

OXFORD TOWNSHIP MEETING
October 4, 2023

The meeting of the Township Committee of Oxford Township was held on September 20, 2023 in the Oxford Township Municipal Building, 11 Green Street, Oxford, NJ.

Notice of time, date, location and agenda of this meeting, to the extent then known was provided at least forty-eight (48) hours prior to the commencement of this meeting in the following manner pursuant to the provisions of Chapter 231 of the law of 1975 “the Open Public Meetings Act”:

- Emailing to the Express Times / Warren County NJ Zoned Edition
- Posting on the Township web-site and Facebook page

In attendance was Gerald Norton, Georgette Miller and Linda Koufodontes, Township Committee, Matthew Hall, Township Administrator, Rich Wenner Township Attorney, Michael Finelli Township Engineer, Lee Geller Acting Municipal Clerk.

Mayor Norton opened the meeting at 7:00 PM.

Meeting Minutes: September 20, 2023 Meeting & Executive Meeting Minutes –

Georgette Miller moved to approve the September 20, 2023 Meeting & Executive Meeting Minutes. Seconded by Linda Koufodontes and passed unanimously by roll call vote. Ayes: 3, Nays: 0, Abstain: 0, Absent: 0.

Public Comment on Agenda items: - No Comment

Presentations:

Ordinances: 1st Reading/ Public Hearing – No Ordinances for 1st Reading

Ordinances: 2nd Reading/Public Hearing – Ordinance 2023-07 for 2nd Reading

ORDINANCE NO. 2023-07

ORDINANCE OF THE TOWNSHIP OF OXFORD, COUNTY OF WARREN, STATE OF NEW JERSEY, AMENDING AND SUPPLEMENTING CHAPTER 305 ENTITLED “TAXATION” TO CREATE ARTICLE III “ADULT USE CANNABIS TRANSFER TAX” TO ESTABLISH A TRANSFER TAX FOR CERTAIN CANNABIS BUSINESSES

WHEREAS, the voters of the State of New Jersey endorsed the legalization of Adult Use Cannabis with the Legislature and Governor signing into law The New Jersey Cannabis Regulatory, Enforcement Assistance, and Marketplace Modernization Act, further strengthening municipal control over such uses and allowing, at the discretion of the municipality, the tax may be imposed on: receipts from the sale of cannabis by a cannabis cultivator to another cannabis cultivator; receipts from the sale of cannabis items from one cannabis establishment to another cannabis establishment; receipts from the retail sales cannabis

items by a cannabis retailer to retail consumers, with each municipality setting its own rate or rates, but in no case shall a rate exceed: two percent of the receipts from each sale by a cannabis cultivator; two percent of the receipts from each sale by a cannabis manufacturer; one percent of the receipts from each sale by a cannabis wholesaler; and two percent of the receipts from each sale by a cannabis retailer; and

WHEREAS, the Township of Oxford, County of Warren, State of New Jersey supports safe and appropriate siting of certain cannabis related and supporting businesses within the Township, specifically including cultivation centers.

WHEREAS, the Township wishes to amend Chapter 305 “Taxation,” to create Article III entitled “Adult Use Cannabis Transfer Tax” establishing a Cannabis Transfer Tax, to be assessed quarterly, at a rate not exceeding two percent (2%).

NOW, THEREFORE, BE IT ORDAINED, by the Township Committee of the Township of Oxford, County of Warren, State of New Jersey that the Code of the Township of Oxford be amended to create Article III entitled “Adult Use Cannabis Transfer Tax” under Chapter 305 “Taxation” as follows:

SECTION I:

ARTICLE III – ADULT USE CANNABIS TRANSFER TAX

§ 305-19 Purpose.

It is the purpose of this Article to implement the provision of New Jersey Cannabis Regulatory, Enforcement Assistance, and Marketplace Modernization Act, P.L. 2021, (signed into law February 22, 2021), which authorizes the governing body of a municipality to adopt an ordinance imposing a transfer tax at a uniform percentage rate not to exceed two percent (2%) of the receipts from each sale by a cannabis cultivator located within the Township, which shall be in addition to any other tax or fee imposed pursuant to statute or local ordinance or resolution by any governmental entity upon a cannabis related and supporting business(es) .

§ 305-20 Adult Use Cannabis Transfer Tax.

The tax rate for each category of license shall be as follows:

Cannabis Cultivator: Two percent (2%) of the receipts from each sale by a cannabis cultivator located within the Municipality.

§ 305-21 Local Cannabis User Tax.

