



BOROUGH OF HIGHLANDS
COUNTY OF MONMOUTH

RESOLUTION 25-196

**AUTHORIZING AN EXTENDED PROPERTY TAX GRACE PERIOD FOR QUALIFYING
TAXPAYERS DURING THE FEDERAL GOVERNMENT SHUTDOWN PURSUANT TO
P.L. 2019, C.491 AND LOCAL FINANCE NOTICE 2020-25**

WHEREAS, P.L. 2019, c. 491 authorizes municipalities to adopt an extended property tax grace period during an extended federal government shutdown; and

WHEREAS, the federal government shutdown that commenced on or about October 1, 2025, has continued beyond twenty-one (21) days in duration, thereby satisfying the statutory threshold for municipal action; and

WHEREAS, pursuant to the law and Local Finance Notice 2020-25 (pp. 8-9), an eligible taxpayer includes any taxpayer, or their spouse, civil union partner, or domestic partner, who is either an employee of a federal government agency furloughed because of a shutdown and receiving unemployment benefits, or an employee required to work during the shutdown without pay, as well as a federal 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 Council of the Borough of Highlands finds it equitable and appropriate to extend the property tax grace period for qualifying taxpayers affected by the ongoing federal shutdown.

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

1. The grace period for payment of the November 1, 2025 property tax installment is hereby extended for qualifying taxpayers, as defined under P.L. 2019, c.491, to February 1, 2026, or such earlier date upon which the next property tax installment is payable.
2. Federal employees seeking this extension shall provide a pay stub or equivalent proof of employment by a federal agency affected by the shutdown. Federal contractors shall provide their pay is derived from a federal contract affected by the shutdown, including, at minimum, their most recent IRS Form 1099 and federal and State income tax returns demonstrating the nature of such contract income. Employees of federal contractors are not eligible for this extended grace period.
3. This extension shall apply only to property taxes and shall not apply to local assessments, water or sewer charges, or other municipal charges.

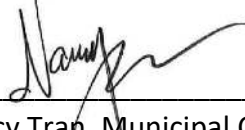
4. The Municipal Clerk shall transmit a certified copy of this Resolution to the Division of Local Government Services via email at dlgs@dca.nj.gov, with the subject line "Property Tax Grace Period – Federal Shutdown," within three (3) business days of adoption.
5. This Resolution shall take effect immediately upon adoption.

Motion to Approve R 25-196:

	INTRODUCED	SECOND	AYE	NAY	RECUSE	ABSENT
CERVANTES						X
CHELAK			X			
MELNYK			X			
OLSZEWSKI		X	X			
BROULLON	X		X			

This is a Certified True copy of the Original Resolution on file in the Municipal Clerk's Office.

DATE OF VOTE: November 5, 2025



 Nancy Tran, Municipal Clerk
 Borough of Highlands