

In (c), deleted all references to tariffs, except 7.3 and 7.4.

#### Case Notes

Operator was liable for certain taxes and escrow accounts on solid waste disposed in its facilities under joint order issued by Department of Environmental Protection and Board of Public Utilities requiring landfill to remain open beyond intended closing date and requiring operator to extend credit to cash-based haulers in amount of rate increase. *Edgeboro Disposal, Inc. v. Division of Taxation*, 284 N.J.Super. 208, 664 A.2d 942 (A.D.1993).

Utility subject to Board's supervision concerning hours of operation. *Public Utilities Bd. v. Helen Kramer Sanitary Landfill*, 171 N.J.Super. 500, 410 A.2d 70 (App.Div.1979).

Telephone user charged with knowledge of tariff; company need not advise user of loss of charitable discount upon switching phone systems, as failure to advise not intentionally misleading; company decision not to extend charity discount to users of new systems found non-discriminatory. *Essex Cty. Welfare Bd. v. New Jersey Bell Telephone Co.*, 126 N.J.Super. 417, 315 A.2d 40 (App.Div.1974).

Operator of sanitary landfill was liable for certain taxes and escrow accounts on solid waste disposed in its facilities and accepted pursuant to joint order issued by Department of Environmental Protection and Board of Public Utilities that required landfill to remain open beyond its intended closing date. *Edgeboro Disposal, Inc. v. Division of Taxation*, Dept. of Treasury, 15 N.J.Tax 139 (A.D.1993).

#### 14:11-7.3 Arrangement and form of filed schedules

(a) All sheets of schedules shall be clearly printed, mimeographed, typewritten or reproduced by any photographic process on hard finished, durable paper of 8½ x 11 inches in size, except that, with the approval of the Board, the requirement as to size of sheet may be modified where the content and arrangement of material are not readily adaptable to the size specified. Reproductions by hectograph or similar process shall not be used for filing with the Board or for public inspection. The left-hand margin of each sheet shall be sufficiently wide that when the binder containing the sheets is open, all printed material is clearly in view. All sheets shall be bound in loose-leaf form so that changes can be made by substituting or inserting a single sheet.

(b) The first tariff or series of schedules issued by a utility in conformity with the requirements of this subchapter for each kind of utility service supplied, shall be designated as P.U.C. No. 1—(electricity, gas, and so forth). This designation shall appear as part of the caption of each schedule sheet, directly under the company name at the upper left-hand corner. When a tariff is refilled in toto it should be given the next consecutive number.

(c) Each tariff shall consist of:

1. A standard title page;
2. A table of contents;
3. Municipalities or territories served;
4. The standard terms and conditions governing service; and
5. The set of rate schedules.

i. All rates which a given kind of service, such as electric, gas, and so forth, is available throughout the service area of a utility shall be included in a single tariff. General exchange, local exchange and toll service, and so forth, may be regarded as a separate kind of utility service for the purposes of this provision. The rates for each separate and distinct class of service rendered by a utility shall be filed as a separate schedule and shall whenever feasible and practical begin on a separate sheet.

(d) The schedule of rates for each separate and distinct class of service shall have assigned to it a schedule number, descriptive initials, or other appropriate designation, which shall be assigned so as to facilitate reference to the rate schedules.

(e) Each sheet of every tariff shall bear a sheet number, or section and sheet number, which shall be placed in the upper right-hand corner of the sheet in a position opposite the name of the company, except that, where separate sheets are filed for each of a given number of specified areas, designation by area may be used in lieu of a sheet number. Upon the first filing of the sheet it shall be designated as Original Sheet No. \_\_\_\_, or Original Sheet where no number is required. This same sheet number, or section and sheet number, shall appear on all subsequent issues of the sheet, and the revisions of the sheet shall be numbered, as follows:

1. On the first revision of the sheet shall be designated:

FIRST REVISED SHEET NO. \_\_\_\_  
SUPERSEDING  
ORIGINAL SHEET NO. \_\_\_\_

2. On the second revision of the sheet shall be designated:

SECOND REVISED SHEET NO. \_\_\_\_  
SUPERSEDING  
FIRST REVISED SHEET NO. \_\_\_\_

3. On all subsequent revisions the sheet shall bear consecutive revision numbers and shall indicate the cancellation of the superseded sheet, tariff, or portion thereof. Revision numbers used on sheets disapproved or rejected by the Board shall not be repeated on refiling, but the next consecutive number shall be used.

4. When a schedule of rates is filed for a class of service not heretofore established, an original sheet number shall be assigned to the sheet on which the new rates appear.