- 1. The Local Cannabis User Tax shall be imposed, at the same and equivalent rates as established for the Adult Use Cannabis Transfer Tax rates set forth in Section 305-20 hereinabove.**
- 2. The Local Cannabis User Tax shall be imposed upon any concurrent license holder operating more than one cannabis business, and shall be imposed on the value of each transfer or use of cannabis or cannabis items not otherwise subject to the Adult Use Cannabis Transfer Tax imposed pursuant to Section 305-20 hereinabove, from the license holder’s business that is located in the Township to any of the other license holder’s businesses, whether located in the Township or in another municipality.**

§ 305-22 Remission of Taxes.

Every cannabis business and/or licensee shall remit taxes collected and due and owing on a quarterly basis to the municipal Chief Financial Officer, along with certified copies of sales receipts and product transfer ledgers or documentation. The dates of tax remission shall be on or before January 2, April 1, July 1, and October 1, or as established by the Chief Financial Officer. Each licensee shall certify to the truth and accuracy of the receipts and product transfer ledgers or documentation and shall remit a return in a form determined by the Chief Financial Officer.

§ 305-23 Delinquent taxes.

All unpaid taxes as required under this Article shall be subject to the accrual of interest and penalties at rates and penalties set forth and established for delinquent ad valorem taxes within the Township of Oxford.

§ 305-24. Liability for taxes owed.

Each cannabis establishment owner and/or licensee shall be personally liable for any and all taxes imposed under this Article and any interest and penalty accruing thereon. In addition, any unpaid balance and interest and penalties accruing thereon shall constitute a lien on the real property in which the cannabis establishment is located and such liens shall be enforced in the same manner as municipal tax liens.

§ 305-25. Audit.

Every cannabis establishment and/or licensee within the Township of Oxford is subject to audit, no greater than once per annum, of the establishment's or licensee's business records, receipts and accounting books, such audit to be performed at the Chief Financial Officer's discretion, by a certified public accountant. Every cannabis establishment and licensee shall be obligated to fully comply with the requirements of an auditor. Failure to cooperate with the audit, or any misrepresentation or fraud committed by the establishment or licensee, shall result in the immediate suspension of the license.

SECTION II:

Severability. The various parts, sections and clauses of this Ordinance are hereby declared to be severable. If any part, sentence, paragraph, section or clause is adjudged unconstitutional or invalid by a court of competent jurisdiction, the remainder of this Ordinance shall not be affected thereby.

SECTION III:

Repealer. Any ordinances or parts thereof in conflict with the provisions of this Ordinance are hereby repealed as to their inconsistencies only.

SECTION IV:

Effective Date. This Ordinance shall take effect upon final passage and publication as provided by law.

NOTICE

NOTICE is hereby given that the foregoing Ordinance was introduced to pass on first reading at a regular meeting of the Committee of the Township of Oxford held on October 4, 2023 and ordered published in accordance with the law. Said Ordinance will be considered for final reading and adoption at a regular meeting of the Township Committee to be held on October 4, 2023, at 7:00 p.m. or as soon thereafter as the Township Committee may hear this Ordinance at the Municipal Building, 11 Green Street, Oxford, New Jersey, at which time all persons interested may appear for or against the passage of said Ordinance.

Georgette Miller moved to approve Ordinance 2023-07. Seconded by Linda Koufodontes and passed unanimously by roll call vote. Ayes: 3, Nays: 0, Abstain: 0, Absent: 0.

Public Comment on Ordinance 2023-07 – No Public comment on 2nd reading of Ordinance 2023-07

RESOLUTION # 2023-80

A RESOLUTION FOR REDEMPTION OF TAX CERTIFICATE

As per N.J.S.A.54:5

KNOW ALL PERSONS BY THESE PRESENTS THAT, WHEREAS, lands in the taxing district of Oxford Township, County of Warren, State of New Jersey, were sold on December 19, 2019 to DEANE D OLIVER, 320 WIMBELDON COURT, NORTH BRUNSWICK, NJ 08902, in the amount of \$158.43 for taxes or other municipal liens assessed for the year 2018 in the name of APPLE MOUNTAIN RECREATION as supposed owners, and in said assessment and sale were described as 353 BELVIDERE AVENUE, Block 24 Lot 61, which sale was evidenced by Certificate #2019-008 and

WHEREAS, on May 9th, 2023, Certificate #2019-008 was assigned in full to PC6REO LLC, 2500 MCCLELLAN BLVD, SUITE 200, PENNSAUKEN, NJ 08109, and

WHEREAS, the Collector of Taxes of said taxing district of the Township of Oxford, do certify that on 7/26/2023 and before the right to redeem was cut off, as provided by law, D.KISZONAK ON BEHALF OF APPLE MOUNTAIN claiming to have an interest in said lands, did redeem said lands claimed by PC6REO LLC by paying the Collector of Taxes of said taxing district of Oxford Township the amount of \$2,362.38 which is the amount necessary to redeem Tax Sale Certificate #2019-008.

