

**RESOLUTION OF THE TOWNSHIP OF MANCHESTER, COUNTY OF OCEAN,
STATE OF NEW JERSEY FIXING THE RATE OF INTEREST TO BE CHARGED ON
DELINQUENT TAXES OR ASSESSMENTS**

WHEREAS, N.J.S.A. 54:4-67 permits governing body of each municipality to fix the rate of interest to be charged for non-payment 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 allows an additional penalty of 6% of the delinquency in excess of \$10,000 to be collected against a delinquency open at year end.

NOW, THEREFORE, BE IT RESOLVED by the Township Council of the Township of Manchester, 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 delinquency and 18% per annum on any amount in excess of \$1,500.00 calculated from the date the tax was payable until the date of actual payment and that there will be an additional penalty charged of 6% of the delinquency in excess of \$10,000 at year end.
2. There will be a ten (10) day grace period of quarterly tax payments made by cash, credit/debit card, ach, check, or money order before interest is charged.
3. That any payments not made in accordance with paragraph one and two of this resolution shall be charged interest from the due date as set forth in paragraph one and two of this resolution.
4. That this resolution shall be published in its entirety once in an official newspaper of the Township of Manchester.
5. That the Township Clerk shall forward a certified copy of this resolution to the following:
 - A. Mayor;
 - B. Tax Collector;
 - C. Township Attorney;
 - D. Chief Financial Officer;
 - E. Township Auditor.

**RESOLUTION OF THE TOWNSHIP OF MANCHESTER, COUNTY OF OCEAN,
STATE OF NEW JERSEY FIXING THE RATE OF INTEREST TO BE CHARGED ON
DELINQUENT WATER AND SEWER RATES, CHARGES, RENTALS, AND FEES**

WHEREAS, N.J.S.A. 40a:26a-12 permits the governing body of each municipality to fix the rate of interest to be charged for non-payments of sewer rates, rentals, connection fees, or other charges; and,

WHEREAS, N.J.S.A. 40A:31-12 permits the governing body of each municipality to fix the rate of interest to be charged for non-payment of water rates, rentals, connection fees, or other charges.

NOW, THEREFORE, BE IT RESOLVED by the Township Council of the Township of Manchester, County of Ocean, State of New Jersey, as follows.

1. That the Division of Utilities is hereby authorized and directed to charge 8% per annum on the first \$1,500.00 of sewer and water rates, rentals, connection fees and other charges becoming delinquent after the due date and 18% per annum on any amount of sewer and water rates, rentals, connection fees, or other charges in excess of \$1,500.00 becoming delinquent after the due date and if a delinquency is in excess of \$10,000 and remains in arrears at year end, an additional penalty of 6% shall be charged against the delinquency.
2. Quarterly water and/or sewer payments are due immediately upon receipt. There will be a thirty (30)-day grace period of quarterly water and/or sewer payments made by cash, check, credit card, or money order before interest is charged.
3. That any payments not made in accordance with paragraph one or two of this resolution shall be charged interest from the due date as set forth in paragraph one and two of this resolution.
4. That this resolution shall be published in its entirety once in an official newspaper of the Township of Manchester.
5. That the Township Clerk shall forward a certified copy of this resolution to the following:
 - A. Mayor;
 - B. Director of Public Works
 - C. Tax Collector;
 - D. Division of Utilities Attorney;
 - E. Chief Financial Officer;
 - F. Township Auditor;

CERTIFICATION

I, Teri Giercyk, Municipal Clerk of the Township of Manchester, County of Ocean, State of New Jersey, do hereby certify the foregoing to be a true and correct copy of a Resolution adopted by the Township Council on the 5th day of January 2026.

Teri Giercyk, RMC/CMC
Municipal Clerk