

CHAPTER 22

PUBLIC UTILITY CORPORATIONS

Authority

N.J.S.A. 54:30A-16 through 29, 54:30A-49 through 67, and 54:50-1.

Source and Effective Date

R.1994 d.145, effective February 24, 1994.
See: 26 N.J.R. 335(a), 26 N.J.R. 1370(b).

Executive Order No. 66(1978) Expiration Date

Chapter 22, Public Utility Corporations, expires on February 24, 1999.

Chapter Historical Note

Chapter 22, Public Utility Corporations, was filed and became effective prior to September 1, 1969. Amendments were filed and became effective on February 6, 1979 as R.1979 d.47. See: 11 N.J.R. 41(b), 11 N.J.R. 151(b). Pursuant to Executive Order No. 66(1978), the chapter was readopted as R.1984 d.99, effective April 2, 1984. See: 16 N.J.R. 233(a), 16 N.J.R. 747(b). Pursuant to Executive Order No. 66(1978), Chapter 22 was readopted as R.1989 d.148. See: Source and Effective Date.

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SUBCHAPTER 1. DEFINITIONS AND GENERAL PROVISIONS

18:22-1.1 Imposition of excise tax under Act

The Act imposes an excise tax upon persons, co-partnerships, associations or corporations, other than street railway, traction, sewerage, water, gas and electric light, heat and power corporations, municipal corporations and corporations taxable under P.L. 1941, c.291, using or occupying public streets, highways, roads or other public places by virtue of a franchise or authority or permission from the State or any of its municipalities except for the operation of autobuses or autocabs commonly called taxicabs.

Statutory References

As to Imposition of the Excise Tax, see N.J.S.A. 54:30A-18.

18:22-1.2 Purpose of Act

The purpose of the Act is to provide for the taxation of certain franchises held by certain persons, co-partnerships, associations and corporations; the reimbursement to the State of certain costs and expenses incurred in the imposition and apportionment of taxes and apportionment of certain taxes among the municipalities in which franchises are exercised upon the fixed standard set forth in this Chapter; and to supersede Section 54:31-1 to 54:31-28 of the Revised Statutes, (N.J.S.A. 54:31-1 to 28) inclusive, and P.L. 1938, c.7.

Statutory References

As to the purpose of the Act, see N.J.S.A. 54:30A-16.

18:22-1.3 Definitions

The following words and terms, when used in this chapter, shall have the following meanings, unless the context clearly indicates otherwise:

“Apportionment value” or “apportionment valuation” means the result obtained by multiplying the quantities of each class or type of scheduled property of a taxpayer by the applicable unit value, and the addition of results.

“Class” means any segment, grouping or other division of an electric company’s or gas company’s customers which is established for the purpose of charging rates for electric or gas service. Any such class shall be designated to be in the residential class category or nonresidential class category. The Board of Regulatory Commissioners may permit gas and electric light, heat and power corporations to establish new tariffs, contracts or schedules as necessary. Whenever a corporation shall establish in its tariffs, contracts or schedules a new class, the Board of Regulatory Commissioners shall designate it in the residential class category or nonresidential class category.

1. With respect to electric companies, "residential class category" means any class established by an electric company which generally includes customers taking electric service under rate schedules that are primarily residential in nature; and "nonresidential class category" means any class established by an electric company which generally includes customers taking electric service under rate schedules that are primarily nonresidential in nature.

2. With respect to gas companies, "residential class category" means any class established by a gas company which generally includes customers taking natural gas service under rate schedules that are primarily residential in nature; and "nonresidential class category" means any class established by a gas company which generally includes customers taking gas service under rate schedules that are primarily nonresidential in nature.

"Cogenerator" means a person or business entity which owns or operates a cogeneration facility in the State of New Jersey, which facility is a plant, installation or other structure whose primary purpose is the sequential production of electricity and steam or other forms of useful energy which are used for industrial, commercial, heating or cooling purposes; and which is designated by the Federal Energy Regulatory Commission, or its successor, as a "qualifying facility" pursuant to the provisions of the "Public Utility Regulatory Policies Act of 1978", Pub.L. 95-617.

"Corresponding therms of gas" or "corresponding kilowatthours of electricity" means all therms of gas or kilowatthours of electricity from the taxpayer's business over, on, in, through or from the whole of its lines or mains, excluding therefrom, however:

1. Any therms of gas or kilowatthours of electricity as may have been sold and furnished to another public utility which is also subject to either the payment of a tax based upon gross receipts or the payment of a unit-based tax applied to therms of gas or kilowatthours of electricity;
2. Any kilowatthours of cogenerated electrical energy resold by the taxpayer to a producing cogenerator where produced; and
3. Any therms of natural gas sold by the taxpayer to a cogenerator and separately metered for use in a cogeneration facility.

"Director" means the Director of the Division of Taxation, Department of the Treasury.

"Gross receipts" means all receipts from the taxpayer's business over, on, in, through or from the whole of its lines or mains, excluding only the following:

1. Any sum or sums of money received by any taxpayer in payment for the portion of its products as may have been sold and furnished to another public utility which is also subject to the payment of a tax based upon gross receipts;
2. Receipts from the sale of waste heat produced as a by-product;

3. Receipts derived from interstate commerce;

4. Any sum or sums of money received by the taxpayer from a cogenerator in payment for cogenerated electrical energy resold by the taxpayer to the producing cogenerator where produced or any sum or sums of money received by the taxpayer from a cogenerator in payment for natural gas sold by the taxpayer to the cogenerator and separately metered for use at the cogeneration facility.

5. In the case of a sewerage corporation an amount equal to any sum or sums of money payable by such sewerage corporation to any board, commission, department, branch, agency or authority of the State or of any county or municipality, for the treatment, purification or disposal of sewerage or other wastes.

6. In the case of a water purveyor, the amount equal to any sum or sums of money paid in accordance with the water tax imposed by section 11 of P.L. 1983, c.443 (N.J.S.A. 58:12A-21) and which is included in the tariff altered pursuant to section 6 of P.L. 1983, c.443 (N.J.S.A. 58:12A-17).

"Pre-tax year" means the calendar year immediately preceding the tax year.

"Public street, highway, road or other public place" means any street, highway, road or other public place which is open and used by the public, even though the same has not been formally accepted as a public street, highway, road or other public place. For purposes of computing the tax in connection with lines or mains installed after February 19, 1991, the term includes without limitation dead end streets, cul-de-sacs, alleys, water or riparian ways, and non-restricted roadways, such as extended residential, commercial or recreational facility driveways, or dead end streets, cul-de-sacs or alleys which are connected to public roadways and are for access to or the use of supermarkets, shopping malls, planned communities (such as apartment complexes and condominium developments), commercial enterprises, and recreation facilities (such as marinas, golf clubs, drag strips, etc.) and the connecting roads within or around the above facilities whether these roadways shall be located on public or on private property. The term "public street, highway road or other public place" shall not include restricted residential communities that control, by way of a permanently manned gate, access to or through said community.

"Real estate" means lands and buildings, but does not include railways, tracks, ties, lines, wires, cables, poles, pipes, conduits, bridges, viaducts, dams and reservoirs (except that the lands upon which dams and reservoirs are situated are real estate), machinery, apparatus and equipment, notwithstanding any attachment to lands or buildings.

"Scheduled Property" means only those classes or types of property of a taxpayer set forth in N.J.A.C. 18:22-5.6 (Unit value of scheduled property) of these regulations and which are to be used in computing the apportionment valuation.