NOW THEREFORE BE IT RESOLVED, on this 2nd day of August, 2023 by the Township Committee of the Township of Oxford, County of Warren to authorize the Treasurer to issue a check payable to PC6REO LLC, 2500 MCCLELLAN BLVD, SUITE 200, PENNSAUKEN, NJ 08109 in the amount of **\$2,362.38** (This consists of \$2,362.38 Certificate Amount redeemed).

BE IT FURTHER RESOLVED, that the Tax Collector is authorized to cancel this lien on Block 24 Lot 61 from the tax office records.

Certification:

I, Lee Geller, Clerk of the Township of Oxford, County of Warren, State of New Jersey, do hereby certify that the foregoing Resolution is a true and exact copy of a Resolution adopted by the Township Committee of the Township of Oxford on October 4, 2023.

Rich Wenner Stated that there is no Legal reason that we cannot approve this Resolution. Apple Mountain corporate status is pending reinstatement.

Georgette Miller moved to approve with correction Resolution 2023-80. Seconded by Linda Koufodontes and passed unanimously by roll call vote. Ayes: 3, Nays: 0, Abstain: 0, Absent: 0.

Resolution # 2023-88

Resolution Authorizing Tax Collector To Hold An Electronic Tax Sale For Unpaid 2022 Taxes And Other Municipal Charges Through NJ Tax Lien Investors/RealAuction.com

WHEREAS, NJSA 54:5-19.1 authorizes electronic tax sales pursuant to rules and regulations to be promulgated by the Director of the Division of Local Government Services; and

WHEREAS, the Director of the Division of Local Government Services has promulgated rules and regulations for electronic sales; and

WHEREAS, the Director of the Division of Local Government Services has approved NJ Tax Lien Investors/RealAuction.com to conduct electronic tax sales; and

WHEREAS, an electronic tax sale is innovative and provides a greater pool of potential lien buyers, thus creating the environment for a more complete tax sale process; and

WHEREAS, the Township of Oxford wishes to hold an electronic tax sale for unpaid 2022 taxes and other municipal charges.

NOW, THEREFORE, BE IT RESOLVED, by the Committee of the Township of Oxford, County of Warren, State of New Jersey authorizing the Tax Collector to hold an electronic tax sale for unpaid 2022 taxes and other municipal charges through NJ Tax Lien Investors/RealAuction.com on November 10, 2023.

Certification:

I, Lee Geller, Clerk of the Township of Oxford, County of Warren, State of New Jersey, do hereby certify that the foregoing Resolution is a true and exact copy of a Resolution adopted by the Town Committee of the Township of Oxford on October 4, 2023.

Georgette Miller moved to approve Resolution 2023-88. Seconded by Linda Koufodontes and passed unanimously by roll call vote. Ayes: 3, Nays: 0, Abstain: 0, Absent: 0.

R2023-89

RESOLUTION APPROVING ACTING MUNICIPAL CLERK SALARY INCREASE

WHEREAS, upon commencing employment with the Township of Oxford and enrollment in RMC classes, Ms. Lee Geller, reached an agreement with the Mayor and Committee that after six (6) months of service that her salary would increase by TWO THOUSAND FIVE HUNDRED (\$2,500.00) PER ANNUM; and

WHEREAS, Ms. Geller has thus far passed all required classes in furtherance of working toward becoming a Registered Municipal Clerk and served the Township of Oxford with distinction;

NOW, THEREFORE, BE IT RESOLVED that the Mayor and Committee of the Township of Oxford hereby authorizes the salary increase as described in the foregoing retroactive to the date at which Ms. Geller achieved six (6) months of full time service to the Township of Oxford.

CERTIFICATION

I, Richard W. Wenner, Attorney for the Township of Oxford, do hereby certify that the foregoing is a true copy of a resolution duly adopted by the Township Committee at their October 4, 2023 meeting.

Georgette Miller moved to approve Resolution 2023-89. Seconded by Linda Koufodontes and passed unanimously by roll call vote. Ayes: 3, Nays: 0, Abstain: 0, Absent: 0.

