

RESOLUTION NO. 2025-100

A RESOLTUION OF THE TOWNSHIP OF ABERDEEN

**A RESOLUTION AUTHORIZING THE TOWNSHIP OF ABERDEEN TO ADOPT A
DISCRETIONARY PROPERTY TAX GRACE PERIOD EXTENSION DURING
FEDERAL GOVERNMENT SHUTDOWN**

WHEREAS, P.L. 2019, c. 491 authorizes municipalities to adopt an extended property tax grace period if a taxpayer, or the taxpayer's spouse/civil union partner/domestic partner, is either:

- An employee of a federal government agency who is furloughed because of a shutdown, and receives unemployment benefits during the shutdown or who works during a shutdown but is not paid because of the shutdown; or
- A contractor whose pay is received through a contract with a federal government agency but whose payment is delayed or diminished because of a shutdown, provided that the contractor receives unemployment benefits during the shutdown; and

WHEREAS, the law defines a federal government shutdown as any period in which there is more than a 24- hour lapse in appropriations for one or more federal government agencies as a result of a failure to enact a regular appropriations bill or continuing resolution due to an impasse between the President and the Congress, or between the two Houses of Congress; and

WHEREAS, in place of the up to 10-day property tax grace period authorized under N.J.S.A. 54:4-67, the municipality may adopt a resolution extending the grace period for qualifying individuals on or before the date upon which the next property tax installment payment is payable. However, in order for a municipality to extend the grace period, the federal shutdown shall have a duration of greater than 21 days, and either 1) must remain in effect as of the property tax installment due date; or 2) conclude less than 14 days prior to the property tax installment due date.

WHEREAS, A qualifying taxpayer must provide the municipality with proof that the taxpayer's pay, or the pay of their spouse or partner, is derived from a federal government agency affected by the extended shutdown. In the case of a federal employee, that proof shall be demonstrated by a pay stub showing employment by a federal government agency that is affected by the shutdown. The contractor shall provide their Federal contract, to the Municipality to verify that the contractor's pay is received through a contract with a federal agency impacted by the shutdown. Recommended minimum proofs for federal contractors include their most recent IRS 1099 form, federal income tax return and State income tax return. Please note that employees of federal government contractors are not eligible for an extended grace period under the law.

NOW, THEREFORE, BE IT RESOLVED by the Council of the Township of Aberdeen, County of Monmouth, State of New Jersey as follows:

1. That the Governing Body does hereby adopt a discretionary property tax grace period extension during the Federal Government shutdown; and

2. The municipal clerk shall forward the resolution to the Division of Local Government Services no later than the third business day next following adoption.

ROLL CALL VOTE:

Ayes: Councilmembers Cannon, Hirsch, Martucci, Montone, Swindle, Deputy Mayor Montone, Mayor Tagliarini

Nays: None

Abstain: None

Absent: None

I hereby certify the foregoing to be a true copy
of a Resolution adopted by the Township
Council of the Township of Aberdeen on October 16, 2025

Melissa Pfeifer

Melissa Pfeifer, Township Clerk