

§§1-8 -
C.52:27D-18.4 to
52:27D-18.11
§12 - T&E
§13 - Note

P.L. 2020, CHAPTER 34, *approved May 15, 2020*
Assembly, No. 3969 (*First Reprint*)

1 AN ACT concerning certain local government deadlines,
2 certifications, meetings, and acceptance of payments, property
3 taxes, and supplementing Title 52 of the Revised Statutes, and
4 amending P.L.1995, c.325, R.S.54:4-67, and R.S.54:4-76.

5

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

8

9 1. (New section) a. Notwithstanding the provisions of any
10 law, rule, or regulation to the contrary, whenever a public health
11 emergency, pursuant to the “Emergency Health Powers Act,”
12 P.L.2005, c.222 (C.26:13-1 et seq.), or a state of emergency,
13 pursuant to P.L.1942, c.251 (C.App.A.9-33 et seq.), or both, has
14 been declared by the Governor and is in effect, the Director of the
15 Division of Local Government Services in the Department of
16 Community Affairs shall have the power to extend any deadline
17 under the “Local Budget Law,” N.J.S.40A:4-1 et seq., the “Local
18 Fiscal Affairs Law,” N.J.S.40A:5-1 et seq., the “Local Authorities
19 Fiscal Control Law,” P.L.1983, c.313 (C.40A:5A-1 et seq.), under
20 chapter 4 of Title 54 of the Revised Statutes with respect to the
21 issuance of any tax bill except for the quarterly property tax
22 installment dates pursuant to R.S.54:4-66 or section 2 of P.L.1994,
23 c.72 (C.54:4-66.1), and under chapter 5 of Title 54 of the Revised
24 Statutes with respect to a municipal tax sale. The Director of the
25 Division of Local Government Services shall have the power to
26 permit municipalities to institute an extended grace period pursuant
27 to R.S.54:4-67 ¹, for the first \$10,000 determined to be due and
28 required to be paid for the property tax quarter,¹ not to extend
29 beyond the first calendar day of the next calendar month
30 immediately following the quarterly property tax installment date
31 and under conditions the director may specify, as well as to extend
32 the dates for the payment of taxes by a municipality due to a
33 county, a school district, or any other taxing district under chapter 4
34 of Title 54 of the Revised Statutes or any other law ¹,which
35 extension shall be equal to the number of days of the extended
36 grace period pursuant to R.S.54:4-67 provided under this

EXPLANATION – Matter enclosed in bold-faced brackets **[thus]** in the above bill is
not enacted and is intended to be omitted in the law.

Matter underlined thus is new matter.

Matter enclosed in superscript numerals has been adopted as follows:

¹Assembly AAP committee amendments adopted May 11, 2020.

1 subsection¹. The Director of the Division of Local Government
2 Services, in consultation with the Director of the Division of
3 Taxation in the Department of the Treasury, shall have the power to
4 extend any other deadline established in chapter 1, chapter 3,
5 chapter 4, or chapter 5 of Title 54 of the Revised Statutes if the
6 Director of the Division of Local Government Services determines
7 that the extension is necessary to minimize and mitigate additional
8 hardships, loss, or suffering to the State and its political
9 subdivisions. A municipality, county, or any other agency or
10 political subdivision of this State shall not enact or enforce any
11 order, rule, regulation, ordinance, or resolution that, in any way,
12 conflicts with any of the provisions of this section.

13 b. ¹Whenever the governing body, by resolution, extends the
14 interest-free period pursuant to subsection a. of this section, the
15 governing body shall provide a notice to all taxpayers by either (1)
16 regular mail; or (2) by a telephonic system and one of the following
17 alternatives: electronic mail, text messaging system, or any other
18 digital platform used by the municipality to disseminate information
19 to municipal residents electronically. The municipality also shall
20 post the notice on its Internet website, if the municipality has a
21 website, and on the Internet website of the Department of
22 Community Affairs, if the municipality has no website. The
23 municipal clerk shall notify the Director of the Division of Local
24 Government Services in the Department of Community Affairs of
25 its adoption of a resolution effectuating the provisions of an
26 extended interest-free period, pursuant to subsection a. of this
27 section, not later than the third business day next following the
28 municipal governing body's adoption of the resolution.

