

TOWNSHIP OF CLARK  
Resolution 26-28  
January 5, 2026

**WHEREAS** NJSA 54:4-67 permits the Governing Body of each municipality to fix the rate of interest to be charged for non-payment of taxes and/or municipal fees as provided by law; and

**WHEREAS** NJSA 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% be collected against a delinquency in excess of \$10,000.00 on properties that fail to pay the delinquency prior to the end of the calendar year.

**NOW, THEREFORE, BE IT RESOLVED** by the Governing Body of the Township of Clark, County of Union, State of New Jersey as follows:

1. The Tax collector is hereby authorized and directed to charge 8% per annum on the first \$1,500.00 of taxes and/or municipal fees becoming delinquent after due date and 18% per annum on any amount of taxes and/or municipal fees in excess of \$1,500.00 be delinquent after due date and if a delinquency is in excess of \$10,000.00 and remains in arrears beyond December 31<sup>st</sup>, an additional penalty of 6% shall be charged against the delinquency subject to any abatement or discount for the late payment of taxes and/or municipal fees as provided by law.

2. Authorize Tax Collector to sell prior years' delinquent taxes and/or municipal fees.

3. Effective January 1, 2026, there will be a ten (10) day grace period of quarterly tax payments made by cash, check or money order.

4. Any payments not made in accordance with paragraph two of this resolution shall be charged interest from the due date as set forth in paragraph one of this resolution.

5. This resolution shall be published in its entirety once in an official newspaper of the Township of Clark.

6. A certified copy of this resolution shall be provided by the Township Clerk to the Tax Collector, Township Attorney, and Township Auditor for the Township of Clark.

Edith L. Merkel, RMC  
Township Clerk