BOROUGH OF PENNS GROVE COUNTY OF SALEM, STATE OF NEW JERSEY MAYOR AND COUNCIL SPECIAL MEETING MAY 11, 2020

This remotely held Special Meeting was called to order by Mayor LaDaena Thomas. Mayor made the Open Public Meeting Statement.

Mayor Thomas led the Pledge of Allegiance.

Invocation by Sharon Williams, Clerk.

ROLL CALL: Bercute-present, Mincey-present, Pasquale-present, Oliver-present, Scott-absent, Washington, Jr. -absent.

RESOLUTIONS:

<u>2020-5-85</u> – RESOLUTION EXENDING THE GRACE PERIOD FOR 2ND QUARTER PROPERTY TAXES

WHEREAS, in light of the dangers posed by Coronavirus disease 2019 ("COVID-19"), New Jersey Governor Phil Murphy 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, New Jersey Governor Phil Murphy 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, New Jersey Governor Phil Murphy reserves 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, Governor Murphy issued a series of Executive Orders pursuant to his 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, 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, 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 accordance with N.J.S.A App. A:9-40, Governor Phil Murphy 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 4 all amendments and supplements thereto, confer upon the Governor of the State of New Jersey certain emergency powers, which Governor Murphy has invoked; and

WHEREAS, Philip D. Murphy, Governor of the State of New Jersey, by virtue of the authority vested in him by the Constitution and by the Statutes of this State, has ordered and directed:

- 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.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council of the Borough of Penns Grove, that based on the foregoing and Executive Order 130, the deadline for payment of 2nd quarter property taxes is hereby extended to June 1, 2020.

Williams explained the Resolution extends the grace period deadline for payment of taxes.

Motion to adopt by Mincey; second Oliver. Roll call. All ayes.

PUBLIC SESSION:

Motion to open the meeting to the public by Mincey; second Oliver. All in favor.

Motion to close the meeting to the public by Oliver; second Mincey. All in favor.

ADJOURNMENT: Motion to adjourn the meeting by Oliver; second Mincey. All in favor.

Respectfully submitted,

Sharon R. Williams, Municipal Clerk