29 c.¹ In the event that, pursuant to subsection a. of this section,
30 the Director of the Division of Local Government Services orders
31 an extension of the dates for the payment of taxes by a municipality
32 due to a county, a school district, or any other taxing district under
33 chapter 4 of Title 54 of the Revised Statutes or any other law, the
34 director shall require a municipality to pay a percentage of the total
35 installment of taxes due to a county, school district, or any other
36 taxing district by the original statutory date for full payment of the
37 installment. In determining the percentage to be paid by the
38 municipality by the original statutory installment due date, the
39 director shall consider the amount of property taxes collected by the
40 municipality, the fiscal condition of the municipality, the fiscal
41 condition of any taxing district subject to the director's order of
42 extension pursuant to subsection a. of this section, and any other
43 budgetary, fiscal, or economic factors the director finds appropriate
44 to make the determination. The director shall consult with the
45 Commissioner of Education when considering the fiscal condition
46 of a school district pursuant to this subsection.

47 ¹[c. Notwithstanding the provisions of any law, rule, or
48 regulation to the contrary, whenever a public health emergency,

1 pursuant to the “Emergency Health Powers Act,” P.L.2005, c.222
2 (C.26:13-1 et seq.), or a state of emergency, pursuant to P.L.1942,
3 c.251 (C.App.A.9-33 et seq.), or both, has been declared by the
4 Governor and is in effect, the Director of the Division of Local
5 Government Services may extend any deadline under the
6 “Municipal Land Use Law,” P.L.1975, c.291 (C.40:55D-1 et seq.)
7 by adopting an emergency rule pursuant to subsection (c) of section
8 4 of P.L.1968, c.410 (C.52:14B-4), if the director determines that
9 there exists an imminent peril to the public health, safety, or
10 welfare.】¹

11
12 2. (New section) Notwithstanding the provisions of any law,
13 rule, or regulation to the contrary, the following certification
14 renewal periods shall be extended by one year, exclusive of any
15 grace periods or extensions that may be granted by statute:

16 a. The renewal period for municipal finance officer certificates
17 pursuant to section N.J.S.40A:9-140 shall be extended from two
18 years to three years.

19 b. The renewal period for tax collector certificates pursuant to
20 section 7 of P.L.1993, c.25 (C.40A:9-145.3b) shall be extended
21 from two years to three years.

22 c. The renewal period for registered municipal clerk
23 certificates pursuant to section 8 of P.L.1997, c.279 (C.40A:9-
24 133.10) shall be extended from two years to three years.

25 d. The renewal period for county finance officer certificates
26 pursuant to section 3 of P.L.1993, c.87 (C.40A:9-28.3) shall be
27 extended from two years to three years.

28 e. The renewal period for qualified purchasing agent
29 certificates pursuant to section 9 of P.L.1971, c.198 (C.40A:11-9)
30 shall be extended from three years to four years.

31 f. The renewal period for public works manager certificates
32 pursuant to section 2 of P.L.1991, c.258 (C.40A:9-154.6b) shall be
33 extended from three years to four years.

34 g. The renewal period for tax assessor certificates pursuant to
35 section 1 of P.L.1999, c.278 (C.54:1-35.25b) shall be extended from
36 three years to four years.

37 This section shall apply only to certifications with statutory
38 expiration dates occurring on or after the effective date of P.L. ,
39 c. (C.) (pending before the Legislature as this bill). Renewal
40 cycles commencing after the expiration of certifications extended
41 pursuant to this section shall revert to their original statutory time
42 periods.

43
44 3. (New section) Notwithstanding any provision of
45 N.J.S.40A:9-133 to the contrary, a person appointed by a
46 municipality to serve as an acting municipal clerk who is serving in
47 that position as of the effective date of P.L. , c. (C.) (pending
48 before the Legislature as this bill), and whose term has not expired

1 prior to the effective date of P.L. , c. (C.) (pending before the
2 Legislature as this bill), may, subject to the approval of the Director
3 of the Division of Local Government Services in the Department of
4 Community Affairs, be reappointed as an acting municipal clerk by
5 that municipality following the termination of the temporary
6 appointment for up to three subsequent one-year terms. A person
7 serving as acting municipal clerk as of the effective date of P.L. ,
8 c. (C.) (pending before the Legislature as this bill) shall not
9 serve the municipality as acting municipal clerk for more than four
10 consecutive years from the date of their initial appointment by the
11 municipality as acting municipal clerk.

