

CTC 2000-1

New Jersey Department of Community Affairs  
Division of Local Government Services

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Notice Number

Date

# LOCAL FINANCE NOTICE

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DIRECTOR

## 2000 UPDATE – MUNICIPAL TAX COLLECTION PRACTICES SURVEY

Every other year the New Jersey Administrative Code rules regarding mortgage escrow accounting transactions and tax collection procedures require the Division of Local Government Services to publish an update of information about local tax collection practices. Publication of the information expedites transaction processing by escrow and property tax servicing institutions. The survey is enclosed with this Notice.

In addition, the Division needs up-to-date information on billing and reporting practices in collector offices. To enable us to collect this information, a second survey is enclosed with this Notice. The information on this survey will **not** be published and will remain with the Division.

**Both surveys must be filled out and returned within 10 days of your receipt of this Notice.**

The reverse side of each survey contains explanatory information on the survey questions. While they should not require assistance, if you have questions on the Collection Practices Survey, please call 609-633-6341. For questions on the Computerization Survey, please call 609-341-3222

It should take you no more than 10 minutes to complete both forms. Please take a few minutes now to complete and return it. The forms can be faxed to the Division at 609-984-7388 or 609-633-6243. They can also be mailed to:

Tax Collection Survey  
Division of Local Government Services  
PO Box 803  
Trenton, NJ 08625-0803

Thank you for your prompt response to the surveys.

  
Ulrich H. Steinberg, Jr., Director  
Division of Local Government Services

Distribution: Municipal Tax Collectors

Director's Office  
(609) 292-6613

Local Government  
Research  
(609) 292-6110

Financial Regulation  
and Assistance  
(609) 292-4806

Local Finance  
Board  
(609) 292-0479

Local Management  
Services  
(609) 292-7842

Authority Regulation  
(609) 984-0132

Fax  
(609) 984-7388

101 South Broad Street

P.O. Box 803

Trenton, New Jersey 08625-0803

<http://www.state.nj.us/dca/lgs/pages/dcadlgs.htm>

**Division of Local Government Services**  
**MUNICIPAL TAX COLLECTION PRACTICES SURVEY – APRIL 2000**

The following information provides background on each of the survey items and the information that will be printed and made available on the Division web site.

- 1) **Municipal information** - phone numbers will be printed.
- 2) **What is the fee charged for the duplicate bill?** N.J.S.A. 54:4-64 states that the maximum that can be charged for the first duplicate copy of a tax bill is five dollars (\$5) and \$25 is the maximum for each subsequent copy of the same tax bill requested by the same institution/person in the same tax year. Changes to any of these fees must be in place by March 1 of a year, and not take affect until June 1st of that same year. The fee is set by municipal ordinance.
- 3) **Permitted formats for replacement bills.** Individually printed replacement bills that meet the requirements of the rules must be accepted. At the option of the local tax collector, computer printouts or electronic media containing the required property identification and payment amounts may be accepted in lieu of individual tax bills.
- 4) **Replacement bills must be accepted under certain circumstances (N.J.A.C. 5:33-1.7).** As with regular tax collection payments, stubs must be accepted. However, replacement bills may also be accepted for other quarters at the tax collector's option. In this section, indicate what quarters (3rd quarter is mandatory if tax bills are not mailed on time) replacement bills will be permitted in your municipality:
  1. For the first payment on the tax bill if the tax collector fails to provide an original or duplicate tax bill 15 days prior to the due date;
  2. For other quarters if the tax collector does not fulfill a formal request within 15 days after receipt; or,
  3. For other quarters when specifically permitted by the tax collector.
- 5) **Indicate if printouts or electronic media may be accepted as backup for bulk tax payments instead of individual stubs.** The format must be approved by the municipal tax collector ahead of time and contain the following information:
  1. Property identification information: Name of municipality, county, block number, lot number, qualification code, property address or location, name and mailing address of property owner.
  2. Amount of tax due, and
  3. An indication of the quarterly installment being paid for each parcel.
- 6) **Please answer based on your current interest and penalty provisions.**
- 7) Return the survey to the Division immediately by fax or mail. If you have any questions on this survey, please call the Division at 609-633-6341.