“Service connections”:

1. In the case of telephone, telegraph or other wire communication facilities, means the wires connecting the instrument or instruments in the building or at the place where the service supplied by the taxpayer is used or delivered or is made available for use or delivery with a pole line, conduit line or cable line in the street, highway, road or other public place, or with a pole line, conduit line or cable line on private property; and

2. In the case of facilities of taxpayers subject to the Act, other than service connections as defined in paragraph 1 of this subsection, means the wires or pipes connecting the building or place where the service or commodity supplied by the taxpayer is used or delivered, or is made available for use or delivery, with a supply line or supply main.

“Taxpayer” means any person, co-partnership, association or corporation subject to taxation under the provisions of the Act.

“Tax year” means the calendar year in which the tax is payable under the Act.

“Unit value” means the values as set forth in N.J.A.C. 18:22-5.6 and 11.6 to be uniformly applied to each of the several classes or types of scheduled property in computing the apportionment value.

Amended by R.1989 d.148, effective March 20, 1989.
See: 21 N.J.R. 17(a), 21 N.J.R. 779(b).

“Cogenerator” added. Under “Gross receipts,” exclusions defined as “only” the following: new 4 added and existing 4 renumbered 5; 6 added.

Amended by R.1991 d.70, effective February 19, 1991.
See: 22 N.J.R. 2249(a), 23 N.J.R. 419(a).

Definition of public street specified in detail.
Amended by R.1992 d.505, effective December 21, 1992.
See: 24 N.J.R. 2531(b), 24 N.J.R. 4559(a).

Added definitions “Class” and “Corresponding therms of gas”; revised “Public street, highway, road or other public place”.

Statutory References

As to definition, see N.J.S.A. 54:30A-17, 50.

18:22-1.4 Persons subject to tax

Every person, co-partnership, association or corporation, other than street railway, traction, sewerage, water, gas and electric light, heat and power corporations, municipal corporations and corporations which are taxable under P.L. 1941, c.291, N.J.S.A. 54:29A-1 et seq., using or occupying public streets, highways, roads or other public places by virtue of a franchise or authority or permission from the State or any municipality thereof, except consent, authority or permission for the operation of autobuses or autocabs commonly called taxicabs, shall annually pay, for the franchise to use such public streets, highways, roads or other public places in this State, an excise tax which except as otherwise provided in the Act, shall be in lieu of any and all other tax or taxes upon the franchise or franchises of such taxpayer.

Statutory References

As to persons subject to tax, see N.J.S.A. 54:30A-18.

18:22-1.5 Accounting methods

Every taxpayer subject to the provisions of this chapter is required to report gross receipts based on the method of accounting employed for Federal income tax purposes under the Internal Revenue Code of 1954.

New Rule, R.1985 d.146, effective April 1, 1985.
See: 16 N.J.R. 3423(a), 17 N.J.R. 841(b).

18:22-1.6 (Reserved)

SUBCHAPTER 2. RETURNS BY TELEPHONE, TELEGRAPH, MESSENGER SYSTEMS AND CERTAIN INTERSTATE TRANSMISSION SYSTEMS

18:22-2.1 Returns; information required; due dates

(a) Every taxpayer must on or before September 1 of the pre-tax year file with the Director a detailed statement, showing as of July 1 of the pre-tax year:

1. The scheduled property of the taxpayer located in, on or over any public street, highway, road or other public place in this State;
2. The length of the taxpayer's lines or mains in, on, along or over any public street, highway, road or other public place in this State, exclusive of service connections; and
3. The whole length of the taxpayer's lines or mains, exclusive of service connections in this State.
4. The information required by this subsection is to be submitted on the form supplied by the Local Property and Public Utility Branch.

(b) Every taxpayer must file with the Director, on or before February 1 of the tax year, a statement on the form supplied by the Local Property and Public Utility Branch showing the taxpayer's gross receipts for the pre-tax year.

(c) Certain interstate transmission systems such as oil and gas transmission companies are not required to file the statements provided for in subsection (a) of this section, however, such companies must file the statements provided in subsection (b) of this section.

Statutory References

As to information and due dates of returns, see N.J.S.A. 54:30A-19.

18:22-2.2 Certification of returns

(a) The returns required in section 2.1 of this chapter must be subscribed and sworn to, by the taxpayer or the president, vice-president or chief officer of the corporation making the return.

(b) Returns not properly signed are deemed to be improperly filed and delinquent.

Statutory References

As to certification of returns, see N.J.S.A. 54:30A-19(c).

18:22-2.3 Audit and verification of returns; additional information

(a) The Director may make an audit and verify the statements filed by taxpayers, whenever, and in such respects as he deems necessary or advisable.

(b) The Director may require any taxpayer to supply additional data and information in such form and detail as he requests whenever he may deem it necessary or helpful, for the proper performance of his duties under the Act.

Statutory References

As to audit and verification of returns, see N.J.S.A. 54:30A-19(d).

18:22-2.4 Failure to make returns; penalties; perjury

(a) Any taxpayer refusing or neglecting to make the statements provided for in N.J.A.C. 18:22-2.1 shall forfeit and pay to the State of New Jersey the sum of \$100.00 per day for each day of such refusal or neglect, to be recovered in an action at law in the name of the State and which, when recovered, will be paid into the State Treasury and in addition thereto may be liable for the penalties provided for in the State Tax Uniform Procedure Law.

(b) The Director shall certify any such default to the Attorney General of the State who, thereupon, shall prosecute an action at law for such penalty.

Amended by R.1988 d.407, effective September 6, 1988.
See: 19 N.J.R. 2255(b), 20 N.J.R. 2310(c).

Added text in (a) "and in addition . . ."; deleted (c).

Statutory References

As to penalty for false returns, see N.J.S.A. 54:30A-19(c).

18:22-2.5 Additional statements regarding property acquired from other taxpayers

(a) When any taxpayer acquires the rights, property or franchises of using and occupying public streets, highways, roads or other public places in this State, (other than the right and franchise to operate autobuses) of other taxpayers then taxable under the Act; and, retains these rights, property and franchises at the end of the calendar year in which the acquisition occurs; then, on or before the first day of

February of the succeeding year, the acquiring taxpayer must file a statement with the Director.

(b) The statement is in addition to the return filed pursuant to Section 2.1 of this Chapter and the statement must include:

1. The gross receipts from the business over, on, in, through or from the lines and mains of the taxpayers whose rights, property and franchises were so acquired from January first of the year in which the property was acquired to the date of acquisition.

2. A statement showing the scheduled property and length of lines or mains as of July first of the year in which the acquisition took place.

(c) The total of the gross receipts as shown in both statements or as otherwise asserted by the Director shall be used in ascertaining, fixing and apportioning the excise tax imposed by the Act upon the acquiring taxpayer.

Statutory References

As to Additional Statements, see N.J.S.A. 54:30A-25.

18:22-2.6 through 18:22-2.7 (Reserved)**SUBCHAPTER 3. EXCISE TAX PAYABLE TO THE STATE BY TELEPHONE, TELEGRAPH AND MESSENGER SYSTEMS****18:22-3.1 Excise tax payable to the State**

(a) In addition to the excise tax imposed under the Act, every taxpayer shall also pay annually to the State for the franchise to operate and conduct business within the State and to use the public streets, highways, roads or other public places in this State, excise taxes as follows:

1. A tax computed at the rate of 0.625 per cent of the proportion of the gross receipts of the taxpayer for the pre-tax year as the length of the lines or mains in this State, located along, in or over any public street, highway, road or other public place, exclusive of service connections, bears to the whole length of its lines or mains, exclusive of service connections. In case the gross receipts of any taxpayer for any calendar year shall not exceed \$50,000.00 the tax on the taxpayer for the calendar year shall be computed at the rate of 0.25 per cent instead of at the rate of 0.625 per cent.