12

13 4. (New section) Notwithstanding any provision of section 8
14 of P.L.1988, c.110 (C.40A:9-140.13) to the contrary, a person
15 appointed by a municipality to serve as a temporary chief financial
16 officer who is serving in that position as of the effective date of
17 P.L. , c. (C.) (pending before the Legislature as this bill) and
18 whose term has not expired prior to the effective date of P.L. ,
19 c. (C.) (pending before the Legislature as this bill) may, subject
20 to the approval of the Director of the Division of Local Government
21 Services in the Department of Community Affairs, be reappointed
22 as a temporary chief financial officer by that municipality following
23 the termination of the temporary appointment for up to three
24 subsequent one-year terms. A person serving as temporary chief
25 financial officer as of the effective date of P.L. , c. (C.)
26 (pending before the Legislature as this bill) shall not serve the
27 municipality as a temporary chief financial officer for more than
28 four consecutive years from the date of their initial appointment by
29 the municipality as temporary chief financial officer.

30

31 5. (New section) Notwithstanding any provision of section 4
32 of P.L.1993, c.87 (C.40A:9-28.4) to the contrary, a person
33 appointed by a county to serve as a temporary chief financial officer
34 who is serving in that position as of the effective date of P.L. ,
35 c. (C.) (pending before the Legislature as this bill) and whose
36 term has not expired prior to the effective date of P.L. ,
37 c. (C.) (pending before the Legislature as this bill) may, subject
38 to the approval of the Director of the Division of Local Government
39 Services in the Department of Community Affairs, be reappointed
40 as a temporary chief financial officer by that county following the
41 termination of the temporary appointment for up to two subsequent
42 one-year terms. A person serving as temporary chief financial
43 officer as of the effective date of P.L. , c. (C.) (pending
44 before the Legislature as this bill) shall not serve the county as a
45 temporary chief financial officer for more than three consecutive
46 years from the date of their initial appointment by the county as
47 temporary chief financial officer.

1 6. (New section) Notwithstanding any provision of section 7
2 of P.L.1991, c.258 (C.40A:9-154.6g) to the contrary, a person
3 appointed by a municipality to serve as a temporary principal public
4 works manager who is serving in that position as of the effective
5 date of P.L. , c. (C.) (pending before the Legislature as this
6 bill) and whose term has not expired prior to the effective date of
7 P.L. , c. (C.) (pending before the Legislature as this bill) may
8 be reappointed as a temporary principal public works manager for
9 up to two subsequent one-year terms. A person serving as a
10 temporary principal public works manager as of the effective date
11 or P.L. , c. (C.) (pending before the Legislature as this bill)
12 shall not serve the municipality as a temporary principal public
13 works manager for more than three consecutive years from the date
14 of their initial appointment by the municipality as a temporary
15 principal public works manager.
16

17 7. (New section) Notwithstanding any provision of section 9
18 of P.L.1971, c.198 (C.40A:11-9) to the contrary, a person appointed
19 by a contracting unit to serve as a temporary purchasing agent who
20 is serving in that position as of the effective date of P.L. ,
21 c. (C.) (pending before the Legislature as this bill) and whose
22 term has not expired prior to the effective date of P.L. ,
23 c. (C.) (pending before the Legislature as this bill) may, subject
24 to the approval of the Director of the Division of Local Government
25 Services in the Department of Community Affairs, be reappointed
26 as a temporary purchasing agent for up to two subsequent one-year
27 terms following the end of the first temporary appointment. A
28 person serving as a temporary purchasing agent as of the effective
29 date of P.L. , c. (C.) (pending before the Legislature as this
30 bill) shall not serve the contracting unit as a temporary purchasing
31 agent for more than three consecutive years from the date of their
32 initial appointment by the contracting unit as a temporary
33 purchasing agent.
34

