

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 everyone!
It's December and the holiday season is upon us. In the spirit of giving thanks, I have many people to thank for their hard work this quarter and throughout the year.

I would like to start out by thanking Elizabeth Villano and Jodi DeMaio for organizing a very successful program at the League of Municipalities. TCTANJ courses included topics on ethics, cyber security, legislation, preparing for audits, lien enforcement and a year in the life of a tax collector. I also thank the League for doing their best to keep us safe as we continue in this pandemic.

We had great attendance at the Saul-Wittes seminar this year. This was our first seminar since the pandemic and it seemed like everyone enjoyed the day. Kudos

to Diane Lapp and Andrea Gas-kill for putting together a great event. Great job!

Mark your calendars and plan to join us as the Spring Conference is planning to return to Atlantic City in May 2022 this time at the Hard Rock Casino. Maureen Cosgrove and Colleen Lapp have already started planning for our three-day event. Knowing how motivated they are, I am sure they will have speakers confirmed and will be requesting our continuing education credits from the state before year's end.

Our association is always looking for members to get more involved. We need people to work on committees, work at our booth at the League and day coordinators for our upcoming spring conference. If you would like to help, please reach out to me or the other vice presidents for more information. We would be happy to speak with you.

As I end my first year as president, I want to thank everyone for a great year. 2021 was definitely a year of uncertainty and challenges. We started 2021 having two executive board meetings via zoom and canceling our spring conference for the second year in a row. Things started to get better the second half of the year. In June, we had our first in person executive board meeting. That is when we made the decision to proceed with the Saul Wittes seminar and to participate in the annual League of Municipalities conference.

Thank you all for helping us through this hard time during

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this pandemic. When the calendar changes to 2022, I am hopeful that a new year will bring with it a return to some normalcy.

I also want to thank our three vice presidents Effie, Paul, and Jeanette, the rest of the executive board and our professional staff. They have done a great job for us this year. I am proud to work with such an amazing team and am very grateful for their knowledge and service.

On behalf of my wife Christie and me, we would like to wish you and your family a wonderful holiday season and a happy and healthy New Year! ■

2022 Officers

PRESIDENT

Carl M. Dileo, CTC

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P.O. Box 607, Toms River, NJ 08754
732-341-1000 x 8363 • Fax: 732-505-1886*

1ST VICE PRESIDENT

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2ND VICE PRESIDENT

Paul M. Lesniak, CTC/CMFO

*City of Elizabeth
50 Winfield Scott Plaza, Elizabeth, NJ 07201
908-820-4114 • Fax: 908-820-4232*

3RD VICE PRESIDENT

Jeanette M. Larrison, CTC/CMFO

*Borough of Milltown
39 Washington Avenue
Milltown, NJ 08850
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TREASURER

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*Township of Middletown
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EXECUTIVE DIRECTOR

Vincent A. Belluscio, Jr.

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MEMBERSHIP SERVICES DIRECTOR

Rita Carr

*P.O. Box 1668, Hightstown, NJ 08520
732-995-2896 • Fax: 609-443-1482*



MARK YOUR 2022 CALENDAR

Thursday, January 13th

Virtual TCTANJ Executive Board Meeting

Thursday, March 24th

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

May 17th - 19th

TCTANJ Spring Conference
Hard Rock Hotel & Casino
1000 Boardwalk, Atlantic City, NJ

Thursday, June 23rd

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

Thursday, September 22nd

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

Thursday, December 8th

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

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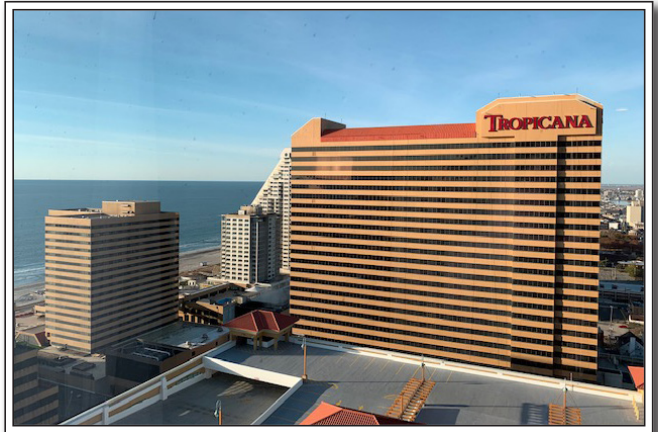


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NEW JERSEY LEAGUE OF MUNICIPALITIES 2021



YEAR END WRAP UP – 2021

By: Keith A. Bonchi, Esquire
January, 2022

This has been a very active year in terms of legal issues that affect tax collectors.

