TOWNSHIP OF TABERNACLE
BURLINGTON COUNTY, NEW JERSEY

RESOLUTION NO. 2020 – 65

RESOLUTION OF THE TOWNSHIP OF TABERNACLE, COUNTY OF BURLINGTON, STATE OF NEW JERSEY, INSTITUTING A GRACE PERIOD CONCLUDING ON JUNE 1, 2020 FOR THE PAYMENT OF SECOND-QUARTER PROPERTY TAXES

WHEREAS, the Governor of the State of New Jersey issued Executive Order 103 on March 9, 2020, declaring a Public Health Emergency and a State of Emergency due to the worldwide COVID-19 pandemic; and

WHEREAS, said Public Health Emergency and State of Emergency continue to exist; and

WHEREAS, property taxpayers may be suffering from financial hardships as a result of the COVID-19 pandemic, including but not limited to, loss or drop of income or unexpected expenses due to necessary health care; and

WHEREAS, under N.J.S.A. 54:4-67(a), a municipality may fix the rate of interest to be charged for the nonpayment of taxes, assessments, or other municipal liens or charges, on or before the date when they would become delinquent, and may provide that no interest shall be charged if payment of any installment is made within the tenth calendar day following the date upon which the same became delinquent, thereby establishing a grace period running through May 11, 2020 for the second-quarter property taxes, as to Tabernacle's budget cycle; and

WHEREAS, Executive Order 130 (2020) was issued on April 28, 2020, which authorized municipalities to establish a grace period extension no later than June 1, 2020 for payment of second-quarter property taxes and that any provisions of N.J.S.A. 54:4-66(a), N.J.S.A. 54:4-66.1(a) and N.J.S.A. 54:4-67(a) inconsistent with Executive Order 130 (2020) were suspended for the duration of the Public Health Emergency; and

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WHEREAS, it is the desire of the governing body to adopt a resolution instituting a grace period of June 1, 2020 for the payment of second-quarter property taxes, to help the property taxpayers of the Township of Tabernacle.

NOW, THEREFORE, BE IT RESOLVED, by the governing body of the Township of Tabernacle, County of Burlington, State of New Jersey, as follows:

1. **That the governing body does hereby institute a grace period of June 1, 2020 for the payment of second-quarter property taxes for properties in the Township, in accordance with the provisions of Executive Order 130 (2020).**
2. That a certified copy of this Resolution shall be forwarded by the Municipal Clerk to the Director of the Division of Local Government Services in the Department of Community Affairs within three (3) business days of the adoption of this Resolution.
3. That a certified copy of this Resolution shall be forwarded to the Tax Collector, Chief Financial Officer, and the Township Administrator.

ATTEST

LaShawn R. Barber

LA SHAWN R. BARBER, RMC
MUNICIPAL CLERK

TOWNSHIP OF TABERNACLE

Kimberly A. Brown

KIMBERLY A. BROWN
MAYOR

VOTE ON ADOPTION

	Moved	Seconded	Ayes	Nays	Absent	Abstain
Kimberly A. Brown			✓			
Joseph W. Barton					✓	
Samuel R. Moore III					✓	
Nancy K. McGinnis	✓		✓			
Robert C. Sunbury, Jr.		✓	✓			

I hereby certify that the foregoing is a true copy of a Resolution adopted by the Township Committee of the Township of Tabernacle at a meeting held on the 4th day of May 2020.

LaShawn R Barber

LA SHAWN R. BARBER, RMC
MUNICIPAL CLERK

EXECUTIVE ORDER NO. 130

WHEREAS, in light of the dangers posed by Coronavirus disease 2019 ("COVID-19"), I issued Executive Order No. 103 (2020) on March 9, 2020, the facts and circumstances of which are adopted by reference herein, which declared both a Public Health Emergency and State of Emergency; and

WHEREAS, on April 7, 2020, I issued Executive Order No. 119 (2020), the facts and circumstances of which are adopted by reference herein, which declared that the Public Health Emergency declared in Executive Order No. 103 (2020) continues to exist; and

WHEREAS, in accordance with N.J.S.A. App. A:9-34 and -51, I reserve the right to utilize and employ all available resources of State government to protect against the emergency created by COVID-19; and

WHEREAS, as COVID-19 continued to spread across New Jersey and an increasing number of individuals required medical care or hospitalization, I issued a series of Executive Orders pursuant to my authority under the New Jersey Civilian Defense and Disaster Control Act and the Emergency Health Powers Act, to protect the public health, safety, and welfare against the emergency created by COVID-19, including Executive Order Nos. 104-129 (2020), the facts and circumstances of which are all adopted by reference herein; and

WHEREAS, under N.J.S.A. 54:4-66(a), second-quarter property taxes are due May 1, 2020 for municipalities on a calendar year budget cycle; and

WHEREAS, under N.J.S.A. 54:4-66.1(a), fourth-quarter property taxes are due May 1, 2020 for municipalities on a State Fiscal Year budget cycle; and