35 8. (New section) a. ¹【Notwithstanding any provision of
36 P.L.1975, c.231 (C.10:4-6 et seq.) or】 Consistent with section 1 of
37 P.L.2020, c.11 (C.10:4-9.3) and notwithstanding¹ any other law,
38 rule, or regulation to the contrary, whenever a public health
39 emergency, pursuant to the “Emergency Health Powers Act,”
40 P.L.2005, c.222 (C.26:13-1 et seq.), or a state of emergency,
41 pursuant to P.L.1942, c.251 (C.App.A.9-33 et seq.), or both, ¹or a
42 state of local disaster emergency¹ has been declared by the
43 Governor and is in effect, a local public body may conduct a public
44 meeting remotely by electronic means, provided that reasonable
45 public notice and provision for public input is made under the
46 circumstances.

1 b. The Director of the Division of Local Government Services
2 in the Department of Community Affairs shall adopt, pursuant to
3 the "Administrative Procedure Act," P.L.1968, c.410 (C.52:14B-1 et
4 seq.), rules and regulations concerning the conduct of remote public
5 meetings during a public health emergency or state of emergency
6 that are necessary to implement the provisions of subsection a. of
7 this section, which shall include minimum procedures to be
8 followed to provide reasonable public notice and allowance for
9 public input. The director may adopt an emergency rule pursuant to
10 subsection (c) of section 4 of P.L.1968, c.410 (C.52:14B-4) to
11 implement this section.

12 c. "Local public body" means any "public body," as that term
13 is defined in section 3 of P.L.1975, c. 231 (C.10:4-8), with
14 territorial jurisdiction equal to or less than a county.

15 "Public meeting" means that same as that term is defined in
16 section 3 of P.L.1975, c. 231 (C.10:4-8)

17
18 9. Section 2 of P.L.1995, c.325 (C.40A:5-44) is amended to
19 read as follows:

20 2. As used in this act:

21 "Association" means an organization whose members are issuers.

22 "Cardholder" means the person or organization named on the
23 face of a credit card or debit card to whom or for whose benefit the
24 credit card or debit card is issued by an issuer.

25 "Card based payment" means a monetary obligation tendered by
26 the user of a credit card or debit card.

27 "Card payment system" means a technical procedure by which
28 obligations owed a local unit or court may be paid by credit card or
29 debit card.

30 "Credit card" means any instrument or device linked to an
31 established line of credit, whether known as a credit card, charge
32 card, credit plate, or by any other name, issued with or without fee
33 by an issuer for the use of the cardholder in satisfying outstanding
34 financial obligations, obtaining money, goods, services or anything
35 else of value on credit.

36 "Debit card" means any instrument or device, whether known as
37 a debit card, automated teller machine card, or by any other name,
38 issued with or without fee by an issuer for the use of the cardholder
39 in obtaining money, goods, services or anything else of value
40 through the electronic authorization of a financial institution to
41 debit the cardholder's account.

42 "Director" means the Director of the Division of Local
43 Government Services in the Department of Community Affairs.

44 "Electronic funds transfer" means any transfer of funds, other
45 than a transaction originated by check, draft, or similar paper
46 instrument, that is initiated through an electronic terminal,
47 telephone, or computer or magnetic tape for the purpose of
48 ordering, instructing or authorizing a financial institution to debit or

1 credit an account, and includes an in-person funds transfer and an
2 online funds transfer.

3 "Electronic funds transfer system" means a technical procedure
4 by which obligations owed to or collected by the Supreme Court,
5 the Superior Court, Tax Court or a local unit may be paid by an
6 electronic transaction between the financial institution of the person
7 or organization owing the obligation and the financial institution of
8 the governmental entity.

9 "In-person funds transfer" means any transfer of funds through a
10 service that accepts a payment made in-person, by any method, and
11 then transmits those funds to a payee by electronic funds transfer¹,
12 but shall not include a service that requires a local unit to maintain,
13 and funds to be transmitted to, an account that is not a designated
14 depository of the local unit pursuant to N.J.S.A.40A:5-14¹.

15 "Issuer" means the business organization or financial institution
16 which issues a credit card or debit card, or its duly authorized agent.

17 "Local unit" means any unit of government subject to the
18 provisions of chapter 5 or 5A of Title 40A of the New Jersey
19 Statutes, and the constituent parts of those units, including but not
20 limited to independent local authorities, public libraries, municipal
21 courts and joint municipal courts.

