



April 24, 2020

Dear Governor Murphy:

First and foremost, we want to thank you for your steady leadership through this unanticipated and unprecedented public health crisis. These are challenging times for us all, but you have set the appropriate tone, established the proper guidance, and provided extraordinary leadership.

We write to offer you a suggestion. In recent weeks, you arranged for the option for our taxpayers to seek mortgage forbearance. You called for landlords to pass along any forbearance and relief to tenants. You moved the state tax deadline to July 15. In addition, you have requested private and public water systems to suspend nonpayment water shutoffs; prohibited cable and telecommunication providers from terminating internet and voice services for nonpayment until 30 days after the termination of the public health emergency; extended the minimum grace period for various insurances, including health, dental, life, and property and casualty; worked for payment relief to borrowers with New Jersey College Loans Assist loans; and suspended rent increases for eligible NJHMFA properties. These are all appropriate and greatly appreciated measures.

Many local elected officials would like to offer some option to provide relief to our property taxpayers. We have included a copy of Executive Order 113, which was issued by Governor Chris Christie in the aftermath of Hurricane Sandy. This order extended the deadline for 2012 fourth quarter property tax payments to Friday, November 16 for those municipalities that were not holding an accelerated tax sale. Further, it stated that any governing body may adopt a resolution extending the grace period to a date no later than December 31, 2012. It is our understanding that at the end of the grace period in 2012, interest rates on the delinquency reverted to the existing delinquency rate; however, municipalities were permitted to lower the interest rate to provide further assistance to their residents, especially in the harder hit areas.

We are also including the Division of Local Government Services' Local Finance Notice 2012-28 (<https://www.nj.gov/dca/divisions/dlgs/lfns/12/2012-28.pdf>), which at the time offered advice to those municipalities that were looking to extend their grace periods beyond November 16, 2012.

Since there is clear precedence of providing relief to property taxpayers after a declared emergency, we urge you to consider an Executive Order giving municipalities the option to extend the grace period to a certain date and, as was done in 2012, allow for a change in the interest rate on the delinquency going forward. This measure would enable local units to consult with their professional staff and identify options for relief at the local level with certainty that we have the legal capabilities to do so and with your blessing.

We wish you good health, and please know that we mayors are here to do our part to keep Jersey strong.

Very truly yours,

Sheena Collum
South Orange Village President

Frank McGehee
Maplewood Mayor

Cc: Essex County Mayors, NJ 27th District State Representatives, New Jersey State League of Municipalities

EXECUTIVE ORDER NO. 113

WHEREAS, beginning on October 28, 2012, and continuing through October 30, 2012, Hurricane Sandy struck the State of New Jersey; and

WHEREAS, Sandy produced unprecedented severe weather conditions, including enormous storm surges, devastating winds, and widespread flooding; and

WHEREAS, the damage caused from Sandy, including fallen trees, downed power lines, and unprecedented disruptions in electrical service, has produced dangerous conditions throughout the State; and

WHEREAS, it is necessary to take action to minimize and mitigate additional hardships, loss, or suffering as the State begins rebuilding and recovering from Sandy; and

WHEREAS, in the wake of Sandy, some property owners, particularly those on the barrier islands along the New Jersey coast, may be unable to access important papers, bank records, and other documents; and

WHEREAS, the effects of Sandy continue to disrupt transportation and communication, making it difficult for the citizens of the State to meet the normal deadlines for timely payment of real property taxes; and

WHEREAS, under N.J.S.A. 54:4-66(a) and 54:4-66.1(a), fourth-quarter property taxes are due November 1, 2012, for both calendar-year and state fiscal year municipalities; 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 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 payable, thereby establishing a grace period running through November 11, 2012; and

WHEREAS, on October 27, 2012, in light of the dangers posed by Sandy, and pursuant to the authority provided under the Constitution and statutes of the State of New Jersey, particularly the provisions of 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, I declared a State of Emergency; and

WHEREAS, in accordance with N.J.S.A. App. A:9-34 and -51, I reserved the right to utilize and employ all available resources of the State government to protect against the emergency created by Sandy; 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 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 my Executive Orders, or that will in any way interfere with or impede their achievement;

NOW, THEREFORE, I, CHRIS CHRISTIE, 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. The grace period for payment of fourth-quarter property taxes for municipalities other than those municipalities with accelerated tax sales is extended to November 16, 2012.

2. Any municipal governing body may, by resolution, extend the grace period to a date no later than December 31, 2012.

3. 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 Executive Order, or that will in any way interfere with or impede its achievement.

4. This Order shall take effect immediately.

GIVEN, under my hand and seal this
9th day of November,
Two Thousand and Twelve,
and of the Independence of
the United States, the Two
Hundred and Thirty-Seventh.

[seal]

/s/Chris Christie

Governor

Attest:

/s/Charles B. McKenna

Chief Counsel to the Governor