

BOROUGH OF OGDENSBURG
COUNTY OF SUSSEX
RESOLUTION 01-2026

WHEREAS, N.J.S.A. 54:4-67 authorizes the governing body of each municipality to fix the rate of interest to be charged for non-payment of taxes, utility and other municipal assessments subject to any abatement or discount for late payment as provided by law; and

WHEREAS, N.J.S.A. 54:4-67 permits the fixing of said rate of eight percent (8%) per annum on the first \$1,500 of the delinquency and eighteen percent (18%) per annum on any amount in excess of \$1,500; and

WHEREAS, N.J.S.A. 54:4-67 further permits an additional penalty of six percent (6%) to be charged to a taxpayer with a delinquency in excess of \$10,000 who fails to pay that delinquency prior to the end of the calendar year.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Borough Council of the Borough of Ogdensburg, County of Sussex, State of New Jersey, as follows:

1. The rate of interest to be charged for non-payment of taxes and Water Utility on or before the date that they would become delinquent shall be set at the rate of eight percent (8%) per annum on the first \$1,500 of the delinquency, and eighteen percent (18%) per annum on any amount in excess of \$1,500.
2. In accordance with the provisions of N.J.S.A. 54:4-67, a six percent (6%) penalty shall be charged to a taxpayer with a delinquency in excess of \$10,000 who fails to pay that delinquency prior to the end of the calendar year. Delinquency in this instance shall mean the sum of all taxes and municipal charges due on a specific parcel of property covering any number of quarters or tax years.
3. Effective January 1, 2026 there shall be a ten (10) day grace period of quarterly tax payments.
4. Any payments not made in accordance with paragraph 2 of this resolution shall be charged interest from the due date as set forth in paragraph 1 of this resolution.
5. This resolution shall be published in its entirety once in an official newspaper of the Borough of Ogdensburg.
6. A certified copy of this resolution shall be provided by the Borough Clerk to the Tax Collector, Borough Attorney and Borough Auditor for the Borough of Ogdensburg.

CERTIFICATION

I, Robin Hough, Borough Clerk of the Borough of Ogdensburg, County of Sussex, State of New Jersey, do declare the above to be a true and correct copy of a resolution adopted by the governing body at the annual Reorganizational Meeting held on January 2, 2026.

Robin Hough, RMC/CMR

Recorded of roll call vote resolution 01-2026:

| RECORD OF COUNCIL VOTES | | | | |
|--------------------------------|------|-------|---------|--------|
| COUNCIL MEMBER | AYES | NAYES | ABSTAIN | ABSENT |
| Councilman Ciasullo | | | | |
| Councilwoman Cowdrick | | | | |
| Councilman DeMeo | | | | |
| Councilman Gandarinho | | | | |
| Councilman Gordon | | | | |
| Councilwoman Lane | | | | |
| Mayor Hutnick (Tie Only) | | | | |