

**TOWNSHIP OF HILLSIDE  
RESOLUTION R-21-006**

**TAX - FIXING OF INTEREST, GRACE PERIOD, AND YEAR END PENALTY FOR  
TAX AND SEWER**

**WHEREAS**, pursuant to N.J.S.A 54:4-66, taxes in municipalities operating under a calendar based fiscal year shall be payable for the first quarterly installment of the year on February 1, for the second quarterly installment May 1, for the third quarterly installment on August 1, and for the fourth quarterly installment November 1: and

**WHEREAS**, N.J.S.A. 54:4-67(a) provides that the governing body may fix the rate of interest to be charged for the non-payment of taxes, assessments or other municipal liens or charges on or before the date when they would become delinquent; and

**WHEREAS**, pursuant to N.J.S.A. 54:4-67(a), the governing body may provide that taxes shall not be subject to interest charges if payments of any installments is made within the tenth calendar day following the date upon which same became payable: and

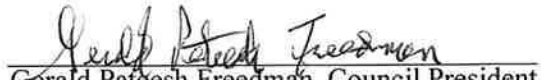
**WHEREAS**, N.J.S.A. 54:4-67(c), the governing body may fix a penalty to be charged to a taxpayer with a delinquency in excess of \$10,000 who fails to pay that delinquency as billed, prior to the end of the fiscal year, provides that within the current fiscal year if any delinquency is in excess of \$10,000.00, which penalty shall not exceed 6% of the amount of the delinquency with respect to each most recent fiscal year only; and

**NOW, THEREFORE BE IT RESOLVED**, by the Township Council of the Township of Hillside, that in accordance with N.J.S.A. 54:4-66 et seq, the rate of interest to be charged on delinquent taxes and all other municipal liens or charges for the first, second, third and fourth quarterly installments of year **2021** shall be eight percent (8%) per annum on the first \$1500.00 of delinquency and eighteen percent (18%) per annum on any amount in excess of \$1500.00 to be calculated from the date the tax was payable until the date of actual payment to the collector is received provided that no interest shall be charged if payment of any installment is made on or before the tenth calendar day following the date upon which same became payable: and

**BE IT FURTHER RESOLVED**, that the rate of interest on unpaid sewer utility bills shall be the eight percent (8%) on the first \$1500.00 and eighteen percent (18%) on any amount in excess of \$1500.00 per annum on any delinquency to be calculated from the date the bill was payable until the date of actual payment, provided that no interest shall be charged if payment of any bill is made within thirty (30) calendar days following the billing date or before the tenth calendar day following the date upon which same became payable, whichever is later; and

**BE IT FURTHER RESOLVED** that a penalty of six percent (6%) be charged on all delinquent taxes and municipal charges in excess of \$10,000.00 that are not paid prior to the end of the fiscal year.

  
Sonya Wingate, Tax Collector

  
Gerald Pateesh Freedman, Council President

**ATTEST:**

I, Beverly Harris, Acting Township Clerk of the Township of Hillside, County of Union, State of New Jersey, do hereby certify that this is a true copy of a resolution adopted by the Township Council at a meeting held on January 5, 2021.

  
Beverly Harris, Acting Township Clerk

MOTION	SECOND	NAME	YEAS	NAYS	ABSTAIN	ABSENT	EXCUSED
X		DeAugustine	X				
		Epps	X				
		Hyatt	X				
		Mobley	X				
		Mondella	X				
	X	Cook, VP	X				
		Freedman, CP	X				