

\*\*\*ADOPTED APRIL 2, 2018\*\*\*

**TOWNSHIP OF DELANCO**

**ORDINANCE 2018-7**

**AMENDING THE TOWNSHIP CODE AT  
CHAPTER 256 GOVERNING "TAXATION"**

WHEREAS, the Tax Collector and Township Administration have advised the Township Committee of the Township of Delanco ("Township") that certain fees and related items need to be updated and/or inserted into the Township Code; and

WHEREAS, the Township Committee has reviewed the requested revisions, and finds them to be in accord with State statute and in the best interests of the Township and its residents.

NOW, THEREFORE, BE IT ORDAINED, by the Township Committee of the Township of Delanco that the Township Code be and hereby is amended as follows:

**Section 1.** Chapter 256 governing "Taxation" shall be amended as follows:

§ 256-2. Fees.

A. Redemption calculations.

- (1) The Tax Collector shall provide to any party entitled to redeem a tax lien certificate pursuant to N.J.S.A. 54:5-54 two calculations of the amount required for redemption within a calendar year at no cost. The Tax Collector shall charge a fee of \$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. It is the intent of this section to comply with N.J.S.A. 54:5-54.
- (2) The Tax Collector shall provide to any party holding a tax lien certificate the calculation of the amount due to redeem the tax lien required and shall charge a fee of \$50 for each calculation. Any request for a redemption calculation shall specify the date to be used for the calculation. Neither the Tax Collector nor the Township shall be liable for an incorrect calculation. The fee paid to the Township shall not become part of the lien and shall not be passed on to any party entitled to redeem the tax lien certificate pursuant to N.J.S.A. 54:5-54. It is the intent of this section to comply with N.J.S.A. 54:5-97.1.

B. Duplicate tax bills. The fee for the Tax Collector to provide an initial duplicate copy of a tax bill shall be \$5. The fee for the Tax Collector to provide each subsequent copy of a tax bill for the same tax year requested by the same person or entity shall be \$25. It is the intent of this section to comply with N.J.S.A. 54:4-64d.

C. Mailing notice of tax sale. Before the Tax Collector conducts a tax sale, copies of the notice of the tax sale shall be posted in five of the most public places in the Township, and notice shall be mailed once in at least two of the preceding four calendar weeks preceding the calendar week containing the day appointed for the sale. Notice to the property owner and to any person or entity entitled to notice of foreclosure pursuant to N.J.S.A. 54:5-104.48 shall be given by regular or certified mail. The Tax Collector shall add to the cost of the sale in addition to those provided in N.J.S.A. 54:5-38 the amount of \$25 for each notice mailed for a particular property. It is the intent of this section to comply with N.J.S.A. 54:5-26.

**Section 2.** Repealer, Severability, and Effective Date.

Repealer. Any and all Ordinances inconsistent with the terms of this Ordinance are hereby repealed to the extent of any such inconsistencies.

Severability. In the event that any clause, section, paragraph or sentence of this Ordinance is deemed to be invalid or unenforceable for any reason, then the Township Committee hereby declares it's intent that the balance of the Ordinance not affected by said invalidity shall remain in full force and effect to the extent that it allows the Township to meet the goals of the ordinance.

Effective Date. This Ordinance shall take effect upon proper passage and approval in accordance with the law.