



BOROUGH OF BERLIN
COUNTY OF CAMDEN

RESOLUTION 2021-012

SETTING GRACE PERIOD, INTEREST RATES, AND POLICY FOR TAXES AND MUNICIPAL CHARGES FOR 2021

WHEREAS N.J.S.A. 54:4-67 permits the Governing Body to fix the rate of interest to be charged for nonpayment of taxes or assessments subject to any abatement or discount for the late payment of taxes or assessments as provided by law; and,

WHEREAS any unpaid taxes and municipal charges constitute an unfair burden on those taxpayers who pay their taxes and municipal accounts on time and delinquent taxpayers should be required to carry their share of the tax burden; and,

NOW, THEREFORE, BE IT RESOLVED by the Governing Body of the Borough of Berlin, County of Camden, State of New Jersey, that

The tax year 2020 is closed effective December 31, 2020, and that property taxes shall be due and payable quarterly on February 1, May 1, August 1, and November 1 for the year 2021, with a ten-day grace period. If unpaid, unpaid taxes shall become delinquent, with interest charged as set forth below and reverting to the due date on any quarterly installment of taxes.

The Tax Collector is hereby authorized and directed to charge, subject to any abatement or discount for the late payment of taxes as provided by law:

1. Eight percent (8%) per annum on the first \$1,500 of taxes and utilities delinquent after the due date.
2. Eighteen percent (18%) per annum on any amount over \$1,500 delinquent after the due date.
3. An additional penalty of six percent (6%) shall be added to any taxes, interest, and municipal charges over \$10,000 that remain unpaid at the end of any calendar year. This shall be calculated on the sum of all taxes from year to year and not on an individual year basis.

BE IT FURTHER RESOLVED that the tax collector is authorized and directed to hold a tax sale for any unpaid prior year taxes, interest, and other municipal charges; and,

BE IT FURTHER RESOLVED that the Tax Collector is authorized to cancel property tax delinquent amounts or refunds in amounts less than \$10 and permit the Tax Collector to process this cancellation at the end of the tax year in accordance with N.J.S.A. 40A: 5-17.1; and,

BE IT FURTHER RESOLVED that this Resolution shall be published in its entirety once in Courier Post. A certified copy of this Resolution shall be provided to the Tax Collector and Municipal Auditor.

RESOLUTION 2020-012

Moved by: Councilmember Pearce; **Seconded by** Councilmember Badolato

Vote: Motion carried by roll call vote (summary: Yes = 6; Absent = 0).

Yes: Council members Badolato, Cummings, Hohing, Miller, Simone, Pearce

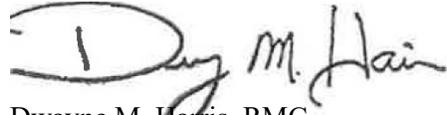
No: None

Abstain: None

Absent: None

I, Dwayne M. Harris, RMC, Administrator/Clerk of the Borough of Berlin, hereby certify the foregoing to be a true and correct copy of a Resolution adopted by the Governing Body at its Reorganization Meeting on Saturday, January 2, 2021.

WITNESS my hand this 4th day of January 2021.

A handwritten signature in black ink that reads "Dwayne M. Harris". The signature is written in a cursive style with a large, looped initial "D".

Dwayne M. Harris, RMC
Administrator/Clerk