2. A tax at the rate of 0.5 per cent upon the gross receipts of the taxpayer for the pre-tax year from its business over, on, in, through or from its lines or mains in the State of New Jersey.

Statutory References

As to payments of excise tax on franchise, see N.J.S.A. 54:30A-18.

18:22-3.2 Computation of tax

The Director will annually, on or before April 1, of the tax year compute the excise taxes payable to the State as provided in Section 3.1 of this Chapter and certify to each taxpayer, within five days after computation the amount of taxes payable to the State.

Statutory References

As to computation of tax, see N.J.S.A. 54:30A-18.1 and 54:30A-18.1a.

18:22-3.3 Payment; due date

(a) For years prior to 1992, each taxpayer must pay the tax due the State under the Act on or before May 1 of the tax year.

(b) Commencing in 1992, payment of the tax due shall be made on or before April 1. Advance payments are due as follows: on or before April 1, 1993, 50 percent of the taxpayer's tax liability in 1993; and on or before April 1, 1994 and on or before April 1 of each year thereafter, an amount equal to the taxpayer's tax liability in the current year.

1. The sum of advance payments made by the taxpayer over both calendar years 1993 and 1994 shall not exceed the taxpayer's tax liability for the 1992 calendar year, after deducting from that 1992 tax liability the amount of any credits extended by prepayments required for that year pursuant to N.J.S.A. 54:30A-18.1a and N.J.S.A. 54:30A-18.4. In the calculation of the tax due, the taxpayer shall be entitled to a credit in the amount of the tax paid as a partial payment in the preceding year and shall be entitled to the return or credit against taxes due and payable in the next year of any amount so paid which shall be found to be in excess of the total amount payable.

(c) Checks are to be made payable to "The State of New Jersey" and mailed to the Local Property and Public Utility Branch, Trenton, New Jersey.

Amended by R.1992 d.505, effective December 21, 1992.

See: 24 N.J.R. 2531(b), 24 N.J.R. 4559(a).

Revised (a); added new (b); redesignated existing (b) to (c).

Statutory References

As to payment of tax, see N.J.S.A. 54:30A-18.1.

18:22-3.4 Deductions or additions to tax

In the event that any order or decree of the State Division of Tax Appeals or any court of this State results in an addition or deduction in a prior year's taxes due to any error or omission in connection with the tax imposed under the Act, for any prior year or years; the Director will add to or deduct from computation of tax next due the State, the amount so determined.

Statutory References

As to the deductions or additions to tax, see N.J.S.A. 54:30A-18.2.

18:22-3.5 Administration, collections and enforcement of tax

The administration, collection and enforcement of the tax payable to the State will be subject to the provisions of the State Tax Uniform Procedure Law (N.J.S.A. 54:48-1 through 54:52-1 et seq.) to the extent that the provisions of such law are not inconsistent with any provision of the Act.

Statutory References

As to administration, collection and enforcement of tax, see N.J.S.A. 54:30A-18.3.

18:22-3.6 through 18:22-3.7 (Reserved)

SUBCHAPTER 4. FRANCHISE TAX PAYABLE TO MUNICIPALITIES BY TELEPHONE, TELEGRAPH AND MESSENGER SYSTEMS

18:22-4.1 Franchise tax as privilege to use public streets

The franchise tax on Telephone, Telegraph and Messenger Systems payable to municipalities is for the privilege granted by the municipality to the taxpayer for the use of public streets, highways, roads or other public places.

18:22-4.2 Computation of tax

(a) The annual franchise tax is an amount equal to five per cent of the taxpayer's gross receipts allocated to New Jersey.

(b) Allocated gross receipts are the portion of the taxpayer's total gross receipts as computed by applying the ratio that the length of the lines or mains along, in or over any public street, highway, road or other public place, exclusive of service connections, owned by the taxpayer in this State, bears to the whole length of the taxpayer's lines or mains, exclusive of services connections, in this State.

(c) In a case where the taxpayer's total gross receipts for the calendar year do not exceed \$50,000.00, the tax rate is two per cent.

Statutory References

As to computation of tax, see N.J.S.A. 54:30A-18.

18:22-4.3 Tax deductions for subsidiary corporations

Where any taxpayer owns all of the capital stock of a subsidiary corporation, taxable under the New Jersey Corporation Business Tax Act (N.J.S.A. 54:10A-a et seq.), the taxpayer may deduct from the tax due, under the Act, a portion of the subsidiary's tax payable under the Corporation Business Tax Act. The deduction shall be equal to the portion of the subsidiary's taxable net worth bears to the entire net worth of the subsidiary, provided, the deduction must not exceed 50 per cent of the tax payable by the subsidiary.

Statutory References

As to deduction of tax paid by subsidiary, see N.J.S.A. 54:30A-18.

18:22-4.4 through 18:22-4.5 (Reserved)

SUBCHAPTER 5. TAX REVENUES FROM TELEPHONE, TELEGRAPH AND MESSENGER SYSTEMS APPORTIONED TO MUNICIPALITIES

18:22-5.1 Establishment of valuations

The Director, prior to January 1 of each year, shall establish the apportionment value of the scheduled property of each taxpayer located in, on or over any public street, highway, road or other public place in each municipality in this State as of July 1 of the pre-tax year.

Statutory References

As to establishment of valuations, see N.J.S.A. 54:30A-20.

18:22-5.2 Certification of valuations to municipalities

Prior to January 1 of the tax year, the Director will certify to the governing body of the several municipalities entitled to receive a portion of the excise taxes imposed by the Act, addressed to the clerk thereof, the apportionment valuations of the scheduled property of each taxpayer located in the municipality, and the apportionment valuation of the scheduled property of the taxpayer located in each municipality.

Statutory References

As to certification of valuations, see N.J.S.A. 54:30A-20.

18:22-5.3 Deduction of expenses

(a) Before apportioning the franchise taxes to the several municipalities entitled thereto, the Director shall deduct from the gross amount of the taxes the following expenses incurred in the apportioning of the taxes payable to the municipalities:

1. The expense of auditing and verifying each taxpayer's return;
2. The expenses incurred in apportioning the tax revenues to the various municipalities;
3. The general expenses which cannot be allocated to any one taxpayer in proportion to taxes payable under Section 4.2 (Computation of tax) of this Chapter.

Statutory References

As to deduction of expenses, see N.J.S.A. 54:30A-23.

18:22-5.4 Certification of expenses to taxpayers

The expenses computed in Section 5.3 (Deductions of expenses) of this Chapter are pro-rated to each taxpayer and certified to the taxpayer, who must make payment to the State within 30 days after the certification.

Statutory References

As to certification of expenses, see N.J.S.A. 54:30A-23.

18:22-5.5 Apportionment of taxes to municipalities

(a) The balance of the excise tax payable to the municipalities after the deductions provided in Section 5.3 (Deductions of expenses) of this Chapter is apportioned to the various municipalities of this State. Such portion of the tax is computed by applying the ratio; that the apportionment value of the scheduled property of the taxpayer located in, on or over any public street, highway, road or other public place in each municipality as of July 1 of the pre-tax year, bears to the total value of the scheduled property of the taxpayer in this State as to that date; to such balance.

(b) The taxes are computed and apportioned in the manner set forth in subsection (a) on or before May 1 of the tax year.

(c) For the purposes of calculation of the local general purposes tax rate identified in N.J.S.A. 54:30A-24.1 to determine which municipalities shall be affected by the limitations based on local tax rates imposed in that place the rate shall be expressed to two decimal places and shall be derived by truncating all additional decimal places to the right of the decimal.

(d) No funds shall be distributed to qualifying municipalities unless the taxes representing the funds have actually been remitted to the State.

Amended by R.1995 d.195, effective April 3, 1995.
See: 27 N.J.R. 473(a), 27 N.J.R. 1441(a).