We have to start with the impact of Executive Order 190 which still impacts tax sales through the end of the year. As it stands now, the full impact of Executive Order 190 which indicates that tax collectors cannot place gas, electric or water into a tax sale expires on December 31, 2021. If you cannot separate your sewer from water, tax collectors are also stayed from placing delinquent sewer charges into tax sales until 2022.

I had issued a legal opinion which indicated that absent authority from the State of New Jersey, it is my opinion that no tax collector on a residential dwelling can retroactively impose interest during the time period that Executive Order 190 as extended was in effect. Hence, this is an interest holiday for residential users. I also made it clear that there is no guidance at this point from the Division of Local Governmental Services or the State and therefore this could change.

This year also included enactment of Daniel's Law. As you know this was legislation to try to protect judges, prosecutors and law enforcement officers and their families by restricting access to their home addresses. While it is currently in effect for judges and prosecutors, it will be in effect for law enforcement officers as of next year. Essentially, a municipality is notified that someone fits within the protected category of Dan-



Keith A. Bonchi, Esquire

iel's Law, they must remove the ability to obtain the individuals home address from any municipal records.

The most immediate impact for tax collectors is the municipal website. For years, all municipalities throughout the State of New Jersey have been encouraged to have public access websites so that information can easily be obtained by the general public. Daniel's Law is a reversal of the above stated policy and requires the municipality to restrict access to the above protected categories. Obviously, if you are aware of certain residents within your town are either judges, prosecutors or law enforcement officers, you should remove access through your website to get their home addresses. Some municipalities have placed on their website how a protected person can contact the municipality. Please note that compliance with the above is not voluntary but it is mandatory and there are significant sanctions for failing to comply with same.

N.J.S.A. 54:5-89.1 was amended on September 24, 2021 by Chapter 231 of the laws of 2021. The revised statute now requires that a third party investor seeking to purchase property that is in a tax sale foreclosure pay not less than fair market value if it seeks to acquire the property during a tax sale foreclosure. A third party investor must file a motion before the general equity judge and convince him/her that the purchase price meets the definition of fair market value.

The statutory amendment changes the language from "more than nominal consideration". The import of the above is to keep third party investors from trying to take advantage of individuals who are being foreclosed during a tax sale foreclosure. These investors try to convince the distressed property owner that their only option to save their property is to sell to them at a significant discount. The distressed property owners who are being foreclosed are much better served by going to an attorney who is only loyal to them and obtaining the best possible legal advice.

On June 28, 2021, the New Jersey Supreme Court issued its opinion in *Winberry Realty P'ship v. Borough of Rutherford*, 247 N.J. 165 (2021). This case involved a civil rights lawsuit against the Borough of Rutherford and their tax collector claiming that their tax collector violated the civil rights of a delinquent taxpayer by failing to immediately provide redemption figures but rather first attempt-

ing to first confirm the redemption figures with the third party lienholder. This case predated the statutory amendment where redemption requests were to be in writing. This case also involved the unique situation where when the property owner requested redemption figures, it was so late in the foreclosure that the Final Judgment was entered the very next day.

The New Jersey Supreme Court made it clear that when a person is about to lose their property in a tax sale foreclosure, the tax collector is required to immediately provide redemption figures. I would suggest that after you have executed an Affidavit of Non-Redemption in an *in personam* tax sale foreclosure and where you know the Final Judgment has been applied for in an *in rem* foreclosure, you are required to immediately provide these redemption figures. You will have to utilize your records to compute redemption amounts.

The New Jersey Supreme Court indicated that there is nothing to prevent you from attempting to verify redemption figures after the fact but you cannot hold up from providing the redemption when a person is about to lose the property. As the high court saw it, the tax collector holds the keys to the property and you must do whatever you can to provide redemption figures as soon as possible and most likely within the same day the redemption figures are

requested. You will simply have to utilize the information in your records and hope that the third party has properly filed all their affidavits of subsequent payments and you have all their information for taxed costs.

