



**LFN 2020-13**

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# Local Finance Notice

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Governor

Lt. Governor Sheila Y. Oliver  
Commissioner

Melanie R. Walter  
Director

## COVID-19: Extensions to Various Fiscal, Property Tax, and Licensed Official Deadlines

The [state of emergency](#) Governor Murphy declared in response to COVID-19 remains in effect. [Executive Order 107](#) instituted various restrictions on public places and gatherings, and [Executive Order 138](#) extended the Governor's public health emergency declaration. Even as the State is beginning a phased reopening, the COVID-19 outbreak continues to present many municipalities and counties with immediate, significant challenges in conducting routine business.

Through [Local Finance Notice 2020-07](#), the Director of the Division of Local Government Services extended the deadlines for CY2020 municipal and county budget introduction and adoption to April 28<sup>th</sup> and May 30<sup>th</sup>, respectively, or the next regularly scheduled governing body meeting thereafter. [Executive Order 130](#) was issued allowing municipalities to institute a property tax grace period of up to June 1<sup>st</sup> for the May 2020 installment.

[P.L. 2020, c. 34](#), enacted on May 15, 2020, authorizes the Director to extend other deadlines established in the Local Budget Law, Local Fiscal Affairs Law, and the Local Authorities Fiscal Control Law, along with various property tax-related deadlines under Title 54 of the New Jersey Statutes, when a Gubernatorially-declared state of emergency or public health emergency is in effect. As further discussed below, the law also temporarily extends by one year the renewal period for all DLGS-licensed positions, as well as the period during which an unlicensed official may serve in an acting capacity.

On May 27, 2020 the Director issued an Order extending the following fiscal and property tax-related deadlines on an emergency basis, broken down by category:

**Director-Extended Deadlines**

<b>Statutory Requirement</b>	<b>Statutory Deadline</b>	<b>Extended Deadline</b>
Appropriation Reserve Transfers (40A:4-59)	March 31, 2020	May 30, 2020
County Board to Advise Director of Failure to Receive Budget (40A:4-16)	March 31, 2020	July 31, 2020
Preliminary Tax Levy Certification (SFY Municipalities - 40A:4-12.1)	May 13, 2020	July 15, 2020
County & Municipal (CY) Audits (40A:5-4)	June 30, 2020	September 30, 2020
Authority & Fire District Audits (Calendar Fiscal Year) (40A:5A-15)	Four (4) months after close of fiscal year	Six (6) months after close of fiscal year
Table of Aggregates – County Board of Taxation (54:4-52)	May 31, 2020 (Monmouth & Gloucester Counties) May 20, 2020 (all other counties)	August 1, 2020
Mailing of Estimated Tax Bills <sup>1</sup> (54:4-66.3; 54:4-66.4)	June 30, 2020	July 31, 2020

**Extended Certification Renewal Deadlines**

All DLGS certifications, along with tax assessor certifications, with expiration dates occurring on or after May 15, 2020 have been temporarily extended one year. Renewal cycles commencing after the expiration of certifications temporarily extended pursuant to P.L. 2020, c. 34 shall revert to their original two and three-year statutory time periods. Please refer to the Appendix for a chart detailing the extended renewal cycles for all DLGS-licensed positions.

If an unlicensed individual appointed as acting municipal clerk, temporary purchasing agent, temporary principal public works manager, or a temporary municipal or county chief financial officer is serving in that capacity as of May 15, 2020, that individual may be appointed for one additional year in that acting or temporary capacity, subject to Director approval. A local government must complete and submit to the Division the same application and questionnaire form ordinarily completed to seek an extension of acting status for the additional year for record keeping and consistency purposes. Please note that the two-year maximum for a private entity to temporarily serve in the capacity of a municipal finance officer is not altered by this law.

