Agenda

Hightstown Borough Council

April 23, 2020

Via Teleconference

6:30 PM – Public Session

PLEASE TURN OFF ALL CELL PHONES DURING YOUR ATTENDANCE AT THIS MEETING TO AVOID SOUNDS/RINGING OR CONVERSATION THAT MAY INTERFERE WITH THE MEETING OR THE ABILITY OF ATTENDEES TO HEAR THE PROCEEDINGS. THANK YOU FOR YOUR COOPERATION.

Meeting called to order by Mayor Lawrence Quattrone.

STATEMENT: Adequate notice of this meeting has been given in accordance with the Open Public Meetings Act, pursuant to Public Law 1975, Chapter 231. Said notice was provided to the *Trenton Times* and the *Windsor-Hights Herald*, and is posted on the Hightstown Borough website.

Roll Call

Flag Salute

Approval of the Agenda

Public Comment I — Any person wishing to address the Mayor and will be allowed a maximum of three minutes for his or her comments.

New Business

Discussion – Delinquent Property Tax Interest and Grace Period

Executive Session — **Resolution 2020-106** Authorizing a Meeting that Excludes the Public

Personnel – AWWTP Superintendent

Adjournment

Resolution 2020-106

BOROUGH OF HIGHTSTOWN
COUNTY OF MERCER
STATE OF NEW JERSEY

AUTHORIZING A MEETING WHICH EXCLUDES THE PUBLIC

BE IT RESOLVED by the Mayor and Council of the Borough of Hightstown that this body will hold a meeting on April 23, 2020 via teleconference, that will be limited only to consideration of an item or items with respect to which the public may be excluded pursuant to section 7b of the Open Public Meetings Act.

The general nature of the subject or subjects to be discussed:

Personnel – AWWTP Superintendent

Stated as precisely as presently possible the following is the time when and the circumstances under which the discussion conducted at said meeting can be disclosed to the public July 23, 2020, or when the need for confidentiality no longer exists.

The public is excluded from said meeting, and further notice is dispensed with, all in accordance with sections 8 and 4a of the Open Public Meetings Act.

CERTIFICATION

I hereby certify the foregoing to be a true copy of a resolution adopted by the Borough Council at a meeting held on April 23, 2020.

Margaret Riggio
Deputy Borough Clerk

NJLM Urgent Alert

New Jersey State League of Municipalities

Click to view newsletter archives

April 15, 2020

Changing Delinquent Property Taxes Interest

As we approach the May 1 property tax deadline we would like to advise you of options currently available to you to assist property owners facing fiscal challenges.

N.J.S.A. 54:4-67 permits municipal governing bodies to establish the rate of interest to be charged for the nonpayment of taxes, assessments, or other municipal liens and charges on or before the date when they would become delinquent. The maximum interest rate that can be charged is 8% per annum on the first $1,500 and 18% per annum on any amount in excess of $1,500. The minimum interest rate that can be charged is not set by law.

In other words, a town could reduce the interest rate on delinquent taxes as low as effectively zero percent (0.000001) for a specific period of time, such as under the current circumstances. Further, any change in interest can only apply prospectively. A governing body cannot retroactively change the interest rate on payments already late. When a payment is made on delinquency after the adoption of the resolution revising the interest rate, the interest rate is calculated at the previous rate until the effective date of the new delinquency rate.

For example, a municipality previously set the delinquent tax rate at 8% for the first $1,500 and 18% on any amount in excess of $1,500. A resolution is then adopted changing the interest rate on May 1 to 0.000001%. A taxpayer delinquent on their February 1 tax payment making payment on May 20 is charged the 8% and 18% rate, as appropriate, from February 1 to April 30 then 0.000001% from May 1 to May 20.

If the governing body chooses to change the interest rate for these delinquent payments the law requires that notice of the change must be given to all taxpayers after the adoption of the resolution. The notice advising of the new rate and the effective date may be separate from the tax bill and given prior to the next payment date. No change in the interest rate or end of year penalty can take effect until the notice has been provided to the taxpayers.

The impact of the Covid-19 State of Emergency affects the economy, residents, and financial circumstances of each municipality differently. If your governing body is considering this option, it is strongly suggested that they discuss the proposed change with the Administrator, Chief Financial Officer, Tax Collector, Financial Advisor and Attorney. This will help you understand the short-term impacts, such as meeting the statutory payments to the county and school district(s), and long-term impact of such a change in context of the specific circumstances facing the municipality.

It is important that each municipality react appropriately to meet the needs of your residents. If an action such as this is contemplated it should be done as a measured response to the conditions in the municipality. It is important to remember that not all communities are impacted in the same way.