As you are aware, I previously provided an opinion that Vacant Property Registration (hereinafter "VPR") fees are not municipal liens. On August 16, 2021, the Honorable Julio L. Mendez, A.J.S.C. ruled on a challenge to the legality of VPR fees in Galloway Township, Egg Harbor Township and Hamilton Township all located in Atlantic County, New Jersey. These particular VPR fees were part of a shared services agreement with a company known as ProChamps.

At the outset, this is a trial court opinion that is currently under appeal. Trial court opinions are not binding to the other trial court judges. However, Judge Mendez did in fact rule that the VPR fees are not municipal liens. Furthermore, Judge Mendez indicated that when third parties are seeking to find out if they owe VPR fees, that request must be made to the municipality not to the third party company known as ProChamps located in Florida. The three municipalities involved in this matter were ordered to advise third parties requesting unpaid registration fees/fines that same are not liens on the property.

The court also invalidated

the fee structure on these charges ruling that there was no rational relationship with the actual service that was provided. These fees went as high as \$1,000.00 per year registration fees in one of the municipalities. The Atlantic County Improvement Authority acting as county shared services provider entered into contracts with local municipalities and netted over 1.6 million dollars for sponsoring this program. The court found those fees to be arbitrary, capricious and unreasonable and invalidated same.

All the defendants have filed appeals in this matter and this will be ruled upon by the Appellate Division by the end of next year which will hopefully provide binding guidance in this matter. I should note that there have already been two class action lawsuits filed in this matter against not only ProChamps but also the municipality. Hence, as I have stated for a significant amount of time, municipalities must review their VPR ordinances or they will very likely find themselves defendants in future lawsuits in class action lawsuits.

Hopefully, 2022 will be a quiet year for tax collectors as you try to recover from what we hope to be the post-pandemic transition to normalcy. As always, I wish all tax collectors and treasurers the best. ■



Looking for the Directory?

The 2022 Information Directory is now published on our web site: TCTANJ.ORG

Remembering Marilyn Belluscio

Our hearts are heavy with the passing of Marilyn R. Belluscio, wife of our Executive Director, Vincent Belluscio, friend to our organization and very special friend to me.

Marilyn's life was very full with her husband of over 50 years, raising two children, Gerard and Maryalice and taking care of her grandson Jayden. With that being said, Marilyn always had time to help with anything you asked of her in regards to the TCTANJ. She could always be found helping out at the TCTANJ booth during the League of Municipalities since I can remember. When we needed help with the Spring Conference, she jumped right in and learned the program for our first electronic registration of our conference which she took care of for a number of years. Marilyn was full of life and always had a smile on her face no matter what! She had a very wonderful sense of humor and a wonderful presence about her. I know that my life was better knowing her, and I think that a lot of us in this organization feel the same way. Nothing was too much for her to do. All you had to do was ask,

Please keep Vince and his family in your prayers.

