

TAX SALE INFORMATION

BIDDING

Tax Sale bidding starts at a maximum of 18% rate at time of redemption.

Bidding of a premium for a tax sale certificate starts after rate of 0% of redemptions.

Premiums will be bid in \$100.00 increments,

If there are no bidders on an item, the certificate is sold to the Township at a redemption rate of 18%.

PAYMENT AFTER SALE

Only cash, certified checks or wire transfers will be acceptable forms of payment.

Following the sale, payments will be taken at the tax collector's office. All items must be paid before lien sale shall be closed.

YOUR RESPONSIBILITIES AS A TAX LIEN HOLDER

After the sale, certain responsibilities become the obligation of the certificate holder under TAX SALE LAW.

1. **You must record your tax sale certificates within 90 days of the sale date.** This is extremely important to protect your investment. N.J.S.A. 54:5-51 was amended to require the holder of the tax sale certificate to record the certificate and to provide the tax collector with a copy of the recorded certificate showing the date of recording, the book and page in which the lien is recorded and the cost of recording.
2. You must file an affidavit in the tax collector's office of all your disbursements and expenses as the holder of a certificate. (See Tax Sale Law NJSA 54:5-61, 54:5-62, 54:5-63 et seq)
3. Current year taxes are not included in the tax sale. After you receive your certificates, you may contact our office for subsequent payment amounts.
4. All actions and expenses by the holder of the tax sale certificate are normally recovered by the proper filing of the affidavit in the tax collector's office, setting forth all expenses. The limits recoverable are set forth in the TAX SALE LAW.

BECOME FAMILIAR WITH THE "TAX SALE LAW"

Subsequent payment requests must include Block, Lot, Qualifier, Certificate Number and date we will receive the payment.

All subsequent payments must be accompanied by the affidavit.

TAX SALE BIDDER INFORMATION SHEET

Instructions: Complete the following information to assist the tax office in the preparation and redemption of tax sale certificate(s). Submit it with the payment of the certificate(s) purchased. One form must be prepared for each person in whose name a certificate is issued.

1. Name or person bidding on property: _____

2. The name and address of the person to whom the Tax Sale Certificate is to be issued is:

Name: _____

Mailing Address: _____

Federal Tax Identification (or Social Security) Number: _____

3. Person to contact if there are any questions pertaining to the preparation of the tax sale certificate(s): Name: _____

Telephone: _____ Fax #: _____

Email: _____

4. Preferred Method of contact: Telephone: ☐ Mail: ☐ Email: ☐

REQUIRED NOTICE AND DISCLOSURE

Certificate purchasers are herewith advised, pursuant to N.J.S.A. 13: 1 K-6, that industrial property may be subject to the "Environmental Clean Up Responsibility Act," the "Spill Compensation and Control Act," or the "Water Pollution Control Act." These laws preclude the municipality from issuing a tax sale certificate to any purchaser who is or may be in any way connected to the previous owner or operator of such sites. By signing below, the person bidding the property certifies that he does not represent, is not connected to, and is not such a property owner or operator of any such parcel for which a certificate is issued. I certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

Date: _____ **Signature:** _____

[illegible]

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) ► _____	
4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ (Apply to accounts maintained outside the U.S.)	
5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
6 City, state, and ZIP code	
7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number	
OR	
Employer identification number	

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
 - I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
 - I am a U.S. citizen or other U.S. person (defined below); and
 - The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.
- Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign
Here

Signature of
U.S. person ►

Date ►

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)
Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.