

RESOLUTION No. R-18-72

**RESOLUTION OF THE TOWNSHIP COUNCIL OF THE TOWNSHIP OF
LIVINGSTON PERMITTING REFUNDING PAYMENTS OF UNBILLED THIRD AND
FOURTH QUARTER 2018 PROPERTY TAXES**

WHEREAS, under the prior tax law for federal returns, the state and local deduction better known as SALT was unlimited; and,

WHEREAS, the newly passed federal tax law takes away people's abilities to deduct much of what they pay in state and local taxes from their income or federal tax returns with deductions limited to \$10,000.00 and a combination of property taxes and other state and local taxes; and

WHEREAS, residents of Livingston made payments in December of 2017 toward unbilled third and fourth quarter 2018 property taxes; and

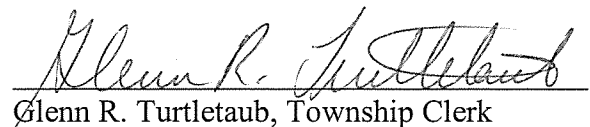
WHEREAS, Livingston residents are now seeking refunds of these unbilled third and fourth quarter property taxes; and

WHEREAS, as a matter of policy (on the basis that a third and fourth quarter is in excess of the tax or assessment levied, which is unknown at this stage) they should be entitled to a refund.

NOW, THEREFORE, BE IT RESOLVED by the Township Council of the Township of Livingston, County of Essex, State of New Jersey that the tax collector is permitted to refund payments of unbilled third and fourth quarter property taxes paid in December 2017 upon the written request of the taxpayer.

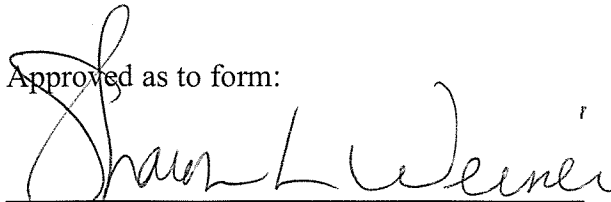


Edward Meinhardt, Mayor



Glenn R. Turteltaub, Township Clerk

Approved as to form:



Sharon L. Weiner, Township Attorney

Adopted: 2/12/18