

T.C.T.A.

**The Tax Collectors & Treasurers
Association of New Jersey**
Professionalism, Education, Efficiency

Criterion

President's Message



Carl M. Dileo, CTC, TCTANJ President

Greetings!
Summer is winding down and autumn is just around the corner. Unfortunately, it looks like COVID-19 is here to stay.

I am sure everyone is hard at work sending out final tax bills for 2021 or estimated 3rd quarter tax bills. With tax sales coming up, (I have one in October in Toms River) the questions remaining are: When can tax collectors take delinquent water/sewer charges to sale? In addition, when can towns charge interest on those utilities? Keith Bonchi addressed these issues in legal opinion 2021-01 (executive order 190). Please remember you should review this opinion with your legal department to make sure they agree with his guidance as final approval should come from them.

Keith also released a second legal opinion 2021-02; this opin-

ion deals with how to handle a tax lien redemption request as a result of the state Supreme Court ruling in Winberry vs Rutherford. I hope this gives our collectors some direction on how and when to proceed. A complete copy of the opinion is available in the "Members Only" area of our website. This should give a clear understanding that once a tax collector signs the affidavit of non-redemption, once it is requested in writing, we need to release a redemption statement immediately to a legal party attempting to redeem before a final judgment is issued. In my office, we have a standard operating procedure to stamp on the worksheet that "additional charges may be due." This puts the redeemer on notice that if a lien holder notifies the town that there is a missing affidavit; we only need to notify the redeemer about any additional amounts in order to satisfy the redemption.

On a lighter note, we have a few upcoming events on our calendar.

The Saul Wittes educational seminar takes place on Thursday, September 30, 2021, in Toms River. Thank you to Dianne Lapp and Andrea Gaskill for putting this seminar together. The Clarion Hotel is conveniently located off Garden State Parkway Exit 82, at 815 Route 37 West. I hope to see many of you in my town!

Planning is also underway for the New Jersey State League of Municipalities Conference in November. I would like to thank Elizabeth Villano, Jodi DeMaio, Paul Lesniak and Vince Bellus-

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cio. They have been hard at work putting together our sessions and annual breakfast meeting. This year, our breakfast meeting takes place at the Atlantic City Convention Center, Hall A.

Our association is always looking for members to get more involved – to help with conferences, seminars or other upcoming projects. Please reach out to me or one of the other vice presidents. We would be happy to speak with you.

As always, I wish everyone a happy and healthy fall season and I look forward to seeing you soon! ■

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MARK YOUR 2021 CALENDAR

Thursday, September 30th

Saul A. Wittes Education Seminar
Clarion Hotel & Conference Center
815 Route 37 West, Toms River, NJ 08755

Thursday, October 14th

TCTANJ Executive Board Meeting
Clarion Hotel & Conference Center
815 Route 37 West, Toms River, NJ 08755

Tues.-Thurs., Nov. 16th-18th

NJLM Annual Conference
Atlantic City Convention Center
Atlantic City, NJ 08608

Thursday, December 9th

TCTANJ Executive Board Meeting
Clarion Hotel & Conference Center
815 Route 37 West, Toms River, NJ 08755

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FROM THE EXECUTIVE DIRECTOR

September 2021

In 2013 for the 75th anniversary of the founding of our association, Keith Bonchi and his former associate Roseann Allen wrote a comprehensive history of the office of tax collector in New Jersey. This document statutorily traced the office and duties of the tax collector. We had it produced as a pamphlet that was handed to elected officials at the League of Municipalities that year and we use it when we are asked to address the public on tax collection issues.

I have had it reproduced verbatim below for your perusal. If you are going to perform the duties and functions of the tax collector you must first understand what a statutory officer is and then what the statutory duties are, where they come from and how they are to be carried out.



Vincent A. Belluscio, Executive Director

Copies of “The History of the Municipal Tax Collector in the State of New Jersey” in pamphlet form are available free of charge to members. If you would like to provide them to your governing body please contact me.

Please enjoy the read. I hope you find it enlightening and enjoyable.

Until Next Time... ■



THE HISTORY *of the* MUNICIPAL TAX COLLECTOR *in the State of* NEW JERSEY

By Keith A. Bonchi, Esquire and Rosann Allen, Esquire

The purpose of this history of the municipal tax collector in New Jersey is to educate the elected officials and the taxpayers in the State of New Jersey on the history of the office of tax collector and provide facts to the elected officials and the general public that the tax collector is more than simply a clerk.

Many of the elected officials do not understand the role of a statutory officer, particularly the office of tax collector. While there are very few tax collectors left who ever were elected to office, the

history of the office is important in understanding the evolution from an elected official to a licensed statutory officer.

Until 1979, the law provided for the election, rather than for the appointment, of the tax collector. Both L. 1876, c. 177, § 1 and L. 1878, c. 205, § 1 recognized that tax collectors may be elected by the voters of an incorporated city or town, or may be appointed by the “common council” of the city or town. However, the ability to appoint a tax collector only came into effect under these laws provided that: (1) the city or town

did not provide for the election of the tax collector by its voters, (2) the city or town did not have a population greater than six thousand, and (3) the city or town was or may be divided into wards. While the appointment of a tax collector was allowed in certain towns and cities as outlined, the position of tax collector largely being an elected position is exemplified by the former Township Act of 1899. “Section 4 of the Township Act...expressly name[d] the collector of taxes as an elective officer.”

Furthermore, with respect

(continued on page 4)

The History of the Municipal Tax Collector

(continued from page 3)

to the length of a tax collector's term of office, under section 17 of the Township Act, the collector's term of office was for three years. However, in 1937 the term of office of a tax collector in "any municipality" was extended to four years from the date of the tax collector's "election or appointment." L. 1937, c. 142, § 1. In 1947, through L. 1947, c. 350, the Legislature afforded a tax collector the opportunity to obtain tenure through a vote by the voters of the municipality. In other words, the municipality's voters determined whether or not the tax collector would receive tenure. Section 1 of this 1947 law provided that the municipality's voters had the right:

to present to the clerk of the municipality a petition requesting that the question of whether such collector of taxes or receiver of taxes shall thereafter continue to hold such office or position during good behavior and not be removed therefore except for good cause shown after a fair and impartial trial, be placed upon the ballot at the next succeeding general election...

Furthermore, under this Section 1, a prerequisite for the voters to ask for this question to be placed on the ballot was that the tax collector was required to have "held the office or position of municipal collector of taxes or municipal receiver of taxes of any municipality of this State for a continuous period of not less than ten years from the date of his election or appointment."

In 1965 the Legislature provided another avenue for a tax collector to obtain tenure via L. 1965, c. 243. Section 1 of this legislation linked the concept of tenure with having to complete certain education courses. This statute provided in part:

Any person who has held or shall have held the office or position of tax collector in any municipality for a continuous period of not less than 5 years or who hereafter shall be re-elected or re-appointed to said office or position upon the completion of one full term of 4 years, upon filing with the clerk of the municipality...a certificate evidencing his satisfactory completion of a course of instruction in the functions and duties of tax collectors approved by the division of Local Government...shall thereafter continue to hold such office or position during good behavior and shall not be removed therefrom except for good cause shown after a fair and impartial trial notwithstanding that said person was appointed or elected to a fixed term.

Therefore, although this particular legislation dealt with tenure, the year 1965 can be said to have marked the movement toward tax collector having to complete certain education requirements.

The next step in the evolution of the position of tax collector occurred in 1971. The year 1971 heralded a new series of statutes with respect to the position of tax collector as embodied in L. 1971, c. 200, which became effective on July 1, 1971 ("1971 legislation"). This 1971 legislation signified the movement toward the office of tax collector being solely an appointed position. N.J.S.A. 40A:9-141 as enacted in 1971 provided that "the governing body of every municipality...by ordinance... shall provide for the **appointment or election** of a municipal tax collector and fix his compensation." [Emphasis added.] Therefore, municipalities were expressly given the ability to have the position of

tax collector being an appointed, rather than elected position.

