

**RESOLUTION 2025-269**

**RESOLUTION OF THE TOWNSHIP OF LITTLE EGG HARBOR, COUNTY OF OCEAN, STATE OF NEW JERSEY, AUTHORIZING EXTENDING PROPERTY TAX GRACE PERIOD DUE TO EXTENDED FEDERAL GOVERNMENT SHUTDOWN PURSUANT TO P.L. 2019, C. 491**

**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: (1) 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 (2) 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**, under P.L. 2019, c. 491, a "shutdown" is defined as any period in which there is more than a 24-hour lapse in appropriations for any federal government agency 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 of the United States or between the two Houses of Congress; and

**WHEREAS**, under P.L. 2019, c. 491, a municipality shall not charge interest to a delinquent taxpayer who is an eligible resident or who resides with a spouse, partner in a civil union, or domestic partner who is an eligible resident if a shutdown remains in effect for more than 21 days and either ends less than 14 days prior to the date upon which a property tax installment is payable, or remains in effect on the date that the property tax installment is due and payable; and

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**WHEREAS**, the federal government shut down on October 1, 2025, and remains shut down at the present time; and

**WHEREAS**, the Township of Little Egg Harbor (“Township”)’s next property tax installment payment was due on November 1, 2025; and

**WHEREAS**, the federal government shutdown will not end less than 14 days prior to the date upon which the Township’s said property tax installment was payable; and

**WHEREAS**, the Township desires to extend the property tax grace period to eligible residents in the Township pursuant to P.L. 2019, c. 491 to December 31, 2025.

**NOW, THEREFORE, BE IT RESOLVED** by the Township Committee of the Township of Little Egg Harbor as follows:

1. That the property tax grace period for eligible residents is extended until December 19, 2025, pursuant to the authorization for the same under P.L. 2019, c. 491, and the Township shall not charge interest to taxpayers who are eligible residents for the pendency of the federal government shutdown.
2. That in order to qualify for the property tax grace period, an eligible resident must provide proof to the Tax Collector that the eligible resident’s pay, or the pay of the eligible resident’s spouse, partner in a civil union, or domestic partner, is derived from a federal government agency that is affected by the shutdown, as follows:
  - a. In the case of a federal government employee, the proof shall be demonstrated by a pay stub showing employment by a federal government agency that is affected by a shutdown.
  - b. In the case of a contractor whose pay is received through a contract with a federal agency, the proof shall be the most recent 1099 form, federal income

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tax return, state income tax return, or any other proof that the Tax Collector may require.

3. That this grace period authorized pursuant to this Resolution shall not be applicable to any other local assessments or municipal charges.
4. This Resolution shall be effective immediately.
5. The Township Clerk shall forward a copy of this Resolution to the New Jersey Department of Community Affairs, Division of Local Government Services no later than the third (3rd) business day following adoption of this Resolution.

**CERTIFICATION**

**I, KELLY LETTERA, CMC, RMC, Municipal Clerk of the Township of Little Egg Harbor do hereby certify that the foregoing resolution was duly adopted by the Township of Little Egg Harbor Township Committee at a meeting held on the ~~13th~~ day of November, 2025.**

  
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**KELLY LETTERA, CMC, RMC**  
Township Clerk  
Little Egg Harbor Township

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