

**STILLWATER TOWNSHIP
COUNTY OF SUSSEX, NJ**

RESOLUTION 2025 -146

**AUTHORIZING AN EXTENDED GRACE PERIOD OF THE 4TH QUARTER TAX
PAYMENTS FOR ELIGIBLE FEDERAL EMPLOYEES WHO ARE RESIDENTS OF
STILLWATER TOWNSHIP AFFECTED BY THE FEDERAL GOVERNMENT
SHUTDOWN ON OCTOBER 1, 2025**

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/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 a shutdown, provided that the contractor receives unemployment benefits during the shutdown, and

WHEREAS, a municipality may adopt a resolution extending the grace period for the above-referenced qualifying individuals to on or before the date upon which the next property tax installment payment is payable. However, a municipality can only apply the extended grace period if the federal 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. This extended grace period only applies to property taxes and not to local assessments or other municipal charges.

WHEREAS, the municipal clerk shall forward the resolution to the Division no later than the third business day following adoption.

NOW THEREFORE BE IT RESOLVED, by the Mayor and Township Committee of the Township of Stillwater hereby authorize the Tax Collector to extend the grace period for the above qualifying individuals with proof of such criteria if the federal government is greater than twenty-one (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. This extended grace period only applies to property taxes and not to local assessments or other municipal charges.

CERTIFICATION

I hereby certify that the above Resolution was adopted by the Township Committee at their regular meeting held October 21, 2025 at the Stillwater Township Municipal Building, Stillwater, Sussex County, New Jersey.

Valerie Ingles, RMC
Township Clerk