While the Legislature through the 1971 legislation essentially re-codified the 1965 tenure law that linked tenure with completing certain courses of instruction, in N.J.S.A. 40:9-145, the Legislature modified the ability for a tax collector to obtain tenure through a vote by the municipality's voters in N.J.S.A. 40A:9-144. While the tax collector still as a prerequisite had to have held his/her office for "10 consecutive years", N.J.S.A. 40A:9-144 as enacted in 1971 indicated that "the governing body of the municipality may grant tenure in office" when this ten year prerequisite was met. This tenure issue was only subject to a vote by the municipal voters "if the governing body fail[ed] to grant tenure[.]" Id. Therefore, this change in tenure procedure also can be said to have echoed the movement toward the position of tax collector not being subject to, for better or worse, the "whims" of the municipal voter.

With respect to salary, the Legislature through the 1971 legislation also created N.J.S.A. 40A:9-165 which provided as enacted, in pertinent part that "no ordinance shall reduce the salary of any appointed or elected tax assessor or tax collector during the term for which he shall have been appointed or elected." Significantly, a prohibition against increases in salary during a term of office was omitted.

In 1979, the position of tax collector continued its statutory evolution by virtue of certain amendments made by the Legislature as embodied in L. 1979, c. 384, which became effective February 5, 1980 ("1979 amendments"). The purpose of the 1979 amendments is best summed up by the Assembly Committee on Taxation Statement to the

Assembly, No. 3372 (dated July 31, 1979) as follows:

The purpose of this bill is to provide for the appointment, and to eliminate the election, of all tax collectors in the State. At the same time the bill provides for a certification procedure for tax collectors to ensure the qualification of those who may hold office, similar to that now required for tax assessors... The certification procedure would be phased in so that commencing January 1, 1982, no tax collector could be appointed or reappointed or acquire tenure unless he has acquired certification under this act. The bill provides for the protection of tenure rights acquired prior to December 31, 1981, under N.J.S. 40A:9-144 or 40A:9-145, but would prohibit acquisition of tenure under those status after January 1, 1982.

To these ends, by Section 13 of the 1979 amendments, reference to the election of tax collector was omitted from N.J.S.A. 40A:9-141 and said statute was also amended to provide that the compensation of the tax collector was to be fixed in the manner otherwise provided by law, *i.e.* N.J.S.A. 40A:9-165, rather than by the governing body. Furthermore, by section 15 of the 1979 amendments, N.J.S.A. 40A:9-144 was amended to allow the grant of tenure for ten consecutive years of service on or before Dec. 31, 1981 by the governing body or through a referendum vote, upon the filing of a petition, by the registered voters of the municipality. This section was further amended to provide that "No election shall be held pursuant to this section on or after January 1, 1982."

An additional significance of the 1979 amendments is that the same provided for the "Further

professionalization of the office of tax collector", Committee on Taxation Statement, supra, "through the establishment of a certification and examination procedure", Senate County and Municipal Governmental Committee Statement to Assembly, No. 3371 (dated December 6, 1979). By section 2 of the 1979 amendments the Legislature created the "new section" of N.J.S.A. 40A:9-145.2, which as enacted, provided, in order to become a tax collector in the state of New Jersey, one had to have "obtained a certificate or diploma issued after at least 4 years of study in an approved secondary school or [had] received an academic education considered...equivalent, and [had] graduated from a 4-year course at an institution of higher education." If one did not meet this college education requirement, Section 2 further provided, that he/she was allowed to "substitute on a year-year basis full-time experience in tax collection or accounting." If one did not meet the college education or full-time experience requirements, Section 2 allowed an individual to "substitute certificates of completion of municipal tax collection I, II and III courses offered through Rutgers, The State University." As today, the proposed tax collector under the 1979 amendments was required to pass a State examination.

The 1979 amendments also, in the words of the Legislature:

established a "grandfathering" regarding examination for certifications for tax collectors who have obtained tenure while actually in office as tax collector and who shows proof that he has served as a coadjutant faculty member instructor of training courses, or, who has completed courses, designated as Principles of Municipal Tax Collection and Advanced Tax Collection-Tax Sales offered through Rutgers,

The State University, all not later than December 31, 1981. Assembly Committee on Taxation Statement to the Assembly, No. 3372 (dated July 31, 1979).

In 1981, by L.1981, c. 393, § 28, which became effective on January 6, 1982, the Legislature afforded greater salary protections to the tax collector, as well as the tax assessor and municipal clerk, with respect to salary increases. N.J.S.A. 40A:9-165 was specifically amended in 1981 to provide, "no ordinance shall reduce the salary of, **or deny without good cause an increase in salary given to all other municipal officers and employees** to, any tax assessor, tax collector or municipal clerk during ht terms for which he shall have been appointed." [Emphasis added.] Therefore, not only was the salary of a tax collector protected from a reduction during a tax collector's term of office, but the tax collector was now given statutory protection with respect to salary increases. The intent behind this amendment was "to protect these officers from economic discrimination regardless of whether it is politically motivated." Haus v. Mayor and Council of Borough of South Plainfield, 237 N.J. Super. 558, 562 (App. Div. 1990). It is noted that by L.1991, c. 175, § 14, the chief financial officer was also granted these statutory salary protections.

Under current law, the collector is appointed for an initial four-year term to begin on the first day of January next following appointment. N.J.S.A. 40A:9-141,-142. Furthermore, in order to become a tax collector in the state of New Jersey, one must, in

(concludes on page 6)

pertinent part, have “graduated from a four year course at an institution of higher education of recognized standing, or has not less than two years’ full-time experience in tax collection, or has at least one year’s full-time experience in tax collection and 30 credit hours at an institution of higher education of recognized standing.” N.J.S.A. 40A:9-145.2(a). The tax collector must also complete three courses that deal with municipal tax collection and finance, being “Municipal Tax Collection I, II, and III courses offered by Rutgers, The State University [as] approved by the Division of Local Government Services in the Department of Community Affairs.” N.J.S.A. 40A:9-145.2(a). Finally, a tax collector must also pass a state examination that is “given in sections on the subjects of lien enforcement; tax collecting, tax billing, and reporting; policies and practices relating to tax collection in a municipality operating

under a State fiscal year; and any other material as determined appropriate by the director and in sections as determined necessary.” N.J.S.A. 40A:9-145.2(d),(e). In other words, now in order to be a tax collector in the State of New Jersey, one must have a license and satisfy comprehensive, statutorily mandated education requirements.

Furthermore, when a collector has been reappointed to a second four-year term “subsequent to having received a tax collector certificate and has filed with the Division of Local Government Services a certificate evidencing satisfactory completion of course instruction”, the collector is deemed to have tenure and thereafter may only be removed for cause. N.J.S.A. 40A:9-145.8(a)-(b). Significantly, a municipality is expressly prohibited removing a tenured tax collector from office “for political reasons but only for good cause shown and after a proper hearing before the

director or his designee”. N.J.S.A. 40A:9-145.8(b). Additionally, as previously stated, a municipality is expressly prohibited from reducing a tax collector’s salary during the term of his or her office. N.J.S.A. 40A:9-165.

Conclusion

In conclusion, the position of tax collector underwent a significant evolution, from a largely elected, unlicensed position with limited salary protections, to a statutory, licensed position with a gradually increasing ability to tenure, enhanced salary protections and specific, substantive educational requirements. The tax collector is not a clerk, but rather has evolved from an elected official to a licensed statutory officer.

*For more information please contact:
Vincent A. Belluscio, Jr., Executive Director
(908) 230-3708*

Email: executivedirector@TCTANJ.org

Northeast Regional Tax Collectors and Treasurers Association Conference will be back in New Jersey this year. Our Conference will be held at the Grand Hotel in Cape May from Oct. 3rd, to Oct. 6th.

As a result of the networking ability and sharing of ideas with other states, NRTCTA conferences are known for their distinctive topics, while discussing the duties and challenges in the Tax Collector and Finance Department.

More information in this issue. Besides the beach you have an outdoor pool and a heated indoor pool, and other amenities. Look us up www.NRTCTA.com

Come meet us at the Jersey Shore!!

Respectfully submitted,

Addie Schmidt Mary Testori

SAVE THE DATE

54th ANNUAL SPRING CONFERENCE

MAY 17-19, 2022



ATLANTIC CITY

We are hedging our bets and once again hoping for a return to an in person, multi-day conference in 2022.

