

**DIVISION OF  
LOCAL GOVERNMENT  
SERVICES**

**Local Finance Notice**



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**Local Government Ethics Law  
2026 Financial Disclosure Statements  
Filing Information for Local Government Officers**

**I. Introduction**

N.J.S.A. 40A:9-22.6 of the Local Government Ethics Law (LGEL) requires all local government officers to file an annual Financial Disclosure Statement (FDS).

By virtue of the public position you hold, your local government entity has determined that you are a local government officer (LGO) who is required to file an FDS. N.J.S.A. 40A:9-22.3.g defines a local government officer as:

[a]ny person, whether compensated or not, whether part-time or full-time:

- (1) elected to any office of a local government agency;
- (2) serving on a local government agency, which has the authority to enact ordinances, approve development applications or grant zoning variances;
- (3) who is a member of an independent municipal, county or regional authority;
- (4) who is a managerial executive employee of a local government agency, as defined in rules and regulations adopted by the Director of the Division of Local Government Services in the Department of Community Affairs pursuant to the "Administrative Procedure Act," P.L. 1968, c. 410 (C.52:14B-1 et seq.) but shall not mean any employee of a school district or member of a school board.

The Division of Local Government Services has adopted N.J.A.C. 5:35-2.1, which delineates the positions classified as "managerial executive" under the LGEL. You may review Local Finance Notice 2026-06 for further explanation of managerial executive positions. If after reviewing LFN 2026-06 you do not believe that you meet the requirements of N.J.S.A. 40A:9-22.3.g, please contact your Local Government Entity Representative (LGE). The LGE is the individual in your local entity who notified you of your duty to file the FDS.

The Local Finance Board commends you for accepting a position of public trust that is held to a high ethical standard. The FDS is part of the legislative framework designed to assure that the standards of ethical conduct and financial disclosure requirements for LGOs are clear, consistent, uniform in application, and enforceable on a statewide basis. Both paid and volunteer LGOs are required to file an FDS.

This Notice outlines filing procedures designed for the efficient collection and transparent reporting of all FDSs filed with the Board. This Notice is written for LGOs and it contains specific step-by-step instructions for electronically filing the FDS. Local Finance Notice 2026-06 has been issued to LGEs, who are municipal clerks, county clerks, and those serving in similar positions who have administrative responsibilities under the LGEL pertaining to FDSs. Should you have questions regarding why you were identified by the LGE of your local unit as an individual required to file the FDS, please read Local Finance Notice 2026-06 and the other materials posted on [www.fds.nj.gov](http://www.fds.nj.gov) for a more comprehensive explanation of the FDS filing requirements.

## II. Online Filing Procedure

Online filing of FDS forms became mandatory for all LGOs in 2013. The 2026 FDS utilizes the online filing system in place since 2014.

If you have previously utilized the online filing system to file your FDS electronically, you will again use the login ID (e-mail address) and password from the prior year. You do not need a new PIN if you continue to serve in the same position in which you served in the year prior. You only need a new PIN if you have any new or additional positions that were not previously accounted for on prior FDS. If you have additional positions for which you have been assigned a new PIN, you must now validate the new PIN by using the "Manage Positions" button after logging in. Properly completing this process will link your filing requirements under a single login.

If you filed in previous years, but not in 2025, use the same login ID (e-mail address) and password from the year you previously filed the FDS. Your LGE must give you a new PIN for 2026. After logging in, use the "Manage Positions" feature to validate the PIN issued and update your profile.

If you are a new filer, you will first need to obtain the PIN from your LGE and confirm with the LGE how your name was listed on the roster (e.g. James Smith vs. Jim Smith, or whether a middle name or initial was entered onto the roster). When validating your PIN, your first name, middle initial, and last name must match your name as it was entered on the roster by your LGE.

If you are a new filer who is identified as an LGO by multiple local government entities (e.g., you serve as a business administrator for a municipality and also serve as a commissioner for a joint insurance fund), you will receive separate PINs from each entity. You will link each PIN to a single LGO user account by using the "Manage Positions" feature after you validate the first PIN issued and create your profile. More detailed instructions are provided below and at [www.fds.nj.gov](http://www.fds.nj.gov). Please note that if you hold multiple positions within the same local government entity (e.g., municipal governing body member also serving on the local planning board), you should only be assigned one PIN. Contact your LGE if you received two PINs from the same entity.

### III. Step-By-Step Instructions

- STEP 1: Carefully review this Local Finance Notice.
- STEP 2: Read the FDS instructions available at [www.fds.nj.gov](http://www.fds.nj.gov) and/or watch the webinar training video.
- STEP 3: Go to [www.fds.nj.gov](http://www.fds.nj.gov). To access the login page, click on the button titled, “File Financial Disclosure Statement.”

