

**BOROUGH OF UPPER SADDLE RIVER
RESOLUTION #63-20
May 2, 2020**

**Extending the Second Quarter Property Tax Grace Period
to June 1, 2020**

WHEREAS, *N.J.S.A. 54:4-67* provides for the assessment of interest for delinquent tax payments beyond the ten (10) day period for payment; and

WHEREAS, the second quarter tax payments for the 2020 tax year are due on May 1, 2020; and

WHEREAS, the coronavirus pandemic has impacted virtually all persons and businesses throughout the United States, and more particularly within the State of New Jersey, to the extent that the President and Governor have both declared States of Emergency; and

WHEREAS, *N.J.S.A. 54:4-67a(2)* and Executive Order No. 130 provides that where a State of Emergency has been declared by the Governor not less than thirty (30) days prior to the date upon which a property tax installment payment is payable, that the Governing Body may adopt a resolution providing that interest shall not be charged to a delinquent taxpayer if payment of the property tax installment is made on or before the first day of the next calendar month from the date upon which it became payable; and

WHEREAS, Executive Order No. 130 promulgated by the Governor on April 28, 2020 permits the Governing Body of a municipality to adopt a resolution instituting a grace period to June 1, 2020 for the payment of second quarter property taxes; and

WHEREAS, the impact of this pandemic has created severe financial hardship for many persons and businesses.

NOW THEREFORE BE IT RESOLVED by the Mayor and Council of the Borough of Upper Saddle River that in accordance with the above statutory provisions and Executive Order No. 130 that it does hereby extend the grace period for payment of second quarter taxes to June 1, 2020, with payments to be made to such date without being charged interest as set forth in the aforesaid statute; and

BE IT FURTHER RESOLVED that payment of second quarter taxes made after June 1, 2020 shall be subject to the assessment of interest retroactive to the May 1, 2020 due date; and

BE IT FURTHER RESOLVED that a copy of this resolution shall be provided by the Borough Clerk, to the Tax Collector, and to the Director of the Division of Local Government Services in the Department of Community Affairs pursuant to *N.J.S.A. 54:4-67a(3)* and posted on the Borough's website.

	Moved	Second	Ayes	Nays	Absent	Abstain
Council Member DeFuccio		x				
Council Member DiMartino			x			
Council Member Ditkoff			x			
Council Member Durante	x					
Council Member Florio			x			
Council Member Rotella			x			

I hereby certify that the above resolution was adopted by the Mayor and Council on May 2, 2020.

/s/ Joy Convertini
Joy C. Convertini, R.M.C., Borough Clerk