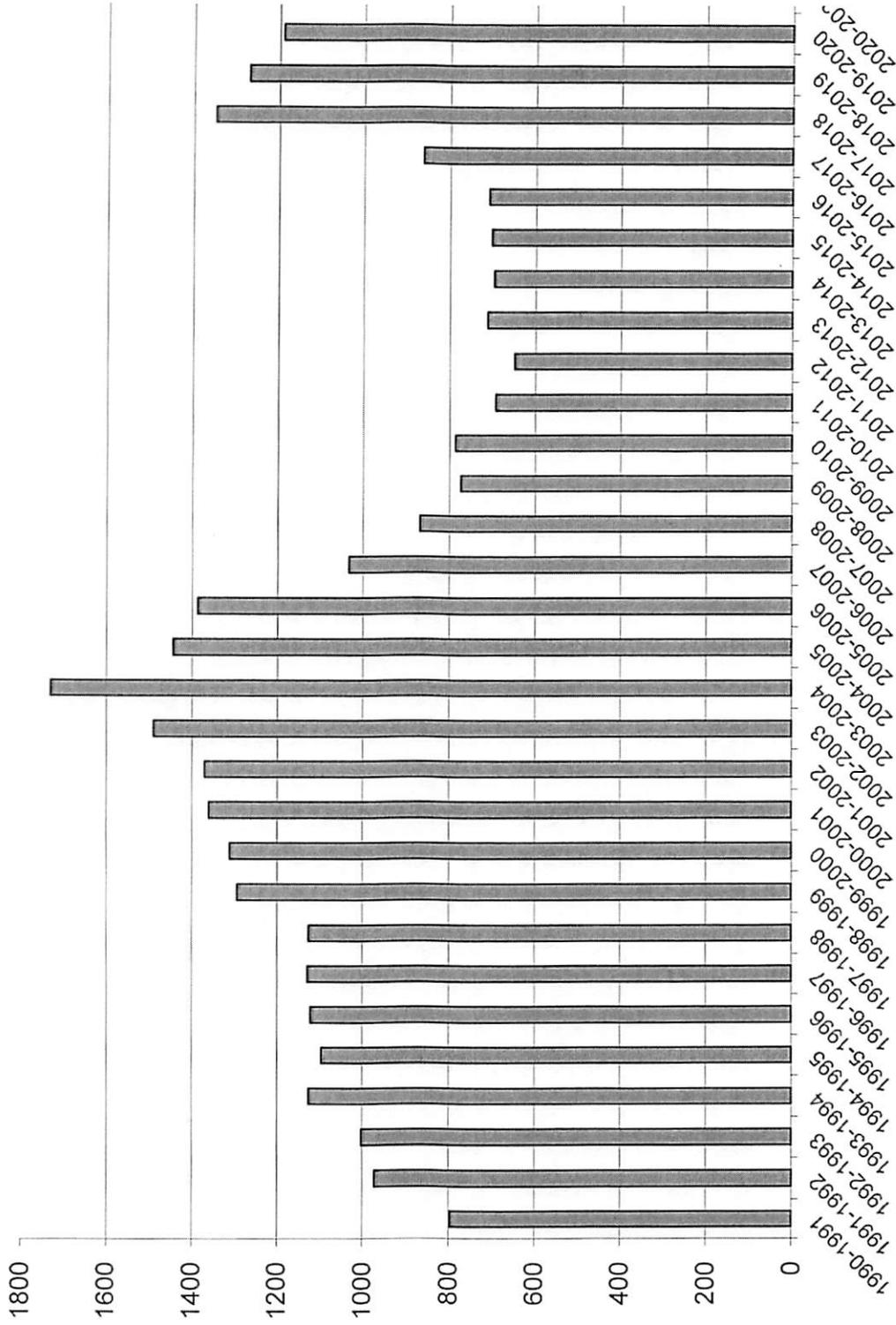
Ratable Base Comparison (year by year)

Ratable			Ratable		Class 2	Avg. Class	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	\$ -
2018	\$3,854,017,305	\$3,234,796,950	15,446	\$249,516	11,696	\$276,573	\$ -
2019	\$3,898,380,413	\$3,283,136,850	15,553	\$250,651	11,813	\$277,926	\$ -
2020	\$3,911,694,893	\$3,324,613,750	15,506	\$252,270	11,899	\$279,403	\$ -
2021	\$3,948,705,270	\$3,371,533,900	15,518	\$254,460	11,987	\$281,266	\$ -
2022	\$3,981,007,600	\$3,414,325,000	15,491	\$256,988	12,047	\$283,417	\$ -
2023	\$4,007,466,300	\$3,441,495,500	15,530	\$258,047	12,050	\$285,601	\$ -

