

Exhibit 7-1

Resolution - Issuance of Duplicate Tax Sale Certificate

RESOLUTION OF THE *MUNICIPALITY*, COUNTY OF _____,
STATE OF NEW JERSEY, AUTHORIZING THE ISSUANCE OF A DUPLICATE
TAX SALE CERTIFICATE PURSUANT TO CHAPTER 99 OF THE PUBLIC LAWS
OF 1997

WHEREAS, the Tax Collector of this municipality has previously issued a tax sale certificate to _____, which certificate is dated _____, _____ covering premises commonly known and referred to as Block _____, Lot _____, and _____ as set out on the municipal tax map then in use which bears number _____; and

WHEREAS, the purchaser of the aforesaid tax sale certificate has indicated to the Tax Collector that they have lost or otherwise misplaced the original tax sale certificate and have duly filed the appropriate Affidavit of Loss with the Tax Collector, a copy of which is attached hereto; and

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Township Committee of the *Municipality*, County of _____, State of New Jersey, that the Tax Collector of the municipality be and is hereby authorized, upon receipt of the appropriately executed and notarized Loss Affidavit and the payment of a fee of \$100.00 per certificate, to issue an appropriate duplicate tax sale certificate to the said purchaser covering the certificate lost as previously described all in accordance with the requirements of Chapter 99 of Public Laws of 1997.

BE IT FURTHER RESOLVED, that a copy of this resolution and the Loss Affidavit be attached to the duplicate certificate to be issued to said purchaser and that said duplicate certificate shall be stamped or otherwise have imprinted upon it the word "Duplicate" as required by law.

CERTIFICATION

I hereby certify that I, the undersigned, am the Township Clerk of the *Municipality* and am duly authorized to certify resolutions adopted by the Township Committee at a regular meeting held on the _____ day of _____.

Municipal Clerk

This is a sample form or document. It is for illustrative purposes only.

Exhibit 7-2**Resolution - Designation of Tax Search Officer**

WHEREAS, N.J.S.A. 54:5-11 requires the governing body to designate, by resolution, a bonded official of the municipality to make examinations of its records as to unpaid municipal liens and to certify the result thereof.

NOW, THEREFORE, BE IT RESOLVED, that the Governing Body of the _____ of _____, County of _____, State of New Jersey, hereby appoint _____ to the position of Tax Search Officer until such time a resolution stating otherwise is adopted.

BE IT FURTHER RESOLVED, that a certified copy of this resolution be forwarded to the Tax Search Officer.

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Exhibit 7-3

Resolution - Omit from Tax Sale - Equal Monthly Installments

WHEREAS, N.J.S.A. 54:5-19 provides for the governing body to omit from Tax Sale those properties delinquent for taxes or other municipal liens, or parts thereof, on real property, upon which regular, equal monthly installment payments are being made, in pursuance to such agreement as may be authorized by resolution between the collector and owner of said property.

BE IT FURTHER RESOLVED, that said property owner shall make (up to 60) _____ equal monthly installments to include all delinquent taxes, assessments and other municipal liens held by the municipality, due on the first of each month as set forth on the attached schedule. It shall further be conditioned that all installments of taxes for the current years in which such agreement is made, and all subsequent taxes, assessments and other municipal liens imposed or becoming a lien thereafter shall be promptly paid when due. When payment of the aforementioned exceeds 30 days after due date, then said agreement shall be void and the tax collector shall proceed to enforce such lien by selling in the manner set forth in N.J.S.A. 54:5-19.

NOW, THEREFORE, BE IT RESOLVED, that the Governing Body of the _____ of _____, County of _____, State of New Jersey, hereby authorize the tax collector to accept said installments as provided on the attached schedule for Block _____, Lot _____, also known as 123 Smith Street, Municipality of _____ and assessed to _____.

BE IT FURTHER RESOLVED, that a certified copy of this resolution with installment plan schedule be forwarded to the Tax Collector and the property owner.

