

CHAPTER 185

AN ACT concerning local unit budget processes and related operations and amending various parts of the statutory law.

BE IT ENACTED *by the Senate and General Assembly of the State of New Jersey:*

1. Section 3-16 of P.L.1950, c.210 (C.40:69A-46) is amended to read as follows:

C.40:69A-46 Budget submitted to council.

Except in those municipalities which operate on the State fiscal year pursuant to section 2 or 3 of P.L.1991, c.75 (C.40A:4-3.1 or C.40A:4-3.2), on or before February 28, the mayor shall submit to council the mayor's recommended budget together with such explanatory comment or statement as the mayor may deem desirable. The budget shall be in such form as is required by law for municipal budgets and shall, in addition, have appended thereto a detailed analysis of the various items of expenditure and revenue. Council may reduce any item or items in the mayor's budget by a vote of a majority of the council, but an increase in any item or items therein shall become effective only upon an affirmative vote of two-thirds of the members of council.

2. Section 9-17 of P.L.1950, c.210 (C.40:69A-97) is amended to read as follows:

C.40:69A-97 Submission of budget to council.

Except in those municipalities which operate on the State fiscal year pursuant to section 2 or 3 of P.L.1991, c.75 (C.40A:4-3.1 or C.40A:4-3.2), on or before February 28, the municipal manager shall submit to council the municipal manager's recommended budget together with such explanatory comment or statement as the municipal manager may deem desirable. The budget shall be in such form as is required by law for municipal budgets and shall, in addition, have appended thereto detailed analysis of the various items of expenditure and revenue.

The council shall, where practicable, provide, by ordinance, for the operation of a system of work programs and quarterly allotments for operation of the budget and for development and reporting of appropriate unit costs of budgeted expenditures.

3. R.S.40:82-4 is amended to read as follows:

Duties of municipal manager.

The municipal manager shall:

- a. Be the chief executive and administrative official of the municipality;
- b. Compile and submit to the municipal council the tentative annual budget which, in municipalities that operate on a calendar fiscal year, shall be submitted to the municipal council on or before February 28;
- c. Execute all laws and ordinances of the municipality;
- d. Appoint and remove all department heads and all other officers, subordinates, and assistants for whose selection or removal no other method is provided in this subtitle, supervise and control his appointees, and report all appointments or removals at the next meeting thereafter of the municipal council;
- e. Negotiate contracts for the municipality subject to the approval of the municipal council, make recommendations concerning the nature and location of municipal improvements, and execute municipal improvements as determined by the municipal council;

f. See that all terms and conditions imposed in favor of the municipality or its inhabitants in any statute, public utility franchise, or other contract are faithfully kept and performed and, upon knowledge of any violation, call the same to the attention of the municipal council;

g. Attend all meetings of the municipal council with the right to take part in the discussions, but without the right to vote;

h. Recommend to the municipal council for adoption such measures as he may deem necessary or expedient, make reports to the council as requested by it, and, at least once a year, make an annual report of his work for the benefit of the council and the public;

i. Investigate at any time the affairs of any officer or department of the municipality;

j. Perform such other duties as may be required of the municipal manager by ordinance or resolution of the municipal council.

The municipal manager shall in all matters act under the direction and supervision and subject to the approval of the municipal council.

4. N.J.S.40A:4-5 is amended to read as follows:

Introduction and approval of annual budget.

40A:4-5. The governing body shall introduce and approve the annual budget:

a. In the case of a county, not later than March 31 of the calendar fiscal year or the date of the next regularly scheduled meeting of the governing body thereafter.

b. In the case of a municipality, not later than March 31 of the calendar fiscal year or the date of the next regularly scheduled meeting of the governing body thereafter and, in the case of a municipality which operates on the State fiscal year, not later than August 10 or the date of the next regularly scheduled meeting of the governing body thereafter.

The budget shall be introduced in writing at a meeting of the governing body. Approval thereof shall constitute a first reading which may be by title. Three certified copies of the approved budget shall be transmitted to the director, within three days after approval, together with the governing body's certification that the local unit's hiring practices comply with the "Enforcement Guidance on the Consideration of Arrest and Conviction Records in Employment Decisions Under Title VII of the Civil Rights Act of 1964," as amended, 42 U.S.C. §2000 et seq. (Apr. 25, 2012).

Upon the approval of the budget by the governing body, it shall fix the time and place for the holding of a public hearing upon the budget.

5. N.J.S.40A:4-10 is amended to read as follows:

Adoption of budget; public inspection.

40A:4-10. No budget or amendment thereof shall be adopted unless the director shall have previously certified his approval thereof. Final adoption shall be by resolution adopted by a majority of the full membership of the governing body and may be by title where the procedures required by N.J.S.40A:4-8 and N.J.S.40A:4-9 or section 12 of P.L.1995, c.259 (C.40A:4-6.1), as applicable, have been followed.

The budget shall be adopted, in the case of a county, not later than April 30 or the date of the next regularly scheduled meeting of the governing body thereafter and, in the case of a municipality, not later than April 30 of the calendar fiscal year or the date of the next regularly scheduled meeting of the governing body thereafter, or September 20 of the State fiscal year or the date of the next regularly scheduled meeting of the governing body thereafter, except that the governing body may adopt the budget at any time within 10 days after the director

shall have certified his approval thereof and returned the same, if such certification shall be later than the date of the advertised hearing.

If, in the case of a municipality which operates on the State fiscal year, the governing body fails to adopt the budget within the permitted time, the chief financial officer of the local unit shall so notify the director the next working day after the expiration of the permitted time.

Copies of the budget, as adopted, in such form and in such quantity as determined by the Local Finance Board, shall be transmitted to the director within three days after adoption.

Upon adoption, the budget shall constitute an appropriation for the purposes stated therein and an authorization of the amount to be raised by taxation for the purposes of the local unit.

The adopted budget shall be provided for public inspection on the local unit's website, if one exists, or, if one does not exist, the budget shall be provided for public inspection on the website of the Department of Community Affairs and made available online and in print as required by this section in a "user-friendly" summary format using plain language. In addition to the current year adopted budget, the local unit's adopted budgets of the immediately preceding three budget years also shall be provided for public inspection on the local unit's website, if one exists, or, if one does not exist, those budgets also shall be provided for public inspection on the website of the Department of Community Affairs. Any adopted budget posted online pursuant to this section shall remain posted online for the duration of the local budget year. The Local Finance Board shall promulgate a "user-friendly," plain language summary format for use by local units for this purpose pursuant to section 39 of P.L.2007, c.63 (C.40A:5-48).