5. In the arrangement of the tariff it will be recognized that it may be necessary in the future to file additional schedules of rates within the established series.

To provide a proper place for these subsequent filings in proper relation to schedules, terms and conditions, and so forth, already filed, reservation of sheet numbers may be made at time of original filing.

6. In lieu of this arrangement, the tariff may be divided into numbered sections, and the sheets in each section numbered consecutively beginning with Sheet 1.

7. When tariffs are to be revised in conformity with an order or authorization of the Board, the changes made pursuant thereto shall be established by supplements to or reissues of the tariff or tariff sheets affected, filed and posted as provided in this subchapter. Each page containing rates or provisions established pursuant to such order or authorization shall bear the following notation:

“Filed pursuant to (here insert nature of authorization including docket number if any) of the Board of Regulatory Commissioners, State of New Jersey, dated \_\_\_\_.”

(f) The title page of each tariff shall show the P.U.C. number, the kind of service for which the tariff is available, the territory or area served, and the complete name and address of the utility and the officer thereof issuing the tariff.

(g) The table of contents of each tariff, except tariffs using the section or area designation method, shall contain a complete and accurate list of contents by schedule number, description of class of service, and sheet numbers. Whenever a new schedule of rates or new sheet not already listed in the table of contents is added, the table of contents shall be revised to show the title of the new sheet, the schedule number and sheet number.

(h) Describe all territory covered by the tariff by naming the cities, villages, towns and hamlets. Indicate the counties and towns in which such places are situated. A map showing the territory to be served is desirable but not required.

(i) Each utility shall include in its filed tariff a complete set of standard terms and conditions relating to the service offered. The subjects which commonly will be covered are suggested by the prescribed form appearing later in this order. Such standard terms and conditions shall be filed on standard sheets consecutively numbered or in consecutive sections with the sheets of each section consecutively numbered, following the Table of Contents.

(j) All schedules of rates shall be filed on standard sheets, arranged substantially in the manner prescribed by the form of rate schedule sheet. For telephone companies the following information shall be given:

1. Exchange rate schedules to include:
  - i. Primary rate schedules;
  - ii. Private branch exchange; rate schedules;

iii. Miscellaneous rate schedules;

iv. Primary rate area maps;

v. Exchange area maps.

2. Toll service rate schedules to include:

i. Basic rate schedules;

ii. Supplementary rate schedules;

iii. List of toll points.

Amended by R.1987 d.116, effective February 17, 1987.

See: 18 N.J.R. 2425(b), 19 N.J.R. 365(a).

Changed Utility Commissioners to Utilities; added territories; (j)3 deleted.

Amended by R.1993 d.95, effective March 1, 1993.

See: 24 N.J.R. 1684(b), 25 N.J.R. 999(a).

Changed Board of Public Utilities to Board of Regulatory Commissioners.

#### Case Notes

Utility subject to Board's supervision concerning hours of operation. *Public Utilities Bd. v. Helen Kramer Sanitary Landfill*, 171 N.J.Super. 500, 410 A.2d 70 (App.Div.1979).

#### 14:11-7.4 Selection of rate schedule

Where more than one rate schedule is available to particular customers, each utility shall have at all times the duty to assist such customers in the selection of the rate schedule most favorable for their individual requirements and to make every reasonable effort to insure that such customers are served under the most advantageous schedule. Each such utility shall include among the terms and conditions of its tariff the provision that it will assist such customers in the selection of the rate schedule most favorable for their individual requirements.

#### Cross References

Advising customers, alternative services, see also N.J.A.C. 14:10-1.2.

#### Case Notes

Electric utility rate proceeding stipulation substantially adopted; \$5.1 million dollar annual revenue increase approved. In *Matter of Petition of Rockland Electric Company*, 92 N.J.A.R.2d (BRC) 61.

Implementation of 1991 amendments to Gross Receipts and Franchise Tax statutes. In *Matter of Implementation of P.L. 1991, C. 184*, 92 N.J.A.R.2d (BRC) 53.

Consolidated tax adjustment and rate proceeding stipulation adopted. In *Matter of Petitions of New Jersey Gas Company*, 92 N.J.A.R.2d (BRC) 49.

#### 14:11-7.5 Forms

Forms illustrative of the requirements of this subchapter follow.

Amended by R.1987 d.116, effective February 17, 1987.

See: 18 N.J.R. 2425(b), 19 N.J.R. 365(a).

Throughout the forms, P.U.C. is changed to B.P.U. and Public Utility Commissioners is changed to Public Utilities.