WHEREAS, property taxpayers throughout the State may be suffering from one or more financial hardships caused by or related to the COVID-19 pandemic, including but not limited to a substantial loss of or drop in income and additional expenses such as those relating to necessary healthcare; and

WHEREAS, as of April 13, 2020, there were 856,528 unemployment claims filed by New Jerseyans over the previous five weeks; and

WHEREAS, the COVID-19 outbreak has caused substantial economic disruption for many property taxpayers throughout the State, making it difficult for many residents to meet the May 1, 2020 due date for timely payment of real property taxes; and

WHEREAS, under N.J.S.A. 54:4-67(a), local governments may fix the rate of interest to be charged for the nonpayment of taxes, assessments, or other municipal liens or charges, on or before the date when they would become delinquent, and may provide that no interest shall be charged if payment of any installment is made within the tenth calendar day following the date upon which the same became delinquent, thereby establishing a grace period running through May 11, 2020 for second-quarter property taxes in the case of municipalities on a calendar year budget cycle, or, in the case of municipalities on a State Fiscal Year budget cycle, a grace period running through May 11, 2020 for fourth-quarter property taxes; and

WHEREAS, it is necessary to take action to minimize and mitigate additional hardships, losses, or suffering by individuals and local government units as the State and its political subdivisions respond to the spread of COVID-19; and

WHEREAS, for these reasons, among others, the strict enforcement of certain statutory provisions relating to property tax grace periods is detrimental to the public welfare; and

WHEREAS, pursuant to N.J.S.A. App. A:9-47, the Governor is authorized to, among other things, suspend any regulatory provision of law when its enforcement is detrimental to the public welfare during an emergency; and

WHEREAS, in an attempt to alleviate some of the financial burden on property taxpayers, local governments have unilaterally undertaken a variety of actions absent statutory authorization to do so, including extending the statutory property tax payment installment date and grace period, as well as attempting to establish an effective grace period extension through temporary alteration of the interest rate; and

WHEREAS, however well-intentioned, the extraordinary measures by municipalities create inconsistency throughout the State, which may generate individual confusion regarding property tax payment obligations and may also create or exacerbate local fiscal challenges, including but not limited to, threatening the ability to fulfill obligations; and

WHEREAS, in accordance with N.J.S.A App. A:9-40, I declared that, due to the State of Emergency, no municipality, county, or any agency or political subdivision of this State shall enact or enforce any order, rule, regulation, ordinance, or resolution which will or might in any way conflict with any of the provisions of my Executive Orders, or which will in any way interfere with or impede their achievement; and

WHEREAS, the Constitution and statutes of New Jersey, particularly the provisions of N.J.S.A. 26:13-1 et seq., N.J.S.A. App. A:9-33 et seq., N.J.S.A. 38A:3-6.1, and N.J.S.A. 38A:2-4 and

all amendments and supplements thereto, confer upon the Governor of the State of New Jersey certain emergency powers, which I have invoked;

NOW, THEREFORE, I, PHILIP D. MURPHY, Governor of the State of New Jersey, by virtue of the authority vested in me by the Constitution and by the Statutes of this State, do hereby ORDER and DIRECT:

1. Any governing body of a municipality with a calendar year budget cycle may adopt a resolution instituting a grace period concluding on a date no later than June 1, 2020 for the payment of second-quarter property taxes.

2. Any governing body of a municipality with a State Fiscal Year budget cycle may adopt a resolution instituting a grace period concluding on a date no later than June 1, 2020 for the payment of fourth-quarter property taxes. If a municipality with a State Fiscal Year budget cycle institutes an extended grace period pursuant to this Order, the municipality shall not conduct an accelerated tax sale with respect to the installment for payment of fourth-quarter property taxes.

3. The municipal clerk shall notify the Director of the Division of Local Government Services in the Department of Community Affairs of any resolution instituting an extended grace period adopted under authority of this Order not later than the third business day next following the municipal governing body's adoption of the resolution.

4. 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 will or might in any way conflict with any of the provisions of this Order, or that will in any way interfere with or impede its achievement,

which shall include, but not be limited to, any attempt to provide an additional extension of the installment date or grace period for the payment of property taxes, and any attempt to otherwise temporarily fix, reduce, or retroactively modify the rate of interest charged for failure to make timely payment to achieve this effect.

5. To the degree that they are inconsistent with this Order, the provisions of N.J.S.A. 54:4-66(a), N.J.S.A. 54:4-66.1(a) and N.J.S.A. 54:4-67(a) are suspended for the duration of this Public Health Emergency. Any provisions of these statutes that are not inconsistent with this Order remain in full force and effect.

6. This Order shall take effect immediately and shall remain in effect until revoked or modified by the Governor.

GIVEN, under my hand and seal this 28th day of April, Two Thousand and Twenty, and of the Independence of the United States, the Two Hundred and Forty-Fourth.

[seal]

/s/ Philip D. Murphy

Governor

Attest:

/s/ Matthew J. Platkin

Chief Counsel to the Governor