

**RESOLUTION 2026-026**

**RESOLUTION OF THE TOWNSHIP OF LITTLE EGG HARBOR, COUNTY OF OCEAN, STATE OF NEW JERSEY, FIXING THE RATE OF INTEREST ON DELINQUENT TAXES OR ASSESSMENTS AND PROVIDING FOR A GRACE PERIOD FOR THE YEAR 2026**

**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 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

**WHEREAS, N.J.S.A. 54:4-67** has been amended to allow for 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 governing body of the Township of Little Egg Harbor, County of Ocean, State of New Jersey, as follows:

1. That the Tax Collector is hereby authorized and directed to charge 8% per annum on the first \$1,500.00 of taxes becoming delinquent after due date and 18% per annum on any amount of taxes in excess of \$1,500.00 becoming delinquent after due date, subject to any abatement or discount for the late payment of taxes as provided by law; and, if a delinquency is in excess of \$10,000.00 and remains in arrears beyond December 31<sup>st</sup> of the tax year, an additional penalty of 6% shall be charged against the delinquency.

2. Effective January 1, 2026, there will be a ten-day grace period for quarterly tax payments made by cash, check or money order.

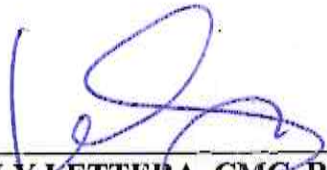
3. Any payments not made in accordance with paragraph two of this resolution shall be charged interest from the due date, as set forth in paragraph one of this resolution.

4. This resolution shall be published in its entirety once in an official newspaper of the Township of Little Egg Harbor.

5. That a certified copy of this resolution shall be provided by the Township Clerk to the Tax Collector, Township Attorney and Township Auditor.

**CERTIFICATION**

I, **KELLY LETTERA, CMC, RMC**, Municipal Clerk of the Township of Little Egg Harbor do hereby certify that the foregoing resolution was duly adopted by the Township of Little Egg Harbor Township Committee at a meeting held on the 1<sup>st</sup> day of **January, 2026**.

  
\_\_\_\_\_  
**KELLY LETTERA, CMC, RMC**  
Township Clerk  
Little Egg Harbor Township