

ASSEMBLY, No. 3902

STATE OF NEW JERSEY 219th LEGISLATURE

INTRODUCED MARCH 23, 2020

Sponsored by:

Assemblyman BENJIE E. WIMBERLY

District 35 (Bergen and Passaic)

Assemblyman CRAIG J. COUGHLIN

District 19 (Middlesex)

Assemblyman JOHN ARMATO

District 2 (Atlantic)

Assemblyman GERARD SCHARFENBERGER, PHD

District 13 (Monmouth)

SYNOPSIS

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

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 3/25/2020)

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1 AN ACT concerning the extension of certain deadlines affecting the
2 finances of local government units and supplementing Title 40A
3 of the New Jersey Statutes.

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

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8 1. Notwithstanding the provisions of any law, rule, or regulation
9 to the contrary, whenever a public health emergency, pursuant to the
10 “Emergency Health Powers Act,” P.L.2005, c.222 (C.26:13-1 et
11 seq.), or a state of emergency, pursuant to P.L.1942, c.251
12 (C.App.A.9-33 et seq.), or both, has been declared by the Governor
13 and is in effect, the Director of the Division of Local Government
14 Services in the Department of Community Affairs shall have the
15 power to extend any deadline under the “Local Budget Law,”
16 N.J.S.40A:4-1 et seq., the “Local Fiscal Affairs Law,” N.J.S.40A:5-
17 1 et seq., the “Local Authorities Fiscal Control Law,” P.L.1983,
18 c.313 (C.40A:5A-1 et seq.), the “Municipal Land Use Law,”
19 P.L.1975, c.291 (C.40:55D-1 et seq.), under chapter 4 of Title 54 of
20 the Revised Statutes with respect to the issuance of any tax bill, and
21 under chapter 5 of Title 54 of the Revised Statutes with respect to a
22 municipal tax sale. The Director of the Division of Local
23 Government Services shall have the power to permit municipalities
24 to institute an extended grace period pursuant to R.S.54:4-67 not to
25 exceed a date specified by the director and under conditions the
26 director may specify, as well as to extend the dates for the payment
27 of taxes by a municipality due to a county, a school district, or any
28 other taxing district under chapter 4 of Title 54 of the Revised
29 Statutes or any other law. The Director of the Division of Local
30 Government Services, in consultation with the Director of the
31 Division of Taxation in the Department of the Treasury, shall have
32 the power to extend any other deadline established in chapter 1,
33 chapter 3, chapter 4, or chapter 5 of Title 54 of the Revised Statutes
34 if the Director of the Division of Local Government Services
35 determines that the extension is necessary to minimize and mitigate
36 additional hardships, loss, or suffering to the State and its political
37 subdivisions. No municipality, county, or any other agency or
38 political subdivision of this State shall enact or enforce any order,
39 rule, regulation, ordinance, or resolution that, in any way, conflicts
40 with any of the provisions of this section.

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

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45 STATEMENT

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47 This bill provides expansive authority to the Director of the
48 Division of Local Government Services in the Department of

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1 Community Affairs to extend certain deadlines applicable to local
2 government units of the State during periods of emergency declared
3 by the Governor. The deadlines that the director may extend include,
4 but are not limited to, deadlines for: a county's notification to the
5 director of a county board of taxation's failure to receive a copy of a
6 school or municipal budget; a county board of taxation's substitution
7 of an adopted municipal budget for an amount certified by the
8 director; a county board of taxation to complete a table of aggregates;
9 the director to act as necessary in order to consolidate ballot
10 questions and procedures when a governing body elects to hold
11 certain referendums; the director to review and approve municipal
12 budgets that are not subject to local review; a municipality to certify
13 a preliminary tax levy; and a municipality to cause an annual audit of
14 their books, accounts, and financial transactions.

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