

About the Tax Collection System

'The Collection Office is responsible for the following:

- **Property Tax Billing**
- **Sewer Authority Billing**
- **Special Assessment Billing**
- **Collection of All Property Taxes**
- **Collection of All Sewer Bills**
- **Collection of All Special Assessments (curb, sidewalk and driveway apron assessments)**
- **Official Tax Searches**
- **Annual Tax Sale of Prior Year Delinquent Taxes & Other Municipal Charges**
- **Tax Lien Management**

Annual Tax Billing

The annual tax billing is prepared after the certified tax rate is received from the Monmouth County Tax Board. Historically, the certification is received in July and the bills are immediately generated and mailed after it has been received.

Taxes are billed annually and the first installment referenced is the payment due August 1st of the current year.

There are 4 quarters of tax bill stubs on the tax bill for the payments due August and November 1 of the current year and February 1 and May 1 for the following year and referred to as the preliminary bills for the following year.

Tax bills for the 3rd and 4th quarter of the current year are calculated by using the total tax due for the current year less the estimated tax billing from the 1st and 2nd quarters of the current year, then dividing by 2.

The tax bills for the preliminary billing for the 1st and 2nd quarter payments due the following year are calculated by using the total taxes due for the current year dividing by 2 then dividing by 2 again.

Keep in mind that tax payments are due on the 1st of the month and must be received by the 10th of the month in order to avoid delinquent interest. Payments received after the 10th of the month are charged interest from the 1st of the month.

Annual Sewer Billing

The annual sewer billing is prepared after the annual water usage report is received for customers whose bills are calculated based on water usage. Most residential customers are billed a flat fee of \$ 460.00 per year or \$115.00 per quarter. Bills are calculated in late December for the flat fee accounts and early January for calculated accounts. All sewer bills are due on February 1, May 1, August 1, and November 1 and have a 30 day grace period after which interest is then calculated on the delinquent balance from the 1st of the month due.