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Exhibit 7-4

Resolution - Withhold from Tax Sale Special Assessment Installments Not Yet Due

WHEREAS, N.J.S.A. 54:5-22 provides that the governing body may determine that any subsequent installments for benefits for special assessments that become due, due to the default in the payment of any installment, or in the payment of any other municipal lien, may direct the tax collector to withhold from tax sale the subsequent installments not yet otherwise due.

NOW, THEREFORE, BE IT RESOLVED, that the Governing Body of the _____ of _____, County of _____, State of New Jersey, hereby direct the tax collector to withhold from the _____ Tax Sale the subsequent installments not yet otherwise due on Block _____, Lot _____, also know as 123 Main Street, Municipality of _____, NJ, and assessed to _____.

BE IT FURTHER RESOLVED, that a certified copy of this resolution be forwarded to the tax collector.

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Exhibit 7-5**Resolution - Bidding by Municipal Officers at Tax Sales**

WHEREAS, N.J.S.A. 54:5-30.1 requires that the governing body shall determine by resolution that a particular parcel or parcels of real estate scheduled to be sold at public auction pursuant to the tax sale law would be useful for a public purpose; and

WHEREAS, said statute authorizes the governing body to direct a municipal official to attend the auction and bid for such parcel or parcels at such sale on behalf of the municipality in the same manner as any other bidder; and

WHEREAS, the Chief Financial Officer has certified that sufficient funds have been appropriated in the 0000 Municipal Budget for the purposes of bidding at the 0000 Tax Sale on behalf of the _____ of _____.

NOW, THEREFORE, BE IT RESOLVED, that the Governing Body of the _____ of _____, County of _____, State of New Jersey, hereby authorize (municipal official) of the _____ of _____ to attend the 0000 Tax Sale and bid on behalf of the Municipality of _____ on Block 1001, Lot 15, also known as 123 Main Street in the Municipality of _____. [Further, any bidding restrictions of the sale must be delineated].

BE IT FURTHER RESOLVED, that a certified copy of this resolution be forwarded to the Tax Collector and the Chief Financial Officer.

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Exhibit 7-6

Resolution - Redemption in Installments

WHEREAS, N.J.S.A. 54:5-65 provides authority for the governing body to authorize redemption of a municipally held lien by installment payments to include principal and interest; and,

WHEREAS, _____, owner of record of Block 2003, Lot 5, also known as 58 Chestnut Street, Municipality of _____, is desirous of satisfying Tax Title Lien #99-5 by the installment payment plan.

NOW, THEREFORE, BE IT RESOLVED, that the Governing Body of the _____ of _____, County of _____, State of New Jersey, hereby authorize an installment payment plan as set forth on the attached schedule and that in addition to said installments being promptly paid on the first of each month, for (up to 36) _____ months, all current year's taxes, subsequent taxes, assessments or other municipal liens imposed shall be promptly paid when due.

BE IT FURTHER RESOLVED, that the final payment shall be sufficient to include all amounts due the municipality and secured by the tax sale lien, except for current year's taxes, and shall include interest properly chargeable on the respective unpaid balances.

BE IT FURTHER RESOLVED, that if installment payments are regularly and promptly made in accordance with the attached schedule, then the municipality will suspend any action to cut off or foreclose the right of redemption, and will agree not to assign, transfer or otherwise alienate the tax title lien it holds.

BE IT FURTHER RESOLVED, if any unpaid installment remains unpaid after 30 days of due date, then the municipality may proceed to enforce or foreclose the tax sale lien, or sell, assign, transfer or alienate it and shall proceed only for the unpaid balance after proper credit of such installment payments as were made.

BE IT FURTHER RESOLVED, that a certified copy of this resolution, along with an attached installment schedule will be forwarded to the Tax Collector and the property owner.