Statutory References

As to apportionment of taxes to municipalities, see N.J.S.A. 54:30A-24 and 54:30A-24.1.

18:22-5.6 Unit value of scheduled property

For the purpose of securing uniform, fair and equitable apportionment of the excise taxes imposed by the Act, a unit value to be applied to each class or type of scheduled property of each taxpayer shall be as follows:

TELEPHONE, TELEGRAPH AND MESSENGER SYSTEMS

Scheduled Property	Unit Value
Aerial Lines	\$11.00 per mile of single wire
Underground Lines	\$ 6.50 per mile of single wire

Statutory References

As to unit value of scheduled property, see N.J.S.A. 54:30A-22.

18:22-5.7 Certification to tax collector and statement to taxpayer

(a) Within five days after making the computation and apportionment provided in Section 5.5 of this Chapter, the Director shall certify to the respective collectors of taxes, or officers having like powers and duties to perform such in each municipality, the amount of the taxes apportioned to the municipality.

(b) The collectors of taxes or other officers must, within five days after receipt of the certification, deliver or cause to be delivered to each taxpayer named in the certificate a statement or tax bill in writing showing the amount of taxes payable to the municipalities.

Statutory References

As to certification and apportionment of taxes to tax collector, see N.J.S.A. 54:30A-24.

18:22-5.8 Appeals by municipalities

(a) Any municipality aggrieved by any determination or act of the Director in establishing the apportionment valuations under the provisions of the Act may appeal therefrom to the Division of Tax Appeals.

(b) The appeal shall be taken by filing with the Board a verified petition of appeal, specifying the grounds of appeal and the relief sought, and by serving a copy of the petition, within ten days thereafter, on the Attorney General and on the clerk or officer having like duties of each municipality entitled to any portion of the excise taxes imposed by the Act upon the taxpayer.

(c) Such appeals shall be taken on or before the first Monday in March in each year, after which date no appeal from any determination or act shall be taken, and the Division of Tax Appeals shall give precedence to these appeals over any other appeals before the Board.

Statutory References

As to appeals by municipalities, see N.J.S.A. 54:30A-21.

18:22-5.9 Deduction or additions to apportionment

The Director, in making the apportionment of any taxes imposed upon any taxpayer by the Act to any municipality for any year, shall deduct from or add to the apportionment for the year the municipality's proper share of any deduction or addition to the extent and in the manner which may be ordered or decreed by any judgment of the Division of Tax Appeals or any court by reason of any error or omission in connection with the apportionment of any excise taxes imposed upon any taxpayer in any prior year.

Statutory References

As to deductions or additions to apportionment, see N.J.S.A. 54:30A-27.

18:22-5.10 Corrections of errors in apportionment

(a) The Director will upon proof or discovery of any clerical error or omission in the apportionment of the taxes imposed under the provisions of the Act, whereby the taxing districts in this State entitled to these taxes fail to receive its just proportion of taxes, correct the error, by reapportioning in the same year in which the error occurs, if proved or discovered prior to the distribution of moneys on apportionment.

(b) If the error is discovered after the monies have been distributed, the correction is made by including in the amount of the tax apportioned to the respective taxing district or districts in the succeeding year after the proof or discovery of the error or omission, the amount of tax which was not paid and received by reason of the error or omission, and by deducting from the apportionment made to the several remaining districts which shall have benefited by the error or omission, the amount so erroneously paid them.

Statutory References

As to corrections in errors in apportionment, see N.J.S.A. 54:30-2.

18:22-5.11 through 18:22-5.13 (Reserved)

SUBCHAPTER 6. PAYMENT AND COLLECTION OF TAXES PAYABLE TO MUNICIPALITIES BY TELEPHONE, TELEGRAPH AND MESSENGER SYSTEMS

18:22-6.1 Payment of tax; installments

(a) Each taxpayer, upon receipt of the tax statement prescribed in Section 5.7 (Certification and statement) of this Chapter must pay the amount of taxes therein specified to each municipality at the place where other taxes are payable in the municipality. These taxes are payable in three installments as follows:

1. One-third of the tax payable or the total tax payable if the taxpayer so desires, 30 days after the date the apportionment is certified by the Director;
2. Another $\frac{1}{3}$ of the tax payable on or before September 1 of the tax year; and,
3. The final $\frac{1}{3}$ of the tax payable on or before December 1 of the tax year.

(b) If for any reason, the making and delivery of the certificate of apportionment is delayed until after December 1 of the tax year, then all of the taxes for such year affected by such certificate of apportionment become due and payable 30 days after the date of such certification of apportionment.

(c) For the calendar years 1992, 1993, and 1994, payment of all taxes due shall be remitted to the Director on or before April 1. For calendar year 1995 and each calendar year thereafter taxes shall be remitted in the following manner: payment of the estimated tax liability on or before April 1 of the tax year and payment of the remaining tax liability, if any, on or before April 1 of the next following year.

(d) For those utilities which have had a liability greater than \$20,000 for any one tax in the immediate preceding year of liability, the payment of tax shall be received by electronic funds transfer on or before 12:00 P.M. E.S.T. of the date established for payment. For those not subject to the electronic funds transfer provision, payment is due and payable on the date established for payment.

Amended by R.1992 d.505, effective December 21, 1992.
See: 24 N.J.R. 2531(b), 24 N.J.R. 4559(a).
Added new (b) and (c).

Statutory References

As to payment of taxes, see N.J.S.A. 54:30A-24.

18:22-6.2 Administration and collection

The administration, collection and enforcement of the taxes payable by each taxpayer under the Act and any advance payment or payment of estimated tax liability required with regard to these taxes shall be subject to the provisions of the State Tax Uniform Procedure Law, N.J.S.A. 54:48-1 et seq.

Repeal and New Rule, R.1992 d.505, effective December 21, 1992.
See: 24 N.J.R. 2531(b), 24 N.J.R. 4559(a).
Section was "Collection of delinquent taxes".

Statutory References

As to administration and collection, see N.J.S.A. 54:30A-24.

18:22-6.3 Reserved

Repealed by R.1992 d.505, effective December 21, 1992.
See: 24 N.J.R. 2531(b), 24 N.J.R. 4559(a).
Section was "Lien".

18:22-6.4 Effect of appeal or review on payment

In case of an appeal from any apportionment valuation or apportionment or any review thereof in any court, the portion of any such tax not paid prior to the commencement of the appeal or review will not become payable until 30 days after final determination of the appeal or review and certification or recertification.

Statutory References

As to the effect of appeal or review on payment, see N.J.S.A. 54:30A-24.

18:22-6.5 through 18:22-6.7 (Reserved)

SUBCHAPTER 7. SEWERAGE, WATER, GAS AND ELECTRIC LIGHT, HEAT AND POWER CORPORATIONS

18:22-7.1 Imposition of tax and exemption under Act

The Act imposes a tax, measured by gross receipts on sewerage and water companies and measured by units of energy on gas and electric light, heat and power corporations using or occupying the public streets, highways, roads or other public places; and, for the exemption from taxation of the franchises, stock, and certain property of such corporations; and, for the taxation of certain of the property of the corporations not so exempted from taxation.

Amended by R.1994 d.145, effective March 21, 1994.
See: 26 N.J.R. 335(a), 26 N.J.R. 1370(b).

Statutory References

As to imposition of tax, see N.J.S.A. 54:30A-49.

