

ORDINANCE NO. 11-16

AN ORDINANCE AMENDING AND
SUPPLEMENTING CHAPTER 119, FEES, OF
THE CODE OF THE BOROUGH OF
KINNELON BY THE ADDITION OF
ARTICLE II: TAX DEPARTMENT FEES

WHEREAS, pursuant to N.J.S.A. 40:48-1, the governing body of a municipality may make, amend, repeal, and enforce ordinances to manage regulate and control the finances and property of the municipality; and

WHEREAS, the Borough of Kinnelon desires to amend and supplement Chapter 119, Fees, of the Code of the Borough of Kinnelon, Morris County, New Jersey by the addition of Article II governing Tax Department Fees.

NOW, THEREFORE, BE IT ORDAINED, by the Governing Body of the Borough of Kinnelon, County of Morris, State of New Jersey as follows:

SECTION ONE. The Chapter 119, Fees, of the Code of the Borough of Kinnelon, Morris County, New Jersey is hereby amended and supplemented by the addition of the following:

Article II: Tax Department Fees

- Duplicate tax bills. The Tax Collector shall charge a maximum of \$5 for the first duplicate copy and a maximum of \$25 for each subsequent duplicate copy of the same tax bill in the same fiscal year.

- Calculate redemption of tax lien.

(1) Purpose of fee: calculate redemption of tax lien (other than lienholder). Any party entitled to redeem a certificate pursuant to N.J.S.A. 54:5-54, or any related or successor statutory provision, may receive two calculations of the amount required for redemption within a calendar year at no cost. A fee of \$50 shall be charged for each subsequent calculation.

(2) Purpose of fee: calculate redemption of tax lien (lienholder). Any lienholder requesting a calculation pursuant to N.J.S.A. 54:5-97.1, or any related or successor statutory provision, shall be charged \$50 for each calculation.

- Cancellation of balances of \$10.00 or less. All overpayments or delinquencies of taxes, water or sewer in the amount of ten dollars (\$10.00) or less may be automatically cancelled by the Tax Department when they occur anytime during the current year without benefit of a specific resolution so canceling.

- Redemption Penalty on Tax Lien Certificate redeemed by delinquent property owner prior to foreclosure. Pursuant to N.J.S.A. 54:5-61 and 54:5-32, the Borough may charge a redemption penalty of 2 percent on a balance greater than \$200, 4 percent on balance greater than \$5,000 and 6 percent on a balance greater than \$10,000.

- Cost of Sale - 2 percent on delinquency. Minimum of \$15 and maximum of \$100. \$25 for mailing of tax list with a maximum of 2 mailings.

- Fee for duplicate Certificate of Redemption for Tax Lien Certificate - \$50.00.

SECTION TWO. All Ordinances of the Borough of Kinnelon which are inconsistent with the provisions of this Ordinance are hereby repealed as to the extent of such inconsistency.

SECTION THREE. If any section, subsection, clause, or phrase of this Ordinance is for any reason held to be unconstitutional or invalid by any Court of competent jurisdiction, such decision shall not affect the remaining portions of this Ordinance.

SECTION FOUR. This Ordinance shall take effect as provided by law.

ATTEST:

BOROUGH OF KINNELON

Karen M. Iuele, Deputy Borough Clerk

Robert W. Collins, Mayor

CERTIFICATION

I, Karen M. Iuele, Deputy Borough Clerk of the Borough of Kinnelon, County of Morris, State of New Jersey, do hereby certify the foregoing to be a true copy of an Ordinance introduced, read by title and passed on the first reading at the regular meeting of the Borough held on _____ and adopted by the Governing Body at a regular meeting of the Borough held on _____.

Karen M. Iuele, Deputy Borough Clerk