#### **New Filers:**

- STEP 4: First-time users must click the “New Registration (Local Government Officer)” link on the login screen. You will establish your login ID and password in Step 7.
- STEP 5: Obtain your authorization name (the name the LGE Representative used for you on the roster) and PIN from your LGE.
- STEP 6: Register and validate your PIN by typing the authorization name and pin into the respective fields (you must use the same name entered on the roster and provided by your LGE).
- STEP 7: Complete the information in the box entitled, “Local Government Officer (LGO) Credentials” and create a login and password. Your login must be in the form of a valid email address. Maintain a record of the login and password you selected for future access to the system.
- STEP 8: Log into the system as a registered LGO using the login and password you just created to begin your Financial Disclosure Statement. Proceed to STEP 12.

#### **Returning Users:**

- STEP 9: If you filed in 2025, log in using the login ID (your e-mail address) and password you created to establish that profile. Proceed to STEP 12.
- If you have forgotten your password, click on “Forgot Password” on the bottom of the login page. The password will be e-mailed to the e-mail used as the login ID. Your LGE can also reset your password if you do not remember it.
  - If you need to edit or change your e-mail address, please contact your LGE to have the e-mail address edited.

#### **Former Inactive Users:**

- STEP 10: If you filed in prior years using the online FDS system but have had a break in service whereby you were marked as INACTIVE on the 2025 roster by your LGE, log in using the login ID (your e-mail address) and password you created to establish your user profile in the past.

STEP 11: After logging in, validate the new PIN the LGE has provided by going to the “Manage Positions” section. Proceed to STEP 12.

**All Users:**

STEP 12: Validate any additional PINs received from different entities using the “Manage Positions” button prior to starting your FDS. Any PINs validated after you originally submitted your form will not be recorded as filed until you re-submit the form.

STEP 13: Once all PINs have been validated, click on the “File” link, and start the FDS making sure to accurately fill out the form. It is recommended that you read the instructions and/or Frequently Asked Questions, also on [www.fds.nj.gov](http://www.fds.nj.gov), if you have questions about definitions or the sections of the FDS such as what constitutes sources of income, etc.

STEP 14: You can start your FDS and save the information to be submitted later, or you can submit your FDS right away.

STEP 15: You may print a copy of your FDS for your own records. It is unnecessary for you to file a paper copy of your FDS with the LFB or your LGE. Once you submit your FDS online it is immediately available through the public search feature. Click on the “Search Financial Disclosure Statements” button on [www.fds.nj.gov](http://www.fds.nj.gov) to view your submitted statement.

STEP 16: If you receive any PINs after you have submitted your FDS, log in and click the “Manage Positions” button to validate the additional PINs. After validating the PINS, click the “File” link, proceed through the FDS sections, and re-submit the FDS. The previously filed FDS will also remain available through the public search tool.

**To Amend:**

STEP 17: Should you need to amend your FDS after it was submitted, please log in using the login ID (your e-mail address) and password you created to establish your user profile in the past.

STEP 18: Click on “amend” and complete the FDS.

NOTE: After amending the FDS, the original FDS, as well as any amended FDSs, will be available publicly.

**IV. Filing Deadline**

FDSs must be filed annually on or before **April 30<sup>th</sup>** each year. In addition, once the annual filing deadline has passed, per N.J.S.A. 40A:9-22.6(b), new LGOs shall file an FDS within 30 days of taking office.

**V. Enforcement of FDS**

The LFB views the timely annual filing of the FDS as a critical component of its duty to enforce the LGEL. Notices of Violation and other enforcement actions are routinely issued by the LFB against non-filers or those who omit required information. The failure of any LGO to comply with the annual filing requirement subjects the LGO personally to the penalties and disciplinary action provisions set forth in N.J.S.A. 40A:9-22.10 and 40A:9-22.11. LGOs can be assessed an appropriate fine that is not less than \$100 nor more than \$500 pursuant to N.J.S.A. 40A:9-22.10 for failure to file the FDS.

LGOs are expected to take the time to understand their responsibilities under the LGEL, and the timely filing by LGOs of the FDS is an important duty to be fulfilled as part of an LGO's public service. The Division does not send out reminder e-mails to LGOs directly. Any reminder e-mails sent to LGOs are merely a courtesy and not statutorily required. Ignorance of the requirement to file the FDS by the statutory deadline is not considered "good cause" to contest the finding of a violation.

LGOs are further reminded that compliance does not stop at the mere submission of an FDS; the LGEL also requires accurate financial disclosure. The LFB routinely finds violations of the LGEL for failing to disclose relevant, required information such as, but not limited to, pension income as a source of income in excess of \$2,000, or a rental property as both a source of income and real property in which the LGO holds an interest.

