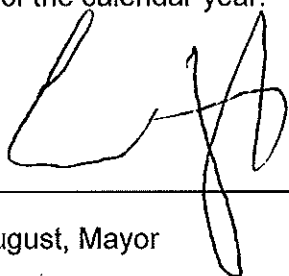


**RESOLUTION ESTABLISHING INTEREST PENALTIES**

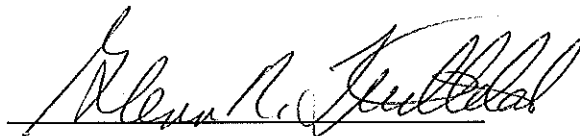
**WHEREAS**, N.J.SA 54:4-67 permits a municipality to charge a taxpayer with a tax delinquency in excess of \$10,000.00 a penalty not to exceed 6% of the amount of the delinquency if the taxpayer fails to pay that delinquency prior to the end of the calendar year; and

**WHEREAS**, the Township Council has determined that penalties charged by the Township on delinquent taxes should conform with the provisions of N.J.S.A. 54:4-67;

**NOW, THEREFORE, BE IT RESOLVED** by the Township Council of the Township of Livingston, County of Essex, State of New Jersey that the Township shall charge a taxpayer a penalty of 6% on any tax delinquency in excess of \$10,000 which delinquency is not paid prior to the end of the calendar year.

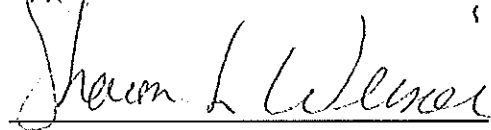


Charles August, Mayor



Glenn R. Turtleaub, Township Clerk

Approved as to form:



Sharon L. Weiner, Township Attorney

Adopted: January 1, 2009