

**RESOLUTION NUMBER
AUTHORIZING ISSUANCE OF ESTIMATED PROPERTY TAX BILLS
PURSUANT TO N.J.S.A. 54:4-66.2 et seq**

TOWNSHIP OF MAPLEWOOD

Resolution #134-14

WHEREAS, the Essex County Tax Administrator has communicated that for various legitimate reasons the tax rates will not be certified until July 2014; and

WHEREAS, it is anticipated that the Township of Maplewood will not be able to issue tax bills for the year 2014 in advance of third quarter taxes due on August 1, 2014; and

WHEREAS, the Township of Maplewood has determined that there will be insufficient cash inflows to support operations in late July 2014, unless third quarter tax revenue is received on time;

NOW, THEREFORE, BE IT RESOLVED by the Township Committee of the Township of Maplewood as follows:

1. The Tax Collector is hereby authorized to take all steps necessary to send out estimated bills for the third quarter 2014 in accordance with the provisions of N.J.S.A. 54:4-66.2 et seq.
2. The estimated tax rate based on calculations of the Tax Collector/Chief Financial Officer of the permissible tax levy range for estimated billing purposes is set at 3.479%, which equates to \$3.479 per \$100 of assessed value.
3. That the Tax Collector takes any and all additional steps to immediately implement these directives.

I, Elizabeth J. Fritzen, Township Clerk of the Township of Maplewood, in the County of Essex and State of New Jersey do hereby certify that the foregoing is a true and correct copy of a Resolution adopted by the Township Committee of the Township of Maplewood, County of Essex, State of New Jersey at a regular meeting of said Committee held on June 17, 2014.

IN WITNESS THEREOF, I have hereunto set my hand and affixed the seal of the Township of Maplewood in the County of Essex and State of New Jersey this 17th day of June 2014.

Elizabeth J. Fritzen, RMC
Township Clerk



ESSEX COUNTY BOARD OF TAXATION

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TAX ADMINISTRATOR

JOAN CODEY DURKIN

MEMORANDUM

TO: *Essex County Municipal Tax Collectors*

FROM: *Joan Codey Durkin, Tax Administrator*

JCD

DATE: *June 11, 2014*

SUBJECT: *Estimated Tax Bills*

As in past years this memo is giving you an update about your tax rates being certified. To date we received the County Budget certification from the State on May 23rd. We have received budgets from 12 municipalities and none have received their State Certification.

As you have been reading in the papers there is a lawsuit filed against the proposed State budget which won't be heard by the court until June 25th. Also the State Aid figures will not be released until after the State passes its budget.

Keeping all this in mind it is advisable for your municipality to send estimated tax bills for the 3rd quarter 2014.

Please keep us updated with regard to your budget introduction and adoption.

If there are any questions please call me at 973-395-8525.

JCD:kk

Cc: Township Mayor and Council

ENTITY	AMT. TO BE RAISED	TAX RATE
SCHOOL	61,500,000.00	2.006%
COUNTY	16,800,000.00	0.548%
SPECIAL DISTRICT	200,000.00	0.007%
OPEN SPACE	307,000.00	0.010%
MUNICIPAL	27,871,529.00	0.909%
Total	\$ 106,678,529.00	3.479%
NET ASSESSED VALUATION	\$ 3,066,147,365.00	
ONE TAX POINT EQUALS	\$ 306,614.74	

I. GENERAL POLICIES ON USING ESTIMATED TAX BILLS

1. If the county board of taxation has not certified a tax rate for **all** of the taxing entities covered in a municipal property tax bill by the statutory mailing date, the municipality, by governing body resolution, may direct the collector to issue estimated tax bills in accordance with the law.
2.
 - A **final** bill is a tax bill with final rates certified by the county board of taxation.
 - An **estimated** bill is used when at least one taxing district has not had it's tax rate certified.
 - A **reconciled** bill is a tax bill that follows the issuance of an estimated bill. For fourth installment payments it includes the final tax rates certified by the county tax board and results in the correct payment by deducting the payments made in the previous installments. For state fiscal year second installment payments, a special formula is used (see the section on state fiscal year billing for the actual formula).
 - The term **installment** means a quarterly payment. Installment and quarter are used interchangeably.
3. Statutory property tax mailing and due dates are:

Installment	Mailing date	Due date
First	December 31	February 1
Second	March 31	May 1
Third	June 14	August 1
Fourth	September 30	November 1

4. Any final, estimated, or reconciled bills that are mailed after the statutory mailing date, must abide by the following provisions:
 - a) The date for receipt of payment (payment date) must be the later of:
 - i) The regular due date; or,
 - ii) Any grace period after the regular due date pursuant to R.S. 54:4-67; or,
 - iii) 25 calendar days after the bills were mailed.
 - b) Payments received after the payment date accrue interest from the statutory due date.
 - c) The tax bill must include the payment date.
 - d) The tax collector must file an affidavit of mailing with the municipal clerk to serve as official notice of the mailing. This will be used for internal control and audit purposes. A sample affidavits of mailing in shown on page 14.
5. Estimated tax bills that follow these provisions are considered the same as regular tax bills in regard to all other provisions affecting tax bills, including the use of the bill for calculating escrow requirements by mortgage servicers.
6. Except for added or omitted assessments, under no circumstance shall a municipality issue more than four tax bills in a tax year.
7. Costs for computer changes, processing, printing, and mailing estimated tax bills are exempt from the budget cap law.
8. A regular tax bill with a stub should be used to produce estimated tax bills for calendar or state fiscal municipalities. Contact the Division if this option is not feasible; we will work with local governments to develop an option to meet their needs.