

**RESOLUTION DEFERRING ADDITIONAL SCHOOL TAX  
LIABILITY - \$ 1,000,000**

**WHEREAS**, the State of New Jersey, Division of Local Government Services (DLGS) has for many years allowed the practice of deferring the liability created by advance cash collections of School Taxes to future accounting periods so much so that this has become an acceptable practice among many NJ municipalities; and

**WHEREAS**, the Township of North Brunswick, as evidenced in the 1941 Report of Audit along with all subsequent audits, all on file with the CFO, has had a long practice of deferring said liability up to the maximum, 50% of the school tax levy, as allowed by the State DLGS; and

**WHEREAS**, the June 30, 2021 Audit reports a \$1,313,884.05 financial statement liability plus \$44,267,758 of accumulated school taxes deferred by the Township through June 30, 2021 for a total actual \$45,581,642 school taxes collected from the taxpayers and payable to the school district; and

**WHEREAS**, said \$44,267,758 as of June 30, 2021 accumulated deferred school taxes is equal to 48.27% of the \$91,701,700 CY 2021 school tax levy; and

**WHEREAS**, the Township intends to keep the school tax deferral 48.37% of the CY 2022 school tax levy of \$93,579,189 which will increase said deferral to \$ 45,267,758 and the corresponding financial statement liability recorded at \$ 583,093 for a total of \$45,850,851 actual June 30, 2022 school taxes collected from the taxpayers and payable to the school district: and

**NOW, THEREFORE, BE IT RESOLVED** by the Township Council of the Township of North Brunswick, New Jersey, that an additional \$1,000,000 of school taxes payable be deferred in the June 30, 2022 financial statements.

**BE IT FURTHER RESOLVED** that a copy of this Resolution be filed with the Director of the Division of Local Government Services for use in the FY2023 budget review and approval.

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Cavel Gallimore  
Chief Financial Officer

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Justine Progebin  
Business Administrator

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Ronald Gordon, Esq.  
Township Attorney  
Approved as to legal form

**RECORDED VOTE:**

| <b>COUNCIL MEMBER</b> | <b>YES</b> | <b>NO</b> | <b>ABSTAIN</b> | <b>NOTES</b> |
|-----------------------|------------|-----------|----------------|--------------|
| MS. METHA             |            |           |                |              |
| MR. LOPEZ             |            |           |                |              |
| MS. GUADAGNINO        |            |           |                |              |
| MR. ANDREWS           |            |           |                |              |
| MR. DAVIES            |            |           |                |              |
| MR. SOCIO             |            |           |                |              |
| MAYOR WOMACK          |            |           |                |              |

I do hereby certify that the foregoing is a true copy of a resolution passed by the Township Council of North Brunswick at a meeting duly held on June 13, 2022.

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Lisa Russo,  
Township Clerk