18:22-7.2 Purpose of Act

(a) The purpose of the Act is to:

1. Provide a complete scheme and method for the taxation of sewerage, water, gas and electric light, heat and power corporations using or occupying the public streets, highways, roads or other public places;
2. Exempt from taxation, other than the tax imposed by the Act, the franchise, stock, and certain property of such corporations;
3. Provide for the taxation of the property of such corporations not so exempt from taxation;
4. Provide for the reimbursement to the State of certain costs and expenses incurred in the imposition and apportionment of the taxes;
5. Apportion certain of the taxes among municipalities upon the fixed standards herein set forth;
6. Supersede R.S. 54:31-1 to 31-7 (N.J.S.A. 54:31-1 to 7) and P.L. 1938, c.8 (N.J.S.A. 54:31-29 to 44).

Statutory References

As to purpose of Act, see N.J.S.A. 54:30A-49.

18:22-7.3 Tax in lieu of all other taxation

(a) Sewerage, water, gas and electric light, heat and power corporations using or occupying public streets, high-

ways, roads or other public places, and their property and franchises, are subject to taxation only as provided by the Act.

(b) Such corporations are not subject to any other taxes upon their property, franchises, stock or gross receipts, and the shares of stock of any such corporation are not taxed in the hands of shareholders.

Statutory References

As to taxation of property franchise, stock or gross receipts, see N.J.S.A. 54:30A-51.

18:22-7.4 Local taxation of real estate and enumerated personal property held for resale; appeal, review and collection

(a) All real estate in N.J.A.C. 18:22-1.3 defined; electric and gas appliance to be used for consumption of gas or electricity and held for resale and not for the purpose of production, transmission or distribution of gas or electric energy; and by-products of gas manufacture held for resale and not the purpose of production, transmission or distribution of gas or electric energy, owned or held by any taxpayer, are assessed and taxed at local rates in the manner provided by law for the taxation of similar property owned by the other corporations or individuals.

(b) All proceedings for appeal, review and collection available to municipalities and other corporations or individuals with respect to similar property are applicable.

Statutory References

As to local taxation of real estate and appeal, see N.J.S.A. 54:30A-52.

18:22-7.5 (Reserved)

18:22-7.6 Gross receipts derived from transactions with municipal electric supply operations

(a) Gross receipts taxable under N.J.S.A. 54:30A-54 shall not include sums received in payment for electrical energy for resale through a transmission or supply operation conducted by a municipal corporation or agency thereof.

(b) Gross receipts taxable under N.J.S.A. 54:30A-54 of any electric supply or transmission operation conducted by a municipal corporation or agency thereof shall not include sums received from consumers located within the corporate limits of the operating municipality only if it operates solely within its own boundaries.

(c) Scheduled property, under N.J.S.A. 54:30A-58, of any electric supply or transmission operation conducted by a municipal corporation or agency thereof shall not include property located within the corporate limits of the operating municipality.

R.1975 d.45, effective March 6, 1975.
See: 7 N.J.R. 74(b), 7 N.J.R. 180(a).

Statutory References

N.J.S.A. 40:62-23, 54:30A-50(c), 54:30A-54, 54:30A-58.

SUBCHAPTER 8. RETURNS BY SEWERAGE, WATER, GAS AND ELECTRIC LIGHT, HEAT AND POWER CORPORATIONS

18:22-8.1 Information required on returns; due dates

(a) Every taxpayer must, on or before September 1 of the pre-tax year, return to the Director a detailed statement showing as of July 1 of the pre-tax year:

1. The scheduled property of the taxpayer located in, on or over any public street, highway, road or other public place in each municipality in this State and scheduled property not so located in each municipality in this State;
2. The length of the taxpayer's lines and mains along, in, on or over any street, highway, road or other public place in this State, exclusive of service connections;
3. The whole length of the taxpayer's lines and mains, exclusive of service connections in this State.
4. Every taxpayer operating both gas and electric facilities must supply the information required by this subsection so that its gas and electric scheduled property and length of gas and electric lines are shown separately.

(b) Every taxpayer shall, on or before February 1 of the tax year, return to the Director a statement showing:

1. The gross receipts for the preceding calendar year (pre-tax year) from the business over, on, in, through or from the taxpayer's lines and mains in this State, stated separately for each class of business;
2. The gross receipts for the preceding calendar year (pre-tax year) business over, on, in, through or from the whole of the taxpayer's lines and mains;
3. Every taxpayer operating both gas and electric facilities shall supply the information required by this subsection so that its gross receipts and sales of units from gas and electric operations are shown separately.
4. Commencing with the statement to be returned on or before February 1, 1992, gas and electric light, heat, and power corporation taxpayers shall return a statement of the corresponding therms of gas and the corresponding kilowatthours of electricity sold in this State in the preceding year itemized separately for classes in the residential class category and the nonresidential class category.

(c) The information required in subsections (a) and (b) of this section must be submitted on the form supplied by the Local Property and Public Utility Branch.

Amended by R.1992 d.505, effective December 21, 1992.
See: 24 N.J.R. 2531(b), 24 N.J.R. 4559(a).

Revised (b) and (b)3; added (b)4.

Statutory References

As to information required on tax return, see N.J.S.A. 54:30A-55.

18:22-8.2 Certification of returns

(a) The returns required in Section 8.1 (Information required) of this Chapter must be subscribed and sworn to by the taxpayer or the president, vice-president or chief officer of the corporation making the return.

(b) Returns not properly signed are deemed to be improperly filed and delinquent.

Statutory References

As to certification of returns, see N.J.S.A. 54:30A-55.

18:22-8.3 Audit and verification of returns; additional information

(a) The Director may audit and verify the statements filed by a taxpayer whenever and in whatever respects he deems necessary or advisable.

(b) The Director may require any taxpayer to supply additional data and information in whatever form and detail he requests, whenever he may deem it necessary or helpful for the proper performance of his duties under the Act.

Statutory References

As to audit and verification of returns, see N.J.S.A. 54:30A-55.

18:22-8.4 Failure to make returns; penalties and perjury

(a) Any taxpayer refusing or neglecting to make the statements provided for in N.J.A.C. 18:22-8.1 shall forfeit and pay to the State of New Jersey the sum of \$100.00 per day for each day of refusal or neglect, to be recovered in an action at law in the name of the State and which, when recovered, will be paid into the State treasury and in addition thereto may be liable for the penalties provided for in the State Tax Uniform Procedure Law.

(b) The Director shall certify any default to the Attorney General of the State who shall then prosecute an action at law for the penalty.

Amended by R.1988 d.407, effective September 6, 1988.
See: 19 N.J.R. 2255(b), 20 N.J.R. 2310(c).

Added text in (a) "and in addition ..."; deleted (c).

Statutory References

As to failure to make return and penalties, see N.J.S.A. 54:30A-55.

18:22-8.5 Additional statements regarding property acquired from other taxpayers

When any corporation subject to taxation under the Act acquires the rights, property and franchises of using and occupying public streets, highways, roads or other public

places in this State (other than the right and franchise to operate autobuses or vehicles of the character described in N.J.S.A. 48:15-41 et seq.) of persons, copartnerships, associations or corporations then subject to an excise tax based upon its gross receipts; and retains these rights, property and franchises at the end of the calendar year in which the acquisition occurs; then, on or before February 1 of the succeeding year, the acquiring corporation must file a statement with the Director. The statement is in addition to the return filed pursuant to Section 8.1 (Information required on returns) of this chapter and must include:

1. The gross receipts from the business over, on, in, through or from the lines or mains of the persons, copartnerships, associations or corporations whose rights, property and franchises were acquired pursuant to conditions set forth in, from January 1 of the year in which the property was acquired to the date of the acquisition; and

2. A statement showing the scheduled property and length of lines or mains as of July 1 of the year in which the acquisition took place; and

3. The total of the gross receipts as shown in both of said statements to the Director, or as otherwise ascertained by him. This total will be used in ascertaining, fixing and apportioning the excise tax imposed by the Act upon the acquiring corporation. If the rights, property and franchises were acquired from a corporation subject to taxation under the Act, then the total of the gross receipts as shown in both of said statements to the Director, or as otherwise ascertained by him, will be used in ascertaining, fixing and apportioning the excise tax imposed by the Act upon such acquiring corporation.