22 "Online funds transfer" means any Internet-based transfer of
23 funds through an Internet-based payment system¹, but shall not
24 include a service that requires a local unit to maintain, and funds to
25 be transmitted to, an account that is not a designated depository of
26 the local unit pursuant to N.J.S.A.40A:5-14¹.

27 "Service charge" means a fee charged by the Supreme Court, the
28 Superior Court, Tax Court or local unit in excess of the total
29 obligation owed by a person or organization to offset processing
30 charges or discount fees for the use of a card payment system or an
31 electronic funds transfer system.

32 (cf: P.L.1995, c.325, s.2)

33

34 10. R.S.54:4-67 is amended to read as follows:

35 54:4-67. a. (1) The governing body of each municipality may
36 by resolution fix the rate of discount to be allowed for the payment
37 of taxes or assessments previous to the date on which they would
38 become delinquent. The rate so fixed shall not exceed 6% per
39 annum, shall be allowed only in case of payment made on or before
40 the thirtieth day previous to the date on which the taxes or
41 assessments would become delinquent, after subtracting the amount
42 of applicable property tax credit as defined in section 1 of P.L.2018,
43 c.11 (C.54:4-66.6). No such discount shall apply to the purchaser
44 of a total property tax levy pursuant to section 16 of P.L.1997, c.99
45 (C.54:5-113.5). The governing body may also fix the rate of
46 interest to be charged for the nonpayment of taxes, assessments, or
47 other municipal liens or charges, unless otherwise provided by law,
48 on or before the date when they would become delinquent, and may

1 provide that no interest shall be charged if payment of any
2 installment is made within the tenth calendar day following the date
3 upon which the same became payable. The rate so fixed shall not
4 exceed 8% per annum on the first \$1,500.00 of the delinquency and
5 18% per annum on any amount in excess of \$1,500.00, to be
6 calculated from the date the tax was payable until the date that
7 actual payment to the tax collector is made.

8 (2) Notwithstanding the provisions of paragraph (1) of this
9 subsection regarding delinquent payments, in the case of a
10 municipality that has experienced a flood, hurricane, superstorm,
11 tornado, or other natural disaster, interest shall not be charged by
12 the municipality to a delinquent taxpayer if:

13 (a) a state of emergency has been declared as a result thereof by
14 the Governor less than 30 days prior to the date upon which a
15 property tax installment payment is payable pursuant to R.S.54:4-66
16 or section 2 of P.L.1994, c.72 (C.54:4-66.1), as appropriate, and

17 (b) the governing body of the municipality adopts a resolution
18 providing that interest shall not be charged to a delinquent taxpayer
19 if payment of the property tax installment, plus any available
20 property tax credit as defined in section 1 of P.L.2018, c.11
21 (C.54:4-66.6), is made on or before the first day of the next
22 calendar month from the date upon which it became payable.

23 (3) The municipal clerk shall notify the Director of the Division
24 of Local Government Services in the Department of Community
25 Affairs of its adoption of a resolution effectuating the provisions of
26 paragraph (2) of this subsection not later than the third business day
27 next following the municipal governing body's adoption of the
28 resolution. If the municipality is under State supervision pursuant
29 to the provisions of Article 4 of the "Local Government Supervision
30 Act (1947)," P.L.1947, c.151 (C.52:27BB-54 et seq.), is subject to
31 the provisions of the "Municipal Rehabilitation and Economic
32 Recovery Act," P.L.2002, c.43 (C.52:27BBB-1 et al.), or is
33 otherwise subject to a memorandum of understanding or similar
34 agreement with the division as a condition of receiving
35 supplemental State aid, the resolution shall not be effective unless it
36 is approved by the director.

37 (4) (a) As used in this paragraph:

38 "Eligible resident" means either:

39 (i) an employee of a federal government agency who is
40 furloughed because of a shutdown and receives unemployment
41 benefits during the shutdown or who works during a shutdown but
42 is not paid because of the shutdown; or

43 (ii) a contractor whose pay is received through a contract with a
44 federal government agency but whose payment is delayed or
45 diminished because of a shutdown, provided that the contractor
46 receives unemployment benefits during the shutdown.