<MUNICODE>

# 2000 MUNICIPAL TAX COLLECTION PRACTICES UPDATE SURVEY

The information we presently have on file is printed in the **Current Information** column. **Please be sure the phone numbers show the correct area code**. A blank in items 3-5 indicates the options are not permitted by your office. Only new or changed information needs to be included in the **Make Changes Here** column. Explanatory details are on the other side of this form. Please review the information and **return the form, even if there are no changes**, to the Division **within 10 days of the date you receive it**. When complete, **fax the form to (609) 984-7388** or mail it to:

Mortgage Escrow Accounting Transaction Program  
NJ Division of Local Government Services  
PO Box 803  
Trenton, NJ 08625-0803

Municipality: <MUNICIPALI>

County: <COUNTY>

Survey Item	Current Information	Make Changes Here
1. Municipal Information: Office Phone	(<PHONE_AREA> <OFFICE_PHO> x<EXT_>	
Fax Number	(<FAX_AREA_C> <FAX_PHONE>	
2. What are the duplicate bill fees? (see Notice) First Duplicate - cannot exceed \$5.00	<FIRST_DU2>	
Subsequent copies - cannot exceed \$25.00	<OTHER_FEE2>	
3. What formats other than a stub are accepted for replacement bills (check all that apply): Printed listing (mailed)	<PRINTED_LI>	
List transmitted by magnetic tape or electronic means	<ELECTRONIC>	
4. Payment quarters when replacement bills may be used (other than 3rd if bills are late)? First	<FIRST>	
Second	<SECOND>	
Fourth	<FOURTH>	
5. Methods other than stubs permitted for tax payment data. Printouts	<PRINTOUTS>	
Electronic Media	<ELECTRONI2>	
6. Please detail your delinquent tax interest rate, grace period, and year-end penalty schedule as set by resolution.  <b>Delinquent Tax Interest Rate:</b> _____ <b>Grace Period (days):</b> ____ <b>Year -end penalty:</b> Threshold amount: \$ _____ Interest rate: ____%.		

Name of Collector: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Signature: \_\_\_\_\_ Certificate #: \_\_\_\_\_ Date: \_\_\_\_\_

**THANK YOU FOR YOUR COOPERATION!  
PLEASE RETURN THE FORM TO THE DIVISION AS SOON AS POSSIBLE**

**Division of Local Government Services**  
**TAX COLLECTION OFFICE AUTOMATION SURVEY - APRIL 2000**

- 1. Tax line information:** the total number of line items, how many line items were included on the last tax sale advertisement, and, after the sale, how many line items remained unsold (and held by the municipality).
- 2. Municipal Utilities:** If the collector is responsible for utility collections, check yes and list them. **Note:** If utility collections are done by someone in another office who uses the same computer system, please also check yes and list the utilities.
- 3. Automation of activities:** These question refers to the automation of the collection process. If the process is automated, indicate the latest of when the system was purchased or was upgraded (replacement of computers or terminals) and how many terminals, PC's or workstations are part of the collection system.  
If there are separate PC's that are not part of the collection system (i.e., used for word processing or internet access), check that box.  
If the office is not automated and it is being considered, please give an estimate of how in many months you expect it to happen.  
Finally, if the office is not automated for collection purposes, give your view of why it is not. Your answer will be kept confidential. If you answer this question, then skip to question 8 to finish the survey.
- 4. Name the vendor** (private or public agency) who provides the system's software. If it is supplied by a data processing department of your municipality, please insert "Municipal." Secondly, please indicate who maintains the collector's computer hardware. If it maintained by the municipality **or** by a separate hardware vendor, insert "municipal."
- 5. System Costs:**  
List how much you pay you vendor **annually** for software maintenance (by whatever name, licenses, support, service, etc.). Exclude the cost of preparing the printing tax bills (unless its included in a single contract price, then include it). If hardware in included in a fixed price, include it as well. If hardware maintenance costs is separate, include it here. If maintained as part of an overall municipal contract, try to get an estimate of the cost allocated to the collector. If that is not available, insert "blanket."
- 6. Tax bill information:** Indicate the cost of buying, processing, and printing tax bills. If done in-house, just include the cost of the bills. **DO NOT INCLUDE POSTAGE COSTS!** Then check the appropriate box for who prints them. Check "Collector" if done in-house.
- 7. Other Computer Services:** If the computer used by the collector has access to the Internet, check yes. If the answer is no, indicate whether or not it has the capability, but not used for that purpose. If you do not know or cannot find out, check "Don't Know." Finally, check the appropriate box if the collector's computer has word processing, an electronic spreadsheet, or e-mail.
- 8. Maintenance of MOD IV Activities:** Check the appropriate boxes that reflect how the collector's and assessor's offices manage MOD IV based information. The term "downloaded" means that changes made in the collector's system do not automatically reflect in the assessor's until the information is transferred (downloaded) by someone.
9. Complete the general information and return the survey to the Division by fax or mail at once.