We have started planning again for next year, and we are looking for volunteers to help in planning the educational sessions, entertainment and meals. We also need assistance at the conference for tasks such as the registration booth, day coordination and various other responsibilities. This is an opportunity to "get involved", meet other members, help with suggestions and make next each year bigger and better!

If you are interested and would like to participate and want more information, please email

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WE ARE LOOKING FORWARD
TO SEEING YOU ALL IN
ATLANTIC CITY IN
MAY 2022!



THE IMPACT OF NEW JERSEY SUPREME COURT DECISION ON WINBERRY ON REDEMPTIONS

By: Keith A. Bonchi, Esquire
September, 2021

On June 28, 2021, the New Jersey Supreme Court unanimously decided a case involving a civil rights claim against a tax collector who delayed in providing redemption figures since she wanted to confirm the amount to redeem with the third party lienholder. As you are aware, this has been the common practice wherein tax collectors verify the redemption figures with a third party lienholder to make sure that the numbers are correct. The case before the Supreme Court dated back to 2001 or prior to the amendment to the Tax Sale Law that required requests for redemptions to be in writing. In 1997, the Legislature amended N.J.S.A. 54:5-54 to require the redemption request to be in writing. You can still require redemption requests to be in writing.

In Winberry, after the last day to redeem had expired and after the affidavit of non-redemption had been executed by the tax collector and after the third party lienholder had already applied for Final Judgment, Winberry called the tax collector and wanted immediate redemption figures. While there are disputed facts of what exactly occurred, Winberry claimed that the tax collector would not give him an immediate redemption figure. The tax collector indicated that her standard policy was to confirm the amount to redeem with the third party lienholder before



Keith A. Bonchi, Esquire

providing redemption figures. The Final Judgment was entered the next day. The tax collector had no knowledge that the Final Judgment would be entered the next day. Even though the court vacated the Final Judgment and returned the property to Winberry, he filed a lawsuit against the municipality and the tax collector claiming that his civil rights were violated.

The high Court ruled that one of the essential duties of a tax collector “is to communicate to a property owner the amount of taxes owed to the municipality, and, in the case of an outstanding tax sale certificate, the amount necessary to redeem the certificate.” The high Court recognized that the property owner could not redeem without the assistance of the tax collector.

The high Court went on to further state that the tax collector had a duty to “facilitate, not thwart” the redemption of

the tax sale certificate. The high Court recognized that after the affidavit of non-redemption has been executed and an application for Final Judgment has been filed, the Court indicated that this was a “point of no return” and therefore “time was of the essence”. In other words, once the tax collector has executed an affidavit of non-redemption, she should recognize that the third party lienholder is going to file for Final Judgment and when a request is made to redeem, the tax collector must provide an immediate redemption amount to the party attempting to redeem.

The TCTA was amicus in this matter. We advised the high Court that the purpose of confirming redemption figures with third party lienholders is to make sure the correct amount is collected. We made the high Court aware of the fact that failure to collect the correct amount could create many issues later on. Notwithstanding the above, the high Court indicated that the tax collector should use the information on hand and provide an immediate redemption figure to the person attempting to redeem. Hence, you are to use whatever affidavits and/or certifications that you have on file. I would still recommend that you immediately advise the third party lienholder of the redemption amount and to advise you immediately if it is incorrect. This would still give you the chance to provide the redeeming

party with the corrected information if what you provided was incorrect.

The high Court specifically stated that it does not suggest that “a tax collector should not communicate with the tax sale certificate holder to ensure the correctness of the redemption figure”. The point is that after the affidavit of non-redemption has been signed by you, you are to assume that the application for Final Judgment has already been made and “time is of the essence”. In other words, provide the information as quickly as you can, which means immediately.

I understand that this presents problems to each and every tax collector but the high Court was faced with the prospect of a party claiming to lose his property as a result of the delay by the tax collector. The New Jersey Supreme Court was clear that it does not want any party to lose their property because of the delay of the tax collector confirming redemption figures with the third party lienholder. Therefore, after the affidavit of non-redemption has been signed, you should immediately give those redemption figures. I would define immediately to be within a few hours and no later by the end of the day. If you have not signed the affidavit of non-redemption, you should be able to use your current procedure since you will have sufficient time to verify and provide the redemption figures in time for the party to redeem without risking loss of their property. ■

NEW CERTIFIED MUNICIPAL FINANCE OFFICERS

Congratulations to the successful applicants who passed the state exam for Certified Municipal Finance Officers. We wish them great success in their future endeavors.

CMFO Exams for 2021

Jennifer A. Breslin

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Christine G. Mahler

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Yu-Ling Huang

Bryan C. Walensky

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Allison J. Zeltner

Looking for the Directory?

The 2021 Information Directory is now published on our web site: **TCTANJ.ORG**



N.J. public-worker pension fund reports hefty returns. Here's how much it made through May.

By Samantha Marcus | NJ Advance Media for NJ.com

New Jersey's pension fund for public workers returned nearly 25% in the first 11 months of the fiscal year, the state Division of Investment reports.

In April, when it reported a 22.6% preliminary return, the Treasury Department said that the pension fund was on track to record its "best fiscal year" since 1998. The fund had \$92.7 billion in assets at the end of May, up \$2 billion from April, according to the division.

Returns in the first half of the year were stronger than the second half, Division of Investment Acting Director Shoaib Khan told the State Investment Council during a remote meeting Wednesday. While the fund returned 24.87% from July 1 through May 31, it returned 8.76% from Jan. 1 through May 31.

The results are considered preliminary and could change, given lags of several months in private-market valuations. Returns for the full fiscal year that ending June 30 are still being finalized, Khan said, adding that he "would not expect significant changes" from May to June based on the market.

The May 30 preliminary returns figure puts the pension system far ahead of its 7.3% long-term assumed rate of return this year and represents a big turnaround from the previous year, when the fund generated a 1.2% return. The low investment returns and insufficient funding from the state chipped away at the system's funding ratio, which fell slightly from 58.6% in July 2019 to 58% in July 2020.

The fund did well in equity markets. U.S. equities returned 40.62%, while non-U.S. developed market equities returned 35.76% and emerging market equities, 42.41%, according to Division of Investment reports.

"Equity markets in particular have delivered stellar performance overall with small cap and value stocks outperforming growth. Non-U.S., including emerging markets, have also remained strong," Khan told the State Investment Council.

"Commodities have benefited from a robust rebound after the initial reaction to COVID-19 as well as the outlook for strong economic growth, while real estate continues to benefit from lack of housing supply, as well as other factors," he said.

The public pension is among the worst-funded in the U.S, with a massive \$74.9 billion in unfunded liabilities, as of July 2020. Pensions are funded through employer and employee contributions and investment earnings.

The state is contributing \$6.9 billion to the pension system this fiscal year, marking the first time in a quarter century it will make the full payment recommended by actuaries — and then some. An unexpected surge in tax collections and budget negotiations between Gov. Phil Murphy and the Legislature yielded an extra \$505 million for the fund.

The Department of Treasury announced on July 1 it had deposited \$5.8 billion into the pension fund, rather than making quarterly payments throughout the year — a move it estimated would save \$700 million over the next 30 years.

The remaining \$1.1 billion is paid into the fund monthly from the proceeds of New Jersey Lottery ticket sales.

*By Samantha Marcus, NJ Advance Media for NJ.com
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Northeast Regional Tax Collectors & Treasurers Association 2021 Continuing Education Conference & Exhibition



OCEANFRONT CAPE MAY

**The Grand Hotel – Cape May, New Jersey
1045 Beach Avenue Cape May New Jersey 08204
Phone: 609.884.5611 • toll free: 800-257-8550 • fax: 609.884.4344
<https://www.grandhotelcapemay.com>
Cape May Visitor Guide 2021 (dcatalog.com)**

Resort amenities include an oceanfront location with prime beach access, an Olympic size heated outdoor pool, heated indoor pool and large Jacuzzi, professional fitness facility, game room, bike rentals, restaurant and lounge, and more. Try Hemingway's Steak and Seafood Restaurant on site, and enjoy our hearty breakfast buffet, unique lunch specials & family dining. The resort is only a few steps from the beach, and minutes from local boutique shops, historic and quaint streets, and many casual eateries. Whether your ideal getaway includes lounging on a seemingly endless beach, taking a dip in the pool, or enjoying a cocktail, the Grand has something for everyone.