6. N.J.S.40A:4-19 is amended to read as follows:

Temporary appropriations.

40A:4-19. The governing body may and, if any contracts, commitments, or payments are to be made prior to the adoption of the budget, shall, by resolution adopted within the first 30 days of the beginning of the fiscal year, make appropriations to provide for the period between the beginning of the fiscal year and the adoption of the budget.

In the case of a county, or a municipality that operates on a calendar fiscal year, the total of the appropriations so made shall not exceed 35 percent of the total of the appropriations made for all purposes in the budget for the preceding fiscal year excluding, in both instances, appropriations made for interest and debt redemption charges, capital improvement fund, and public assistance.

In the case of a municipality that operates on the State fiscal year, the total of the appropriations so made shall not exceed 26.25 percent of the total of the appropriations made for all purposes in the budget for the preceding fiscal year, excluding appropriations made for interest and debt redemption charges, capital improvement fund, and public assistance.

Nothing herein contained shall prevent or relieve the governing body from making appropriations during the last 10 days of the year preceding the beginning of the fiscal year for all interest and debt redemption charges maturing during the fiscal year.

7. N.J.S.40A:4-84 is amended to read as follows:

Orders of director binding.

A final order of the director shall be binding upon the governing body and shall be complied with. The Superior Court may enforce the order in an action instituted by the director.

If a governing body fails or refuses to comply with a final order of the director, the members of a governing body who willfully fail or refuse to comply shall each be subject to a personal penalty of \$100 for each day after the date fixed for final action that failure or refusal to comply continues. The amount of the penalty may be recovered by the director in the name of the State as a personal debt of the member of the governing body and shall be paid, upon receipt, into the State Treasury.

8. N.J.S.40A:5-4 is amended to read as follows:

Annual audit required; extensions.

40A:5-4. The governing body of every local unit shall cause an annual audit of its books, accounts, and financial transactions to be made and completed no later than the last day of the eighth month after the close of the fiscal year of the local unit. The governing body of every local unit may, by resolution, petition the Director of the Division of Local Government Services in the Department of Community Affairs for an extension to complete and file the annual audit with the division. Upon good cause being shown, the director may grant an extension upon whatever terms or conditions the director may deem reasonable. The determination of the director in the granting of an extension is final. The local unit shall be responsible for any necessary investigation and corrective action on audit findings pursuant to this section.

The governing body of every local unit shall employ a registered municipal accountant of New Jersey to prepare its annual audit or it shall enter into an agreement with the Director of the Division of Local Government Services for an annual audit to be made by qualified employees of the division. The director shall establish a fee based upon the time spent and other expenses incurred by qualified employees of the division when conducting the annual audit for a local unit. The local unit shall, upon request for payment for audit services, forward a check to the director, payable to the State Treasurer.

If one or more governing body members or other responsible officials of the local unit fail or refuse to comply with this section and has received an order from the director to do so, the individual or individuals who willfully fail or refuse to comply shall each be subject to a personal penalty of \$100 for each day after the date fixed for final action that failure or refusal to comply continues. The amount of the penalty may be recovered by the director in the name of the State as a personal debt of the individual and shall be paid, upon receipt, into the State Treasury.

9. N.J.S.40A:5-12 is amended to read as follows:

Annual financial statement and reports of local unit.

40A:5-12. The chief financial officer of each local unit shall file annually with the director a verified statement of the financial condition of the local unit as of the close of the fiscal year. Such statement shall be filed, upon forms furnished and prescribed by the director, not later than March 10 in the case of a county and a municipality after the close of the calendar fiscal year or not later than August 10 of the State fiscal year in those municipalities which operate on the State fiscal year pursuant to section 2 or 3 of P.L.1991, c.75 (C.40A:4-3.1 or C.40A:4-3.2).

If the official charged with the responsibility of filing fails or refuses to comply with this section and has received an order from the director to do so, the official charged with the responsibility of filing shall be subject to a personal penalty of \$100 for each day after the date fixed for final action that failure or refusal to comply continues. The amount of the penalty

may be recovered by the director in the name of the State as a personal debt of the official and shall be paid, upon receipt, into the State Treasury.

10. Section 15 of P.L.1983, c.313 (C.40A:5A-15) is amended to read as follows:

C.40A:5A-15 Annual audit.

Notwithstanding the provisions of N.J.S.40A:5-1 et seq., each authority shall cause an annual audit of its accounts to be made, and for this purpose it shall contract with the Division of Local Government Services or employ a registered municipal accountant of New Jersey or a certified public accountant of New Jersey. The audit shall be completed and filed with the authority no later than the last day of the eighth month after the close of the fiscal year of the authority. A certified duplicate copy thereof shall be filed with the governing body of each local unit having created the authority and with the director within five days after the original report is filed with the authority. The Local Finance Board shall, by rule or regulation, prescribe the accounting principles and policies, auditing procedures, and financial reporting practices applicable to authorities and authority audits conducted pursuant to this section. The rules and regulations may include or be similar to any provisions of the "Local Fiscal Affairs Law" (N.J.S. 40A:5-1 et seq.) which the Local Finance Board shall deem to be practicable or necessary.

11. Section 4 of P.L.1993, c.87 (C.40A:9-28.4) is amended to read as follows:

C.40A:9-28.4 Appointment of chief financial officer.

4. a. Notwithstanding the provisions of any law to the contrary, in every county there shall be a chief financial officer appointed in the same manner as department directors in accordance with the county's form of government. The term of office shall be three years, which shall run from January 1 in the year in which the chief financial officer is appointed. The compensation for the chief financial officer shall be set forth in a county salary resolution.

b. No person shall serve as the chief financial officer of any county in which he serves as a member of the governing body.

c. Commencing July 1, 1996, no person shall be appointed or reappointed as a chief financial officer unless the person holds a county finance officer certificate issued pursuant to section 2 of P.L.1993, c.87 (C.40A:9-28.2).

d. When a vacancy occurs in the office of chief financial officer following the appointment of a certified county finance officer to that office, the governing body or chief executive officer, as appropriate, may appoint, for a period not to exceed one year and commencing on the date of the vacancy, a person who does not hold a county finance officer certificate to serve as a temporary chief financial officer. Any person so appointed, with the approval of the director, may be reappointed as chief financial officer following the termination of the temporary appointment for one additional year. No county shall have a temporary chief financial officer for more than two consecutive years.

