

**RESOLUTION NO. 2018-22**

**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, property tax delinquencies and delinquent municipal charges and fees 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:

NJSA 40A:5-17.1 permits the cancellation of property tax refunds, property tax delinquencies and delinquent municipal charges and fees when said amounts are \$10.00 or less

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.

A certified copy of this resolution shall be forward to the Tax Collector, Chief Finance Officer/Deputy Tax Collector and the Municipal Auditors.