## VI. Information for Law Enforcement Officers

In 2016, the Legislature passed a series of Police Information Laws, N.J.S.A. 2C:20-31.1 (posting of information on the Internet); N.J.S.A. 47:1-17 (publishing certain information by government entity); and, N.J.S.A. 56:8-166.1 (person, business, association prohibited from publishing certain information on the Internet), that pertain specifically to the disclosure of certain law enforcement officers' home addresses and home telephone numbers on the Internet. To comply with the legislation, the LFB made a change to the FDS form and the availability of the information supplied on the form.

In 2021, the Legislature passed, and Governor Murphy signed into law, **P.L. 2021, c.371**, commonly referred to as Daniel's Law. The bill amends the Open Public Records Act ("OPRA") to exclude from the definition of a government record the portion of any document which discloses the home address of any active, formerly active or retired 1) judicial officer, 2) prosecutor or 3) law enforcement officer. Further, the bill prohibits government agencies from knowingly publishing on the Internet, or otherwise making available, the home address or unpublished home telephone number of any active, formerly active or retired 1) judicial officer, 2) prosecutor or 3) law enforcement officer or their immediate family members. Daniel's Law established an Office of Information Privacy (OIP). More information about Daniel's Law can be found on OIP's website. To qualify for Daniel's Law protection, one must apply and be approved by OIP.

N.J.S.A. 40A:9-22.6(a)(5) requires the LGO to list the address and brief description of all real property in the State in which the local government officer or a member of his immediate family held an interest during the preceding calendar year. An LGO who is eligible for exemption under the Police Information Laws or Daniel's Law must still list the required information per N.J.S.A. 40A:9-22.6(a)(5). However, the LFB will redact the address, as required by law, before it is made publicly accessible.

The FDS form has been amended to allow the below statement to appear on the form under "Section II, E" where LGOs list this information:

**Are you an active, formerly active, or retired judicial officer or law enforcement officer, as those terms are defined by section 1 of P.L.1995, c.23 (C.47:1A-1.1), or prosecutor or an immediate family member residing in the same household as the judicial officer, law enforcement officer, or prosecutor pursuant to P.L. 2021, c.371 commonly referred to as**

**Daniel's Law, or are you a law enforcement officer or retired law enforcement officer or is a member of your household a law enforcement officer pursuant to N.J.S.A. 47:1-17?**

- **Yes, one or more of the positions identified above apply to me or a member of my household.**
- **No, none of the positions identified above apply to me or a member of my household.**

**If you select the checkbox that indicates that your home address is exempt from disclosure pursuant to P.L. 2021, c.371 and/or N.J.S.A. 47:1-17 and mark a property as a home address, your home address will not be displayed on the FDS through the public search function. Instead, the language "exempt from disclosure" will be displayed for that property. Other properties that you may have that are not home addresses will still be displayed on the public FDS form. The LFB will continue to require that local government officers and local government employees provide their home addresses when completing the FDS, pursuant to N.J.S.A. 40A:9-22.6, notwithstanding the exemption from public disclosure for those individuals that qualify under Daniel's Law, P.L. 2021, c. 371, N.J.S.A. 47:1A-1.1, or N.J.S.A. 47:1-17**

## **VII. Multiple Positions**

The electronic system allows LGOs to submit one form regardless of the number of positions they might hold in different government entities. However, the LGO needs to link all positions together and make sure that all positions are listed on the FDS under "Section I. Personal Information." For example, in "Section I. Personal Information" a successfully linked FDS would read "Local Unit A -Business Administrator" and "Local Unit B-Planning Board Member."

If you are registering for the first time, validate all PINs before you submit the FDS. If you have already submitted your FDS and receive another PIN, log in and click the "Manage Positions" button to validate any additional PINs. After adding any PINs, go to the "File" button and re-submit the FDS.

## **VIII. JIF Members**

Joint Insurance Funds are deemed separate LGEs for purposes of the LGEL. Therefore, member representatives of Joint Insurance Funds (JIFs) are usually listed on two rosters – the municipal or county roster and the JIF roster. LGOs who are on JIFs should link the PIN supplied by the JIF to their profile. LGOs should make sure that their FDS reflects the positions held under Section I. Personal Information as listed on the JIF's roster, as well as their titles on the municipality's roster. For example, in "Section I. Personal Information," the FDS form should read "Local Unit A-Business Administrator" and "Local Unit B JIF-Member." Being listed as a JIF member by the municipality will not satisfy the

requirement of being listed on the JIF roster, nor the filing requirement of the JIF duties, as the JIF is considered a separate LGE.

### **IX. Help**

Numerous resources have been created to assist you through this process, including a step-by-step help guide, recorded webinar presentations, and a specially prepared LGO video tutorial, all of which can be found on the web at [fds.nj.gov](https://fds.nj.gov). However, if you need assistance after consulting those resources, please contact Local Finance Board staff by e-mailing [LFB\\_FDS@dca.nj.gov](mailto:LFB_FDS@dca.nj.gov) or by phone at 609-815-3904.

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Approved: Michael F. Rogers, Director