Statutory References

As to additional statements regarding property acquired from the taxpayers, see N.J.S.A. 54:30A-63.

18:22-8.6 through 18:22-8.8 (Reserved)

SUBCHAPTER 9. TAX PAYABLE TO THE STATE BY SEWERAGE, WATER, GAS AND ELECTRIC LIGHT, HEAT AND POWER CORPORATIONS

18:22-9.1 Corporations subject to tax

Every sewerage, water, gas and electric light, heat and power corporation using or occupying the public streets, highways, roads or other public places in this State must annually pay excise taxes for the privilege of exercising its franchises and using those public streets, highways, roads or other public places in this State.

Statutory References

As to imposition of tax, see N.J.S.A. 54:30A-54.

18:22-9.2 Excise tax payable to State; rates

(a) In addition to the excise taxes payable to municipalities (N.J.A.C. 18:22-10.1 (Computation of tax)) every street railway, traction, sewerage, and water corporation shall pay excise taxes to the State for the franchise to operate and conduct business within the State and to use the public streets, highways, roads or other public places in the State, at the following rates:

1. *Tax rate on proportion of lines or mains adjacent to public ways:*

i. A tax computed at the rate of 0.625 percent of proportion of the gross receipts of the taxpayer for the pre-tax year as the length of the lines or mains in this State, located along, in or over any public street, highway, road or other public place, exclusive of service connections, bears to the whole length of its lines or mains, exclusive of service connections;

ii. Where the gross receipts of any taxpayer for any calendar year do not exceed \$50,000.00 the tax on that taxpayer for that calendar year is computed at the rate of 0.25 percent instead of at the rate of 0.625 percent.

2. *Tax rate on total lines or mains in State.* A tax at the rate of 0.9375 percent upon the gross receipts of the taxpayer for the pre-tax year from its business over, on, in, through or from its lines or mains in the State of New Jersey.

(b) Commencing in 1992, every gas and electric light, heat and power corporation using or occupying the public streets, highways, roads, or other public places in this State shall, annually, pay an excise tax for the privilege of exercising its franchises and using the public streets, highways, roads, or other public places in this State as follows:

1. In 1992, unit-based taxes due upon the corresponding therms of gas and corresponding kilowatt hours of electricity sold by such taxpayers in this State for the classes in the residential class category and the nonresidential class category in the preceding year.

2. Commencing in 1995, unit-based taxes shall be due upon such units so sold in the current year. The rate of taxation for units sold in each class by each taxpayer shall be separately calculated by the Board of Public Utilities, in consultation with the Director.

Amended by R.1992 d.505, effective December 21, 1992.

See: 24 N.J.R. 3531(a), 24 N.J.R. 4559(a).

Revised and added "(a)" to first paragraph; redesignated existing (a)-(b) as 1-2; added new 3.

Statutory References

As to imposition and rate of tax, see N.J.S.A. 54:30A-54.

18:22-9.3 Computation of tax payable to the State

On or before April 1 of each Tax Year the Director computes the excise taxes payable to the State as provided in Section 9.2 (Excise tax payable to State; rates) of this chapter and certifies, within five days thereof, to each taxpayer the amount of taxes payable to the State.

Statutory References

As to computation of tax, see N.J.S.A. 54:30A-54.1 and 54:30A-54.1a.

18:22-9.4 Deductions from or addition to tax

The Director, in computing the excise taxes due the State from any taxpayer for any year, shall deduct from or add to the amounts determined for the year the amount of any deduction or addition, to the extent and in the manner, which may be ordered or decreed by any judgment of the Division of Tax Appeals or any court of the State by reason of any error or omission in computing any prior year's taxes.

Statutory References

As to deductions or addition to tax, see N.J.S.A. 54:30A-54.2.

18:22-9.5 Certification of taxes payable to the State

The Director, within five days after computing the tax due to the State, shall forward to each taxpayer a certified copy thereof showing the amount of taxes payable and the manner in which those taxes were computed.

Statutory References

As to certification of taxes payable to the State, see N.J.S.A. 54:30A-54.1.

18:22-9.6 Payment due; date

(a) The taxes due under the Act prior to 1993 are payable on or before May 1 of the tax year.

(b) In 1993, 50 percent of the liability of gas, electric light, heat and power corporations is due April 1, 1993. Commencing in 1994 and each calendar year thereafter, gas and electric light, heat and power corporations shall make a payment of estimated tax liability for the current year on or before April 1 of that year. The payment shall not be less than the amount of taxes paid by the taxpayer in the preceding year. The taxpayer shall, on or before April 1 of the next following year, file a final tax form sufficient to demonstrate the taxpayer's liability, if any, and pay the amount of any remaining tax liability. The sum of advance payments made by a taxpayer over both calendar years 1993 and 1994 shall not exceed the taxpayer's tax liability for the 1992 calendar year, after deducting from the 1992 tax liability the amount of any credits extended for prepayments required for that year pursuant to N.J.S.A. 54:32B-54.1a and N.J.S.A. 54:30A-54.4. The taxpayer shall be entitled to the refund or credit against taxes due and payable in the next year, or any of the estimated tax payment which is in excess of the total amount payable.

Amended by R.1992 d.505, effective December 21, 1992.

See: 24 N.J.R. 2531(b), 24 N.J.R. 4559(a).

Revised (a); added new (b).

Statutory References

As to payment due date, see N.J.S.A. 54:30A-54.1.

18:22-9.7 Payment due; to whom mailed

Payments due are to be made payable to "The State of New Jersey" and mailed to the Local Property and Public Utility Branch, Trenton, New Jersey.

Statutory References

As to Payments Due, see N.J.S.A. 54:30A-54.

18:22-9.8 Administration, collection and enforcement of tax

The administration, collection and enforcement of the tax payable to the State (Section 9.2 (Excise tax payable) of this chapter) is subject to the provision of the State Tax Uniform Procedure Law (N.J.S.A. 54:48 to 54:52 et seq.) to the extent that the provisions of that law are not inconsistent with any provision of the Act.

Statutory References

As to administration, collection and enforcement of tax, see N.J.S.A. 54:30A-54.3.

18:22-9.9 through 18:22-9.11 (Reserved)

SUBCHAPTER 10. TAXES PAYABLE TO MUNICIPALITIES BY STREET RAILWAY, TRACTION, SEWERAGE, WATER, GAS AND ELECTRIC LIGHT, HEAT AND POWER CORPORATIONS

18:22-10.1 Computation of tax

(a) In addition to the excise taxes payable to the State (N.J.A.C. 18:22-9.2 (Excise tax payable to the State; rates)) every railway, traction, sewerage and water corporation must pay, to the municipalities in which it operates, taxes for the privilege of exercising its franchises and for the use of the public streets, highways, roads or other public places at the following rates:

1. Tax rate on proportion of lines or mains adjacent to public highways:

i. A tax computed at the rate of five percent of whatever proportion of the gross receipts of the taxpayer for the preceding calendar year as the length of the lines or mains in this State, located along, in or over any public street, highway, road or other public place, exclusive of service connections, bears to the whole length of its lines or mains exclusive of service connections;

ii. Where the gross receipts of any taxpayer for any calendar year do not exceed \$50,000.00 the tax on that taxpayer for the calendar year is computed at the rate of two percent instead of at the rate of five percent.

2. A tax at the rate of 7½ percent upon the gross receipts of the taxpayer for the pre-tax year from its business over, on, in, through or from its lines or mains in the State of New Jersey.