47 "Shutdown" means any period in which there is more than a 24-
48 hour lapse in appropriations for any federal government agency as a

1 result of a failure to enact a regular appropriations bill or continuing
2 resolution due to an impasse between the President and the
3 Congress of the United States or between the two Houses of
4 Congress.

5 (b) Notwithstanding the provisions of paragraph (1) of this
6 subsection regarding delinquent payments, a municipality shall not
7 charge interest to a delinquent taxpayer who is an eligible resident
8 or who resides with a spouse, partner in a civil union, or domestic
9 partner who is an eligible resident, if:

10 (i) a shutdown remains in effect for more than 21 days and
11 either ends less than 14 days prior to the date upon which a property
12 tax installment payment is payable pursuant to R.S.54:4-66 or
13 section 2 of P.L.1994, c.72 (C.54:4-66.1), as appropriate, or
14 remains in effect on the date that the property tax installment
15 payment is due and payable; and

16 (ii) the governing body of the municipality in which the
17 delinquent taxpayer resides adopts a resolution providing that
18 interest shall not be charged to such a delinquent taxpayer if
19 payment of the property tax installment, less any available property
20 tax credit as defined in section 1 of P.L.2018, c.11 (C.54:4-66.6), is
21 made on or before the date upon which the next property tax
22 installment payment is payable.

23 (c) Interest shall not be charged pursuant to this paragraph only
24 if a delinquent property taxpayer provides to the municipality proof
25 that the delinquent property taxpayer's pay, or the pay of the
26 delinquent property taxpayer's spouse, partner in a civil union, or
27 domestic partner, is derived from a federal government agency that
28 is affected by a shutdown. In the case of a federal employee, that
29 proof shall be demonstrated by a pay stub showing employment by
30 a federal government agency that is affected by a shutdown. In the
31 case of a contractor, the resolution adopted by the governing body
32 of the municipality pursuant to subparagraph (b) of this paragraph
33 shall establish the criteria necessary to verify the that the
34 contractor's pay is received through a contract with a federal agency
35 that is affected by a shutdown.

36 (d) The municipal clerk shall notify the Director of the Division
37 of Local Government Services in the Department of Community
38 Affairs of the municipality's adoption of a resolution effectuating
39 the provisions of part (ii) of subparagraph (b) of this paragraph not
40 later than the third business day next following the adoption of the
41 resolution. If the municipality is under State supervision pursuant
42 to the provisions of Article 4 of the "Local Government Supervision
43 Act (1947)," P.L.1947, c.151 (C.52:27BB-54 et seq.), is subject to
44 the provisions of the "Municipal Rehabilitation and Economic
45 Recovery Act," P.L.2002, c.43 (C.52:27BBB-1 et al.), or is
46 otherwise subject to a memorandum of understanding or similar
47 agreement with the division as a condition of receiving

1 supplemental State aid, the resolution shall not be effective unless it
2 is approved by the director.

3 b. ¹[(1) In any year when the governing body changes the rate
4 of interest to be charged for delinquent taxes, assessments or other
5 municipal charges, or to be charged for the end of the year penalty,
6 the governing body, after adoption of a resolution changing the rate
7 of interest, shall provide a notice to all taxpayers, prior to the date
8 taxes are next due or with the tax bill, stating the new rate or rates
9 to be charged and the date that the new rate or rates take effect.
10 The notice may be separate from the tax bill. No change in the rate
11 of interest or the end of year penalty shall take effect until the
12 required notice has been provided in accordance with this
13 subsection.

