SYNOPSIS
Permits extension of certain deadlines applicable to local government units under emergency circumstances.

CURRENT VERSION OF TEXT
As introduced.
AN ACT concerning the extension of certain deadlines affecting the
finances of local government units and supplementing Title 40A
of the New Jersey Statutes.

BE IT ENACTED by the Senate and General Assembly of the State
of New Jersey:

1. Notwithstanding the provisions of any law, rule, or regulation
to the contrary, whenever a public health emergency, pursuant to the
(C.App.A.9-33 et seq.), or both, has been declared by the Governor
and is in effect, the Director of the Division of Local Government
Services in the Department of Community Affairs shall have the
power to extend any deadline under the “Local Budget Law,”
N.J.S.40A:4-1 et seq., the “Local Fiscal Affairs Law,” N.J.S.40A:5-
1 et seq., the “Local Authorities Fiscal Control Law,” P.L.1983,
c.313 (C.40A:5A-1 et seq.), the “Municipal Land Use Law,”
P.L.1975, c.291 (C.40:55D-1 et seq.), under chapter 4 of Title 54 of
the Revised Statutes with respect to the issuance of any tax bill, and
under chapter 5 of Title 54 of the Revised Statutes with respect to a
municipal tax sale. The Director of the Division of Local
Government Services shall have the power to permit municipalities
to institute an extended grace period pursuant to R.S.54:4-67 not to
exceed a date specified by the director and under conditions the
director may specify, as well as to extend the dates for the payment
of taxes by a municipality due to a county, a school district, or any
other taxing district under chapter 4 of Title 54 of the Revised
Statutes or any other law. The Director of the Division of Local
Government Services, in consultation with the Director of the
Division of Taxation in the Department of the Treasury, shall have
the power to extend any other deadline established in chapter 1,
chapter 3, chapter 4, or chapter 5 of Title 54 of the Revised Statutes
if the Director of the Division of Local Government Services
determines that the extension is necessary to minimize and mitigate
additional hardships, loss, or suffering to the State and its political
subdivisions. No municipality, county, or any other agency or
political subdivision of this State shall enact or enforce any order,
rule, regulation, ordinance, or resolution that, in any way, conflicts
with any of the provisions of this section.

2. This act shall take effect immediately and shall be retroactive
to March 9, 2020.

STATEMENT

This bill provides expansive authority to the Director of the
Division of Local Government Services in the Department of
Community Affairs to extend certain deadlines applicable to local
government units of the State during periods of emergency declared
by the Governor. The deadlines that the director may extend include,
but are not limited to, deadlines for: a county’s notification to the
director of a county board of taxation’s failure to receive a copy of a
school or municipal budget; a county board of taxation’s substitution
of an adopted municipal budget for an amount certified by the
director; a county board of taxation to complete a table of aggregates;
the director to act as necessary in order to consolidate ballot
questions and procedures when a governing body elects to hold
certain referendums; the director to review and approve municipal
budgets that are not subject to local review; a municipality to certify
a preliminary tax levy; and a municipality to cause an annual audit of
their books, accounts, and financial transactions.

In addition, the bill provides the Director of the Division of Local
Government Services the authority to permit municipalities to
institute an extended grace period for quarterly property tax
payments and other municipal charges notwithstanding the maximum
number of days set forth in R.S.54:4-67. The bill also empowers the
director to extend deadlines under the “Municipal Land Use Law,”
P.L.1975, c.291 (C.40:55D-1 et seq.).