RESOLUTION OF THE CITY OF GLOUCESTER CITY
County of Camden, State of New Jersey
#R 009 -2022

RESOLUTION FOR POLICIES AND PROCEDURES FOR THE OFFICE OF THE TAX COLLECTOR FOR THE YEAR 2022

WHEREAS, the City of Gloucester is able to set policies and procedures for the office of the Tax Collector that allows for the best fiscal interest of the municipality,

NOW, THEREFORE, BE IT RESOLVED, that the Tax Collector, is hereby authorized and directed to the following:

TAXES

1. Interest on taxes shall be 8% on the first $1,500 of the delinquency and 18% on all subsequent delinquency until the account is paid in full. All accounts have a 10-day grace period during each quarter when taxes are due.

2. A year end penalty of 6% for taxpayers with a delinquency in excess of $10,000 who fail to pay the delinquency before the end of the year.

3. A tax sale of all delinquent accounts for the **2021** and other prior years, if applicable, Municipal Taxes will be held no later than end of December, **2022.**

4. Delinquent tax accounts in the amount of +/- $10.00 may, at the discretion of the tax collector be canceled prior to the tax sale.

5. Charges for checks returned by the bank and payments are removed shall be $20.00.

6. Charges for Replacements of Loss Tax Sale Certificates shall be $100.00

7. All Tax Sale Liens shall be redeemed through certified funds only (cash, money order, or certified check).

8. All payments clearing items from tax sale, must be certified funds only (cash, money order, or certified check).

9. City Charges for property clean-up, trash removal, and other similar charges shall be charged an interest rate of 18%, 30 days after the billing date.

WATER/SEWER

1. Interest on water/sewer accounts shall be 8% on the first $1,500 of the delinquency and 18% on all subsequent delinquency until the account is paid in full. All accounts are deemed delinquent one day after the due date. Due dates are 25 days from the billing date.

2. A tax sale of all delinquent accounts for the **2021** and other prior years, if applicable, Municipal Water/Sewer will be held no later than December, **2022.**

3. Delinquent water accounts in the amount of +/- $10.00 may, at the discretion of the tax collector be canceled prior to the tax sale.

4. Billing adjustments/corrections on all utility accounts shall be for the prior quarter and current quarters only.

5. Charges for checks returned by the bank and payments are removed shall be $20.00.

6. All payments clearing items from tax sale, must be certified funds only (cash, money order, or certified check).

7. All utility bills will be sent to the owner of the property according the address on the owner's tax record. Utility bills are not to be sent to tenants.

BE IT FURTHER RESOLVED that a certified copy of this Resolution shall be provided by the City Clerk to the Tax Collector, Chief Financial Officer, City Attorney, and City Auditor for the City of Gloucester City.

Dayl R. Baile, Mayor

Passed by the Mayor and Common Council of Gloucester City this **6th day of January, 2022**

Vanessa L. Little, City Clerk