14 (2) Whenever the governing body extends the interest-free
15 period pursuant to subsection a. of section 1 of P.L. , c. (C.)
16 (pending before the Legislature as this bill), the governing body
17 shall provide a notice to all taxpayers by either (1) regular mail; or
18 (2) by a telephonic system and one of the following alternatives:
19 electronic mail, text messaging system, or any other digital platform
20 used by the municipality to disseminate information to municipal
21 residents electronically. The municipality also shall post the notice
22 on its Internet website, if the municipality has a website, and on the
23 Internet website of the Department of Community Affairs, if the
24 municipality has no website. The municipal clerk shall notify the
25 Director of the Division of Local Government Services in the
26 Department of Community Affairs of its adoption of a resolution
27 effectuating the provisions of an extended interest-free period,
28 pursuant to section 1 of P.L. , c. (C.) (pending before the
29 Legislature as this bill), not later than the third business day next
30 following the municipal governing body's adoption of the
31 resolution.] At any time when the governing body changes the rate
32 of interest to be charged for delinquent taxes, assessments, or other
33 municipal charges, or to be charged for the end of the year penalty,
34 pursuant to subsection a. of this section, the governing body, after
35 adoption of a resolution changing the rate of interest, shall provide
36 a notice to all taxpayers, prior to the date that taxes are next due or
37 with the tax bill, stating the new rate or rates to be charged, the date
38 that the new rate or rates take effect, and, if the new rate or rates of
39 interest are not to be effective for the remainder of the tax year, the
40 property tax quarter or quarters for which the change in rates shall
41 apply. The notice may be separate from the tax bill. A change in
42 the rate of interest or the end of year penalty shall not take effect
43 until the required notice has been provided in accordance with this
44 subsection. To satisfy the notice requirement in this subsection, the
45 governing body shall post the notice on its municipal bulletin board;
46 post the notice on its municipal Internet webpage; publish the notice
47 in its official newspaper; provide a notice to all taxpayers by either
48 (1) regular mail; or (2) by a telephonic system and issue the notice

1 by one of the following alternatives: electronic mail, text messaging
2 system, or any other digital platform used by the municipality to
3 disseminate information to public residents electronically.¹

4 c. In municipalities that have sold their property tax levy
5 pursuant to section 16 of P.L.1997, c.99 (C.54:5-113.5), the rate of
6 interest to be charged for the nonpayment of taxes, assessments or
7 other municipal liens or charges shall be the same interest or
8 delinquency rate or rates otherwise charged by the municipality, to
9 be calculated from the date the tax was payable until the date of
10 actual payment to the tax collector. The purchaser of the total
11 property tax levy shall be paid only those amounts attributable to
12 properties included in the total property tax levy purchase and
13 actually collected by the tax collector and which amounts shall not
14 include any delinquent interest collected by the municipal tax
15 collector prior to the time that the total property tax levy purchaser
16 makes the levy payment to the municipality.

17 d. Whenever the time period for a property tax installment
18 payment has been extended pursuant to the provisions of subsection
19 a. of this section, the Director of the Division of Local Government
20 Services in the Department of Community Affairs may, by
21 temporary order, extend the dates for payment of taxes by a
22 municipality due to a county pursuant to R.S.54:4-74, any school
23 district pursuant to R.S.54:4-75, and any other taxing district as
24 provided by law.

25 "Delinquency" means the sum of all taxes and municipal charges
26 due on a specific real property, less the amount of applicable
27 property tax credit as defined in section 1 of P.L.2018, c.11
28 (C.54:4-66.6), covering any number of quarters or years. The
29 property shall remain delinquent, as defined herein, until such time
30 as all unpaid taxes, including subsequent taxes and liens, together
31 with interest thereon shall have been fully paid and satisfied and all
32 applicable property tax credit, as defined in section 1 of P.L.2018,
33 c.11 (C.54:4-66.6), has been credited. The delinquency shall
34 remain notwithstanding the issuance of a certificate of sale pursuant
35 to R.S.54:5-32 and R.S.54:5-46, the payment of delinquent tax by
36 the purchaser of the total property tax levy pursuant to section 16 of
37 P.L.1997, c.99 (C.54:5-113.5) and for the purposes of satisfying the
38 requirements for filing any tax appeal with the county board of
39 taxation or the State tax court. The governing body may also fix a
40 penalty to be charged to a taxpayer with a delinquency in excess of
41 \$10,000 who fails to pay that delinquency as billed, less the amount
42 of applicable property tax credit as defined in section 1 of P.L.2018,
43 c.11 (C.54:4-66.6), prior to the end of the fiscal year. If any fiscal
44 year delinquency in excess of \$10,000 is paid by the holder of an
45 outstanding tax sale certificate or a total property tax levy
46 purchaser, the holder or purchaser, as appropriate, shall be entitled
47 to receive the amount of the penalty as part of the amount required
48 to redeem such certificate of sale providing the payment is made by

1 the tax lien holder or tax levy purchaser prior to the end of the fiscal
2 year. If the holder of the outstanding tax sale certificate or the levy
3 to the end of the fiscal year, then the holder or purchaser shall be
4 entitled to a pro rata share of the delinquency penalty upon
5 redemption, and the balance of the penalty shall inure to the benefit
6 of the municipality. The penalty so fixed shall not exceed 6% of
7 the amount of the delinquency with respect to each most recent
8 fiscal year only.