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Exhibit 7-7

Resolution - Authorize In Rem Foreclosure Action

RESOLUTION NO. 00-000RESOLUTION OF THE MUNICIPALITY OF ANYTOWN, COUNTY OF ANY,
STATE OF NEW JERSEY, AUTHORIZING THE INSTITUTION OF AN *IN REM*
TAX FORECLOSURE

WHEREAS, the Tax Collector of the Township of Anytown has prepared an *in rem* tax foreclosure list and has certified the same to the governing body; and

WHEREAS, it is the desire of the governing body to institute *in rem* tax foreclosure proceedings against the properties which are set forth on Schedule "A" attached hereto; and

WHEREAS, it is not only in the best interest of the municipality to institute said proceedings, but also is a duty of the governing body; and

WHEREAS, the institution of said *in rem* proceeding will result in revenue to the Township of Anytown either by a redemption of the subject properties or their foreclosure and resale by the Township of Anytown.

NOW, THEREFORE, BE IT RESOLVED by the governing body of the Township of Anytown, County of Any, State of New Jersey, as follows:

1. That the governing body does hereby authorize the institution of *in rem* tax foreclosure proceedings in regard to the properties set forth on Schedule "A" attached hereto.
2. That a certified copy of this resolution be forwarded to the Tax Collector and Township Attorney.

CERTIFICATION

I hereby certify that I, the undersigned, am the Township Clerk of the Township of Anytown and am duly authorized to certify resolutions adopted by the Township Committee at a regular meeting held on the 00th day of month and year.

Name of Municipal Clerk
Township Clerk, Anytown

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Exhibit 7-8

Resolution - Assignment of Tax Sale Certificate

N.J.S.A. 54:5-112 and 5-113

Note: If one is using any other assignment statute, the resolution must be amended.

WHEREAS, N.J.S.A. 54:5-112 and 5-113 provide the governing body the authority for a municipality to sell municipally held liens at private sale to such person(s) and for such sum(s), not less than the amount of municipal liens charged against same; and,

WHEREAS, the Tax Collector has notified the owner of record as appearing on the Tax Duplicate at least five days prior to affirmation of this resolution and *(if population exceeds five thousand)* public notice was posted in three public places within this municipality.

NOW, THEREFORE, BE IT RESOLVED, that the Governing Body of the _____ of _____, County of _____, State of New Jersey, hereby authorize the Tax Collector to assign municipal lien certificates [No. 99-23, No. 00-34, No. 01-44 and No. 02-19], together with subsequent liens thereon, at private sale to *Tax Lien Associates, PO Box 55, Jersey City, New Jersey.*

BE IT FURTHER RESOLVED, that a certified copy of this Resolution be forwarded to the Tax Collector, the Municipal Attorney and the Assignee.

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Exhibit 7-9

Resolution – Authorize Tax Overpayment Refunds

WHEREAS, it has been determined by the Tax Collector that the taxpayers indicated on the attached Schedule "A" are entitled to tax overpayment refunds, and;

WHEREAS, it is the desire of the Governing Body to have these overpayments returned to the respective taxpayers;

NOW, THEREFORE, BE IT RESOLVED by the Governing Body of the _____ of _____, County of _____, State of New Jersey, that:

1. The Tax Collector is hereby authorized to make overpayment refunds in the amount shown to the taxpayers, as appears on Schedule "A" which is made apart hereof.

BE IT FURTHER RESOLVED, that a certified copy of this resolution, along with the attached Schedule "A," be forwarded to the Tax Collector and Finance Officer.

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Exhibit 7-10

**Resolution - Cancellation of Tax Overpayments
or Delinquent Amounts Less than \$10.00**

WHEREAS, N.J.S.A. 40A:5-17 allows for the cancellation of property tax overpayments or delinquent amounts in the amounts of less than \$10.00; and,

WHEREAS, the governing body may authorize the Tax Collector to process, without further action on their part, any cancellation of property tax overpayments or delinquencies of less than \$10.00.

NOW, THEREFORE, BE IT RESOLVED, that the Governing Body of the _____ of _____, County of _____, State of New Jersey, hereby authorize the Tax Collector to cancel said tax amounts as deemed necessary.

BE IT FURTHER RESOLVED, that a certified copy of the Resolution be forwarded to the Tax Collector, the Chief Financial Officer and the Municipal Auditor.