New Business:

- ACO Contract – Matt Hall asked to hold the contract needs to contact Washington Borough Manager to clarify a few items on the contract.
- PRUMA – Mayor Norton was at the last PRUMA meeting and there will be another increase of 5%. Last year was a 10% increase. The storm from July doubled our flow. Mayor Norton asked Matt Hall and the CFO to poll numbers and see what could be the least amount of impact to the residents. Matt stated the CFO is prepared to sharpen her pencil.
- Town Letter – Matt Hall prepared a townwide letter. After discussion the committee asked Matt to update the letter and send it out as soon as possible. Mayor Norton stated on record that if you have any extra connections going into your waste water system, please disconnect them.

Georgette Miller moved to approve Matt Hall to send out Townwide letter. Seconded by Linda Koufodontes and passed unanimously by roll call vote. Ayes: 3, Nays: 0, Abstain: 0, Absent: 0.

- Pitney Bowes Contract– 2 contracts were handed out and the committee said we do not need the extra cost for the certified return receipt. The committee asked Lee Geller to ask questions about pricing and terms and to hold until next meeting.
- RFPs 2024 – Mayor Norton stated that the town hasn't done any RFPs in a about 5 years for our professionals. The RPR's that need to be done for are Oxford Township Attorney, Engineer, Planner, Bond Council, Auditor. He would like them back by our first meeting in December. Matt Hall said that our QPA is already working on them and the advertisement.

Georgette Miller moved to approve to prepare the RFPs for Oxford Township Professionals. Seconded by Linda Koufodontes and passed unanimously by roll call vote. Ayes: 3, Nays: 0, Abstain: 0, Absent: 0.

- Georgette Miller asked about the downtown sidewalks because they are in bad shape and who is responsible for them. The Wall St side walk we done in the past with a grant Mayor Norton stated. Rich Wenner read the Ordinance about the side walks to the committee. Mayor Norton asked Matt Hall to contact Mike Finellis office to see if there are any grants out there to repair the sidewalks.
- Mayor Norton stated we should be hearing from Mike Finellis office on grants we applied for.

Old Business:

Mayor Norton

- Townwide Notification app. – Mayor Norton state that the current system we have only has 6 people registered. This new notification app will better for our residents.

Mayor Norton made a motion to approve the new go.gov app contract of \$3,600 seconded by Georgette Miller and passed unanimously by roll call vote. Ayes: 3, Nays: 0, Abstain: 0, Absent: 0.

Township Committee Reports and Correspondence.

Linda Koufodontes

- Did not Attended the last BOE meeting will attend the next meeting on October 12, 2023.

Georgette Miller

- Need to advertise for a new Lake Director. Matt Hall stated we should have a sit down and go over the Job description and we should advertise in the League of Municipalities. Georgette will work with Matt on this.

Mayor Norton

- DPW is still preparing for winter and maintenance of their vehicles there is some expenses with the vehicles and there is was a resent issue with a garbage truck which DPW fixed.
- Mayor Norton – publicly congratulated Peggy Hissim on her Honor from St. Lukes.
- Oxford Fire Department received a grant for \$2,000 form NJ America Water.
- Will meet with the Pequest Fields contractor again next month and they plan on presenting their application to Land Use Board in December. Mayor Norton asked Rich Weener about the title issue and we are moving forward to remove that item. Rich will be filling paperwork in 2 weeks.

Township Administrator:

Matt Hall

- DEP status of the Mines

- Highlander Hills DEP will be checking into their water system.
- Highlander Hills – was speaking to Natasha and it looks like they haven't paid for their 2023.

Township Engineer Report:

Township Attorney's Report:

Rich Wenner

- Working on the Chicken Ordinance. Officer Pantuso has given me a for ordinance in other towns addressing the Roosters. I will have the ordinance updated for our next meeting.
- GSCC project proceeding
- OTI requests future meeting
- Moving forward with Cambridge West/Pequest Fields

Washington Police Department:

Lt. Smith – Nothing to report at this time.

Motion To Pay Bills: Mayor Norton moved to pay all bills presented and approved by the Committee. Seconded by Georgette Miller. Ayes: 3, Nays: 0, Abstain: 0, Absent 0: Motion passed.

Public Comment:

Peggy Niece –

The Warren County Arts show will be Black & White. We will be removing the current show October 31, 2023

Meeting Recap:

Matt Hall

- Follow up with the DEP
- Highlanders Hills 2023 Fees
- Oxford Letter

Rich Wenner

- Chicken Ordinance
- OTI
- Cambridge West/Pequest Fields

Executive Session:

Adjourn:

Mayor Norton moved to adjourn the meeting at 7:37PM. Seconded by Georgette Miller Ayes: 3, Nays: 0, Abstain: 0, Absent: 0. Motion passed.

Lee Geller, Acting Municipal Clerk