e. If a governing body fails or refuses to comply with this section, and has received an order from the director to do so, the members of a governing body who willfully fail or refuse to comply each shall be subject to a personal penalty of \$100 for each day after the date fixed for final action that the failure or refusal to comply continues. The amount of the penalty may be recovered by the director in the name of the State as a personal debt of the member of the governing body and upon receipt shall be paid into the State Treasury.

f. Within 90 days of the occurrence of a vacancy in the office of chief financial officer, unless an extension is granted by the director upon written request by the governing body or chief executive officer, the governing body or chief executive officer, as appropriate to the form of government of the county, shall appoint an individual with a county finance officer certificate issued pursuant to section 2 of P.L.1993, c.87 (C.40A:9-28.2), or, if a vacancy occurs in the office of chief financial officer following the appointment of a certified county finance officer to that office, appoint a person who does not hold a county finance officer certificate to serve as a temporary chief financial officer pursuant to subsection d. of this section. In lieu of an appointment pursuant to this section, a shared services agreement with another county or counties may be entered into pursuant to section 4 of P.L. 2007, c.63 (C.40A:65-4). The director may approve an extension of the 90-day period upon good cause shown and the county having demonstrated its inability to fill the vacancy in the office of the chief financial officer despite having made a good faith effort to do so.

12. N.J.S.40A:9-133 is amended to read as follows:

Municipal clerk, appointment, duties.

40A:9-133. a. In every municipality there shall be a municipal clerk appointed for a three-year term by the governing body of the municipality. The requirement that every municipality shall have a municipal clerk may be fulfilled by the sharing of a municipal clerk with another municipality or municipalities under a shared service agreement entered into pursuant to the provisions of P.L.2007, c.63 (C.40A:65-1 et seq.), and such shared service agreement shall be subject to the provisions of section 4 of P.L.2007, c.63 (C.40A:65-4) and, in the case of a shared service agreement between pilot municipalities, section 3 of P.L.2013, c.166 (C.40A:65-4.2). Commencing January 1 following the third anniversary of the effective date of P.L.1997, c.279 (C.40A:9-133.9 et al.), no person shall be appointed or reappointed as a municipal clerk unless that person holds a registered municipal clerk certificate issued pursuant to section 3 or section 4 of P.L.1985, c.174 (C.40A:9-133.3 or C.40A:9-133.4).

b. For the purposes of tenure, the term of a municipal clerk shall be deemed to have begun as of the actual date upon which a person serving as municipal clerk is appointed. In the event of a vacancy in the office of municipal clerk, an appointment shall be made for a new term and not for the unexpired term. A reappointment of an incumbent municipal clerk made within 60 days following the expiration of the prior term shall not be considered to be a new appointment and the effective date of the reappointment shall date back to the date of expiration of the initial term of appointment.

c. In the event of a vacancy in the office of municipal clerk by reason of the departure of a registered municipal clerk, the governing body may appoint a person who does not hold a registered municipal clerk certificate to serve as acting municipal clerk for a period not to exceed one year and commencing on the date of the vacancy. Any person so appointed may, with the approval of the Director of the Division of Local Government Services in the Department of Community Affairs, be reappointed as acting municipal clerk for a maximum of two subsequent one-year terms following the termination of the temporary appointment. No local unit shall fill the position of acting municipal clerk for more than three consecutive years. Time served as acting municipal clerk may be credited toward the experience authorized as a substitute for the college education requirement pursuant to section 2 of P.L.1985, c.174 (C.40A:9-133.2). Time served as acting municipal clerk may not be credited as time served as municipal clerk for the purpose of acquiring tenure pursuant to section 7 of P.L.1985, c.174 (C.40A:9-133.7).

d. (Deleted by amendment, P.L.1997, c.279).

e. The municipal clerk shall:

(1) act as secretary of the municipal corporation and custodian of the municipal seal and of all minutes, books, deeds, bonds, contracts, and archival records of the municipal corporation. The governing body may, however, provide by ordinance that any other specific officer shall have custody of any specific other class of record;

(2) act as secretary to the governing body, prepare meeting agendas at the discretion of the governing body, be present at all meetings of the governing body, keep a journal of the proceedings of every meeting, retain the original copies of all ordinances and resolutions, and record the minutes of every meeting;

(3) serve as the chief administrative officer in all elections held in the municipality, subject to the requirements of Title 19 of the Revised Statutes;

(4) serve as chief registrar of voters in the municipality, subject to the requirements of Title 19 of the Revised Statutes;

(5) serve as the administrative officer responsible for the acceptance of applications for licenses and permits and the issuance of licenses and permits, except where statute or municipal ordinance has delegated that responsibility to some other municipal officer;

(6) serve as coordinator and records manager responsible for implementing local archives and records retention programs as mandated pursuant to Title 47 of the Revised Statutes;

(7) perform such other duties as are now or hereafter imposed by statute, regulation, or by municipal ordinance or regulation.

f. If a governing body fails or refuses to comply with subsection a., b. , c., or g. of this section, the director may order the governing body to comply by a date certain which shall afford the governing body a reasonable time within which to comply. If a governing body receives an order from the director to comply pursuant to this section, the members of a governing body who willfully fail or refuse to comply shall each be subject to a personal penalty of \$100 for each day after the date fixed for final action that failure or refusal to comply continues. The amount of the penalty may be recovered by the director in the name of the State as a personal debt of the member of the governing body, and shall be paid, upon receipt, into the State Treasury.

g. Within 90 days of the occurrence of a vacancy in the office of municipal clerk, unless an extension is granted by the director upon written request by the governing body or chief executive officer, the governing body shall either appoint an individual with a registered municipal clerk certificate issued pursuant to sections 2 and 3 of P.L.1985, c.174 (C.40A:9-133.2 and C.40A:9-133.3) to serve as municipal clerk, enter into a shared services agreement with another municipality or municipalities pursuant to subsection a. of this section, or, if there is a vacancy in the office of municipal clerk by reason of the departure of a registered municipal clerk, appoint a person who does not hold a registered municipal clerk certificate to serve as acting municipal clerk pursuant to subsection c. of this section. The director may approve an extension to the 90-day period upon good cause shown and the municipality having demonstrated its inability to fill the vacancy in the office despite having made a good faith effort to do so.

13. Section 5 of P.L.1985, c.174 (C.40A:9-133.5) is amended to read as follows:

C.40A:9-133.5 Revocation, suspension.

