

R-20-96

RESOLUTION EXTENDING THE GRACE PERIOD FOR THE PAYMENT OF SECOND QUARTER 2020 PROPERTY TAXES, ASSESSMENTS, OR OTHER MUNICIPAL LIENS OR CHARGES TO JUNE 1, 2020.

WHEREAS, it is recognized that property taxpayers in the Township of Rockaway may be suffering from financial hardships caused by or related to the COVID-19 pandemic, which have made it difficult for certain residents to meet the regular statutory due date of May 1, 2020 for the timely payment of second quarter 2020 real property taxes; and

WHEREAS, pursuant to N.J.S.A. 54:4-67(a)(2)(a), in the case of a declared state of emergency, local governments are allowed to extend the due date for the payment of quarterly payment of taxes, assessments, or other municipal liens or charges, on or before the date when they would become delinquent; and

WHEREAS, pursuant to Resolution R-20-17 the Township Council provided a ten (10) day grace period for the payment of quarterly real property taxes; and

WHEREAS, pursuant to N.J.S.A. App. A:9-47, the Governor of the State of New Jersey is authorized to, among other things, suspend any regulatory provision of law when its enforcement is detrimental to the public welfare during an emergency; and

WHEREAS, in the afternoon hours of April 28, 2020, the governor issued Executive Order 130 (E.O. 130), which effectively revoked Resolutions that were being passed by municipalities in violation of existing law; and

WHEREAS, E.O. 130 limited the potential extension(s) of the due date for

the payment of 2020 second quarter taxes, etc. to June 1, 2020 and

WHEREAS, E.O. 130 prohibited interest forgiveness for delinquent payment of 2020 second quarter taxes, etc.; and,

WHEREAS, E.O. 130 extended the time (to May 11, 2020) in which municipalities could take action to extend the second quarter 2020 property tax payment due date; and

WHEREAS, the Council did not react impulsively to the issuance of E. O. 130, by immediately extending the grace period for the payment of second quarter property taxes, etc. to June 1, 2020; and

WHEREAS, on behalf of all of its taxpayers, the Council believed that it would be fiscally responsible to wait and see whether it would be able (on or before May 11, 2020) to determine whether the Township of Rockaway could afford to take action to minimize and mitigate certain Township taxpayers' short term financial hardships caused by the spread of COVID-19; and,

WHEREAS, upon receipt of assurances from the Mayor, the Business Administrator, the Chief Financial Officer and the Auditor, the Council has determined that it would, at this time, be fiscally responsible to extend the due date for the payment of second quarter 2020 taxes, assessments, or other municipal liens or charges to June 1, 2020.

NOW THEREFORE, BE IT RESOLVED by Township Council of the Township of Rockaway, County of Morris and State of New Jersey as follows:

1. The due date for the payment of outstanding taxes, assessments, or other municipal liens or charges is hereby extended to June 1, 2020.

2. Consistent with the mandate of E.O. 130, the rate of interest for second quarter taxes which may remain unpaid after June 1, 2020 shall be calculated from the date of the regular statutory quarterly payment due date of May 1, until the date of actual payment.

3. Consistent with the mandate of E.O. 130, the rates of interest for the delinquent payment of taxes set forth in Resolution R-20-17 shall remain in full force and effect and are fixed at 8% on the first \$1,500.00 of delinquency and 18% per annum on any amount of taxes in excess of \$1,500.00.

4. Consistent with the mandate of E.O. 130 the six percent (6%) per annum penalty on any fiscal year delinquency in excess of ten thousand dollars (\$10,000.00) shall remain in full force and effect.

5. The Township Clerk shall provide a copy of this Resolution to the Division of Local Government Services in the Department of Community Affairs on or before May 14, 2020.

6. Township employees and officials are hereby authorized to take all action necessary to effectuate this Resolution.

I HEREBY CERTIFY the foregoing to be a true copy of a Resolution adopted by the Township Council of the Township of Rockaway, County of Morris, State of New Jersey at a duly convened meeting held on May 11, 2020.

Joseph Jackson
Township Council President

Christina Clipperton, RMC
Township Clerk