SR1A's

SR1A's Processed

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
2017-2018	1349
2018-2019	1270
2019-2020	1191
2020-2021	1357
2021-2022	1200



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 (by assessment)
As of January 1, 2023**

#	Owner	Block	Lot	Land	Bldg	Total
1	Oyster Creek Enviromental Protection LLC	VARIOUS				\$111,486,700
2	First Energy Serice Co.	VARIOUS				\$33,133,100
3	Agree Forked River NJ LLC	VARIOUS				\$28,453,000
4	Piedmont Associates	409	2.01			\$20,656,100
5	Wal-Mart	629	1.01			\$16,500,000
6	Forked River Residences LLC	VARIOUS				\$8,521,500
7	Giombetti, David & Dawn	VARIOUS				\$7,029,600
8	US Bank Trust	VARIOUS				\$6,494,700
9	Wawa	VARIOUS				\$5,071,500
10	Cav-Burt LLC	VARIOUS				\$4,954,000
11	Marina at Southwinds LLC	VARIOUS				\$4,916,000
12	Georgetown Village LLC	VARIOUS				\$4,899,500
13	34-44 Manchester Ave LLC	VARIOUS				\$4,785,400
14	Lidl US Operations LLC	519	4.02			\$4,300,000
15	Lacey Associates	1837	1			\$4,117,600

**Ed Seeger, CTA
Tax Assessor
Township of Lacey**

LACEY TOWNSHIP DISTRICT SUMMARY

Lacey Township continues to grow. Our assessed value by the end of 2022 was over 3.9 billion dollars. The breakdown of properties follows:

TAXABLE PROPERTIES

TYPE	2021	Assessed Value 2021	2022	Assessed Value 2022
Residential properties	11,987	3,371,533,900	12,047	3,414,325,000
Vacant Land	3,147	79,172,200	3,061	72,111,600
Commercial	312	321,235,670	311	317,759,000
Industrial	47	168,534,200	47	168,534,200
Farms (regular)	7	3,473,500	7	3,473,500
Farms (qualified)	17	45,300	17	45,300
Public Utility	0		0	
Apartment	1	4,759,000	1	4,759,000
TOTAL	15,518	3,948,753,770	15,491	3,981,007,600

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

EXEMPT PROPERTIES

TYPE	2021	Assessed Value 2021	2022	Assessed Value 2022
Public Property	2,481	155,704,800	2,286	156,105,700
Miscellaneous (Disabled vets etc)	364	109,559,600	376	114,150,700
Public Schools	45	99,950,600	45	99,950,600
Charitable	32	39,240,700	33	39,808,200
Cemetery	1	999,000	1	999,000
TOTAL	2,923	405,454,700	2,741	411,014,200

Taxpayers Receiving Deductions per Tax Duplicate

TYPE	2021	Tax Value 2021	2022	Tax Value 2022
Senior Citizen	186	46,500	169	42,250
Disabled Persons	58	14,500	57	14,000
Veterans & Widows of Vets	941	235,250	930	232,000
Surviving Spouse	0	0	3	750
TOTAL	1,185	296,250	1,159	289,000

Ocean County Percentage of Collection for 2022

County Average	98.31%
Municipality	Percentage
Plumsted **	99.80%
Seaside Heights**	99.57%
Berkeley Township	99.55%
Lavallette Boro	99.52%
Harvey Cedars	99.49%
Long Beach	99.49%
Stafford	99.47%
Barneget Light	99.44%
<i>Lacey Township</i>	99.41%
Barneget	99.28%
Pt. Pleasant Boro	99.27%
Bayhead Boro	99.14%
Pine Beach	99.09%
Ship Bottom Boro	99.09%
Point Pleasant Beach Boro	99.08%
Manchester	99.07%
Jackson	98.67%
Toms River	98.67%
Island Heights	98.03%
Tuckerton	97.21%
Brick Township	82.13%
Surf City	N/A
Ocean Gate	N/A
So. Toms River	N/A
Beach Haven Boro	N/A
Lakehurst Borough	N/A
So. Toms River	N/A
Waretown	98.07 N/A
Beachwood	N/A
Eagleswood	N/A
Little Egg Harbor Twp.**	N/A
Lakewood	N/A
Mantoloking	N/A
Seaside Park	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
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
2018	101.550
2019	100.240
2020	99.200
2021	95.800
2022	89.680