Any registered municipal clerk certificate may be revoked or suspended by the director for dishonest practices; or willful or intentional failure, neglect, or refusal to comply with the

Constitution of the State of New Jersey or laws relating to the duties of the municipal clerk; or other good cause. The governing body or chief executive officer of any municipality may request a review by the director of the practices of a registered municipal clerk. The director may also initiate a review of the behavior or practices of a registered municipal clerk if the director finds it advisable to do so through the normal exercise of the director's statutory duties and responsibilities. No certificate shall be revoked or suspended except upon a proper hearing before the director or the director's designee after due notice. If the registered municipal clerk certificate shall be revoked, the person shall be removed from office by the director, the office of the municipal clerk shall be declared vacant, and the person shall not be eligible to hold that office, nor may the person make application for recertification, for a period of five years from the date of the revocation.

14. Section 5 of P.L.1988, c.110 (C.40A:9-140.10) is amended to read as follows:

C.40A:9-140.10 Municipality required to have chief financial officer; exceptions.

5. a. Notwithstanding the provisions of any law to the contrary, in every municipality there shall be a chief financial officer appointed by the governing body of the municipality. The requirement that every municipality shall have a chief financial officer may be fulfilled by the sharing of a chief financial officer with another municipality or municipalities under a shared service agreement entered into pursuant to the provisions of P.L.2007, c.63 (C.40A:65-1 et seq.). Any such shared service agreement shall be subject to the provisions of section 4 of P.L.2007, c.63 (C.40A:65-4) and, with respect to pilot municipalities, section 3 of P.L.2013, c.166 (C.40A:65-4.2). The term of office shall be four years, which shall run from January 1 in the year in which the chief financial officer is appointed. The compensation for the chief financial officer shall be separately set forth in a municipal salary ordinance.

If a governing body fails or refuses to comply with this section, and has received an order from the director to do so, the members of a governing body who willfully fail or refuse to comply shall each be subject to a personal penalty of \$100 for each day after the date fixed for final action that failure or refusal to comply continues. The amount of the penalty may be recovered by the director in the name of the State as a personal debt of the member of the governing body and shall be paid, upon receipt, into the State Treasury.

In the case of a pilot municipality, a tenured chief financial officer may be dismissed to effectuate the sharing of a service entered into pursuant to the provisions of P.L.2007, c.63 (C.40A:65-1 et seq.) and such dismissal shall be deemed to be in the interest of the economy or efficiency of the participants in the shared service agreement. The removal of a chief financial officer under this section shall not require the pilot municipality to fulfill the requirements of section 2 of P.L.1977, c.39 (C.40A:9-140.8). Instead, the pilot municipality shall provide the chief financial officer with a written copy of the shared service agreement entered into by the pilot municipality and a letter stating that the position of chief financial officer in the pilot municipality is being eliminated for reasons of economy or efficiency as the result of the shared service agreement.

b. The requirement that every municipality shall have a chief financial officer may be temporarily fulfilled by the appointment of a private entity to perform the duties of a chief financial officer. A municipality shall not appoint a private entity to fulfill the duties of a chief financial officer for more than two consecutive one-year terms. A municipality shall not make such appointment or reappointment unless approved by the Director of the Division of Local Government Services in the Department of Community Affairs. Such approval shall only be granted if the municipality demonstrates that it has made a good faith effort to hire an

individual who holds a municipal finance officer certificate issued pursuant to the provisions of P.L.1971, c.413 (C.40A:9-140.1 et seq.). The term of office of a private entity appointed pursuant to this subsection shall not exceed two consecutive years. Any work performed by such private entity on behalf of the municipality shall be supervised by at least one employee who holds a municipal finance officer certificate issued pursuant to the provisions of P.L.1971, c.413 (C.40A:9-140.1 et seq.). Any documents requiring signature of the chief financial officer of the municipality shall be executed on behalf of the private entity by an employee holding a municipal finance officer certificate.

c. Within 90 days of the occurrence of a vacancy in the office of chief financial officer, unless an extension is granted by the director upon written request by the governing body or chief executive officer, the governing body shall appoint an individual with a municipal finance officer certificate issued pursuant to P.L.1971, c.413 (C.40A:9-140.1 et seq.) to serve as chief financial officer; or if a vacancy occurs in the office of chief financial officer following the appointment of a certified municipal finance officer to that office, appoint a person who does not hold a municipal finance officer certificate to serve as a temporary chief financial officer pursuant to subsection f. of section 8 of P.L.1988, c.110 (C.40A:9-140.13); or if otherwise permitted under subsection b. of this section and such regulations as may be adopted by the Director of the Division of Local Government Services, appoint a private entity to temporarily perform the duties of a chief financial officer subject to director approval. In lieu of an appointment pursuant to this section, a shared service agreement with another municipality or municipalities may be entered into pursuant to section 4 of P.L.2007, c.63 (C.40A:65-4). The director may approve an extension to the 90-day period upon good cause shown and the municipality having demonstrated its inability to fill the vacancy in the office despite having made a good faith effort to do so.

15. N.J.S.40A:9-141 is amended to read as follows:

Appointment of tax collector; compensation; work hours.

40A:9-141. a. Notwithstanding any other law the governing body or chief executive officer, as shall be appropriate to the form of government of the municipality, by ordinance, shall provide for the appointment of a municipal tax collector and the compensation of the tax collector shall be fixed in the manner otherwise provided by law. The requirement that every municipality shall have a municipal tax collector may be fulfilled by the sharing of a municipal tax collector with another municipality or municipalities under a shared service agreement entered into pursuant to the provisions of P.L.2007, c.63 (C.40A:65-1 et seq.). Any such shared service agreement shall be subject to the provisions of section 4 of P.L.2007, c.63 (C.40A:65-4) and, with respect to pilot municipalities, of section 3 of P.L.2013, c.166 (C.40A:65-4.2). The governing body may, by resolution, set appropriate hours of operation of the tax collector's office and the work hours of the tax collector, commensurate with the compensation paid to the tax collector, and all personnel assigned to the tax collector's office. The office of municipal tax collector and municipal treasurer, or municipal clerk may be held by the same person.

b. Within 90 days of the occurrence of a vacancy in the office of municipal tax collector, unless an extension is granted by the director upon written request by the governing body or chief executive officer, the governing body or the chief executive officer, as appropriate to the form of government of the municipality, shall appoint an individual with a tax collector certificate issued pursuant to P.L.1979, c.384 (C.40A:9-145.1 et seq.) to serve as municipal tax collector. In lieu of an appointment pursuant to this section, a shared services agreement

with another municipality or municipalities may be entered into pursuant to subsection a. of this section. The director may approve an extension to the 90-day period upon good cause shown and the municipality having demonstrated its inability to fill the vacancy in the office despite having made a good faith effort to do so.

c. If a governing body or chief executive officer, as appropriate to the form of government of the municipality, fails or refuses to comply with this section, and has received an order from the director to do so, the chief executive or the members of a governing body who willfully fail or refuse to comply shall each be subject to a personal penalty of \$100 for each day after the date fixed for final action that failure or refusal to comply continues. The amount of the penalty may be recovered by the director in the name of the State as a personal debt of the chief executive or member of the governing body, and shall be paid, upon receipt, into the State Treasury.

