

**TOWNSHIP OF CHESTERFIELD
RESOLUTION 2023-1-6**

**RESOLUTION ESTABLISHING RATE OF INTEREST FOR
DELINQUENT TAXES AND DUPLICATE TAX BILL FEE**

WHEREAS, N.J.S.A. 54:4-67 permits the governing body of each municipality 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 as provided by law; and

WHEREAS, N.J.S.A. 54:4-67 has been amended to permit the fixing of a said rate of 8% per annum on the first \$1,500.00 of the delinquency and 18% per annum on any amount in excess of \$1,500.00 and allows an additional penalty of 6% to be collected against a delinquency in excess of \$10,000.00 on properties that fail to pay the delinquency prior to the end of the calendar year;

NOW, THEREFORE, BE IT RESOLVED by the Township Committee of the Township of Chesterfield in the County of Burlington and State of New Jersey as follows:

1. The Tax Collector is hereby authorized and directed to charge 8% per annum on the first \$1,500.00 of taxes becoming delinquent after the due date and 18% per annum on any amount of taxes in excess of \$1,500.00 becoming delinquent after the due date and if a delinquency is in excess of \$10,000.00 and remains in arrears beyond December 31, an additional penalty of 6% shall be charged against the delinquency.
2. Effective January 1, 2023, there will be a ten (10) day grace period on quarterly tax payments made by cash, check or money order. When the 10th falls on a weekend or holiday, the grace period will be extended to the next business day.
3. Any payments not made in accordance with paragraph 2 of this Resolution shall be charged interest from the due date as set forth in paragraph 1 of this Resolution.
4. This Resolution shall be published in its entirety one (1) time in the official newspaper of the Township.
5. A certified copy of this Resolution shall be provided by the Township Clerk to the Tax Collector, Attorney and Auditor for the Township of Chesterfield.

BE IT FURTHER RESOLVED that there will be a \$5.00 charge for each duplicate tax bill that must be prepared for the year 2023.

CHESTERFIELD TOWNSHIP COMMITTEE

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I, Caryn M. Hoyer, Clerk of the Township of Chesterfield in the County of Burlington and State of New Jersey do hereby certify the foregoing Resolution to be a true and accurate copy of the Resolution approved by the Township Committee at a duly advertised meeting held on January 3, 2023 at which a quorum was present.

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Caryn M. Hoyer, RMC  
Township Clerk