

RESOLUTION NO. 2009-12

**RESOLUTION GRANTING DISCRETION TO THE
TAX COLLECTOR FOR CANCELLATION OF PROPERTY
TAX REFUNDS OR DELINQUENT AMOUNTS OF \$10.00**

WHEREAS, NJSA 40:A:5-17.1 allows for the cancellation of property tax refunds or delinquent amounts when said amounts are equal to \$10.00 US Currency or less; and

WHEREAS, the governing body must authorize the appropriate municipal employee, i.e. Tax Collector with said authority and said actions must be done by resolution on an annual basis.

NOW, THEREFORE, BE IT RESOLVED, by the Township Council, Township of Aberdeen, County of Monmouth, State of New Jersey according to the following:

1. NJSA 40A:5-17.1 permits the cancellation of property tax refunds or delinquent amounts when said amounts are \$10.00 or less
2. The Tax Collector or the Deputy Tax Collector for the Township of Aberdeen are the designated officers to implement the provisions of NJSA 40A:5-17.1 based upon their determination of the particular account in question.
3. A certified copy of this resolution shall be forward to the Tax Collector, Chief Finance Officer/Deputy Tax Collector and the Municipal Auditors.