16. Section 5 of P.L.1979, c.384 (C.40A:9-145.5) is amended to read as follows:

C.40A:9-145.5 Revocation, suspension of certificate.

Any tax collector certificate may be revoked or suspended by the director for dishonest practices; or willful or intentional failure, neglect, or refusal to comply with the Constitution of the State of New Jersey or laws relating to the collection of taxes; or inefficiency; or inability to properly fulfill the duties and functions of tax collector in compliance with laws and regulations pertaining thereto; or other good cause. The governing body or chief executive officer of any municipality may request a review by the director of the behavior or practices of a certified tax collector. The director may also initiate a review of the behavior or practices of a certified tax collector if the director finds it advisable to do so through the normal exercise of the director's statutory duties and responsibilities. No certificate shall be revoked or suspended except upon a proper hearing before the director or the director's designee after due notice. If the tax collector certificate of a person serving as tax collector shall be revoked, the person shall be removed from office by the director, the office of tax collector shall be declared vacant, and the person shall not be eligible to hold that office, nor may the person make application for recertification, for a period of five years from the date of such revocation.

17. Section 6 of P.L.1991, c.258 (C.40A:9-154.6f) is amended to read as follows:

C.40A:9-154.6f Revocation, suspension of certificate.

6. a. Any public works manager certificate may be revoked or suspended by the director for dishonest practices; or failure, neglect, or refusal to comply with the Constitution of the State of New Jersey or the laws relating to local management of public works; or other just cause. Request may be made to the director by any governing body or chief executive officer of any municipality for a review of the behavior or practices of a certified public works manager when the governing body may feel the certificate should be revoked. The director may also initiate a review of the behavior or practices of a certified public works manager if the director finds it advisable to do so through the normal exercise of the director's statutory duties and responsibilities. No certificate shall be revoked or suspended except upon a proper hearing before the director or the director's designee after 14 days' notice to the certified public works manager. If the certificate of a person serving as a certified public works manager in any municipality shall be revoked by the director, that person shall not be entitled to any benefits pursuant to this act, nor may that person make application for recertification, for a period of five years from the date of the revocation.

b. A complaint against a certified public works manager shall be filed with the municipal clerk and the director and a certified copy thereof shall be served upon the person so charged, with notice of a hearing date before the director or the director's designee, which shall be not less than 30 days or more than 60 days from the date of service of the complaint. The hearing date may on application be extended by the director for good cause shown.

c. The person so charged and the complainant shall have the right to be represented by counsel, the power to subpoena witnesses and documentary evidence, and such discovery as may be necessary to prepare the appeal.

d. The Superior Court shall have jurisdiction to review the determination of the director and shall hear the cause de novo on the record below and affirm, modify, or set aside such determination.

e. Either party may supplement the record with additional testimony subject to the rules of evidence.

18. Section 7 of P.L.1991, c.258 (C.40A:9-154.6g) is amended to read as follows:

C.40A:9-154.6g Certificate required after January 1, 1997; exemptions, penalties.

7. a. Commencing January 1, 1997, the governing body or chief executive officer of each municipality, as appropriate to the form of government of the municipality, shall appoint a principal public works manager for that municipality. The requirement that every municipality shall have a principal public works manager may be fulfilled by the sharing of a principal public works manager with another municipality or municipalities under a shared service agreement entered into pursuant to the provisions of P.L.2007, c.63 (C.40A:65-1 et seq.).

b. No person shall be selected to perform the duties of a principal public works manager unless the person holds a public works manager certificate issued pursuant to section 3 of P.L.1991, c.258 (C.40A:9-154.6c), which certificate has not been revoked or suspended in accordance with the provisions of subsection b. of section 6 of P.L.1991, c.258 (C.40A:9-154.6f).

c. When a vacancy occurs in a position in which the duties of principal public works manager are performed, the governing body or chief executive officer, as appropriate, may select, for a period not to exceed one year and commencing on the date of the vacancy, a person who does not hold a certified public works manager certificate to perform, on an interim basis, the duties of a principal public works manager. Any person so selected may be selected as principal public works manager for one additional year, provided, however, that no person shall perform, on an interim basis, the duties of a temporary principal public works manager for more than two years in any municipality and also provided that, in a municipality operating under the provisions of Title 11A, the Civil Service Act, no person so selected on an interim basis shall be required to perform out-of-title work.

d. Any municipality that conducts minimal or no public works activity may apply to the director for an exemption from this section. Such exemptions shall be valid for five years from the date of issuance, at which time the municipality must reapply for an exemption or select a person to perform the duties of a principal public works manager. Upon receipt of an application for exemption, the director shall have the public works advisory board review the application and make a recommendation to the director for approval or denial. If the director for good cause disagrees with the recommendation, the director shall advise the public works advisory board of the decision and take any action the director deems appropriate.

e. If a governing body or chief executive officer, as appropriate to the form of government of the municipality, fails or refuses to comply with this section, and has received an order from

the director to do so, the members of a governing body or chief executive officer who willfully fail or refuse to comply shall each be subject to a personal penalty of \$100 for each day after the date fixed for final action that failure or refusal to comply continues. The amount for the penalty may be recovered by the director in the name of the State as a personal debt of the member of the governing body or chief executive officer and shall be paid, upon receipt, into the State Treasury.

f. Within 90 days of the occurrence of a vacancy in a position in which the duties of principal public works manager are performed, unless an extension is granted by the director upon written request by the governing body or chief executive officer, the governing body or chief executive officer, as appropriate to the form of government of the municipality, shall appoint an individual with a public works manager certificate issued pursuant to P.L.1991, c.258 (C.40A:9-154.6a et seq.) to perform the duties of a principal public works manager or appoint a person who does not hold a public works manager certificate to perform on an interim basis the duties of a principal public works manager pursuant to subsection d. of this section. In lieu of such appointment, a shared service agreement with one or more municipalities may be entered into pursuant to subsection a. of this section. The director may approve an extension to the 90-day period upon good cause shown and the municipality having demonstrated its inability to fill the vacancy in the office despite having made a good faith effort to do so.

