## RESOLUTION 2020 - 83

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE BOROUGH OF MOUNT ARLINGTON, IN THE COUNTY OF MORRIS, STATE OF NEW JERSEY, AUTHORIZING THE TAX COLLECTOR TO PROCESS THIRD QUARTER "ESTIMATED" TAX BILLS, DUE AUGUST 1, 2020

WHEREAS, in light of the disruption caused by the coronavirus outbreak, the State delayed the adoption of the State Fiscal Year 2021 Budget to September 30, 2020; and

WHEREAS, the Division of Local Government Services (DLGS) cannot certify State Aid allocations to municipal budgets until State Aid Appropriations are known; and

WHEREAS, the DLGS cannot approve municipal budgets and the County Board of Taxation cannot certify taxes until long after the June 30, 2020 deadline to process third quarter tax bills due August 1, 2020; and

**WHEREAS**, without an adopted 2020 Municipal Budget and without a 2020 Certified Tax Rate, the Tax Collector cannot process the final 2020 Tax Levy; and

WHEREAS, the DLGS "strongly recommends" under Local Finance Notice 2020-07 "that municipalities prepare to issue estimated property tax bills for 2020;" and

WHEREAS, the Tax Collector, in consultation with the Chief Financial Officer, computed and certified an estimated Tax Levy necessary to bill third quarter taxes due August 1, 2020.

**NOW, THEREFORE, BE IT RESOLVED** by the Mayor and Council of the Borough of Mt. Arlington, County of Morris, State of New Jersey, that the Tax Collector is hereby authorized and directed to process estimated tax bills for the third quarterly installment of 2020 taxes; and

**BE IT FURTHER RESOLVED** that, the third quarterly installment of 2020 taxes shall not be subject to interest until the later of August 10, 2020 or the twenty-fifth (25) 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.

I HEREBY CERTIFY this to be a true and correct Resolution of the Mayor and Borough Council of the Borough of Mount Arlington and adopted on June 2, 2020.

L. Dwyer

Acting Borough Clerk