

RESOLUTION 2020-067

RESOLUTION OF THE TOWNSHIP COMMITTEE OF THE TOWNSHIP OF MENDHAM AMENDING INTEREST RATE-DELINQUENT TAXES AND SEWER FEES

WHEREAS, the Township Committee of the Township of Mendham established the rate of interest on delinquent taxes and/or delinquent sewer fees at the 2020 Mendham Township Reorganization Meeting on Thursday, January 2, 2020; and

WHEREAS, the rate of interest on delinquent taxes and/or delinquent sewer fees was established at the Reorganization as follows:

For taxes not in arrears, 0% for nine (9) calendar days following the due date. Taxes not paid during this ten-day period shall be deemed to be in arrears as of the said first day of the month. For taxes in arrears, 8% per annum on the first \$1,500 of the delinquency, 18% per annum on any amount in excess of \$1,500, both to be increased to the maximum allowed by law in the event of an increase in the statutory maximum. Also, pursuant to N.J.S.A. 54:4-67, as amended, a penalty shall be charged to a taxpayer with a delinquency in excess of \$10,000 who fails to pay said delinquency prior to the end of the calendar year. The penalty so charged is hereby fixed at 6% of the amount of the delinquency; and if taxes are fully paid and satisfied for that calendar year by the holder of an outstanding tax sale certificate, the holder shall be entitled to receive the same 6% penalty as part of the amount required to redeem such certificate of sale; and that interest on delinquent sewer charges will be at the same rate as for delinquent taxes; and

WHEREAS, Mendham Township Mayor Sarah Neibart declared a Local State of Emergency on Friday, March 13th regarding the Coronavirus (COVID-19) in Morris County and the State of New Jersey; and

WHEREAS, society is dealing with historic health and economic challenges, challenges that will have a profound impact on our world for decades to come. This global pandemic has already brought incredible stress to our healthcare system and everyday lives. and

WHEREAS, on Saturday, March 21st, in an effort to try to mitigate and contain community spread and flatten the curve, New Jersey Governor Phil Murphy issued Executive Order 107 which directed residents to stay home, closed nonessential businesses indefinitely, and encourages employees where possible to work from home; and

WHEREAS, although some of our residents have been able to work from home, others have not. During this time, some residents have had to limit or close their businesses, utilize sick time, or seek unemployment. As we continue to see the impact of COVID-19 on our community, we seek to alleviate the stress of timely tax payments and sewer fees and interest payments; and

NOW, THEREFORE BE IT RESOLVED, by the Township Committee of the Township of Mendham that the rate of interest be changed for all delinquent taxes and/or sewer charges to 0% per annum effective until such time as the Local State of Emergency currently in effect is terminated. At such

time that said Local State of Emergency is no longer active, interest rates for taxes and/or sewer charges in arrears be changed to 8% per annum on the first \$1,500 of delinquency and 18% per annum on any amount in excess of \$1,500 both to be increased to the maximum allowed by law in the event of an increase in the statutory maximum.

Adopted: March 24, 2020

Attest:

TOWNSHIP OF MENDHAM,
IN THE COUNTY OF MORRIS

Maria F. Coppinger, Township Clerk

Sarah Neibart, Mayor

CERTIFICATION: I, Maria F. Coppinger, Township Clerk of the Township of Mendham, do hereby certify the foregoing resolution was duly adopted by the Township Committee at a Regular Meeting held on Tuesday, March 24, 2020.

Maria F. Coppinger, Township Clerk