19. Section 9 of P.L.1971, c.198 (C.40A:11-9) is amended to read as follows:

C.40A:11-9 Designation of purchasing agent; qualifications; certification.

9. a. The governing body of any contracting unit may by ordinance, in the case of a municipality, by ordinance or resolution, as the case may be, in the case of a county, or by resolution in all other cases, designate an individual to serve as the contracting unit's purchasing agent. The individual designated as the purchasing agent pursuant to this subsection shall be assigned the authority, responsibility, and accountability for the purchasing activity for the contracting unit, to prepare public advertising for bids and to receive bids for the provision or performance of goods or services on behalf of the contracting unit and to award contracts permitted pursuant to subsection a. of section 3 of P.L.1971, c.198 (C.40A:11-3) in the name of the contracting unit, and conduct any activities as may be necessary or appropriate to the purchasing function of the contracting unit as its contracting agent. The individual designated to serve as the purchasing agent of a contracting unit pursuant to this subsection shall possess a qualified purchasing agent certificate pursuant to this section. The individual designated as the purchasing agent pursuant to this subsection may be a part-time or full-time employee of the contracting unit, an independent contractor, or an individual employed by another contracting unit through a shared services agreement.

b. The Director of the Division of Local Government Services, after consultation with the Commissioner of Education, shall establish criteria to qualify individuals who have completed appropriate training and possess such purchasing experience as deemed necessary to serve as a purchasing agent, and, when determined to be necessary by the director, have passed an examination administered by the director pursuant to this section. The criteria established by the director shall include, but are not limited to, the following:

- (1) is a citizen of the United States;
- (2) is of good moral character;
- (3) is a high school graduate or equivalent;
- (4) has at least two years of higher education and two years of full-time governmental experience performing duties relative to those of public procurement, provided, however, that

additional years of experience may be substituted for years of higher education on a one-to-one basis;

(5) has successfully received certificates indicating satisfactory completion of a series of training courses in public procurement as determined by the director and provided by either the Division of Local Government Services, or, with the approval of the director, by a county college or Rutgers, The State University of New Jersey, all under the supervision of instructors who meet criteria established by the director;

(6) has submitted completed application forms, including proof of education and experience, as set forth in this subsection, accompanied by a fee in the amount of \$150 payable to the State Treasurer, to the Director of the Division of Local Government Services at least 30 days prior to the administration of a State examination; and

(7) has successfully passed a State examination for a qualified purchasing agent certificate. The director shall hold examinations semi-annually or at such times as the director may deem appropriate. An individual shall be eligible to take the State examination for a qualified purchasing agent certificate without having taken the courses required pursuant to paragraph (5) of this subsection if the individual has been certified by the division as a certified municipal finance officer, a certified county finance officer, or a certified county purchasing officer.

The director shall issue a qualified purchasing agent certificate to an individual who passes the examination upon payment to the director of a fee of \$25 which shall be payable to the State Treasurer.

c. The criteria established by the director to authorize purchasing agents, pursuant to subsection b. of this section, shall include, but are not limited to, completion of a course in green product purchasing, as established by the director pursuant to regulation. Any person qualified pursuant to subsection b. of this section prior to the establishment of the course in green product purchasing shall, in order to continue to be qualified, take and successfully complete the course within four years from the date the course is established. For the purposes of this subsection and section 2 of P.L.2007, c.332 (C.40A:11-9.1), "green product" means any commodity or service that has a lesser or reduced negative effect on human health and the environment when compared with competing commodities or services. Items considered in this comparison may include, but are not limited to: raw materials acquisition, production, manufacturing, packaging, distribution, reuse, operation, maintenance, disposal, energy efficiency, recycled content resource use, transportation, and durability.

d. (1) Renewal of the qualified purchasing agent certification shall be required every three years, subject to the applicant's fulfillment of continuing education requirements, the submission of an application for renewal, and the payment of a renewal fee, all as determined by the director.

(2) In the event that an individual holding a qualified purchasing agent certificate allows the certificate to lapse by failing to renew the certificate, the individual shall be required to apply to take the qualifying examination required pursuant to subsection b. of this section and pay a fee as determined by the director, except that when an individual applies within six months of the expiration of the certificate, the application may be made in the same manner as renewal and except that such application may be made in the same manner as a renewal within 12 months of the expiration of the certificate if the director determines that either of the following circumstances prevents a certificate holder from earning the required continuing education units within six months of the expiration of the certificate:

(a) a flood, hurricane, superstorm, tornado, or other natural disaster and a state of emergency has been declared as a result thereof by the Governor; or

(b) a medical event or condition.

e. (1) An individual who obtained a qualified purchasing agent certificate prior to enactment of P.L.2009, c.166 (C.40A:11-9a et al.) shall be exempt from taking the State qualifying examination, but shall adhere to all requirements for renewal pursuant to subsection d. of this section. If such a qualified purchasing agent certificate expires due to the failure of the holder to renew the certificate as prescribed in subsection d. of this section, that individual shall be required to pass the qualifying examination as provided pursuant to subsection b. of this section in order to be issued a new qualified purchasing agent certificate.