Registration Deadline: August 31, 2021. No changes can be made after that date.

**To register, please contact: Maeci Evans, Treasurer c/o Town of Fairfield
611 Old Post Road, Fairfield, CT 06824. mevans@fairfieldct.org**

Classes run all day Monday and Tuesday, and a half day Wednesday. Breakfasts and lunches are included. There is a reception Sunday evening, and a themed dinner on Tuesday. Monday's dinner is on your own.

There is a \$100 surcharge if you are NOT a dues paying member of NRTCTA.

VENDORS: \$250 fee allows you to display at a vendor table on Monday & Tuesday. This is **due IN ADDITION TO your conference registration** costs, which are the same as our tax collector (member) costs (for lodging and meals).



WHALE WATCH (Optional event) Sunday afternoon, Oct. 3; 1 pm – 4 pm

TCTA Criterion

For ROOM RESERVATIONS: You must reserve your room(s) for this event through the NRTCTA. Please do not call the hotel directly, or use other travel sites on line to reserve a room at this venue for this event.

Reservations must be made with NRTCTA by August 31, 2021 in order to take advantage of the group rate. Your reservation is NOT guaranteed until payment in full is received.

Checks payable to: NRTCTA. Please send to: Maeci Evans, Treasurer c/o Town of Fairfield, 611 Old Post Road, Fairfield, CT 06824. mevans@fairfieldct.org

General conference questions: lbiagiar@norwalkct.org

VENDORS / EXHIBITORS / SPONSORS: Please email Paula Usher at: usherp@bethel-ct.gov or Lisa Biagiarelli at: lbiagiar@norwalkct.org for details.

Cape May offers many festivals, tours, shopping, history, delicious cuisine and of course, amazing beaches. From August to November enjoy the migratory bird pass; December offers beautifully decorated Victorian homes, Christmas tours & a magical Christmas parade. As for the summer months.... we could go on and on! Cape May has beautiful beaches, a lovely shopping mall located in the center of town, lighthouses, wineries, & the most beautiful sunsets. **[Cape May Visitor Guide 2021 \(dcatalog.com\)](#)**

Visit our website: www.nrtcta.org for details, including a registration form and preliminary agenda.

Program will include up to 15 credit hours in 2 ½ days, and will feature speakers from as many member states as possible! **CTC, CFO and CCMC CEUs** will be applied for in states with continuing education requirements (such as New Jersey, Connecticut and Rhode Island) and representatives from that state who have received approval from that state. Please join us. You will enjoy camaraderie, networking, vendor exhibits from relevant service providers, and outstanding professional development in a resort setting.



**OPTIONS:**

PLAN A: "SINGLE": Single Occupancy, member, entire conference – Sunday through Wednesday; 3 nights lodging plus meals (Sunday night reception, 3 breakfasts, 2 lunches, dinner Tuesday)–**\$750 per person** (one member only in the room)

PLAN B: "DOUBLE": Double Occupancy, member, entire conference – Sunday through Wednesday, 3 nights lodging plus meals (Sunday night reception, 3 breakfasts, 2 lunches, dinner Tuesday)–**\$525 per person** (two NRTCTA members sharing one guestroom. * **VALUE !!** *

PLAN C: "GUEST": Non member guest, sharing a room with a NRTCTA member: **\$275 per person** (for example, spouse or guest. You [member] register under Plan A and your spouse registers under Plan C. All conference meals and functions including the Sunday night reception, and the Tuesday night dinner are included for both of you under Plan A (you) & Plan C (guest).

PLAN D: "COMMUTER–CONFERENCE": Commuter Plan: NO LODGING – **Meals Only** – entire conference. **\$225 per person**. All conference meals included (3 breakfasts, 2 lunches, Sunday night reception, and the Tuesday night dinner) included.

PLAN E: "EXTRA NIGHTS": Additional Night's Lodging: **\$190 per night** (before, or after) – subject to availability

PLAN S: "SUNDAY NIGHT": Sunday Night welcome reception (if purchased separately): **\$85 per person**

PLAN T: "THEMED DINNER": Tuesday night dinner (if purchased separately): **\$65 per person**

PLAN O: "ONE DAY COMMUTER": ONE DAY COMMUTER: MONDAY, TUESDAY, or WEDNESDAY: **\$65.00 per day per person**. Includes breakfast and lunch (Monday or Tuesday). Please specify day.

PLAN V: "VENDOR" / EXHIBITOR TABLE: \$250. ** VALUE DEAL! ** Monday and Tuesday exhibits. The vendor exhibition cost is IN ADDITION TO your registration costs (above)

PLAN W: SUNDAY AFTERNOON 3 HOUR WHALE & DOLPHIN WATCH: \$50 pp (adult):

Whale & Dolphin Watch–Cape May Whale Watcher Reservations (rezdy.com)–Narrated whale and dolphin watch. US Coast Guard certified boat leaves from the dock at the Miss Chris Marina (free parking)–1 pm – 4 pm. If there is sufficient interest, we may book the entire boat.

Children: There is a charge for childrens' meals, and for children lodging with you. Please contact Lisa Biagiarelli at lbiagiar@norwalkct.org with questions.

Hotel policies, in brief: <https://www.grandhotelcapemay.com/policies.php>

- **Pets:** No allowance for pets or emotional support animals.
- **Smoking:** entire facility is smoke and vape free, indoors and outdoors, with the sole exception being designated outdoor smoking area(s).
- **Parking:** complimentary on-site parking for up to one vehicle per room reservation; first come first served.
- **Check in:** 3 pm. Check out: 11 am.
- **Other occupants:** The hotel has a policy of charging for other adults and children being in the room with you even if they are not attending the event. Please reach out to Lisa B. in advance with any questions.

NORTHEAST REGIONAL 2021 CONFERENCE REGISTRATION FORM—CAPE MAY NJ

YOUR NAME: _____

Representing (City, Town, Company): _____

Your Email: _____

Street Address: _____

City, State, ZIP: _____

**** Choice(s) PLAN **:** _____*Be sure to indicate more than one, if you are selecting more than one 'Plan,' and if there are multiple attendees.*Commuter? ☐ Yes or ☐ No Which day? _____Are you playing golf Sunday morning? ☐ Yes or ☐ NoAre you attending the Whale & Dolphin Watch event on Sunday afternoon? ☐ Yes or ☐ No

Amount due: \$ _____ Amount enclosed: \$ _____

*Note: Your reservation is NOT guaranteed until payment in full is received by NRTCTA.**Non-member Surcharge: Please add \$100 to the amount IF your NRTCTA dues are unpaid.***For ROOM RESERVATIONS: You must reserve your room(s) for this event through the NRTCTA. Please do not call the hotel directly. Please do not use other travel sites on line to reserve a room at this venue for this event.**

Arrival Date: _____ Departure Date: _____

Name of Co-occupant, if Plan A, B, C: _____

Is this a member or a guest? ☐ Member ☐ GuestAre you an exhibitor / vendor? ☐ Yes or ☐ No If so, do you have any needs? (power, internet, etc.)

Please indicate: _____

*If you have packages being sent ahead, please check the hotel website for details.*Are you interested in sponsoring beyond the vendor fee? ☐ Yes or ☐ No*Please contact Paula Usher usherp@bethel-ct.gov or Lisa Biagiarelli lbiagiar@norwalkct.org for options.*Any special dietary needs (Ex., no nuts / seafood allergy etc.)? ☐ Yes or ☐ No

Please indicate: _____

Special accommodations needed? ☐ Yes or ☐ No _____Disabled / handicapped access needed? ☐ Yes or ☐ No

Any other issues or special requests? _____

Do you have interest in sharing a room? ☐ Yes or ☐ No**Any questions: lbiagiar@norwalkct.org****Checks payable to: NRTCTA. Send to: Maeci Evans, Treasurer c/o Town of Fairfield, 611 Old Post Road, Fairfield, CT 06824. mevans@fairfieldct.org****Please check our website for online registration – may be online shortly. www.nrtcta.org**



Northeast Regional Tax Collectors & Treasurers Association Tentative Conference Agenda: July 30, 2021

Featuring 15 hours of class time over 2.5 days – Speakers from 6 states

Sunday, October 3, 2021:

10:00 am: Optional Event: Golf Outing–Paula Usher, coordinator: usherp@bethel-ct.gov

3 PM Conference Registration Desk opens–Hotel Lobby

3 PM Check in at the Hotel ... enjoy Cape May!

Vendors can set up between 3 pm – 11:45 pm today – or, on Monday morning–in the perimeter of the classroom. Location: Grand Ballroom.