NJLM
New Jersey State League of Municipalities

222 West State Street, Trenton, NJ 08608
Phone: 609-695-3481 Web: www.njlm.org

NJLM on Social Media: **Facebook** **Twitter** **LinkedIn** **YouTube**

Share on Facebook Share on Twitter Share via Email

ASSEMBLY, No. 3902

STATE OF NEW JERSEY

219th LEGISLATURE

INTRODUCED MARCH 23, 2020

Sponsored by:
Assemblyman BENJIE E. WIMBERLY
District 35 (Bergen and Passaic)
Assemblyman CRAIG J. COUGHLIN
District 19 (Middlesex)
Assemblyman JOHN ARMATO
District 2 (Atlantic)
Assemblyman GERARD SCHARFENBERGER, PHD
District 13 (Monmouth)

SYNOPSIS

Permits extension of certain deadlines applicable to local government units under emergency circumstances.

CURRENT VERSION OF TEXT

As introduced.

(Sponsorship Updated As Of: 3/25/2020)

AN ACT concerning the extension of certain deadlines affecting the finances of local government units and supplementing Title 40A of the New Jersey Statutes.

BE IT ENACTED *by the Senate and General Assembly of the State of New Jersey:*

1. Notwithstanding the provisions of any law, rule, or regulation to the contrary, whenever a public health emergency, pursuant to the "Emergency Health Powers Act," P.L.2005, c.222 (C.26:13-1 et seq.), or a state of emergency, pursuant to P.L.1942, c.251 (C.App.A.9-33 et seq.), or both, has been declared by the Governor and is in effect, the Director of the Division of Local Government Services in the Department of Community Affairs shall have the power to extend any deadline under the "Local Budget Law," N.J.S.40A:4-1 et seq., the "Local Fiscal Affairs Law," N.J.S.40A:5-1 et seq., the "Local Authorities Fiscal Control Law," P.L.1983, c.313 (C.40A:5A-1 et seq.), the "Municipal Land Use Law," P.L.1975, c.291 (C.40:55D-1 et seq.), under chapter 4 of Title 54 of the Revised Statutes with respect to the issuance of any tax bill, and under chapter 5 of Title 54 of the Revised Statutes with respect to a municipal tax sale. The Director of the Division of Local Government Services shall have the power to permit municipalities to institute an extended grace period pursuant to R.S.54:4-67 not to exceed a date specified by the director and under conditions the director may specify, as well as to extend the dates for the payment of taxes by a municipality due to a county, a school district, or any other taxing district under chapter 4 of Title 54 of the Revised Statutes or any other law. The Director of the Division of Local Government Services, in consultation with the Director of the Division of Taxation in the Department of the Treasury, shall have the power to extend any other deadline established in chapter 1, chapter 3, chapter 4, or chapter 5 of Title 54 of the Revised Statutes if the Director of the Division of Local Government Services determines that the extension is necessary to minimize and mitigate additional hardships, loss, or suffering to the State and its political subdivisions. 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, in any way, conflicts with any of the provisions of this section.

2. This act shall take effect immediately and shall be retroactive to March 9, 2020.

STATEMENT

This bill provides expansive authority to the Director of the Division of Local Government Services in the Department of

Community Affairs to extend certain deadlines applicable to local government units of the State during periods of emergency declared by the Governor. The deadlines that the director may extend include, but are not limited to, deadlines for: a county's notification to the director of a county board of taxation's failure to receive a copy of a school or municipal budget; a county board of taxation's substitution of an adopted municipal budget for an amount certified by the director; a county board of taxation to complete a table of aggregates; the director to act as necessary in order to consolidate ballot questions and procedures when a governing body elects to hold certain referendums; the director to review and approve municipal budgets that are not subject to local review; a municipality to certify a preliminary tax levy; and a municipality to cause an annual audit of their books, accounts, and financial transactions.

In addition, the bill provides the Director of the Division of Local Government Services the authority to permit municipalities to institute an extended grace period for quarterly property tax payments and other municipal charges notwithstanding the maximum number of days set forth in R.S.54:4-67. The bill also empowers the director to extend deadlines under the "Municipal Land Use Law," P.L.1975, c.291 (C.40:55D-1 et seq.).

Resolution 2020-106

BOROUGH OF HIGHTSTOWN
COUNTY OF MERCER
STATE OF NEW JERSEY

AUTHORIZING A MEETING WHICH EXCLUDES THE PUBLIC

BE IT RESOLVED by the Mayor and Council of the Borough of Hightstown that this body will hold a meeting on April 23, 2020 via teleconference, that will be limited only to consideration of an item or items with respect to which the public may be excluded pursuant to section 7b of the Open Public Meetings Act.

The general nature of the subject or subjects to be discussed:

Personnel – AWWTP Superintendent

Stated as precisely as presently possible the following is the time when and the circumstances under which the discussion conducted at said meeting can be disclosed to the public July 23, 2020, or when the need for confidentiality no longer exists.

The public is excluded from said meeting, and further notice is dispensed with, all in accordance with sections 8 and 4a of the Open Public Meetings Act.

CERTIFICATION

I hereby certify the foregoing to be a true copy of a resolution adopted by the Borough Council at a meeting held on April 23, 2020.

Margaret Riggio
Deputy Borough Clerk