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## A RESOLUTION OF THE TOWNSHIP OF NORTH BRUNSWICK AUTHORIZING THE CANCELLATION OF THE 2021 ACCELERATED TAX SALE FOR OUTSTANDING BALANCES FOR THE CURRENT YEAR'S DELINQUENT WATER / SEWER AND PROPERTY TAX

WHEREAS, there are two types of tax sales in New Jersey; the standard tax sale is held within the current year for *delinquent taxes of the prior year* and the accelerated tax sale is held *prior to the end* of the year for that year's tax delinquencies; and

WHEREAS, in August of 2020, pursuant to Resolution 211-8.20, the Township of North Brunswick Fiscal Year 2021 Budget anticipated continuing with an accelerated tax sale as in previous years and authorized under rules and regulations cited within N.J.S.A. 54:5-19 et seq.; and

WHEREAS, on October 15, 2020, New Jersey Governor Philip Murphy issued Executive Order No. 190, banning the imposition of interest, charges or late fees on municipal "water" accounts for "residential" customers of that became delinquent during the COVID-19 pandemic, set to end March 2021; and

WHEREAS, on March 3, 2021, Governor Murphy issued Executive Order No. 229, extending a moratorium set to end March 15, 2021 under Executive Order No. 190 through at least June 30, 2021; and

WHEREAS, also in support, on March 25, 2021, NJ Bill A4671 (S3326) passed by the Assembly and Senate would provide for additional financial relief for residents serviced by a public water utility until 18 months after the date of Executive Order No. 103, issued March 9, 2020; and

WHEREAS, on May 3, 2021, pursuant to Resolution 145-5.21, the Mayor and Council supported recent actions by the State's elected officials and continued to provide financial assistance to customers of the North Brunswick utility systems, and authorized the waiver of any interest, charges or late fees on *all* municipal utility accounts for water and sewer that became delinquent during the COVID-19 pandemic and emergency through September 30, 2021; and

WHEREAS, in addition, the Mayor and Council recognize the financial impact COVID-19 has had on members of the community, and to that end, wish to remove the additional economic stress many families will be exposed to under the 2021 accelerated tax sale process; and

WHEREAS, Executive Order No. 190, was set by the Governor to provide economic relief to the local economy including the inability to pay for municipal water, and the Mayor and Council have previously determined this minimum should be extended to sewer, and now to the cancellation of the Accelerated Tax Sale scheduled for June 2021.

**NOW, THEREFORE BE IT RESOLVED,** Township Council of the Township of North Brunswick does hereby authorize and approve the cancellation of the accelerated tax sale for the current year's delinquent water, sewer and property taxes; and

**NOW, THEREFORE BE IT RESOLVED,** that the Tax Collector of the Township of North Brunswick is hereby authorized to take necessary action to cancel the accelerated tax sale for Fiscal Year 2021 for municipal water, sewer and property tax.

**BE IT FURTHER RESOLVED,** that the Township Clerk is directed to file two certified copies of this resolution with the Director of Local Government Services.

Cavel Gallimore Chief Financial Officer	Richard Lorentzen Tax Collector	
Justine Progebin Business Administrator	Ronald Gordon, Esq. Township Attorney Approved as to legal form	
RECORDED VOTE:		

Resolution:

COUNCIL MEMBER	YES	NO	ABSTAIN	NOTES
MEHTA				
LOPEZ				
GUADAGNINO				
ANDREWS				
DAVIS				
SOCIO				
MAYOR WOMACK				

I hereby certify that the above Resolution was duly adopted by the Township Council of the Township of
North Brunswick, County of Middlesex, at its meeting held on June 1, 2021.

Lisa Russo Township Clerk