

**EXECUTIVE ORDER NO. 237**

WHEREAS, on December 22, 2017, the federal Tax Cuts and Jobs Act ("Act") was signed into law, thereby amending the federal Internal Revenue Code; and

WHEREAS, among other various changes to the Internal Revenue Code, the Act changes the allowable deduction for State and local income, sales, and property taxes; and

WHEREAS, one practical effect of the Act is, in the future, to disallow a significant portion of the property taxes that many New Jersey homeowners had been otherwise allowed to deduct on their federal income taxes; and

WHEREAS, New Jersey law, specifically N.J.S.A. 54:4-66(e) and N.J.S.A. 54:4-66.1(f), permits taxes to be received and credited from property owners, their agents, or lienholders, even prior to the dates otherwise fixed for payment; and

WHEREAS, while some municipalities in this State are in the process of ensuring that prepayments received in 2017 are properly credited in accordance with New Jersey law, not all municipalities have committed to assisting their resident taxpayers who might desire to prepay their 2018 property taxes in 2017; and

WHEREAS, it is appropriate to coordinate these activities on the local level to ensure that New Jersey residents are receiving equal treatment throughout the State; and

WHEREAS, it is the responsibility of the Director of the Division of Local Government Services to, among other things, provide technical assistance to New Jersey's municipalities;

NOW, THEREFORE, I, CHRIS CHRISTIE, Governor of the State of New Jersey, by virtue of the authority vested in me by the Constitution and by the Statutes of this State, do hereby ORDER and DIRECT:

1. The Director of the Division of Local Government Services shall immediately issue a notice to municipalities requiring them to accept payments for 2018 property taxes in calendar year 2017.

2. The notice shall require municipalities to credit those payments as received in calendar year 2017 if the payment is postmarked on or before December 31, 2017, or as required by law.

3. This order shall take effect immediately.

[seal]

GIVEN, under my hand and seal this  
27<sup>th</sup> day of December,  
Two Thousand and Seventeen,  
and of the Independence of  
the United States, the Two  
Hundred and Forty-Second.

/s/ Chris Christie

Governor

Attest:

/s/ Andrew J. McNally

Senior Deputy Chief Counsel to the Governor