Amended by R.1992 d.505, effective December 21, 1992.

See: 24 N.J.R. 2531(b), 24 N.J.R. 4559(a).

Revised and added "(a)" to first paragraph; redesignated existing (a)-(b) as 1-2.

Statutory References

As to computation of tax, see N.J.S.A. 54:30A-54.

18:22-10.2 (Reserved)

SUBCHAPTER 11. APPORTIONMENT TO MUNICIPALITIES OF TAX REVENUES FROM STREET, RAILWAY, TRACTION, SEWERAGE, WATER, GAS AND ELECTRIC LIGHT, HEAT AND POWER CORPORATIONS

18:22-11.1 Establishment of valuations

Prior to January 1 of each tax year, the Director establishes the apportionment value of the scheduled property of each taxpayer located in any municipality of this State, separating the apportionment value of any scheduled property located in, on or over public streets, highways, roads or other public places and the apportionment value of any scheduled property not so located, as of the preceding July 1.

Statutory References

As to establishment of valuation, see N.J.S.A. 54:30A-56.

18:22-11.2 Certification

(a) Prior to January 1 of the tax year the Director will certify to the governing body of each of the several municipalities entitled to receive a portion of the excise taxes imposed by the Act the apportionment valuations of the scheduled property of each taxpayer located in that municipality and the apportionment valuations of the scheduled property of the taxpayer located in each other municipality.

(b) The Director's certification will be addressed to the clerk of the appropriate municipality.

Statutory References

As to certification, see N.J.S.A. 54:30A-56.

18:22-11.3 Deduction of expenses

(a) Before apportioning the excise taxes to the several municipalities entitled to a share, the Director shall deduct from the gross amount of taxes the following expenses incurred by apportioning the taxes payable to the municipalities:

1. The expense of auditing and verifying each taxpayer's return;
2. The expenses incurred in apportioning tax revenues to the various municipalities;
3. The general expenses which cannot be allocated to any one taxpayer in proportion to taxes payable under Section 10.1 (Computation of tax) of this chapter.

Statutory References

As to deduction of expenses, see N.J.S.A. 54:30A-59.

18:22-11.4 Certification of expenses to taxpayers

The expenses computed in Section 11.3 (Deduction of expenses) of this Chapter are prorated and certified to each taxpayer, who must make payment thereof to the State within 30 days after certification.

Statutory References

As to certification of expenses to taxpayers, see N.J.S.A. 54:30A-59.

18:22-11.5 Apportionment of taxes to municipalities

(a) The balance of the excise taxes payable to the municipalities after the deductions provided in Section 1.3 (Deduction of expenses) of this Chapter is apportioned to the various municipalities of this State.

1. The portion of the taxes allocable to each municipality is that amount which the apportionment value of the scheduled property of the taxpayer located in, on or over any public street, highway, road or other public place in that municipality as of the preceding July 1 bears to the total apportionment value of all scheduled property of the taxpayer in this State as of that date;
2. The taxes are computed and apportioned as provided in this Chapter, on or before May 1 of the tax year.

Statutory References

As to apportionment of taxes to municipalities, see N.J.S.A. 54:30A-60.

18:22-11.6 Unit value of scheduled property

For the purpose of securing a fair, equitable and uniform apportionment of the excise taxes imposed by the Act among the several municipalities, the unit value to be applied to each class or type of scheduled property is as shown in Appendix I.

Statutory References

As to scheduled property and unit value as basis for apportionment, see N.J.S.A. 54:30A-58.

18:22-11.7 Certification of tax collector; statement to taxpayer

(a) Within five days after making the computation and apportionment provided in Section 11.5 (Apportionment of taxes to municipalities) of this Chapter the Director certifies to the respective collectors of taxes or officers having like powers and duties to perform in each municipality the amount of such taxes apportioned to that municipality.

(b) The collectors of taxes or other officers shall then within five days after receipt of certification deliver or cause to be delivered to each taxpayer named in the certificate a statement in writing showing the amount of taxes payable to that municipality.

Statutory References

As to certification of taxes to collectors, see N.J.S.A. 54:30A-62.

18:22-11.8 Appeals by municipalities; procedure for filing

(a) Any municipality aggrieved by any determination or act of the Director in establishing the apportionment valuations under the provisions of the Act may appeal to the Division of Tax Appeals.

(b) The appeal shall be taken by filing with the Division of Tax Appeals a verified petition of appeal specifying the grounds of appeal as well as the relief sought, and by serving a copy of this petition within ten days thereafter upon the Attorney General and also upon the clerk or officer having like duties in each municipality entitled to any portion of the excise taxes imposed by the Act upon the taxpayer.

18:22-11.9 Appeals by municipalities; deadlines for filing

An appeal by any aggrieved municipality shall be taken on or before the first Monday in March in each year, after which date no appeal from any determination or act of the Director shall be taken.

Statutory References

As to appeals by municipalities, see N.J.S.A. 54:30A-57.

18:22-11.10 Deduction or additions to apportionment

The Director in making the apportionment of any taxes imposed by the Act on any taxpayer for any year shall deduct from or add to the apportionment for that year the municipality's proper share of any deduction or addition to the extent and in the manner ordered or decreed by any judgment of the Division of Tax Appeals or any court by reason of any error or omission in connection with the apportionment valuation or apportionment of the excise taxes imposed upon the taxpayer in any prior year.

Statutory References

As to deductions or additions to apportionment, see N.J.S.A. 54:30A-65.

18:22-11.11 Corrections of errors in apportionment

(a) The Director will upon proof or discovery of any clerical error or omission in the apportionment of the taxes imposed under the Act, whereby the taxing districts in this State entitled to these taxes fail to receive their just proportion, correct the error by reapportioning in the same year in which the error occurs, if proved or discovered prior to the distribution of these monies on apportionment.

(b) If the error is discovered after the monies have been distributed, the correction is made by including in the amount of tax apportioned to the respective taxing districts in the succeeding year after the proof or discovery of the error or omission the amount of tax which was not paid and received by reason of the error or omission, and by deducting from the apportionment made to the several remaining districts which shall have benefited by error or omission the amount erroneously paid to them.

Statutory References

As to corrections of errors in apportionment, see N.J.S.A. 54:30A-65.

18:22-11.12 Apportionment of gross receipts tax

(a) The excise taxes imposed by subsection (b) of Section 10.1 (Computation) of this Chapter is apportioned to the various municipalities in the proportion that the apportionment value of the scheduled property of the taxpayer located in each municipality as of the preceding July 1 bears to the total apportionment value of the scheduled property of the taxpayer in this State.

(b) On or before June 1 the Director annually will compute and apportion such taxes.

(c) For the purposes of calculation of the local general purposes tax rate identified in N.J.S.A. 54:30A-61.1 to determine which municipalities shall be affected by the limitations based on local tax rates imposed in that place the rate shall be expressed to two decimal places and shall be derived by truncating all additional decimal places to the right of the decimal.

(d) No funds shall be distributed to qualifying municipalities unless the taxes representing the funds have actually been remitted to the State.

Amended by R.1995 d.195, effective April 3, 1995.
See: 27 N.J.R. 473(a), 27 N.J.R. 1441(a).

Statutory References

As to apportionment of gross receipts tax, see N.J.S.A. 54:30A-61 and 54:30A-61.1.

SUBCHAPTER 12: PAYMENT AND COLLECTION OF TAXES PAYABLE TO MUNICIPALITIES BY STREET RAILWAY, TRACTION, SEWERAGE, WATER, GAS AND ELECTRIC LIGHT, HEAT AND POWER CORPORATIONS

18:22-12.1 Payment of tax; place and time

(a) Each taxpayer, upon receipt of the tax statement prescribed in Section 11.7 (Statement to taxpayer) of this Chapter must pay the amount of taxes therein specified to each municipality at the place where other taxes are payable in that municipality.