*Marilyn, you will be missed greatly. Keep a watch over us all.
God Bless You.*

Respectfully submitted,

Michele A. Adams

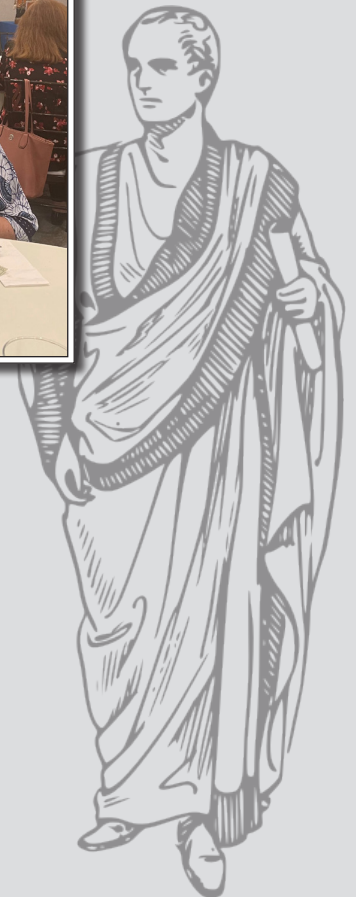
Past President TCTANJ



NRTCTA 2021 CONFERENCE RECAP

Respectfully submitted by Addie Schmidt and Mary Testori

The Northeast 32nd conference held in Cape May, N.J. was truly outstanding! We had great attendance at the Grand Hotel. We actually saw several whales and dolphins on our whale boat ride. The sessions offered 14.5 CEU's for CMFO of which 6.5 were in ethics, accounting, 1.5 in budget! Tax Collections received 15 CEU's, some of which were ethics, enforcement, legislation, and reporting, billing, and collection. Our Tuesday evening gala dinner had a toga flair!! Four past presidents of the TCTANJ were there as well. Some of the best parts of the NRTCTA is that our conferences are held in beautiful places, you get great CEU's, and invaluable lessons of our trade as we network with others! It's priceless! In 2022 we plan to go to Lake Winnepesaukee (New Hampshire), Lake Placid, Lake George, or West Point (New York). Stay tuned to find out where we land!



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

Maureen Cosgrove
mcosgrove@twp.berkeley.nj.us

Colleen Lapp
clapp@middletownnj.org

Michael Pitts
mpitts@twp.montgomery.nj.us

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



LEGISLATIVE UPDATE

By: Christopher H. Assenheimer, CTC, Legislative Committee Chair

The following Legislation was discussed at the New Jersey League of Municipalities Conference in November, 2021:

- **A-862:** Permits municipalities to refund excess property paid by a taxpayer who wins an assessment appeal as a property tax credit. The TCTANJ supports this legislation as it is easier for a municipality to do so.
- **S-1331:** Increases the annual property tax deduction for senior citizens and disabled persons from \$250.00 to \$500.00. Although the TCTANJ supports an increase in the senior citizens deduction it is noted that the proposal does not provide for an increase in the annual income limitation which is \$10,000.00 and has remained at that amount for the past 38 years. One idea would be to propose the bill sponsor and to the community affairs committee that since this proposal must be put to the voters it should be a two-step proposal. One to increase the income limitation to a more reasonable amount citing current incomes, and two, to increase the deduction amount from \$250.00 to \$500.00. This proposal would require a referendum to be placed before the voters of New Jersey at the next general election.
- **S-1641:** Authorizes proportional property tax exemption for honorably discharged veterans having a service-connected permanent disability. This proposal, if enacted into law, would be difficult for municipal tax collectors to administer. While it would be the Tax Assessors responsibility to approve and implement. In addition, there would be additional costs to municipalities to adapt/enhance their computer systems as well as additional administrative work. The TCTANJ takes no position on the bill.
- **S-2546:** Requires a cost benefit analysis for long term tax exemptions. It also requires the Department of Community Affairs to create a data base of these exemptions, new distribution of annual service charges and five-year tax exemption and abatement agreements to be filed with certain county officials.
- **A-5142:** Protects homeowner in foreclosure from excessively low intervening offer. This bill became P.L.2021.c.231 This bill amends P.L. 1954;c.186(C.54:5-89.1). It prohibits a person who has acquired fair market value of that property, after the filing of the foreclosure complaint, from exercising the right of redemption after the filing of the foreclosure complaint.

Thanks to Lori Buckelew of the NJ League of Municipalities, Marc Pfeiffer, Keith Bonchi, Esq., and Vince Belluscio for their assistance in tracking legislation that affects our jobs. Happy Holidays to all you and your families! ■