INTEREST COLLECTED FROM DELINQUENT TAXES

2022.....	\$153,449.64
2021.....	\$124,220.47
2020.....	\$127,155.59
2019.....	\$115,777.33
2018.....	\$109,636.03
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

MISCELLANEOUS REVENUE

Revenue	Total
Certificates of Redemption @ \$25.00	\$2,750.00
NSF Charge @\$20.00 per returned check	\$1,120.00
Duplicate Tax Bill	\$5.00
Year End Penalty	\$3,779.17
Copies	\$0.00
Third Party Lien	\$792,441.30
LMUA Trust Accounts (Including Lien Redemption)	\$0.00
Cost Collected Prior to Sale	\$16,596.55
Duplicate Tax Sale Certificates	\$0.00
In Lieu	\$174,236.93
Searches	\$30.00
Unallocated Receipts Refunded	\$146,561.86
Electronic File Fees	\$0.00
Twp Liens-Recording& Search Fee	\$300.00
Notary Charge	\$30.00
Maintenance Clean-Up Charge	\$1,788.70
Calculating Fees for Redemption Figures	\$400.00
Special Assessment	\$8,754.16

CREDIT CARD TRANSACTIONS

	Counter	IVR Payments	Web Payments	TOTAL
JANUARY	\$ 2,969.63	\$ 3,590.96	\$ 353,315.12	\$ 359,875.71
FEBRUARY	\$ 10,989.68	\$ 23,043.61	\$ 732,692.09	\$ 766,725.38
MARCH	\$ 19,153.30		\$ 79,965.30	\$ 99,118.60
APRIL	\$ 2,288.01	\$ 1,916.20	\$ 361,895.06	\$ 366,099.27
MAY	\$ 12,143.54	\$ 9,550.26	\$ 777,679.72	\$ 799,373.52
JUNE	\$ 6,913.99		\$ 80,473.74	\$ 87,387.73
JULY	\$ 1,386.46	\$ 13,200.30	\$ 348,276.88	\$ 362,863.64
AUGUST	\$ 36,869.17	\$ 12,605.18	\$ 947,591.77	\$ 997,066.12
SEPTEMBER	\$ 7,003.53	\$ 6,980.77	\$ 84,001.82	\$ 97,986.12
OCTOBER	\$ 7,785.86	\$ 4,802.57	\$ 473,630.19	\$ 486,218.62
NOVEMBER	\$ 18,883.89	\$ 11,426.98	\$ 1,170,407.82	\$ 1,200,718.69
DECEMBER				
TOTAL	\$ 126,387.06	\$ 87,116.83	\$ 5,409,929.51	\$ 5,623,433.40

NUMBER OF CREDIT CARD TRANSACTIONS

	Counter	IVR Payments	Web Payments	TOTAL
JANUARY	2	3	208	213
FEBRUARY	9	15	445	469
MARCH	7		59	66
APRIL	3	2	206	211
MAY	13	7	483	503
JUNE	3		54	57
JULY	2	4	222	228
AUGUST	18	16	586	620
SEPTEMBER	8	6	72	86
OCTOBER	14	4	241	259
NOVEMBER	20	18	830	868
DECEMBER				
TOTAL	99	75	3406	3580

*IVR Payments are payments made over the phone through Point and Pay.
 IVR payments can be made using credit cards and e-check
 Web Payment figures include e-check and credit card payments*

2022 Tax Sale Statistics Are As Follows:

First Publication	(Mailed in Lieu)	December 6, 2021
Second Publication	(Mailed in Lieu)	December 15, 2021
Third Publication		December 23, 2021
Fourth Publication		December 30, 2021
Final Official Notice		January 7, 2022
Certificates Sold To Third Party Lienholders		
Number of Certificates		134
LMUA Charges collected at sale		\$0.00
Taxes & Miscellaneous Charges		\$219,657.97
Interest		\$8,621.13
Cost of Sale & In Lieu Fees		\$10,871.11
Total Third Party Liens		\$239,150.21
Premium collected at Tax Sale		\$2,068,100.00
Certificates Sold To The Township Of Lacey		
Number of Certificates		94
Water Charges		\$0.00
Sewer Charges		\$0.00
Taxes		\$8,125.14
Interest		\$784.10
Cost of Sale & In Lieu Fees		\$6,215.69
Total Township Liens		\$15,124.93
<u>Grand Totals</u>		
Certificates Sold		228
Amount		\$254,275.14