1:00 PM–4 PM Optional Event: Whale & Dolphin Watching Cruise



Whale & Dolphin Watching - The Cape May Whale Watcher \$50 pp (adult)

Captain Jeff and his seasoned crew will take you into the Delaware Bay, and the Atlantic Ocean. The Delaware Bay Estuary is a sanctuary for many species of marine life. The unique confluence of fresh and saltwater make for a nutrient rich area teeming with life and conducive to whale and dolphin activity. Unlike other areas, where the whales are a great distance from shore, Cape May, New Jersey is uniquely situated offshore, much like Cape Cod, offering sightings within the Delaware Bay, or within ten miles of land. Marine Biologists, naturalists and whale lovers alike enjoy sightings in areas like Cape May because the ride time to sightings is less. The excursion is fully narrated by your Captain who will point out local history along with many types of marine life. US Coast Guard Certified boat leaves from the dock at the Miss Chris Marina (free parking).

6 PM – 8 PM – Welcome Cocktail Reception / Dinner at the resort.

Location: Grand Ballroom. Details TBA. Please check website for details to come.

9:00 PM NRTCTA Hospitality opens : Located in Room 127

Monday, October 4, 2021:

Vendors: can set up Sunday 3:00 pm – 11:45 pm, or early Monday. Location: Grand Ballroom.

7:30 AM–9 AM Breakfast. Location: Penthouse Ballroom.

9:00 AM Welcome – Kathleen Cutler, Tax Collector / Deputy Treasurer, City of Gardiner, Maine; NRTCTA President. Locals; Introduction of Vendors. All classes are held in the Grand Ballroom.

9:30 AM – 11:30 AM INHERENT BIAS. Presented by Lindsay Gannon, Program Specialist, *Healthy Androscoggin*, Lewiston, ME. “Inherent bias” refers to the effect of underlying factors or assumptions that skew viewpoints of a subject under discussion. There are multiple formal definitions of “inherent bias” depending on the particular field. In statistics, the phrase refers to the inability to measure accurately and directly what one would wish to measure. Indirect measurements may be used or the exercise may be subject to unknown distortions. This interactive presentation will be followed by Q&A. 2 hours.

11:30 AM – 1:30 PM Legal Panel: Avoiding Court; Your Rights on the Job; 2021 Update on Cannabis Legalization in the member states & its effect on tax revenues. Presented by Adam J. Cohen, Esq. (via Zoom) and Keith Bonchi, Esq.; Rhode Island League of Cities (invited). 2 hours.

1:30 PM – 2:15 PM Buffet Luncheon. Location: Penthouse Ballroom.

1:45 PM – 2:30 PM Pre – session: Visit Vendors’ Exhibits: Please take the time to visit with our vendors and exhibitors. We are grateful to them for supporting our organization and our mission. Their financial support has generously subsidized this entire event.

2:30 PM – 4 PM – State and Local Government Revenues and Racial Disparities. Presented (via Zoom) by: Aravind Boddupalli from the State and Local Finance Initiative in the Urban-Brookings Tax Policy Center, Washington, D.C. Tax policies are commonly viewed as race-neutral, because information on race or ethnicity is not reported on tax returns or explicitly referenced in policymaking. However the COVID-19 pandemic and the ensuing recession have highlighted that public policies can have very different impacts on populations by race or ethnicity. Research Analyst Aravind Boddupalli will present recent findings that reveal how state and local revenue systems contribute to racial disparities. Some states and localities draw a greater share of their revenues from regressive sales taxes, fees, and penalties, increasing the tax burden on low-income residents who are disproportionately likely to be Black and Latinx. Certain expenditures, preferential rates, credits, or deductions can provide large tax benefits to already-wealthy households, further widening racial wealth gaps and reducing general revenue available to those jurisdictions. Fiscal actions taken by state and local governments going forward can mitigate or amplify these inequities. 1.5 hours.

4 PM to 6:00 PM – Infection Prevention: What Germs Are Hiding In Your Office? Presented by Troy Cutler, RN, CIC, Maine General Medical Center. The COVID 19 pandemic brought infectious disease to the forefront of every dinner table discussion for more than a year. Troy is the husband of our NRTCTA President, Kathleen Cutler, and an infectious disease prevention specialist by based in Augusta, Maine. He will provide information to allow all of us to work in healthier environments. 2.0 hours.

Board of Directors Meeting: 6:00 PM–after class concludes. If you are here from a member state and would like to join the board meeting to learn more about us and our mission, PLEASE JOIN US.

Dinner is on your own tonight.

8:30 PM NRTCTA Hospitality opens–located in Room 127

Tuesday, October 5, 2021

7:30 AM – 9 AM Breakfast. Location: Penthouse Ballroom.

9:30 AM – 11:30 AM (All classes held in Grand Ballroom.) FIRST AMENDMENT AUDITS: New Freedom of Information / public interest activity in municipal settings. Presenter TBA.

First Amendment audits are a social movement that usually involves photographing or filming a public space, including government buildings. It is often categorized by its practitioners, known as auditors, as activism and citizen journalism that tests constitutional rights. Some believe that the movement promotes transparency and open government; however, critics argue audits are often confrontational in nature, as auditors often refuse to self-identify or explain their activities. Some auditors assert they have a legal right to openly carry, leading to concerns about intimidation, terrorism, and the sovereign citizen movement. Followed by time for Q&A. 2 hours.

Inter – session break: 11:30 – 12:00 P.M. Visit Vendors’ Exhibits: Please take the time to visit our vendors and exhibitors. Without their support, we would not be able to bring you this level of quality continuing education, in a resort venue, at the price we now offer. If you can learn something from them to help you do your job better, everybody wins!

12:15 PM – 1:00 PM Buffet Luncheon. Location: Penthouse Ballroom.

1:00 PM–3 PM ETHICS – Presented by Dr. Susan Jacobucci, Esq., Business Administrator, Borough of Paulsboro, New Jersey. 2 hours.

3 PM – 4:30 PM Records Retention and Destruction. Presented by: Heidi Brunt, RMC, CMC, Township Clerk, Township of Middletown, New Jersey. Retention schedules; understanding records retention and disposal requirements; records storage, transfer and retrieval; reformatting microfilm, electronic, and paper records; developing policies and procedures for records management. 1.5 hours.

NOTE: Vendors are asked to wait to ‘break down’ until after the conference ends. However, if any vendor needs to break down early, in order to minimize disruption, please do so after class.

5:30 PM: Social Event: on site at the resort, organized by Patricia Moisio & Wanda Cardozo. Location: Sundeck.

9:00 PM NRTCTA Hospitality opens : Located in Room 127

Wednesday, October 6, 2021:

7:30 AM–9 AM Breakfast: Location: Penthouse Ballroom

Please note: Hotel Check-out is 11 am for overnights

9:30 AM – 11:30 AM (Grand Ballroom) STATE BY STATE ROUNDTABLE DISCUSSION: COLLECTING TAXES DURING A PANDEMIC Presented by: Representatives from the member states in attendance. Led by: Margie Sahara, NJ DLGS Property Tax Specialist. Dealing with the administration, policy makers, & building management; limitations to working on site and to working remotely; physical considerations; cybersecurity issues and risks; “drop box” issues / advantages & disadvantages; use of website for increased communication; online, IVR and ACH (E Check) payments; mailed payments; payroll / timekeeping issues ; balancing customer service with mitigating risk to employees; payments at satellite locations; other alternatives to conventional tax collection. Roundtable / Q&A. 2 hours.

REMINDER: Don't forget to check out of your rooms! Check out is 11 am.

11:45 AM: Conference adjourns: Door Prizes, Vendor prize awarded; Vendors break down.

Thank you for joining us! Have a safe journey back home! Hope to see you next year.



