

**TOWNSHIP OF MOORESTOWN**

**ORDINANCE NO. 29-2010**

**AN ORDINANCE AMENDING CHAPTER 164 ENTITLED “TAXATION” AND AUTHORIZING THE COLLECTION OF LIEN REDEMPTION CALCULATION FEES**

WHEREAS, P.L. 2009, c. 320, effective January 18, 2010, revised various statutes concerning sale of tax and other municipal liens; and

WHEREAS, amendments to N.J.S.A. 54:5-54 and 54:5-97.1 concern the calculation by the tax collector of the amount needed to redeem the tax sale certificate, referred to as the redemption amount; and

WHEREAS, N.J.S.A. 54:5-54 was amended to add the following language: “The tax collector shall provide to any party entitled to redeem a certificate pursuant to this section two calculations of the amount required for redemption within a calendar year at no cost. The governing body of a municipality may, by ordinance, require a fee not to exceed \$50 for each subsequent calculation requested of the tax collector. A request for a redemption calculation shall be made in writing to the tax collector;” and

WHEREAS, N.J.S.A. 54:5-97.1 was amended to add the following language: “A municipality, by ordinance, may authorize the tax collector to charge to a lienholder a fee not to exceed \$50 for the calculation of the amount due to redeem the tax lien required to be provided pursuant to this section. Any request for a redemption calculation shall specify the date to be used for the calculation, which shall be the date of the notice. Neither the tax collector or the municipality shall be liable for an incorrect calculation. The fee paid to the municipality shall not become part of the lien and shall not be passed on to any party entitled to redeem pursuant to R.S.54:5.54;” and

WHEREAS, the Township of Moorestown wishes to assess said fees when applicable.

NOW, THEREFORE, BE IT ORDAINED by the Township Council of the Township of Moorestown, County of Burlington, State of New Jersey, that:

Section 1: Chapter 164 of the Code of the Township of Moorestown shall be amended to add the following language after Article I:

**ARTICLE II**  
**Department of the Tax Collector**  
**Fees**

**164-6 Statutory Authority.**

**164-7 Lien Redemption Calculation; Request by Lienholder.**

**164-8 Lien Redemption Calculation; Request by Any Other Party.**

**164-9 Liability.**

**164-10 Deposit.**

**164-6. Statutory Authority.**

Sections 164-7 through 164-10 are adopted pursuant to N.J.S.A. 54:5-54 and N.J.S.A 54:5-97.1 as amended on January 18, 2010.

**164-7. Lien Redemption Calculation; Request by Lienholder.**

- A. The Tax Collector shall charge a lienholder of a tax lien the maximum fee permitted by N.J.S.A. 54:5-97.1 for the calculation of the amount due to redeem the tax lien.
- B. Any request for a redemption calculation shall be submitted in writing to the Tax Collector and must specify the date to be used for the calculation, which shall be the date of the notice.
- C. The fee paid to the municipality shall not become part of the lien and shall not be passed on to any party entitled to redeem pursuant to R.S.54:5-54.

**164-8. Lien Redemption Calculation; Request by Any Other Party.**

- A. The tax collector shall provide to any party entitled to redeem a certificate pursuant N.J.S.A. 54:5-54 two calculations of the amount required for redemption within a calendar year at no cost. For each subsequent calculation requested of the Tax Collector by the same party, the Tax Collector shall charge the maximum fee permitted by N.J.S.A. 54:5-54.
- B. Any request for a redemption calculation shall be submitted in writing to the Tax Collector and must specify the date to be used for the calculation, which shall be the date of the notice.
- C. The fee paid to the municipality shall not become part of the lien and shall not be passed on to any party entitled to redeem pursuant to R.S.54:5-54.

**164-9. Liability.**

Neither the tax collector, nor the municipality, shall be liable for an incorrect calculation.

**164-10. Deposit.**

All fees collected shall be deposited into the municipal treasury.

Section 2: In all other respects, Chapter 164 shall remain in full force and effect.

Section 3: Repealer. Any and all other ordinances inconsistent with any of the terms and provisions of this ordinance are hereby repealed to the extent of such inconsistencies

Section 4:     Severability.   In the event that any section paragraph, clause, phrase, term, provision or part of this ordinance shall be adjudged by a court of competent jurisdiction to be invalid or unenforceable for any reason, such judgment shall not effect, impair or invalidate the remainder thereof, but shall be confined in its operation to the section, paragraph, clause, term, provision or part thereof directly involved in the controversy in such judgment shall be rendered.

Section 5:     Effective Date.  This ordinance shall take effect January 1, 2011.

Section 6:     Short Title.    This Ordinance shall be known as Ordinance 29-2010.

#### NOTICE

The ordinance published herewith was introduced and passed upon first reading at a meeting of the Township Council of the Township of Moorestown, County of Burlington, State of New Jersey, held on November 29, 2010. This ordinance will be further considered for final passage by the Township Council at a meeting to be held in the Auditorium of the William Allen Middle School, 801 North Stanwick Road, NJ on December 13, 2010 at 7:30 pm or at any time and place to which such meeting may be adjourned. All persons interested will be given the opportunity to be heard concerning such ordinance. During the week prior to and including the date of such further consideration, copies will be made available at the Municipal Clerk's Office in said Municipal Building to any member of the general public who shall request such copies.

Patricia L. Hunt, RMC  
Township Clerk