Breakdown of Certificates Sold

The statistics of the sale are as follows:

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Actual Advertised Tax Delinquents	388	329	634	772	808
Certificates Sold to Third Party Lien Holders	134	135	227	209	226
Certificates Sold to Township	94	2	7	38	50
Total Certificates Created	228	137	234	247	276

Premium collected at the 2022 Tax Sale	\$2,068,100.00
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Cost of Sale Revenue Prior to Sale Pursuant to Statutes	COLLECTED AT THE TAX OFFICE	\$18,409.07
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Electronic Tax Sale

Financial Status of Township Liens

Lacey Township Tax Title Liens

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Certificates on hand as of 01/01/22	588	592	598	574	547
Certificates created as of 1/14/22	94	2	7	38	50
Certificates created as of 1/20/17					
Certificates Redeemed	-15	-6	-13	-14	-23
Certificates Foreclosed	0	0	0	0	0
Certificates Canceled by Resolution	0	0	0	0	0
Certificates on Hand 12/31/22	667	588	592	598	574

Tax Title Lien Balance

<i>Balance as of</i>	<i>December 31, 2022</i>	\$	<i>532,625.50</i>
Balance as of	December 31, 2021	\$	504,197.74
Balance as of	December 31, 2020	\$	452,619.96
Balance as of	December 31, 2019	\$	400,197.09
Balance as of	December 31, 2018	\$	351,508.66
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

Amount (In Dollars) In Tax Title Liens

	Balance as of 01/01/22	\$ 504,197.74
	2021 Taxes Transferred to Liens at Tax Sale	\$ 8,909.24
	2022 Taxes Transferred to Liens at Year End	\$ 54,330.99
	Interest and Cost at Tax Sale	\$ 6,215.69
	Subtotal	\$ 573,653.66
	Liens Redeemed	\$ (41,028.16)
	Liens cancelled	\$ -
	Taxes Cancelled Including Foreclosure	\$ -
	Lien Balance as of 12/31/22	\$ 532,625.50

LACEY MUNICIPAL UTILITIES AUTHORITY

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
LMUA Payment Collected Prior to Tax Sale	\$0.00	\$0.00	\$183,445.76	\$249,492.42	\$225,597.03
LMUA Collected In Trust @ Tax Sale	\$0.00	\$0.00	\$67,580.47	\$67,134.40	\$61,266.78
TOTAL COLLECTED ***	\$0.00	\$0.00	\$251,026.23	\$286,863.81	\$286,863.81

****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.)*

Due to E.O# 246, no delinquent water and sewer charges went to tax sale for the 2022 tax year.

FORECLOSURE INFORMATION

**THERE ARE 667 OPEN MUNICIPAL LIENS AS
OF 12/31/22.**

This list of properties are eligible for foreclosure.

Third Party Premium Trust Accounts As of 2022

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>2015</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
BALANCE	\$9,700	\$1,500	\$74,400	\$223,000	\$389,300	
01/01/2021						
2022						\$2,068,100
TAX SALE						
PAYMENTS			(73,900)	(155,000)	(279,100)	(1,678,300)
3 RD PARTY FORECLOSURE		(1,500)				
BALANCE						
12/31/2021	\$9,700	\$0	\$500	\$68,000	\$110,200	\$389,800

FIGURES DO NOT REFLECT MONEY IN TRANSIT

PER RESOLUTION # 2022-197 PREMIUM IN THE AMOUNT OF \$1500 ON LIEN # 2018-143 WAS TURNED OVER TO THE TOWNSHIP PER NJSA 54:5-33 DUE TO THIRD PARTY FORECLOSURE

LACEY TOWNSHIP TAX COLLECTORS 2022 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
ALISON VARRELM ANN #T8366	4	5.5	6.5	3.5		4.5	24
MELBA MITCHELL #T8023	4	3	4	4		3	18

Alison Varrelmann was re-certified in 2021
Melba Mitchell was re-certified in 2022

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

Alison Varrelmann
Tax Collector
Certificate #T8366
April 2014
Re-certified 2021

Melba Mitchell
Assistant Municipal
Tax Collector
Certificate #T8023
April 9, 2001
Re-certified in 2022

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

Michelle Czaszynski
Tax Clerk 3
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

Laura Farnsworth
Clerk
Start date 10/11/22