(2) An individual who has been certified by the Department of Education as a school business administrator and has performed duties relative to public procurement for at least three years shall be exempt from taking the courses required pursuant to paragraph (5) of subsection b. of this section and the State qualifying examination and, upon application to the director and the payment of the fee imposed pursuant to subsection b. of this section, shall be issued a qualified purchasing agent certificate.

f. Those persons who have been performing the duties of a purchasing agent for a contracting unit pursuant to P.L.1971, c.198 (C.40A:11-1 et seq.), or school board pursuant to N.J.S.18A:18A-1 et seq. for at least three continuous years, prior to the first day of the sixth month following the promulgation of rules and regulations to effectuate the purposes of P.L.2009, c.166 (C.40A:11-9a et al.), and did not possess a qualified purchasing agent certificate at that time, may take the State qualifying examination, if not otherwise exempt under subsection e. of this section, without the courses required in subsection b. of this section.

g. Following the appointment of a purchasing agent for a contracting unit pursuant to subsection a. of this section, if the person appointed no longer performs such duties, the governing body or chief executive officer, as appropriate to the form of government, may appoint, for a period not to exceed one year commencing from the date of the vacancy, a person who does not possess a qualified purchasing agent certificate to serve as a temporary purchasing agent. Any person so appointed may, with the approval of the director, be reappointed as a temporary purchasing agent for a maximum of one additional year following the end of the first temporary appointment. No contracting unit shall employ a temporary purchasing agent for more than two consecutive years.

h. The director may revoke or suspend a qualified purchasing agent certificate for dishonest practices; or willful or intentional failure, neglect, or refusal to comply with the laws relating to procurement; or for other good cause. The governing body or the chief executive officer of any contracting unit, or a board of education, may request the director to review the behavior or practices of a person holding a qualified purchasing agent certificate. The director may also initiate a review of the behavior or practices of a person holding a qualified purchasing agent certificate if the director finds it advisable to do so through the normal exercise of the director's statutory duties and responsibilities. Prior to taking any adverse action against a person, the director or the director's designee shall convene a hearing, upon due notice, affording the person an opportunity to be heard. If the qualified purchasing agent certificate held by a person serving as a purchasing agent is revoked, the director shall order that person to no longer perform the duties of purchasing agent, and the person shall not be eligible to serve as a purchasing agent or to make application for recertification for a period of five years from the date of revocation.

i. The director may adopt and promulgate rules and regulations to effectuate the purposes of P.L.1971, c.198. Notwithstanding any provision of P.L.1968, c.410 (C.52:14B-1 et seq.) to the contrary, any such regulations shall be effective immediately upon filing with the Office of Administrative Law and shall be effective for a period not to exceed 365 days and may thereafter be amended, adopted, or readopted by the director in accordance with the

requirements of P.L.1968, c.410. In order to better manage the workload of implementing the provisions of P.L.1971, c.198, the director may establish a transition process for administering an examination for individuals serving as purchasing agents on the effective date of P.L.1971, c.198, issuing and renewing qualified purchasing agent certificates to eligible individuals, prescribing a schedule by which such certificates will be issued and renewed, and such other matters as the director determines to be necessary to the implementation of P.L.1971, c.198.

20. Section 4 of P.L.1994, c.72 (C.54:4-66.3) is amended to read as follows:

C.54:4-66.3 Estimated, reconciled tax bills for municipality operating on calendar fiscal year.

4. Whenever, pursuant to section 3 of P.L.1994, c.72 (C.54:4-66.2), a governing body of a municipality operating on the calendar fiscal year determines that the tax collector will be unable to complete the mailing or delivery of tax bills by June 14, the estimated and reconciled tax bills shall be mailed by June 30 and September 30, respectively, and shall be calculated in accordance with the following procedures:

a. (1) The tax collector in consultation with the chief financial officer shall compute an estimated annual tax levy range for the county and each taxing district whose levy has not yet been certified by the county board of taxation. The range shall be within the lower and upper amounts calculated by multiplying the levy of the county and each such taxing district for the previous calendar fiscal year by .95 and 1.05.

(2) The municipal governing body may authorize, by resolution, an estimated annual tax levy for the county and each such taxing district by setting an amount within the range computed by the tax collector in consultation with the chief financial officer.

b. An estimated bill for the third installment of taxes may be calculated as follows:

(1) The tax rate for the county and each taxing district shall be calculated by dividing the certified, if available, or estimated tax levy by the current year net valuation taxable. Each such tax rate shall be multiplied by the taxable value for each property to arrive at the estimated annual property tax due for each property assessed.

(2) The amount charged in the first and second installments of the current year shall be subtracted from the estimated annual property tax due for each property assessed. That amount shall then be divided in half and after being so divided shall be the amount of the estimated tax bill for the third installment of taxes.

c. A reconciled bill for the fourth installment of taxes shall be calculated as follows:

(1) The tax rate for the county and each taxing district shall be calculated by dividing the actual tax levies certified by the county board of taxation by the current year net valuation taxable. Each such tax rate shall be multiplied by the taxable value for each property to arrive at the actual annual property tax due for each property assessed.

(2) The amount charged in the first, second and third installments of the current year for each taxing district shall be subtracted from the actual annual property tax due for each property assessed. The difference of those amounts shall constitute the amount of the reconciled tax bill for the fourth installment of property tax.

d. The third installment of current year taxes shall not be subject to interest until the later of August 1, the additional interest-free period authorized pursuant to R.S.54:4-67, or the twenty-fifth calendar day after the date that the tax bill or estimated tax bill for the third installment was mailed or otherwise delivered. Any payment received after the later of August 1, the additional interest-free period authorized pursuant to R.S.54:4-67, or the twenty-fifth calendar day after the date that the tax bill or estimated tax bill for the third installment was

mailed or otherwise delivered may be charged interest back to August 1. The estimated tax bill shall contain a notice specifying the date on which interest may begin to accrue.

e. The fourth installment of current year taxes shall not be subject to interest until the later of November 1, the additional interest-free period authorized pursuant to R.S.54:4-67, or the twenty-fifth calendar day after the date that the tax bill or reconciled tax bill for the fourth installment was mailed or otherwise delivered. Any payment received after the later of November 1, the additional interest-free period authorized pursuant to R.S.54:4-67, or the twenty-fifth calendar day after the date that the tax bill or estimated tax bill for the third installment was mailed or otherwise delivered may be charged interest back to November 1. The reconciled tax bill shall contain a notice specifying the date on which interest may begin to accrue.

f. If the tax collector in consultation with the chief financial officer determines that the municipality is unable to calculate the tax bills utilizing the formulas set forth in this section, the collector in consultation with the chief financial officer may request the Director of the Division of Local Government Services to authorize an alternate method that will result in the most accurate bills possible utilizing the mechanisms available to the municipality. The director shall certify in writing the method approved for billings.

g. Notwithstanding the provisions of subsection a. of this section to the contrary, the Director of the Division of Local Government Services in the Department of Community Affairs may authorize a municipality to mail estimated tax bills after June 30 upon good cause being shown and upon the terms or conditions the director may deem reasonable. The determination of the director in the granting of an extension shall be final.

21. Section 5 of P.L.1994, c.72 (C.54:4-66.4) is amended to read as follows:

C.54:4-66.4 Estimated reconciled tax bills for municipality operating on State fiscal year.