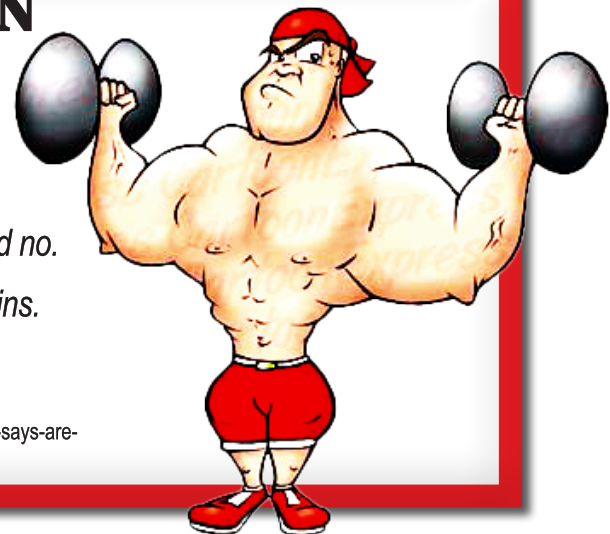
A STRANGE TAX DEDUCTION

BODY OIL

Corey L. Wheir was a professional bodybuilder who went through a lot of body oil so his muscles would glisten during competition. When he deducted the oil on his taxes, the IRS said no.

The Tax Court let it "slip" by since it greased the way for more wins.

Source: <https://www.forbes.com/sites/robertwood/2015/01/26/10-crazy-sounding-tax-deductions-irs-says-are-legit/?sh=344b164f3bcc>



TCTANJ PAST PRESIDENTS

1938 - 1939

Theodore C. Hock*
Bloomfield, Essex County

1940

Ralph M. Bryant*
Fair Lawn, Bergen County

1941

Herbert Banta*
Linden, Union County

1942 - 1951

Edward C. Moffit*
Roselle, Union County

1952

Scott D. Staples*
Rutherford, Bergen County

1953 - 1956

Raymond Wheeler*
Haddonfield, Camden County

1957 - 1960

James A. Errickson*
Ocean, Monmouth County

1961 (part) 1962

Francis X. Bierre*
Jersey City, Hudson County

1962 (part) 1963

Harry E. Odell*
Point Pleasant, Ocean County

1964

Edwin O. Lomerson*
Red Bank, Monmouth County

1965

Claire B. Ponzio*
Bogota, Bergen County

1966 (part) 1967

Clarie D. Abrams*
Spotswood, Middlesex County

1967 (part) 1969

Anthony M. Orecchio*
Fairview, Bergen County

1970

Ruth B. Crawford*
New Shrewsbury, Monmouth County

1971 - 1972

Frank W. Kenny*
Perth Amboy, Middlesex County

1973 - 1974

Bernard M. Murphy*
Egg Harbor, Atlantic County

1975 - 1976

Carl F. Heagey*
Dover, Ocean County

1977 - 1978

Louis R. Bass*
Roselle, Union County

1979 - 1980

F. Adelaide Spear*
Collingswood, Camden County

1981 - 1982

Joseph E. Rauch, CMFO/CTC*
So. Brunswick, Middlesex County

1983

Roland Meslar*
Morris, Morris County

1984

James T. Burke*
Neptune, Monmouth County

1985

John J. Zarrolli*
Cherry Hill, Camden County
(President Elect, Deceased 1985)

1985

Mary Alice Pierson, CTC
Morristown, Morris County

1986

Vincent T. McKenna*
Cliffside Park, Bergen County
(President Elect, Deceased 1985)

1986 - 1987

John M. Watson, Jr.*
Morristown, Morris County

1988

Kay F. Borek*
Lindenwold, Camden County

1989

Dorothy T. Margavitz, CTC
Linden, Union County

1990

Donald H. Perlee, CMFO/CTC
Montvale, Bergen County

1991 - 1992

Charles C. Haus, CMFO/CTC
So. Plainfield, Middlesex County

1993

Janet B. Betley, CMFO/CTC*
Haddonfield, Camden County

1994

Jacqueline Do, CMFO/CTC*
Washington, Bergen County

1995 - 1996

Vincent A. Belluscio, Jr., CMFO/CTC/RMC
Glen Ridge, Essex County

1997

Joseph F. Regatts, CTC/RMC
Forked River, Ocean County

1998

Josephine Prisco, CTC
Vernon, Sussex County

1999

Bruce A. MacLeod, CMFO/CTC
Cape May, Cape May County

2000

Ann F. Kilmartin, CMFO/CTC*
Park Ridge, Bergen County

2001

Gerald A. Vitarello, CTC
Millburn, Essex County

2002

Jeanne K. Decker, CMFO/CTC*
Roselle Park, Union County

2003-2004

Peggy Moncrief, CMFO/CTC
Hackensack, Bergen County

2005

Adeline F. Schmidt, CMFO/CTC
Hazlet, Monmouth County

2006 - 2007

Randy Bahr, CMFO/CTC
Montgomery, Somerset County

2008 - 2009

Nancy L. Nichols, CTC*
Kenilworth, Union County

2010 - 2011 (part)

