**Governor signs A-3969 / S-2392 into law. Now public laws of 2020, chapter 34.**

This legislation was signed into law by Governor Phil Murphy over the weekend. It addresses specific concerns about certain statutes due to the Coronavirus Codiv-19 emergency**.**

To make the effects of this bill more understandable the summary below has been be prepared by the association's legislative consultant Marc Pfeiffer. Please take the time to carefully read this summary and if there are any questions please feel free to contact Vince Belluscio, executive director of the Association

**Section 1:** In a public health or other emergency,

a)   DLGS Director is authorized to extend any deadlines in NJSA 40A:4 (Local Budget Law), 5 (Local Fiscal Affairs Law) , 5A (Local Authorities Fiscal Control Act); 54:4 concerning issuance of tax bills, except cannot change due dates for quarterly taxes; and 54:5 sections regarding municipal tax sale.

Director can permit municipalities to institute an extended grace period for the first $10,000 due for a quarterno later than the 1st day of the next month.  Director can set conditions and can extend the due dates of payments to other tax districts for the same number of days as the grace period extension.

***I think this will be likely be read that the permission will more likely be individual than statewide. If it’s individual, it will likely require some form of application. It would be better if statewide, but that may take some legal gymnastics given other text below.***

The Director, in consultation with Director of Taxation can adjust other deadlines related to property tax administration (NJSA 54:1, 3, 4, and 5).  Local units cannot do anything that would conflict with these processes.

***This will have implications for tax appeals which will be especially challenging in 2021.***

b) When the grace period is extended, notice to taxpayers must be provide by: (1) regular mail; or (2) by telephone, and 3) one of the following alternatives: electronic mail, text messaging system, or any other digital platform used by the municipality to disseminate information to municipal residents electronically.

The municipality also shall post the notice on its Internet website (or DLGS if they still don’t have a website).  And the Clerk needs to notify the Director within 3 days if they have adopted a resolution extending the grace period.

c) If the Director orders extension of payment date to the taxing districts, the municipality must pay a percent of the total due by the original due date. The Director determines the percent due by considering:

“...of property taxes collected by the municipality, the fiscal condition of the municipality, the fiscal condition of any taxing district subject to the director’s order of extension pursuant to subsection a. of this section, and any other budgetary, fiscal, or economic factors the director finds appropriate to make the determination.  The director shall consult with the Commissioner of Education when considering the fiscal condition of a school district pursuant to this subsection.”

***This implies individual approval will be required (which could extend to extension of the grace period), which then implies some form of application will be required as well.***

**Section 2:** Continues various certificates for one year for those that expire after bill enacted. After that, subsequent renewals are back to normal. Applies to Municipal and County CFO, and Clerks, Tax Collectors, QPA, Tax Assessors, and Public Works managers.

**Sections 3-7:** Continues appointment of acting official’s renewal for a year: RMC, MCFO, CCFO, CPWM, QPA.

**Section 8:** Under state or local emergencies, public meetings can be done remote electronically, subject to DLGS rules.

**Section 9**- Amendment to the Electronic Receipting Act (40A:5-44 et seq) to permit “in person transfers” and “online funds transfers.”

**Section 10:** Amends 54:4-67 (setting of property tax delinquency interest rates)

Replaces existing text with the new text dealing with public notice whenever property tax delinquency rate or year-end penalties are changed. Notice matches the requirements above.

**Section 11:**  For permits Freeholders to waive interest when there is an extended property tax due date

**Section 12:** For 2020 only, suspends interest on delayed pension payment for 30 days, and if not paid after 60, interest goes back to day one.

**This law takes effect immediately with Sections 8 and 12 retroactive to March 9 (date of the public health emergency).**