RESOLUTION
BOROUGH OF CLAYTON
FIXING A PENALTY TO BE CHARGED FOR NON-PAYMENT OF TAXES ASSESSED AND LEVIED, AND DATES FOR PAYMENTS

R-19-13

WHEREAS, in accordance with N.J.S.A. 54:4-67, a governing body of any municipality may fix the rate of interest to be charged for non-payment of taxes or assessments on or before the date when they became delinquent; and

WHEREAS, the Borough of Clayton, Council, has ordered the Tax Collector to charge eight (8) percent per annum on the first $1,500.00 of delinquency, and eighteen (18) percent per annum on any amount in excess of $1,500.00; and

WHEREAS, the Borough of Clayton Council has ordered the Tax Collector to charge a penalty of six (6) percent of the delinquency in excess of $10,000.00 to a taxpayer who fails to pay the delinquency prior to the end of the calendar year;

NOW, THEREFORE, BE IT RESOLVED, by the Mayor and Council of the Borough of Clayton, Gloucester County, State of New Jersey that if said taxes are deemed to be delinquent for non-payment of taxes, the Tax Collector shall charge eight (8) percent per annum on the first $1,500.00 for the delinquency, and eighteen (18) percent per annum on any amount in excess of $1,500.00; and

BE IT FURTHER RESOLVED, that the Tax Collector shall charge, in addition to the interest for delinquent taxes, as noted above, a penalty of six (6) percent of the amount of the tax delinquency in taxes in excess of $10,000.00 to a taxpayer who fails to pay the delinquency prior to the end of the calendar year.

ADOPTED, at the reorganization meeting of the Mayor and Council of the Borough of Clayton held on January 7, 2013.

BOROUGH OF CLAYTON

Thomas Bianco, Mayor

ATTEST:

Christine Newcomb
Municipal Clerk

CERTIFICATION

I, Christine Newcomb, Municipal Clerk of the Borough of Clayton, do hereby certify that the foregoing Resolution was presented and duly adopted by the Borough Council at the reorganization meeting of the Borough of Clayton, held on January 7, 2013.

Christine Newcomb
Municipal Clerk