TAX COLLECTORS & TREASURERS ASSOCIATION OF NEW JERSEY

NEW JERSEY LEAGUE OF MUNICIPALITIES CONVENTION

2021 ATLANTIC CITY ROOM RESERVATIONS

TROPICANA HOTEL

NOVEMBER 16th – 18th, 2021

***RESERVATIONS ARE LIMITED, RETURN FORM NO LATER THAN AUGUST 30th, 2021**

NAME: _____

ADDITIONAL NAME: _____

MUNICIPALITY: _____

ADDRESS: _____

MEMBERSHIP NO. & TITLE _____

TELEPHONE # _____ FAX # _____

E-MAIL _____

DATE OF ARRIVAL: _____ DATE OF DEPARTURE: _____

NUMBER OF NIGHTS: _____

ROOM RATES:

\$118.45 PER NIGHT FOR STANDARD ROOM

Tower Requested: _____ North _____ South _____ West _____ Havana _____ Chelsea

[Payment by Voucher: \$118.45 per night / Personal Payment: \$130.96 per night]

ROOM TYPE: TWO DOUBLE BEDS _____ KING SIZE BED _____ NON-SMOKING _____

13.875% TAX ON ANY RESERVATIONS NOT MADE WITH MUNICIPAL VOUCHER

****PARKING FEE OF \$10.00 NOT INCLUDED IN ROOM RATE.****

THE HOTEL IS IMPOSING A \$50.00 CHARGE FOR EARLY DEPARTURES.

LEAGUE CANCELLATION POLICY: YOU WILL BE RESPONSIBLE FOR THE ENTIRE COST OF EACH ROOM CANCELED AFTER OCTOBER 30th, 2021. **ROOM RESERVATIONS MADE THROUGH THE TCTANJ MUST BE CANCELED THROUGH THE TCTANJ EXECUTIVE DIRECTOR**

SIGNATURE

MAIL, EMAIL OR FAX THIS FORM TO:

*Vincent Belluscio
Executive Director
TCTANJ
514 Harrison Avenue
Roselle, NJ 07203-1441
908-230-3708
908-245-9006 Fax
executivedirector@tctanj.org*

MAIL VOUCHER/PAYMENTS TO:

*Tropicana Hotel & Casino
Brighton & The Boardwalk
Atlantic City, NJ 08404*

New Jersey Tax Collectors and Treasurers Association Atlantic City Conference 2021

November 16th through 18th

Tuesday, November 16, 2021

9:00- 10:15 LEGISLATIVE UPDATES (TCTANJ, GFOANJ, MCANJ, & AMANJ JOINT SESSION)

WORDS OF WELCOME Room 402

Carl Dileo, CTC, PRESIDENT, TCTANJ

1.5 CONTACT HOURS- LEGISLATIVE, CTC, CMFO/CCFO- Management/Ancillary, RMC- Professional Development, QPA-Office Admin/Gen Duties, CPWM-Government: CPA/RMA-Business Law

Speakers:

Chris Assenheimer, CTC TCTANJ Legislative Chairperson
Keith A Bonchi, Esq., TCTANJ Legal Council
Lori Buckelew, Assistant Director of NJLM
Michele Seigfried, Municipal Clerk Association

11:00-12:15 PREPARING FOR YOUR AUDIT Hall A

1.5 Contact Hours: CMFO/CCFO- Accounting, CTC- Reporting/Billing, RMC- Professional Development, QP-Office Administrative/General duties

Speakers:

Valerie Dolan, CPA, RMA, PSA- Partner Nisivoccia, LLP
Ray Sarinelli, CPA, RMA, PSA- Partner Nisivoccia, LLP

1:30-2:45 ETHICAL OBSTACLES & OBLIGATIONS IN LOCAL GOV'T Room 402

1.5 Contact Hours: Ethics: CMFO/CCFO: CTC: RMC: QPA:

Speaker:

Armando Riccio, Counselor at Law

3:30-4:45 Labor Law Hall A

1.5 Contact Hours: CMFO/CCFO- Management/Ancillary, CTC- General/Secondary, RMC, Professional Development, QPA- Office Administrative/General duties

Wednesday, November 17, 2021

9:00-10:00 Breakfast Hall A

REGISTRATION REQUIRED Contact Vince Bel-luscio, TCTANJ Executive Director to Register

10:00-10:30 TCTANJ Annual Business Meeting and Installation of Officers Hall A

Presiding: Carl Dileo, CTC
President of TCTANJ
Toms River Township

Flag Salute: Colleen Lapp, CTC/CMFO
Sergeant-At-Arms, TCTANJ
Township of Middletown

Invocation:

Sharon Curran, CTC
Chaplain TCTANJ
City of Hoboken

Installation of 2022 Officers:
Keith Bonchi, Esq,
TCTANJ Legal Council

11:00-12:15 A year in the Life of the Tax Collector Room 312

1.5 Contact Hours: CMFO/CCFO- Management/Ancillary, CTC- 1 Reporting. .05 General/Secondary, RMC- Professional Development, QPA, Office Administrative/General duties

Speaker:

Marge Saharic- Tax Collector
Dept. of Community Affairs
Armando Riccio, Counselor at Law

1:30-2:45 In Rem Room 312

1.5 Contact Hours: CMFO/CCFO- Financial/Debt , CTC- Enforcement, RMC- Professional Development, QPA- Office Administrative/General duties

Speakers:

Keith Bonchi, Goldenberg, Mackler, Sayegh, Mintz, Pfeffer, Bonchi & Gill Associated Legal Counsel & TCTANJ Council
Constance Ludden, Tax Collector – City of Trenton

3:30- 4:45 Toxic Liens- Lifting Environmental Liens Room 311

1.5 Contact Hours: CMFO/CCFO- Management/Ancillary, CTC- General Secondary, RMC- Professional Development, QPA: Office Administrative/General duties

Moderator: Jay Wolfkind Mng Mbr Cherokee Equities, LLC

Speakers:

Terry Wesley Brownsfield Chief Region 2

Deborah Schwenk General Attorney (Re-use/Lien) Release attorney at US-EPA Region 2

Alphonse Inserra, Section Chief, Office of Direct Billing and Cost Recovery in Site Remediation & Waste Mgmt

Keith Bonchi: Keith Bonchi, Goldenberg, Mackler, Sayegh, Mintz, Pfeffer, Bonchi & Gill Associated Legal Council and TCTANJ Legal Council

Thursday, November 18, 2021

9:00-10:00 Zombie Liens Room 402

1.5 Contact Hours: CMFO/CCFO -Financial/Debt, CTC: -Enforcement, RMC- Professional Development, QPA- Office Administrative/General duties

Speaker:

Jay Wolfkind Mng Mbr Cherokee Equities LLC

11:00-12:15 Cyber Threat Snap shot from an FBI Perspective Hall A

1.5 Contact Hours: Informational Technology: CMFO/CCFO, CTC, RMC, QPA

Speakers:

Brett M Yeager, Special Agent FBI Newark-Cyber
Brian Johnson, Special Agent FBI Newark-Cyber

IMPORTANT NOTICE REGARDING NJLM CONFERENCE FEES

Displayed below is the registration fee schedule for the New Jersey League of Municipalities annual conference this year. **Please note that the on-site registration from November 16 to November 18 will be \$100 per person.** If you have registered prior to October 1, you will be charged \$60 per person; if you register between October 2, to November 12, you will be charged \$70 per person. We also call to your attention that any registrations made on or after October 16 to November 12, can only be by credit card; purchase orders and vouchers will not be accepted.

If you are planning on attending this event and have not preregistered, we would suggest that you do as soon as possible. We would also suggest that you bring the registration fee schedule to the attention of your municipal clerk and your governing body.

