

Ms. Kane offered the following Resolution and moved on its adoption:

**R-12-264**  
**RESOLUTION APPROVING**  
**THE EXTENSION OF TAX PERIOD**

**WHEREAS**, due to the effects of Hurricane Sandy, The Governing Body had extended the due date for tax payments to November 30, 2012, and

**WHEREAS**, since then, the tax collection office has received numerous statements from taxpayers and mortgage companies indicating that a payment was sent to the Borough of Highlands but never received and posted by the tax office.

**NOW, THEREFORE, BE IT RESOLVED** by the Mayor and Council of the Borough of Highlands, County of Monmouth, New Jersey, that the tax collector use judgment when determining that a taxpayer has tried to make payment and waive the interest penalty on a case by case basis until December 31, 2012.

Seconded by Mayor Nolan and adopted on the following roll call vote:

**ROLL CALL:**

**AYES:** Mr. Redmond, Mr. O'Neil, Mr. Francy, Ms. Kane, Mayor Nolan

**NAYES:** None

**ABSENT:** None

**ABSTAIN:** None

**DATE:** December 19, 2012

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Carolyn Cummins, Borough Clerk

I hereby certify this to be a true copy of Resolution R-12-263 adopted by the Governing Body of the Borough of Highlands at a meeting held on December 19, 2012.

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BOROUGH CLERK/DEPUTY CLERK