

**RESOLUTION AUTHORIZING THE TOWNSHIP OF WEST ORANGE TAX COLLECTOR TO PREPARE AND
MAIL ESTIMATED TAX BILLS IN ACCORDANCE WITH P.L. 1994, c.72**

WHEREAS, the Essex County Board of Freeholders has not adopted the Essex County Budget for 2015 and the West Orange Township Tax Collector will be unable to mail the Township's 2015 tax bills on a timely basis;

WHEREAS, the Township of West Orange Tax Collector in consultation with the West Orange Township Chief Financial Officer has computed an estimated tax levy in accordance with N.J.S.A. 54:4-66.3, and they have both signed a certification showing the tax levies for the previous year, the tax rates and the range of permitted estimated tax levies;

WHEREAS, in accordance with Chapter 72, P.L. 1994, the Township council requests the Director of Division of Local Government Services to approve the estimated tax levy exceeding 105% listed below. Approval will enable the Township to meet its financial obligations, maintain the tax collection rate, and provide uniformity for tax payments and save the unnecessary cost of interest expenses on borrowing.

NOW, THEREFORE BE IT RESOLVED BY THE TOWNSHIP COUNCIL OF THE TOWNSHIP OF WEST ORANGE, IN THE COUNTY OF ESSEX AND STATE OF NEW JERSEY on this 23th day of June 2015, As follows:

1. The Township of West Orange Tax Collector is hereby authorized and directed to prepare and issue estimated tax bills for the Township for the third installment of 2015 taxes. The Tax Collector shall proceed upon approval from the Director and take such actions as are permitted and required by L. 1994, c.72 (N.J.S.A. 54:4-66.2 and 54.4-66.3)
2. The entire estimated tax levy for the 2015 is hereby set at \$ 214,027,562.23, with the estimated tax rate of 3.826. In accordance with law the third installment of 2015 taxes shall not be subject to interest until the later of August 10 or twenty fifth calendar day after the date the estimated tax bills were mailed. The estimated tax bills shall contain a notice specifying the date on which interest may begin to accrue.
3. If the Township receives the State Certified Tax Rate in time to send out the bills within the time frame of the twenty five days of the due date of August 10, 2015, final tax bills with the certified rate shall be mailed.

Karen J. Carnevale
Municipal Clerk

Jerry Guarino
Council President

Adopted: June 23, 2015

CERTIFICATION

I, Karen J. Carnevale, Municipal Clerk of the Township of West Orange in the County of Essex, do hereby certify that the foregoing is a true and correct copy of a resolution duly adopted by the Township Council at a regular meeting held on the 23th day of June 2015.

IN WITNESS WHERE I have hereunto set my hand and affixed the seal of said Township the 23th day of June 2015.

Karen J. Carnevale
Municipal Clerk

Adopted: June 23, 2015