

**TOWNSHIP OF NORTH BRUNSWICK
RESOLUTION 340-11.25**

**Authorizing an Extended Grace Period of the 2025 4th Quarter Tax Payments
for Eligible Federal Employees Who Are Residents of the Township of North Brunswick
Affected by the Federal Government Shutdown on October 1, 2025**

WHEREAS, due to the federal government shutdown on October 1, 2025, the Township of North Brunswick, Middlesex County would like to offer an extended property tax grace period to residents that are eligible federal employees and federal contractors under certain circumstances authorized under P.L. 2019, c. 491; and

WHEREAS, pursuant to N.J.S.A. 54:4-66, said taxes are due and payable by November 1, 2025 with a ten (10) day grace period; and

WHEREAS, during an extended federal government shutdown, P.L. 2019, c. 491 authorizes municipalities to adopt an extended property tax grace period applicable to a property taxpayer (or their spouse/civil union partner/domestic partner) who is either:

- An employee of a federal government agency who is furloughed because of a shutdown, and 1) receives unemployment benefits during the shutdown, or 2) 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, under P.L. 2019, c. 491, for the November 1st property tax installment, the grace period would extend to February 1, 2026; and

WHEREAS, the grace period may only be extended if the federal government shutdown is greater than 21 days in duration and the shutdown either (1) remains in effect as of the property tax installment due date; or (2) concludes less than 14 days prior to the property tax installment due date; and

WHEREAS, the extended grace period only applies to property taxes and not to local assessments or other municipal charges; and

NOW, THEREFORE, BE IT RESOLVED, the Mayor and Governing Body of the Township of North Brunswick, in the County of Middlesex hereby authorize the Tax Collector to extend the grace period for payment of the 2025 fourth quarter taxes this “one time” to February 1, 2026 for eligible federal employees and federal contractors, due to the federal government shutdown on October 1, 2025; and provided that the shutdown is greater than 21 days, which would be

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October 21, 2025 and the shutdown either (1) remains in effect as of the property tax installment due date; or (2) concludes less than 14 days prior to the property tax installment due date.

BE IT FURTHER RESOLVED, qualified taxpayers must provide the municipality with proof of meeting such criteria per P.L. 2019, c 491.

BE IT FURTHER RESOLVED, that the Municipal Clerk shall forward the resolution to the Division of Local Government Services no later than the third business day following adoption.

Richard Lorentzen, Municipal Tax Collector

Cavel Gallimore, Chief Financial Officer

Justine Progebin, Business Administrator

Ronald Gordon, Esq. Township Attorney
Approved as to legal form

COUNCIL MEMBER	MOT	SEC	YES	NO	ABSENT	ABSTAIN
RICH						
HUTCHINSON						
MEHTA						
DAVIS						
SOCIO						
GUADAGNINO						