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Exhibit 7-11

Resolution - Authorizing Service Charge on Returned Check for Insufficient Funds

WHEREAS, N.J.S.A. 40:5-19 has been enacted to allow a municipality the authority to impose a service charge to be added on an account where payment by check or other written instrument was returned for insufficient funds; and,

NOW, THEREFORE, BE IT RESOLVED, that the Governing Body of the _____ of _____, County of _____, State of New Jersey, hereby authorizes the Tax Collector to charge the aforementioned fee at a rate of \$20.00 per check or other written instrument for all checks returned for insufficient funds during the current fiscal year, and,

BE IT FURTHER RESOLVED, that the Tax Collector may require future payments to be tendered in certified check, cashier's check, or cash, and,

BE IT FURTHER RESOLVED, that a certified copy of this Resolution be forwarded to the Chief Financial Officer, the Tax Collector and the Municipal Auditor.

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Exhibit 7-12

Resolution –Preparation of Estimated Tax Bills

WHEREAS,(the governing body may want to put an explanation as to why there is insufficient cash...e.g., delayed award of state funding, county's or school's delay in providing rate)

WHEREAS, the Governing Body has determined that there will be insufficient cash flow to support operations in late July XXXX unless third quarter revenue is received on time, and

WHEREAS, the Tax Collector and the Chief Financial Officer have reviewed and computed an estimated tax levy in accordance with N.J.S.A. 54: 4-66.3,

NOW, THEREFORE, BE IT RESOLVED that the Governing Body of the _____ of _____, County of _____, State of New Jersey, hereby authorizes that:

1. The Tax Collector is directed to prepare and issue estimated tax bills for the Municipality of _____ for the third quarter XXXX, in accordance with the provisions of N.J.S.A. 54: 4-66.2et seq.
2. The entire estimated tax levy for XXXX is hereby set at \$ _____
3. The Tax Collector takes any additional steps necessary to immediately implement this resolution.

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Exhibit 7-13

Resolution for State Fiscal Municipality's Preliminary Tax Bill

WHEREAS, Chapter 72, Public Laws 1994, requires a municipality operating under the State Fiscal year to certify a preliminary tax levy by resolution to the Director of the Division of Local Government Services to be utilized in the calculation of the Municipal portion of the third and fourth installments of property taxes, and,

WHEREAS, the Municipal Clerk, Finance Officer and Tax Collector of the _____ of _____ have computed the preliminary tax levy within the range allowed.

NOW, THEREFORE, BE IT RESOLVED by the governing body of the _____ of _____ that the preliminary tax levy in the sum of \$ _____ is authorized to be used for the calculation of the third and fourth installments of property taxes.

Adopted: _____

Attest: _____
City Clerk

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Exhibit 7-14

Resolution to Cancel Uncollectible Taxes

WHEREAS, N.J.S.A. 54:4-91.2 requires the collector to submit to the governing body on or before May 1st annually (November 1st for state fiscal), a list of uncollectible taxes for the current year for cancellation.

NOW, THEREFORE, BE IT RESOLVED, by the Governing Body of _____, County of _____, State of New Jersey, that the tax collector is hereby authorized and directed to cancel the following current year taxes:

<u>Name</u>	<u>Page/Line</u>	<u>Block/Lot</u>	<u>Type</u>	<u>Amount</u>	<u>Reason</u>
<i>Smith, Thomas</i>	<i>14/10</i>	<i>103/2</i>	<i>Real</i>	<i>\$595.65</i>	<i>Fictitious Assessment</i>
<i>Jones, Ellen</i>	<i>25/8</i>	<i>502/11</i>	<i>Real</i>	<i>999.50</i>	<i>Duplicate Assessment</i>
<i>Row Construction</i>	<i>59/2</i>	<i>1206/45</i>	<i>Real</i>	<i>2,455.50</i>	<i>Erroneous Assessment</i>

BE IT FURTHER RESOLVED, that a certified copy of this resolution will be forwarded to the Tax Collector and Tax Assessor.

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