Approved: Melanie R. Walter, Director

<b>Document</b>	<b>Internet Address</b>
Exec. Order 103	<a href="https://nj.gov/infobank/eo/056murphy/pdf/EO-103.pdf">https://nj.gov/infobank/eo/056murphy/pdf/EO-103.pdf</a>
Executive Order 107	<a href="https://nj.gov/infobank/eo/056murphy/pdf/EO-107.pdf">https://nj.gov/infobank/eo/056murphy/pdf/EO-107.pdf</a>
Executive Order 130	<a href="https://nj.gov/infobank/eo/056murphy/pdf/EO-130.pdf">https://nj.gov/infobank/eo/056murphy/pdf/EO-130.pdf</a>
Executive Order 138	<a href="https://nj.gov/infobank/eo/056murphy/pdf/EO-138.pdf">https://nj.gov/infobank/eo/056murphy/pdf/EO-138.pdf</a>
LFN 2020-07	<a href="https://www.nj.gov/dca/divisions/dlgs/lfns/20/2020-07.pdf">https://www.nj.gov/dca/divisions/dlgs/lfns/20/2020-07.pdf</a>
P.L. 2020, c.34	<a href="https://www.njleg.state.nj.us/2020/Bills/A4000/3969_R1.PDF">https://www.njleg.state.nj.us/2020/Bills/A4000/3969_R1.PDF</a>

<sup>1</sup> Municipalities should analyze their cash flow needs when considering whether to issue estimated tax bills.

### Appendix - Temporary Extension of Renewal Cycles for DLGS-Licensed Positions

<b>DLGS-Licensed Position</b>	<b>Current Statutory CEU Renewal Deadline (by Cycle)</b>	<b>Extended CEU Renewal Deadline (by Cycle)<sup>2</sup></b>	<b>Next CEU Renewal Deadline (by Cycle) Following Extension</b>
Certified Municipal Finance Officer	June 30, 2020	June 30, 2021	June 30, 2023
	December 31, 2020	December 31, 2021	December 31, 2023
	January 1, 2021	January 1, 2022	January 1, 2024
	June 30, 2021	June 30, 2022	June 30, 2024
	December 31, 2021	December 31, 2022	December 31, 2024
	January 1, 2022	January 1, 2023	January 1, 2025
County Finance Officer	Two years from last day of the month the certificate was issued	Three years from last day of the month the certificate was issued	Two years from the last day of the month the certificate was issued
Certified Tax Collector	June 30, 2020	June 30, 2021	June 30, 2023
	December 31, 2020	December 31, 2021	December 31, 2023
	June 30, 2021	June 30, 2022	June 30, 2024
	December 31, 2021	December 31, 2022	December 31, 2024
Registered Municipal Clerk	September 30, 2020	September 30, 2021	September 30, 2023
	October 31, 2020	October 31, 2021	October 31, 2023
	December 31, 2020	December 31, 2021	December 31, 2023
	April 30, 2021	April 30, 2022	April 30, 2024
	September 30, 2021	September 30, 2022	September 20, 2024
	October 31, 2021	October 31, 2022	October 31, 2024
	December 31, 2021	December 31, 2022	December 31, 2024
Qualified Purchasing Agent	June 30, 2020	June 30, 2021	June 30, 2024
	December 31, 2020	December 31, 2021	December 31, 2024
	January 1, 2021	January 1, 2022	January 1, 2025
	June 30, 2021	June 30, 2022	June 30, 2025
	December 31, 2021	December 31, 2022	December 31, 2025
	January 1, 2022	January 1, 2023	January 1, 2026
	June 30, 2022	June 30, 2023	June 30, 2026
	December 31, 2022	December 31, 2023	December 31, 2026
Certified Public Works Manager	June 30, 2020	June 30, 2021	June 30, 2024
	December 31, 2020	December 31, 2021	December 31, 2024
	June 30, 2021	June 30, 2022	June 30, 2025
	December 31, 2021	December 31, 2022	December 31, 2025
	June 30, 2022	June 30, 2023	June 30, 2026
	December 31, 2022	December 31, 2023	December 31, 2026

<sup>2</sup> Certifications with expiration dates prior to May 15, 2020 that are now within the existing statutory 6-month grace periods will not have their grace periods extended further.