If you have any questions, we refer you to the New Jersey league of municipalities website www.NJLM.org.

| Registration Type Registration Dates | Early Bird Discount August 1 - October 1 | Advance October 2 - November 12 | Onsite November 16 - November 18 |
|---|---|--|--|
| Government/Nonprofit | \$60.00 | \$70.00 | \$100.00 |
| Non-Government | \$120.00 | \$150.00 | \$180.00 |
| Student | \$25.00 | \$25.00 | \$55.00 |
| | <i>Aug 1 - Oct 1 All Payment Types</i> | <i>Oct 2 - Oct 15 All Payment Types</i> | <i>Nov 16 - Nov 18 All Payment Types</i> |
| | | <i>Oct 16 - Nov 12 Credit Cards Only</i> | |

The Tax Collectors & Treasurers Association of New Jersey
would like you to join with

President Carl DiLeo

and the

2022 Officers

for their Installation and Buffet Breakfast

Wednesday, November 17, 2021, 9:00 – 10:00 AM

At the New Jersey League of Municipalities Conference

Atlantic City Convention Center Hall A

Atlantic City, New Jersey

Cost: \$28.00 per person

Reservation Form & Payment Voucher

(Please print or type clearly, make a copy and return as directed below)

Please reserve _____ tickets to the Buffet Breakfast and Installation of the 2022 Officers of the TCTANJ.

Name _____

Membership No. _____

Employer _____

Address _____

Email: _____ Telephone: () _____ - _____

I do solemnly declare and certify under penalties of the law that the within bill is correct in all its particulars, that the articles have been furnished or services rendered as stated therein, that no bonus has been given or received by any persons within the knowledge of this claimant in connection with the above claim, and that the amount charged is reasonable. Local government services has approved this type of expense for payment by a municipality.

(This form of voucher has been approved by the local finance board. It is not necessary to mail municipal vouchers to the association to sign. You may attach this form to the municipal voucher for payment and audit purposes.)

Carl M. DiLeo, CTC
President, TCTANJ 2021



Thank You
New Jersey!

We extend our thanks and appreciation to each
and every one of our NJ customers.

Without you, we wouldn't be Edmunds!

A special congratulations to former Edmunds Team
Member, Carl DiLeo on his new role as TCTANJ
President. We wish you all the best!

To learn more about Edmunds GovTech,
visit **www.EdmundsGovTech.com**

24TH ANNUAL SAUL A. WITTES FOUNDATION EDUCATION SEMINAR

THURSDAY, SEPTEMBER 30, 2021

CLARION HOTEL AND CONFERENCE CENTER
815 ROUTE 37 WEST, TOMS RIVER, NJ 08755



**DOOR
PRIZES**

MODERATORS –DIANE LAPP, CPA,CMFO,CTC AND ANDREA GASKILL, CTC MANCHESTER TOWNSHIP

Doors Open at 8:30

8:30AM – 9:30 AM REGISTRATION, BREAKFAST AND DOOR PRIZES

OPENING REMARKS BY CARL DILEO, PRESIDENT, TCTANJ

9:30 AM – 10:30 AM – “DANIEL’S LAW AND HOW IT IMPACTS YOUR OFFICE” AND WATER MORATORIUM DISCUSSION

SPEAKER: KEITH BONCHI, TCTANJ LEGAL COUNSEL

CREDITS: CTC –1 CONTACT HOUR LEGISLATION,

CMFO/CCFO – 1 CONTACT HOUR OFFICE MANAGEMENT AND ANCILLARY SUBJECTS

RMC- 1 CONTACT HOUR RECORDS

10:30 AM – 11:30 AM – NON-CASH TRANSACTIONS AND THE EFFECT ON THE TAX LEVY AND GENERAL LEDGER

SPEAKER: BILL HOMA, CPA, RMA, CFO, CTC, QPA, PSA , TOWNSHIP OF CEDAR GROVE

CREDITS: CTC –1 CONTACT HOUR REPORTING,BILLING, COLLECTION,

CMFO/CCFO – 1 CONTACT HOUR ACCOUNTING

RMC- 1 CONTACT HOUR FINANCE

11:30 – 12:30 LUNCH, CONVERSATION AND DOOR PRIZES

12:30 PM – 1:30PM – GOVERNMENT ETHICS IN THE 21ST CENTURY – WHERE DID WE GO WRONG?!

SPEAKER: SUSAN JACOBUCCI, ADMINISTRATOR, BOROUGH OF PAULSBORO

CREDITS: CTC –1 CONTACT HOUR ETHICS

CCFO/CMFO/RMC/QPA – 1 CONTACT HOUR ETHICS

RMC- 1 CONTACT HOUR FINANCE

1:30 PM – 2:30PM – TAX SEARCHES – THEN AND NOW

SPEAKER: CYNTHIA MCBRIDE , Charles Jones – A Data Trace Company

CREDITS: CTC –1 CONTACT HOUR GENERAL SECONDARY

CMFO/CCFO – 1 CONTACT HOUR OFFICE MANAGEMENT AND ANCILLARY SUBJECTS

RMC- 1 CONTACT HOUR RECORDS

****Continuing Education Credits have been applied for****

EMAIL TO: lapptcta@manchestertwp.com (please add this email to your contacts)

MAKE CHECKS PAYABLE TO: **TAX COLLECTORS & TREASURERS ASSN OF NJ**
C/O DIANE LAPP
MANCHESTER TOWNSHIP
1 COLONIAL DRIVE
MANCHESTER, NJ 08759

FALL 2021–Page 24

NEW CERTIFIED TAX COLLECTORS

Congratulations to the successful applicants who passed the state exam for Certified Tax Collectors. We wish them great success in their future endeavors.

**List of those who passed
Tax Collector's exam June 2021**

Teresa A. Bershefski

Deepti A. Shah

Samantha M. Christensen

Penelope Crincoli

Jayne A. Eastwick

Jean W. Emile

Jessica L. Falce

William J. Giordano

Lisa M. Krivoruk

George Lansdowne

Audrey M. Lyon

Blanca L. Lyons

Maria Mascuch

William J. McCafferty

Tara Mirenda

Aimee Quinn

Tamikia T. Rowe

Sharee L. Shiver

Lori Sproviero

Andrea M. Tarantula

Brad F. Taylor

Kendra Thompson

Becky Westra

Gina M. Wittmaack

Barbara Yuille-Wynne



Source: www.weeklystorybook.com/comic_strip_of_the_daycom/2017/11/beyond-parody.html

PETER J. CLANCY MEMORIAL AWARD STATUS REPORT

It is hard to believe that another summer has come and gone. Now that autumn surrounds us with its bold colors, the holidays and the crisp winter air will once again be upon us soon. As everyone is aware this year's TCTANJ Spring Conference was held virtually, and the awarding of the Peter J. Clancy Memorial Scholarship Award was canceled for a second year due to the current situation that we are all experiencing.

With the availability of vaccines bringing hope of an end to the COVID-19 pandemic; the plan is to return to an in-person Spring Conference in 2022. With this we also anticipate being able to award scholarships again. However, that is uncertain as donations into the fund are basically nonexistent due to the cancelation of regional TCTANJ meetings, that bring in most of the donations into the fund.

We wish all our previous recipients and applicants a safe and productive fall semester of studies; be it on campus or remotely. The Scholarship Committee often tracks nominees over a few years; so, we urge applicants to resubmit nominations for future potential awards.

The Committee would like to thank the regional TCTA associations for their continued support and donations. Without your continued support the Peter J. Clancy Scholarship would not be able to exist. Thank you.

The Scholarship Committee always loves to hear from any and all previous winners, so we can report their progress in upcoming issues of the Criterion. Please forward any such information to me at plesniak@elizabethnj.org or to Darren at the address show below for donations.

That's all for this report...but remember: if you wish to make a donation to celebrate any event or commemorate any person, the Scholarship Committee of the TCTANJ-TCTANJ/ABM will be more than happy to send the appropriate acknowledgments on behalf of you, your family, or your group.

Regards,

Paul M. Lesniak, Chair TCTANJ Scholarship Committee

As always, please make your donation checks payable to:

ABM OF TCTANJ SCHOLARSHIP FUND

and mail them to:

DARREN LOWE

MGL PRINTING SOLUTIONS

154 SOUTH STREET

NEW PROVIDENCE, NJ 07974

Phone: (908) 665-1999

LET'S MAKE THE 2022 PETER J. CLANCY SCHOLARSHIP THE BIGGEST EVER!