**THANK YOU!**

**Division of Local Government Services  
TAX COLLECTION OFFICE AUTOMATION SURVEY -April 2000**

**The tax collector of each municipality must complete the survey as it affects the municipality.  
Please include any additional or explanatory information on a separate sheet.**

1. Number of tax line items in the municipality?..... \_\_\_\_\_
- a) How many line items were included in your last tax sale \_\_\_\_\_
- b) Of the total number in the sale, number that were not sold to the public \_\_\_\_\_
- c) How many outstanding tax sale certificates are on hand:  
# 3<sup>rd</sup> party: \_\_\_\_\_ # municipally held \_\_\_\_\_

2. Does the work of the office include municipal utility collection?  
 No  Yes and list the utilities: \_\_\_\_\_

3. Are the office's collection activities automated?  Yes  No
- a) If yes, when was it installed or last upgraded? \_\_\_\_\_
- b) How many workstations/terminals are used for collection: \_\_\_\_\_
- c) Is there a PC for other purposes?  Yes  No
- d) If there are plans to automate collection activities, how soon will it happen?  
\_\_\_\_\_ months. If there are no plans, please explain (on a separate sheet), why not? Then skip to Question 7.

4. Who (vendor) provides your tax/utility accounting system?  
Software: \_\_\_\_\_  
Hardware: \_\_\_\_\_

5. System Costs (If maintained by municipal staff, please estimate the cost):
- a) What is the annual service/maintenance/licensing cost? \$ \_\_\_\_\_
- b) What is your annual hardware service costs? \$ \_\_\_\_\_

6. Tax Bills: a) What is the cost of buying, processing, and printing tax bills (exclude mailing): \$ \_\_\_\_\_
- b) Who prints your tax bills:  Software vendor  County  Collector  
 Other: \_\_\_\_\_

7. Other computer services:
- a) Does the computer have access to the Internet?  Yes  No
- b) If no, does the computer have the capability to access it?  
 Yes  No  Don't Know
- c) Does the system have access to (check all that apply):  
 Word Processing  Spreadsheet  E-mail

8. Maintenance of MOD IV activities:
- a) Changes in address and bank codes are made to billing accounts by the:  
 Collector  Assessor  Both
- b) Changes made by the collector are given to the assessor in what format(s):  
 Paper  Disk  Downloaded locally  
 Downloaded to/by County  Automatically Updated
- c) Changes made by the assessor are given to the collector in what formats  
 Paper  Disk  Downloaded locally  
 Downloaded to/by County  Automatically Updated
- d) When changes are made, how often is data exchanged?  
 Daily  Weekly  Monthly  Bi-annually  Annually
- e) Which office updates the Tenant Rebate Flag in MOD IV:  
 Assessor  Collector

9. General Information: Municipality: \_\_\_\_\_  
County: \_\_\_\_\_ E-mail: \_\_\_\_\_  
Tax Collector: \_\_\_\_\_ Cert. #: \_\_\_\_\_  
Phone Number: (\_\_\_\_) \_\_\_\_\_ Fax : (\_\_\_\_) \_\_\_\_\_