Ronald W. Zilinski, CTC/CMFO
Trenton, Mercer County

2011 (part) - 2012

Mary L. Testori, CTC
Plainsboro, Middlesex County

2013 - 2014

Jo Anne R. Lambusta, CTC
Brick, Ocean County

2015 - 2016

Kammie L. Verdolina, CTC
Township of Wall, Monmouth County

2017 - 2018

Michele Adams, CTC
Township of Maple Shade, Burlington County

2019 - 2020

Linda Canavan, CTC
Borough of Saddle River, Bergen County

1938 - 1993

Counsel Emeritus
Saul A. Wittes, Esq.*

1986 - 1999

Counsel Emeritus
Sanford E. Chernin, Esq.

Executive Director Emeritus

Joseph E. Rauch*

*Deceased

2022 TCTA COUNTY OFFICERS

Atlantic County TCTA

President:
Jessica Snyder, CTC
City of Absecon
(Atlantic Representative)

Vice President:
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City of Northfield

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Borough of Alpine

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Borough of Glen Rock
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County of Burlington

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Evesham Township Fire Dist. #1

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City of Millville
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Township of Woolwich

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Township of Logan

Corresponding Secretary:
Kim Jaworski, CTC
Township of Woolwich

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City of Cape May

Vice-President:
Terence Graff, CTC
City of Ocean City

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Borough of Wildwood Crest

Secretary:
Eleanor Cifaloglio, CTC
Borough of Avalon

Essex, Hudson, Passaic, Union County TCTA

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(Union Representative)

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Township of West Milford
(Passaic Representative)

Representative:
Telma Duda, CTC
Town of Harrison
(Hudson Representative)

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Vice President:
OPEN

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Representative:
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Borough of Sayreville
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(Somerset Representative)

Representative:
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(Mercer Representative)

Representative:
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Township of Readington
(Hunterdon County)

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Township of Manalapan
(Monmouth County Representative)

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Township of Middletown

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Township of Berkeley
(Ocean County Representative)

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Township of Manchester

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Andrea Gaskill, CTC
Township of Manchester

Sergeant-at-Arms:
Peter O'Reilly, CMFO
Borough of Red Bank

Chaplain:
Louis Palazzo, CMFO
Township of Howell

(For further information the Monmouth/Ocean website address is: www.motcta.org)

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President:
Mary Ann Murphy, CTC
Borough of Riverdale (Retired)
(Morris County Representative)

Vice President:
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Borough of Mountain Lakes

Treasurer:
Arlene Ehehalt, CTC – (Retired)

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Township of Rockaway

Corresponding Secretary:
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Township of Denville

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2nd Vice President:
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Township of Hope

Treasurer:
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Town of Newton

Secretary:
Sharon Yarosz, CMFO
Township of Frankford

Chaplain:
Jessica M. Caruso, CTC/CMFO
Township of Hampton

Regional Reps:
Dana Mooney, CTC/CMFO
Borough of Stanhope
(Sussex County Representative)

Linda Roth, CTC/Treasurer
Township of Randolph
(Warren County Representative)

(For further information the Sussex/Warren website address is: www.sussexwarrentcta.org)

PETER J. CLANCY MEMORIAL AWARD STATUS REPORT

As most of you already know, the winter issue of the CRITERION always includes the Scholarship Award Nomination Form for awards to be presented at the upcoming Spring Conference. It is with great pleasure that the Scholarship Committee again invites all TCTANJ and TCTANJ/ABM members to nominate worthy students of their choice for the 2022 awards.

It has been two straight years without a scholarship award; so we are hopeful to resume scholarship awards again in 2022. However, this remains uncertain as donations into the fund continue to be minimal due to the cancelation of regional TCTANJ meetings.