ENJOY THE COLORS OF FALL

AND REMEMBER TO VOTE IN NOVEMBER

On behalf of the

TAX COLLECTORS & TREASURERS ASSOCIATION OF NEW JERSEY
& THE ASSOCIATE BUSINESS MEMBERS OF THE TCTANJ



NRTCTA Membership Application

New & Renewal: July 1, 2021-June 30, 2022

Make check payable to: NRTCTA

Mail to: NRTCTA, c/o Wanda Cardozo, P.O. Box 518, Georgetown, CT 06829

Questions/Phone: Wanda Cardozo at 203-544-8933 or Patricia Moisio at 203-938-2706

Individual Membership

Dues: US \$30.00 Active Member *(Also for Each Vendor Representative)*
\$5.00 Retired Member
\$100.00 Associate Member

Name: _____

Title/Position: _____

E-mail: _____

Telephone number: _____

Address: _____

Municipality/Organization/Company Represented: _____

Associate Membership (Business/Vendors)

Dues: US \$100.00 Per Organization *(Associate Business Membership)*
and \$30 per business representative

Name of Company/Organization: _____

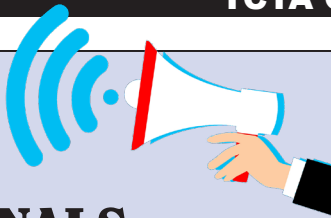
Representative Name(s)/Title(s): _____

E-mail: _____

Telephone number: _____

Address: _____

REACH TAX & FINANCE PROFESSIONALS ACROSS NEW JERSEY!



Looking to reach New Jersey's Tax and Finance professionals? Get your message out by advertising in the TCTANJ's publications! Our quarterly newsletter, the Criterion, reaches municipalities statewide.

Special advertising opportunities are also available throughout the year, like in our Spring Conference program.

For more information on marketing opportunities available through the Tax Collectors and Treasurers Association of New Jersey, please call Rita Carr at 732-995-2896 or email membership@tctanj.org.

***Please note: The TCTANJ mailing list is NOT available for rent or sale.**

Requests for a new PTR stamp can be directed to 609-633-8433.

Select option 2, and then option 1.

Leave a message with the contact name, Tax office location, mailing address, phone number, and say, "PTR tax collector stamp request."



The new stamp is just a generic stamp with the state seal.

REQUEST

TCTANJ

Thank you for your continued support!

For 110 years, Charles Jones has been the name recognized for excellence and accuracy.

We work with you to expedite the tax searching process so consumers can realize their dreams of owning a home as efficiently as possible.

We appreciate your support!

Charles Jones 110th
A DataTrace Company

800-792-8888
www.charlesjones.com



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2021 Membership Application**Invoice for Year Ending December 31, 2021****CLAIMANT'S CERTIFICATE AND DECLARATION**

I do solemnly declare and certify under the penalties of the law that the bill is correct in all particulars, the articles have been furnished or services rendered as stated herein, that no bonus has been given or received by any person or persons within the knowledge of this claimant in connection with the above claim and that the amount charged is a reasonable one.

Carl M. Dileo, CTC

Carl M. Dileo, CTC – President, TCTANJ

You do not need to send us your voucher for a separate signature since the pre-signed certification above can be attached to your voucher in lieu of sending it to us for a signature. This form of certification of performance of services has been determined by the Local Finance Board to meet the requirements of the statutes for this type of expenditure.

Annual Membership Types (See reverse for descriptions)

Non-members are cordially invited to join

| | | |
|---|--|----------|
| — | Regular Membership (voting) | \$100.00 |
| — | Regular Membership (non-voting) | \$100.00 |
| — | Second Municipality Membership (in addition to paid Regular Membership) | \$ 37.50 |
| — | Affiliate Membership | \$175.00 |
| — | Retired Membership | \$ 50.00 |

**Please do your membership online
go to TCTANJ .ORG on the left side
click on Membership, and
follow directions.**

Check Payable to: TCTANJ

(TCTANJ TAX ID #22-2529688) TCTANJ is a 501c organization exempt from the Business Registration Act (c57, PL 2004)

NOTE: DUES WILL NOT BE CONSIDERED PAID UNTIL THE CHECK IS RECEIVED BY THE TCTANJ.

| | | | | | | | |
|---|--|---------------|-------|----------------|-------------------------------|---|--------|
| Date | | CTC License # | | CMFO License # | | TCTANJ Membership Number (shown on mail) | |
| First Name | | Initial | | Last Name | | Title: Tax Collector/Chief Finance Officer, etc. (We must have your official title to process your application.) | |
| Name of Municipality or other Government Unit | | | | | | Mailing Address | |
| City | | | State | | Zip | | County |
| Area Code/Telephone # | | | Fax # | | Office Email Address (a must) | | |
| Name of Second Municipality | | | | | | Mailing Address | |
| City | | State | | Zip | | County | |
| Area Code/Telephone # | | | Fax # | | Office Email Address (a must) | | |
| Home Address | | City | | State | | Zip | |
| | | | | | | Home Email Address | |

BY-LAWS: MEMBERSHIP DESCRIPTION**Membership – Regular (voting)**

All qualified public officials, regularly engaged in the duties of collecting taxes or utility charges and fees, Treasurers, Directors of Finance, Fiscal Officers, Comptrollers, and Chief Financial Officers, at the municipal level in the State of New Jersey, shall be eligible for regular membership. Any person serving in the capacity(s) referenced above shall be a voting member of the TCTANJ. Any person holding a regular membership in one municipality may apply for a reduced rate membership for another municipality where he or she holds the same position. Such reduced rate membership shall receive all mailings issued by the Association, but shall not entitle the member to additional voting privileges or conference discounts. Such reduced rate membership is transferable within the municipality only upon payment by the new prospective member of the difference between the regular membership fee, and the reduced rate membership fee, whereupon the new member shall be entitled to all benefits of regular membership.

Membership – Regular (non-voting)

Persons who are performing the duties as deputy or assistant collectors and treasurers, tax searchers, or who perform duties within the office of or under the direction of the tax collector, utility collector, treasurer,

comptroller, or chief financial officer are eligible for regular membership. In addition, any persons who hold a valid Certified Municipal Finance Officer or Certified Tax Collector license, and were previously employed within the last 2 years in local government are eligible for regular membership. Also, any other municipal official who has supervisory capacity over the tax collection or finance functions are eligible for regular membership (i.e. Commissioner of Finance). Any person serving in the capacity(s) immediately referenced above shall be a non-voting member of the TCTANJ, and as such are not eligible to be an elected officer or a member of the Executive Committee.

Affiliate Membership

Affiliate membership may be granted to any individual or business entity by the TCTANJ upon application to the President or Treasurer of the State Association. All affiliate members shall be a non-voting member of the TCTANJ, and as such are not eligible to be an elected officer or a member of the Executive Committee of the TCTANJ. Affiliate members shall receive all publications issued by the TCTANJ, and are permitted to register for all conferences, seminars, and educational sessions sponsored by the TCTANJ. Affiliate members are not eligible to contract for a booth or sponsor any event sanctioned by the TCTANJ at the Annual Spring Conference.

REMINDER:

**THE MAILING ADDRESS FOR PAYMENTS AND CORRESPONDENCE
FOR MEMBERSHIP SERVICES IS AS FOLLOWS:**

TCTANJ

P.O. BOX 1668

HIGHTSTOWN, NJ 08520-1668

The Bay Head mailing address is no longer valid.

Please let your Finance/Accounts Payable/Purchasing Dept. know!



**Tax Collectors and Treasurers
Association of New Jersey**

Membership Services
TCTANJ Headquarters
PO Box 1668 • Hightstown, NJ 08520
732-995-2896 • Fax 609-443-1482
Email: membership@tctanj.org
Website: www.tctanj.org

Important Notice

Please note our address:
TCTANJ Membership Services
PO Box 1668
Hightstown, NJ 08520
Unless otherwise noted, please
direct all written correspon-
dence, including membership
renewals to this address.
Also note our Membership
Services office telephone and
fax numbers:
Phone: 732-995-2896
Fax: 609-443-1482

Members' Corner

by Sharon Curran CTC

Get well wishes and prayers:

Veronica (Ronnie) Gitto, retired CFO, is recovering from surgery.

Our condolences to members and families of the following who have recently passed away:

Charles "Charlie" Haus passed away August 18, 2021, he was 93 years old. Charlie was the president of the TCTANJ in 1991-1992. He was the Tax Collector in South Plainfield, Middlesex County for many years until his retirement in 1993.

Until next time...

If you have any news to share, please email me at Scurran@hobokennj.gov.

