

RESOLUTION NO. R-2026-00188

AUTHORITY FOR RESOLUTION:

N.J.S.A. 40:41A-38(o)

PROPOSED BY: COUNTY EXECUTIVE

AUTHORITY FOR ACTION:

N.J.S.A. 40A:4-45.14

SUBJECT: RESOLUTION TO EXCEED THE COUNTY TAX LEVY AND TO ESTABLISH A CAP BANK FOR CALENDAR YEAR 2026 PER N.J.S.A. 40A:4-45.14

WHEREAS, the Local Government Cap Law, N.J.S.A. 40A:4-45.1a et seq., provides that in preparation of its annual budget, a County shall limit any increase to its tax levy to 2.5% unless authorized by resolution to increase it to 3.5% over the previous year's tax levy, subject to certain exceptions; and

WHEREAS, N.J.S.A. 40A:4-45.15b et seq., provides that a County may, when authorized by resolution appropriate the difference between the amount of its actual final County tax levy and the 3.5% percentage rate as an exception to its final County tax levy in either of the next two succeeding years; and

WHEREAS, the County of Essex finds it advisable and necessary to increase its CY 2026 tax levy by up to 3.5% over the previous year's final tax levy, in the interest of promoting the health, safety and welfare of the citizens; and

WHEREAS, the County of Essex hereby determines that a 1% increase in the allowable tax levy for said year, amounting to \$3,383,888 in excess of the tax levy otherwise permitted by the Local Government Cap Law, is advisable and necessary; and

WHEREAS, the County of Essex hereby determines that any amount authorized hereinabove that is not appropriated as part its final tax levy shall be retained as an exception to the final tax levy in either of the next two succeeding years.

THEREFORE BE IT RESOLVED, by the Board of County Commissioners of the County of Essex, a majority of the full membership of this governing body affirmatively concurring, that, in the CY 2026 budget year, the final tax levy of the County of Essex shall, in accordance with this resolution and N.J.S.A. 40A:4-45.14 be increased by 1%, amounting to \$3,383,888 and that the CY 2026 budget for the County of Essex be approved and adopted in accordance with this resolution; and

BE IT FURTHER RESOLVED, that any amount authorized hereinabove that is not appropriated as part of the final tax levy shall be retained as an exception to the final tax levy in either of the next two succeeding years.

BE IT FURTHER RESOLVED THAT:

1. Two (2) certified copies of this resolution as introduced be filed with the Director, Division of Local Government Services in Trenton within 5 days of introduction.
2. Two (2) certified copies of this resolution upon adoption, be filed with the Director, Division of Local Government Services in Trenton within 5 days after such adoption.
3. Copies be sent to the Office of Management and Budget, and the Office of Accounts and Control
4. That a public hearing shall be held on this resolution on Wednesday, March 25, 2026, at 5:00PM at the County Hall of Records, 465 Dr. Martin Luther King, Jr. Boulevard, Newark, New Jersey.
5. That the Clerk of the Board is hereby directed to publish and distribute this resolution in accordance with the provisions of the law

Approved as to form and legality Jerome St. John
County Counsel

Record of Vote (X = Vote N.V. = Abstention ABS = Absent)

FIRST READING

Sebold

MOVED BY COMMISSIONER

Luciano

SECONDED BY COMMISSIONER

COMMISSIONER	YES	NO	N.V	ABS
COOPER	X			
GILL	X			
LUCIANO	X			
MERCADO				X
MURRAY-THOMAS, V.P.	X			
RICHARDSON	X			
SEBOLD	X			
SERMONS	X			
POMARES, PRES.	X			

It is hereby certified that the foregoing Resolution was
(x) adopted ()defeated () tabled by a roll call vote at a Regular
meeting of the Commissioner of the County of Essex, New Jersey,
held on March 4, 2026

Carlos M. Pomares, President