Meanwhile, as the holidays have now come to a close and amid the ongoing COVID-19 pandemic, we hope that our prior winners took a well-deserved break from their studies; be it on campus or remotely, to spend time safely with their families. With the wide availability of vaccines and boosters, we are optimistic that any 2022 recipients of the Scholarship will be able to be announced in person at the 2022 Spring Conference. Therefore, the committee also hopes that our prospective nominees for 2022 are polishing their resumes and getting their applications together so we can have new winners chosen by April for the 2022 Spring Conference. Good Luck!

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 and Stay Well,

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!

**BE SURE TO REVIEW THE
2022 SCHOLARSHIP AWARD NOMINATION FORM
PRINTED IN THIS ISSUE OF THE CRITERION.**

THANK YOU VERY MUCH!

On behalf of the
TAX COLLECTORS & TREASURERS ASSOCIATION OF NEW JERSEY
& THE ASSOCIATE BUSINESS MEMBERS OF THE TCTANJ

2022 SCHOLARSHIP AWARD NOMINATION FORM

Please take note that the Associate Business Members of the Tax Collectors and Treasurers Association of New Jersey have initiated a scholarship fund in memory of Associate Business Member PETER J. CLANCY.

This award is funded annually by our Associate Business Members (“ABM”) via donations from regional TCTA groups, ABM members and businesses and individual gifts. The scholarship is open to any active member of the TCTANJ or ABM of TCTANJ seeking to further their professional education.

The scholarship is also open to dependents of active members who are pursuing careers specifically in taxation, finance, accounting, government law or administration.

Nomination letters should focus on the candidate’s character, academic career, personal achievements and should also mention any pertinent financial and/or family considerations, as each individual’s case may indicate.

The Award Review Committee is chaired by Paul Lesniak (TCTA). Together with the TCTA President and ABM President, they will complete a review of the candidates once all nominations have been received by the deadline of April 18, 2022.

The committee requests your assistance in nominating candidates for this annual award, to be announced at the 2022 Spring Conference.

Please submit applications to:

Paul Lesniak
Tax Collector & Treasurer
City of Elizabeth
50 Winfield Scott Plaza
Elizabeth, NJ 07201-2462
Phone: (908) 820-4111
plesniak@elizabethnj.org

Nominee Name: _____

Address: _____

Home Phone: _____ Birth Date: _____

Include with this application a narrative detailing your reasons for submitting this nominee’s name for consideration. Make any references to special family and/or other unusual circumstances which would assist in the evaluation of this application.

Submitted by:

Name: _____

Address: _____

Daytime Phone: _____ Email: _____

DEADLINE: APRIL 18, 2022

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.



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TCTA Criterion

2022 Membership Application Invoice for Year Ending December 31, 2022 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

<input type="checkbox"/>	Regular Membership (voting)	\$100.00
<input type="checkbox"/>	Regular Membership (non-voting)	\$100.00
<input type="checkbox"/>	Second Municipality Membership (in addition to paid Regular Membership)	\$ 37.50
<input type="checkbox"/>	Affiliate Membership	\$175.00
<input type="checkbox"/>	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)
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First Name	Initial	Last Name	Title: Tax Collector/Chief Finance Officer, etc. <small>(We must have your official title to process your application.)</small>
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Name of Municipality or other Government Unit	Mailing Address
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City	State	Zip	County
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Area Code/Telephone #	Fax #	Office Email Address (a must)
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Name of Second Municipality	Mailing Address
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City	State	Zip	County	Membership Number
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Area Code/Telephone #	Fax #	Office Email Address (a must)
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Home Address	City	State	Zip	Home Email Address
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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

Wishing a happy retirement:

Donna Brown, Tax Collector for the Borough of Rockaway, Morris County, is retiring after 32 years of dedicated public service on December 31, 2021.

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

Patricia M. O'Brien passed away November 27, 2021, she was 72 years old. Before retiring, Patricia was the Assistant Tax Collector for the Borough of Little Ferry.

Marilyn R. Belluscio passed away on December 13, 2021. Beloved wife of TCTANJ Executive Director Vincent Belluscio and friend to this association.

Russell Deihl passed away on December 23, 2021. He was the founder of First Byte Municipal Software as well as a long time member of the TCTA Associate Members Group.

Until next time...

*If you have any news to share, please email the Good & Welfare Chair:
Christopher Assenheimer at taxcollector@carlstadtnj.us*