5. a. Whenever, pursuant to section 3 of P.L.1994, c.72 (C.54:4-66.2), a governing body of a municipality operating on the State fiscal year determines that the tax collector will be unable to complete the mailing or delivery of tax bills by June 14 or December 1, as appropriate, the estimated and reconciled tax bills shall be mailed, prepared and calculated in accordance with the following procedures:

(1) An estimated tax bill for the first installment of taxes on or before December 31 and a reconciled tax bill for the second installment of taxes on or before March 31;

(2) An estimated tax bill for the third installment of taxes on or before June 30 and a reconciled tax bill for the fourth installment of taxes on or before September 30;

b. For estimated first and reconciled second installments:

(1) The resolution shall contain authorization of an estimated annual tax levy for the municipality.

(2) An estimated bill for the first installment of taxes shall be calculated in accordance with the provisions of paragraph (1) of subsection e. of section 2 of P.L.1994, c.72 (C.54:4-66.1), except that the estimated municipal fiscal year tax levy determined in paragraph (1) of this section shall be used in completing the municipal fiscal year levy section of the certification of billing levies; and only one installment shall be billed.

(3) A reconciled bill for the second installment of taxes shall be calculated in accordance with the provisions of paragraph (1) of subsection e. of section 2 of P.L.1994, c.72 (C.54:4-66.1), except that the billing amount shall be the true amount calculated pursuant to law, less the amount billed in the estimated first installment.

(4) The first installment of taxes shall not be subject to interest until the later of February 1, the additional interest-free period authorized pursuant to R.S.54:4-67, or the twenty-fifth calendar day after the date that the tax bill or estimated tax bill for the first installment was mailed or otherwise delivered. Any payment received after the later of February 1, the additional interest-free period authorized pursuant to R.S.54:4-67, or the twenty-fifth calendar day after the date that the tax bill or estimated tax bill for the first installment was mailed or otherwise delivered may be charged interest back to February 1. The estimated tax bill shall contain a notice specifying the date on which interest may begin to accrue.

(5) The second installment of taxes shall not be subject to interest until the later of May 1, the additional interest-free period authorized pursuant to R.S.54:4-67, or the twenty-fifth calendar day after the date that the tax bill or reconciled tax bill for the second installment was mailed or otherwise delivered. Any payment received after the later of May 1, the additional interest-free period authorized pursuant to R.S.54:4-67, or the twenty-fifth calendar day after the date that the tax bill or estimated tax bill for the second installment was mailed or otherwise delivered may be charged interest back to May 1. The reconciled tax bill shall contain a notice specifying the date on which interest may begin to accrue.

c. For estimated third and reconciled fourth installments:

(1) The tax collector in consultation with the chief financial officer shall compute an estimated annual tax levy range for the county and each taxing district whose levy has not yet been certified by the county board of taxation. The range shall be within the lower and upper amounts calculated by multiplying the levy of the county and each such taxing district for the previous fiscal year by .95 and 1.05.

(2) The municipal governing body may authorize, by resolution, an estimated annual tax levy for the county and each such taxing district by setting an amount within the range computed by the tax collector in consultation with the chief financial officer. The municipal levy shall be calculated in accordance with paragraph (2) of subsection e. of section 2 of P.L.1994, c.72 (C.54:4-66.1).

(3) The tax rate for the county and each taxing district shall be calculated by dividing each estimated tax levy by the current year total net valuation taxable. Each such tax rate shall be multiplied by the net valuation taxable for each property to arrive at the estimated annual property tax due for each property assessed.

(4) The amount charged in the first and second installments of the current year shall be subtracted from the estimated annual property tax due for each property assessed. That amount shall then be divided in half and after being so divided shall be the amount of the estimated tax bill for the third installment of taxes.

(5) For the fourth installment of taxes, the tax rate for the county and each non-municipal taxing district shall be calculated by dividing the actual tax levies certified by the county board of taxation by the current year total net valuation taxable. The municipal tax rate shall be that used in paragraph (3) of this subsection. Each such tax rate shall be multiplied by the net valuation taxable for each property to arrive at the actual annual property tax due for each property assessed. The amount charged in the first, second, and third installments of the current year for each taxing district shall be subtracted from the actual annual property tax due for the county and each taxing district for each property assessed. The difference of those amounts shall constitute the amount of the reconciled tax bill for the fourth installment of property tax.

(6) The third installment of taxes shall not be subject to interest until the later of August 1, the additional interest-free period authorized pursuant to R.S.54:4-67, or the twenty-fifth calendar day after the date that the tax bill or estimated tax bill for the third installment was

mailed or otherwise delivered. Any payment received after the later of August 1, the additional interest-free period authorized pursuant to R.S.54:4-67, or the twenty-fifth calendar day after the date that the tax bill or estimated tax bill for the third installment was mailed or otherwise delivered may be charged interest back to August 1. The estimated tax bill shall contain a notice specifying the date on which interest may begin to accrue.

(7) The fourth installment of taxes shall not be subject to interest until the later of November 1, the additional interest-free period authorized pursuant to R.S.54:4-67, or the twenty-fifth calendar day after the date that the tax bill or reconciled tax bill for the fourth installment was mailed or otherwise delivered. Any payment received after the later of November 1, the additional interest-free period authorized pursuant to R.S.54:4-67, or the twenty-fifth calendar day after the date that the tax bill or estimated tax bill for the fourth installment was mailed or otherwise delivered may be charged interest back to November 1. The reconciled tax bill shall contain a notice specifying the date on which interest may begin to accrue.

d. If the tax collector in consultation with the chief financial officer determines that the municipality is unable to calculate the tax bills utilizing the formulas set forth in this section, the collector in consultation with the chief financial officer may request the Director of the Division of Local Government Services to authorize an alternate method that will result in the most accurate bills possible utilizing the mechanisms available to the municipality. The director shall certify in writing the method approved for billings.

e. Notwithstanding the provisions of subsection a. of this section to the contrary, the Director of the Division of Local Government Services in the Department of Community Affairs may authorize a municipality to mail estimated tax bills after December 31 for the first installment of taxes or June 30 for the third installment of taxes upon good cause being shown and upon the terms or conditions the director may deem reasonable. The determination of the director in the granting of an extension is final.

22. This act shall take effect immediately and shall apply to the next local fiscal year beginning after the effective date.

Approved December 23, 2025.