

**WEST DEPTFORD TOWNSHIP**

**RESOLUTION 2019-63**

**RESOLUTION OF THE TOWNSHIP OF WEST DEPTFORD  
PER N.J.S.A. 54:4-67 AND 54:5 et.al., FIXING DELINQUENCY RATE AND  
PENALTY AND ENFORCEMENT ON DELINQUENT TAXES AND ASSESSMENTS  
FOR THE YEAR 2019**

**WHEREAS** N.J.S.A.54:4-67 provides that the governing body of the municipality may fix a rate of interest to be charged for nonpayment of taxes, assessments, or other municipal liens or charges, unless otherwise provided by law, on or before the date when they would become delinquent subject to any abatements and discount for the late payment of taxes or assessments as provided by law and may provide that no interest shall be charged if payment on an installment is made within the tenth calendar day following the date upon which same became payable; and

**WHEREAS**, the said statute provides that the rate so fixed by the governing body shall not exceed 8% per annum on the first \$1,500.00 of the delinquency and 18% per annum on any amount in excess of \$1,500.00, to be calculated from the date the tax was payable until the date that the actual payment is received by the Township; and

**WHEREAS**, the said statute further provides that the governing body may also fix a penalty to be charged to a taxpayer with a delinquency in excess of \$ 10,000.00 if the taxpayer fails to pay that delinquency prior to the end of the calendar year and that said penalty shall not exceed 6% of the amount of the delinquency, payment must be received by the Township prior to year-end to avoid penalty; and

**WHEREAS**, the West Deptford Township Committee deems it to be in the interest of the Township to impose the maximum rate of interest and penalty of delinquent taxes and assessments; and

**WHEREAS**, the statutes of the State of New Jersey, expressly N.J.S.A. 54:4-67 et. seq., provide for the enforcement and collection of such delinquencies through a tax lien sale; and

**WHEREAS**, the Tax Collector is empowered by statute to conduct and preside over the sale of liens.

**NOW, THEREFORE, BE IT RESOLVED**, that pursuant to N.J.S.A. 54:4-67 the West Deptford Township Committee hereby fixes a rate of interest to be charged for nonpayment of taxes assessments, or other municipal liens or charges, unless otherwise provided by law on or before the date when they would become delinquent at 8% per annum on the first \$1,500.00 of the delinquency and 18% per annum on any amount in excess of \$1,500.00 to be calculated from the date that the tax was payable until the date that the actual payment is received by the Township. A penalty shall be charged to a taxpayer with delinquency in excess of \$10,000.00 who fails to pay the delinquency prior to the end of the calendar year. The penalty so fixed shall be 6% of the amount of the delinquency as provided by N.J.S.A. 54:4-67; payment must be received by the Township prior to year-end to avoid the penalty; and

**BE IT FURTHER RESOLVED** that the tax collector is authorized and directed to enforce all municipal liens in accordance with New Jersey law and as stated above; and

**BE IT FURTHER RESOLVED** that a certified copy of this resolution be forwarded to the Tax Collector and Township Auditor

**ADOPTED** at the annual Reorganization Meeting of the Township Committee of the Township of West Deptford held on January 2, 2019.

**TOWNSHIP OF WEST DEPTFORD**

  
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DENICE DICARLO, Mayor

ATTEST:

  
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Lee Ann DeHart, Registered Municipal Clerk

**CLERK'S CERTIFICATION**

I, Lee Ann DeHart, Registered Municipal Clerk of the Township of West Deptford, do hereby certify that the foregoing Resolution was duly adopted at the annual Reorganization Meeting of the Township of West Deptford, held on this 2<sup>nd</sup> day January, 2019.

  
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Lee Ann DeHart, Registered Municipal Clerk