

RESOLUTION

WHEREAS, the New Jersey State Statutes Annotated provide at Title 54 that the municipality may charge a six (6%) percent penalty with regard to any unpaid taxes at the end of the calendar year; and

WHEREAS, the 6% penalty is aimed at obtaining full payment of all outstanding taxes and is separate and apart from interest which accrues pursuant to statute at a rate of eighteen (18%) percent; and

WHEREAS, various New Jersey and Federal declarations of a major declaration throughout New Jersey have been made and continue since the onset of the global COVID 19 pandemic; and

WHEREAS, the Township has a right in its discretion to waive the 6% default penalty for calendar year 2020; and

WHEREAS, the Township still requires collection of all outstanding real estate taxes plus interest at the statutory rate of 18%; and

WHEREAS, the Mayor has recommended to the Township Council that it consider this one-time deferral of the 6% default penalty for taxes that were unpaid as of December 31, 2020; and

WHEREAS, pursuant to N.J.S.A. 54:4-99, the governing body of a municipality may make such abatement, revision, alteration, adjustment, and settlement of any past due taxes, assessments and other municipal charges as it deems equitable and just and in the best interests of the municipality;

NOW THEREFORE, BE IT RESOLVED BY THE TOWNSHIP COUNCIL OF THE TOWNSHIP OF WEST ORANGE, that the Township shall not assess a 6% default penalty on unpaid real estate taxes due as of December 31, 2020; provided, however, that interest shall continue to accrue at the statutory rate of 18% per annum and that the adoption of this Resolution shall not affect penalties which have previously been assessed or future penalties which shall be due with regard to failure to pay taxes in 2021 and any periods thereafter. A copy of this Resolution shall be forwarded by the Municipal Clerk to the Division of Local Government Services in the Department of Community Affairs.

Karen Carnevale, R.M.C.
Municipal Clerk

Cindy Matute-Brown
Council President

Adopted: January 26, 2021