

12-26  
January 6, 2026

**RESOLUTION TO SET THE INTEREST RATE AND PENALTIES TO BE CHARGED  
FOR DELINQUENT TAX PAYMENTS**

**WHEREAS**, pursuant to N.J.S.A. 54:4-67, the Township Council of the Township of West Orange has passed a resolution fixing the rate of interest to be charged for non-payment of Tax or Assessments; and

**WHEREAS**, the Township Council of the Township of West Orange now desires to set the calendar year 2026 rate of interest and penalties to be charged taxpayers who are delinquent in the payment of taxes and assessments due and owing;

**NOW, THEREFORE BE IT HEREBY RESOLVED** by the Township Council of the Township of West Orange that the rate of interest and/or penalty to be charged for the non-payment of taxes and/or assessments for when they become delinquent for the calendar year 2026 as follows:

No interest shall be charged if payment of any installment is made within the tenth (10<sup>th</sup>) calendar day following the date upon which the same become payable. If the tenth day falls on a weekend or Municipally Observed Holiday, the grace period shall be extended until the next working day.

Upon the expiration of the tenth (10<sup>th</sup>) day as aforesaid, the rate of interest shall be Eight Percent (8%) per annum of the first \$1,500.00 of said delinquency and Eighteen Percent (18%) per annum on any amount in the excess of \$1,500.00, which is to be calculated from the date the tax was payable through and inclusive of the date of actual payment.

An additional Six percent (6%) penalty for delinquencies in excess of \$10,000.00 remaining unpaid at the end of the calendar year.

**BE IT FURTHER RESOLVED** that the charges on account of delinquent properties as set forth herein remain in effect from year to year until such time as the governing body adopts a new resolution setting forth new or different rates.

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**Karen J. Carnevale, R.M.C**  
**Municipal Clerk**

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**Susan Scarpa**  
**Council President**

**Adopted: January 6, 2026**