

RESOLUTION NO. 2020 – 106

**RESOLUTION OF THE TOWNSHIP OF LITTLE EGG HARBOR,
COUNTY OF OCEAN, STATE OF NEW JERSEY, AUTHORIZING THE
MUNICIPAL TAX COLLECTOR TO PREPARE AND MAIL
ESTIMATED TAX BILLS IN ACCORDANCE WITH N.J.S.A. 54:4-66.3**

WHEREAS, the “COVID-19 Fiscal Mitigation Act”, P.L. 2020, C. 19, approved on April 14, 2020, provides that notwithstanding N.J.S.A. 52:5-1, or any other law to the contrary, for purposes of the State's general appropriation law, the State fiscal year scheduled to end on June 30, 2020 shall end on September 30, 2020, and the subsequent State fiscal year shall begin on October 1, 2020 and end on June 30, 2021.

WHEREAS, the Division of Local Government Services, State of New Jersey has the authority by statute to examine, review and then certify all local government budgets to the appropriate County Board of Taxation for the purpose of real estate taxation, and

WHEREAS, the Ocean County Board of Taxation is unable to certify the tax rate at this time as it has not received certification from the State, and the Municipal Tax Collector will be unable to mail the tax bills on a timely basis; and

WHEREAS, the municipal Tax Collector in consultation with the municipal Chief Finance Officer has computed an estimated tax levy in accordance with N.J.S.A. 54:4-66.3, and they have signed a certification showing the levies for the previous year and the tax rates, and

WHEREAS, in accordance with N.J.S.A. 54:4-66.3, the Township Committee of the Township of Little Egg Harbor, County of Ocean, State of New Jersey, requests the Director of the Division of Local Government Services to approve the estimated tax levy exceeding 105% listed on the attached Schedule A. Approval will enable the municipality to meet its financial obligations, maintain the tax collection rate, provide uniformity for tax payments and save the unnecessary cost of interest expenses on borrowing.

NOW THEREFORE, BE IT RESOLVED, that the Township Committee of the Little Egg Harbor Township, County of Ocean, State of New Jersey, hereby authorized that:

1. The Municipal Tax Collector is hereby authorized and directed to prepare, and issue estimated tax bills for the Township of Little Egg Harbor for the third installment of 2020 taxes. The Tax Collector shall proceed upon approval of the Director of the Division of Local Government Services and take such action as permitted and required by P.L. 1994, c. 72 (N.J.S.A. 54:4-66.2 and 54:4-66.3).
2. The entire estimated tax levy for 2020 is hereby set at \$61,870,970.50 based upon a calculation of 105% of the 2019 tax levy.
3. In accordance with law, the third quarter installment of 2020 shall not be subject to interest until after the later of the end of the grace period, or the twenty-fifth

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calendar day after the date the estimated tax bills were mailed. The estimated tax bills shall contain a notice specifying the date on which interest may begin to accrue.

4. That a copy of this Resolution be forwarded to the Tax Collector and Chief Financial Officer of the Township of Little Egg Harbor for their records.

CERTIFICATION

I, **DIANA K. MCCRACKEN**, Clerk of the Township of Little Egg Harbor, do hereby certify that the foregoing resolution was duly adopted by the Little Egg Harbor Township Committee at a meeting held on the 14th day of May 2020.


DIANA K. MCCRACKEN, Township Clerk
Township of Little Egg Harbor

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