9 (cf: P.L.2019, c.491, s.1)

10
11 11. R.S.54:4-76 is amended to read as follows:

12 54:4-76. a. The governing body of the municipality or the
13 county shall cause the county tax due, as calculated pursuant to
14 R.S.54:4-74, and other county taxes levied, school tax due, as
15 calculated pursuant to R.S.54:4-75, taxes due to other taxing
16 districts, and State taxes to be paid as and when due for payment. If
17 there shall not be sufficient funds in the treasury available for such
18 payments, the governing body shall immediately borrow sufficient
19 money and pay such taxes due. The board of chosen freeholders of
20 each county may by resolution fix the rate of discount to be allowed
21 for the payment to the county treasurer of county taxes previous to
22 the date on which they will become due for payment. The rate so
23 fixed shall not exceed six **[per centum]** percent per [annum] year,
24 and shall be allowed only in case of payment on or before the
25 thirtieth day previous to the date on which said taxes will become
26 due for payment to the county treasurer. On any part of the taxes
27 payable to the county treasurer and on any part of the taxes payable
28 to the State by the county treasurer, which shall remain unpaid after
29 the time within which they are required to be paid by this chapter,
30 the taxing district or county in arrears shall pay to the county or
31 State, as the case may be, interest at the rate of six **[per centum]**
32 percent per [annum] year upon the delayed payment.

33 b. Notwithstanding the provisions of subsection a. of this
34 section, the board of chosen freeholders of a county may, by
35 resolution, waive the interest that a municipality is required to pay
36 to the county pursuant to that subsection on any unpaid property
37 taxes due and owing to the county by a municipality if the
38 municipality adopted an extended interest-free period pursuant to
39 subsection a. of section 1 of P.L. , c. (C.) (pending before
40 the Legislature as this bill), and a public health emergency, pursuant
41 to the “Emergency Health Powers Act,” P.L.2005, c.222 (C.26:13-1
42 et seq.), or a state of emergency, pursuant to P.L.1942, c.251
43 (C.App.A.9-33 et seq.), or both, has been declared by the Governor
44 and is in effect. A waiver adopted by a county pursuant to this
45 subsection shall expire 30 days after the end of the municipality’s
46 extended interest-free period.

47 (cf: P.L.2013, c.261, s.5)

12. Notwithstanding the provisions of section 15 of P.L.1944, c.255 (C.43:16A-15), section 24 of P.L.1954, c.84 (C.43:15A-24), or any other law, rule, or regulation to the contrary, if payment of the full amount of the employer's contributions certified by the Police and Firemen's Retirement System or the Public Employees' Retirement System was not made within 30 days after the required due date when that due date occurred in the year 2020 and prior to the effective date of P.L. , c. (C.) (pending before the Legislature as this bill), the interest at the rate of 10 percent per year that is required to be assessed against the unpaid balance thereof on the first day after such 30th day shall not be assessed for an additional period of 30 days. If the full amount of the certified employer's contributions is not made within 60 days after the required due date, the interest shall be assessed against any unpaid balance of that employer on the first day after that 60th day.

13. This act shall take effect immediately,¹ except that subsection c. of section 1 shall remain inoperative while any conflicting provision of P.L. , c. (C.) (pending before the Legislature as Senate Bill No. 2346 of 2020-2021) remains in effect,¹ and sections ¹[10] 8¹ and ¹[14] 12¹ shall be retroactive to March 9, 2020.

Allows extension of certain local government timeframes; allows local governments to accept certain payments; allows local governments to conduct certain meetings remotely; adjusts certain property tax distribution and notice requirements.