

**RESOLUTION ADOPTING PAYMENT OF TAXES AND INTEREST  
REQUIRED TO BE PAID ON DELINQUENT TAXES AND TAX SALE  
CERTIFICATES AND PROVIDING FOR A PENALTY FOR  
DELINQUENCIES OF TAXES IN EXCESS OF \$10,000.00**

**BE IT RESOLVED** by the Township Committee of the Township of South Harrison, with the Mayor concurring, as follows:

**SECTION 1:** All taxes for calendar year 2010 shall be paid quarterly, without interest, if payments are made on or before February 1, 2010, May 1, 2010, August 1, 2010, and November 1, 2010. In accordance with NJSA 54:4-67, interest shall be chargeable for the non-payment of taxes beginning on the 10th calendar day following the date upon which the same became payable at a rate of 8% per annum on the first \$1,500.00 of delinquency and at a rate of 18% per annum on any amount in excess of \$1,500.00, such to be calculated from the date the tax was payable until the date of actual penalty. In addition, a penalty of 6% shall be charged to a taxpayer with a delinquency in excess of \$10,000.00 if such delinquency shall not be paid prior to the end of the calendar year. Delinquencies shall mean, for the purposes of this Resolution and as such is defined in NJSA 54:4-67, et. seq., as the sum of all taxes and municipal charges due on a given parcel of property covering any number of quarters of years.

**SECTION 2:** In accordance with NJSA 54:5-61, interest shall be charged on account of tax sale certificates at a rate of 2% of the amount paid for the tax title when the taxes, interest and cost exceed the sum of \$200.00. When the taxes, interest and cost exceed the sum of \$5,000.00, such additional sums shall be equal to 4% of the amount paid and, when that sum exceeds \$10,000.00, such additional sum shall be equal to 6% of such amount paid.

**SECTION 3:** In accordance with N.J.S.A. 40:5-18, a service charge shall be added to any taxes due and owing to the Township if payment tendered on said taxes was by a check or other written instrument that was returned for insufficient funds. The service charge shall be \$20.00 per check or other written instrument that was returned for insufficient funds. The service charge shall be included on the list of delinquent taxes that is prepared for enforcement of the lien of such taxes. The service charge for any returned check or other written instrument shall be collected in the same manner prescribed by law for the collection of taxes for which the check or other instrument was tendered. As authorized by N.J.S.A. 40:5-19, any replacement payment of a check or other written instrument that was returned for insufficient funds must be tendered in cash or by certified check.

**SECTION 4:** This Resolution shall be effective immediately upon its adoption and shall be applicable to all delinquent taxes and certificates presently held by the Township as well as those which may hereafter be acquired.

**BE IT FURTHER RESOLVED** that a certified copy of this Resolution be delivered to the Tax Collector of the Township of South Harrison, in the County of Gloucester, and State of New Jersey for compliance in accordance with this Resolution.

**TOWNSHIP OF SOUTH HARRISON**

BY: \_\_\_\_\_  
JAMES McCALL MAJOR

**ATTEST:**

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NANCY E. KEARNS, RMC, MUNICIPAL CLERK

**CERTIFICATION**

I hereby certify that the foregoing Resolution was adopted at the Reorganization Meeting of the Township Committee in the Township of South Harrison held on the First date of January, 2010.

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NANCY E. KEARNS, RMC, MUNICIPAL CLERK