

**RESOLUTION  
BOROUGH OF CLAYTON  
FIXING A PENALTY TO BE CHARGED FOR NON-PAYMENT OF  
TAXES ASSESSED AND LEVIED, AND DATES FOR PAYMENTS**

**R-19-19**

**WHEREAS**, in accordance with N.J.S.A. 54:4-67, a governing body of any municipality may fix the rate of interest to be charged for non-payment of taxes or assessments on or before the date when they became delinquent; and

**WHEREAS**, the Borough of Clayton Council, has ordered the Tax Collector to charge eight (8) percent per annum on the first \$1,500.00 of delinquency, and eighteen (18) percent per annum on any amount in excess of \$1,500.00; and

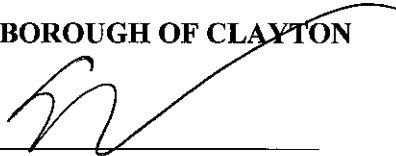
**WHEREAS**, the Borough of Clayton Council has ordered the Tax Collector to charge an additional penalty of six (6) percent on delinquencies in excess of \$10,000.00 to a taxpayer who fails to pay the delinquency as billed, prior to the end of the fiscal year, the penalty so fixed shall not exceed 6% of the amount of the delinquency with respect to each most recent fiscal year only; and

**NOW, THEREFORE, BE IT RESOLVED**, by the Mayor and Council of the Borough of Clayton, Gloucester County, State of New Jersey that if said taxes are deemed to be delinquent for non-payment of taxes, the Tax Collector shall charge eight (8) percent per annum on the first \$1,500.00 for the delinquency, and eighteen (18) percent per annum on any amount in excess of \$1,500.00; and

**BE IT FURTHER RESOLVED**, that the Tax Collector shall charge, in addition to the interest for delinquent taxes, as noted above, a penalty of 6% on any delinquent taxes and municipal charges in excess of \$10,000 in addition to the interest charges set forth above.

**ADOPTED**, at the reorganization meeting of the Mayor and Council of the Borough of Clayton held on January 3, 2019.

**BOROUGH OF CLAYTON**

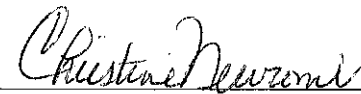
  
Thomas Bianco, Mayor

**ATTEST:**

  
Christine Newcomb  
Municipal Clerk

**CERTIFICATION**

I, Christine Newcomb, Municipal Clerk of the Borough of Clayton, do hereby certify that the foregoing Resolution was presented and duly adopted by the Borough Council at the reorganization meeting of the Borough of Clayton, held on January 3, 2019.

  
Christine Newcomb  
Municipal Clerk