(b) These taxes are payable in three installments as follows:

1. One third of the tax payable, or the total tax payable if the taxpayer so desires, thirty days after the date the apportionment is certified by the Director.
2. One third of the tax payable on or before September 1 of the tax year; and,
3. One third of the tax payable on or before December 1 of the tax year.

(c) If for any reason the making and delivery of the certificate of apportionment is delayed until after December 1 of the tax year, then all of the taxes for that year affected by the certificate of apportionment become due and payable 30 days after the date of the certification of apportionment.

Statutory References

As to payment of taxes, see N.J.S.A. 54:30A-62.

18:22-12.2 Penalties and interest; collection procedures

(a) Any delinquent taxes will be collected in the same manner and subject to the same discounts, interest and penalties as other taxes.

(b) The same proceedings now available for the collection of personal taxes against other corporations or individuals are applicable to the collection of the excise taxes imposed under the Act and payable to any municipality.

Statutory References

As to penalty and interest, see N.J.S.A. 54:30A-62.

18:22-12.3 Lien

The taxes payable by each taxpayer under the Act become and remain a first lien on the property and assets of the taxpayer on and after the date the same become payable.

Statutory References

As to liens, see N.J.S.A. 54:30A-62.

18:22-12.4 Effect of appeal or review on payment

In case of an appeal from any apportionment valuation or apportionment or any review thereof in any court, the portion of any tax not paid prior to the commencement of the appeal or review will not become payable until 30 days after final determination of the appeal or review and certification or recertification thereof.

Statutory References

As to effect of appeal or review on payment, see N.J.S.A. 54:30A-62.

18:22-12.5 through 18:22-12.7 (Reserved)**SUBCHAPTER 13. WATER CORPORATIONS****18:22-13.1 Tax differential**

(a) Every water corporation taxed under the provisions of P.L. 1940, c.5, (N.J.S.A. 54:30A-49 to 67) is required to pay to each municipality in which it had a water supply system or any part thereof in the year 1961 the difference between any amount of tax apportioned to that municipality pursuant to N.J.S.A. 54:30A-61 and the amount payable in the year 1961 by the water corporation to that municipality as taxes covering certain scheduled property enumerated in N.J.S.A. 54:30A-58.

(b) "Difference" as used in this Section means the amount necessary when added to any amount hereafter apportioned to the municipality in question under the provisions of Section 11.5 (Apportionment) of this Chapter to equal the amount paid in the year 1961 by the water corporation to the municipality as taxes covering certain scheduled property of the water corporation enumerated in P.L. 1940, c. 5, § 10 as amended in 1961 (N.J.S.A. 54:30A-58).

Statutory References

As to taxation of property, see N.J.S.A. 54:30A-51.1.

18:22-13.2 Tax payment; manner, time, place

The amount of the difference specified in Section 13.1 (Tax differential) of this Chapter to be paid to each municipality is due and payable in the same manner, time and place as that provided for other taxes in Section 12.1 (Payment of tax) of this Chapter.

Statutory References

As to taxation of property, see N.J.S.A. 54:30A-51.2.

18:22-13.3 Lien and collection

(a) If the tax differential provided in Section 13.1 (Tax differential) of this Chapter is not paid, it becomes a lien (the same as all other liens for nonpayment of taxes) on the property and other assets of the water company.

(b) This tax differential is collected in the same manner and subject to the same discounts, interest and penalties as personal taxes against other corporations or individuals. The same proceedings available for the collection of personal taxes against other corporations or individuals are applicable to the collection of the difference in taxes imposed under the Act and payable to any municipality.

Statutory References

As to taxation of property, see N.J.S.A. 54:30A-51.2.

18:22-13.4 Time of assessment of tax

The amount of difference and the amount of gross receipts taxes required to be paid by a water corporation to each municipality under the provisions of Chapter 5, Public Laws of 1940, as amended, is deemed to be assessed against that water corporation by the municipality as of October 1 of the pre-tax year.

Statutory References

As to taxation of property, see N.J.S.A. 54:30A-51.3.

18:22-13.5 Personal liability

The water corporation so assessed is personally liable for the difference and for gross receipts taxes in the same manner as the owners of personal property assessed in accordance with the provisions of R.S. 54:4-1 et seq., as amended (N.J.S.A. 54:4-1 et seq.).

Statutory References

As to taxation of property, see N.J.S.A. 54:30A-51.3.

18:22-13.6 Credit for tax differential

When computing the tax payable to the State as provided in Section 9.2 (Excise tax payable to the State; rates) of this Chapter, a credit in the amount of the tax differential provided in Section 13.1 (Tax differential) of this Chapter is allowed.

Example:

Assume that the X Water Corporation paid \$80,000.00 in property taxes to municipality in 1961 and that in 1968 it had \$1,000,000.00 in gross receipts. In this case, the Director would apportion \$75,000.00 in tax revenues to that municipality in 1969 (based on 1968 gross receipts) pursuant to subsection (b) of this Section 10.1 (Computation of tax) of this Chapter ($\$1,000,000.00 \times 7\frac{1}{2}\% = \$75,000.00$). The tax differential of \$5,000.00 ($\$80,000.00 - \$75,000.00$) paid by the X Water Corporation to the municipality pursuant to Section 10.1 of this Chapter will be allowed as a tax credit in the computation of the tax payable to the State as provided in subsection (b) of this Section 9.2 (Excise tax payable to the State; rates) of this Chapter. The tax computation for 1969 (based on 1968 gross receipts) is $\$1,000,000.00 \times .9375\% = \$9,375.00$ less the tax credit of \$5,000.00, yielding a payable tax of \$4,375.00.

Note that the taxes provided in subsection (a) of Section 9.2 (Excise tax payable) and subsection (a) of Section 10.1 (Computation of tax) of this Chapter do not enter into the above calculations.

Statutory References

As to credit for tax differential, see N.J.S.A. 54:30A-51.1.

SUBCHAPTER 14. MUNICIPAL PURPOSES TAX ASSISTANCE FUND

Source and Effective Date

R.1995 d.195, effective April 3, 1995.
See: 27 N.J.R. 473(a), 27 N.J.R. 1441(a).

18:22-14.1 Municipal purposes tax assistance fund; establishment; distribution of deposits

There is established in the Department of the Treasury for the purpose of providing State aid to qualifying and participating municipalities a "Municipal Purposes Tax Assistance Fund" to be administered by the State Treasurer. All amounts deposited in the fund pursuant to law shall be distributed to qualifying municipalities pursuant to the Municipal Purposes Tax Assistance Act of 1980, N.J.S.A. 54:1-46 et seq. No funds shall be distributed to qualifying municipalities unless the taxes representing the funds have actually been remitted to the State.

18:22-14.2 Deposits to municipal purposes tax assistance fund

Deposits are made to the municipal purposes tax assistance fund pursuant to N.J.S.A. 54:30A-24.1 and 54:30A-61.1. See N.J.A.C. 18:22-5.5 and 11.12 for apportionment of taxes to municipalities.

18:22-14.3 Calculation of rates

(a) For the purpose of calculation of the rates which are used in determining eligibility for participation or qualification in the Municipal Purposes Tax Assistance Fund, the municipal purposes equalized tax rate, defined in N.J.S.A. 54:1-47d, shall be expressed in two decimal places derived by truncation.

(b) For the purpose of calculation of the rates which are used in determining eligibility for participation or qualification in the Municipal Purposes Tax Assistance Fund, the State municipal purposes equalized tax rate, defined in N.J.S.A. 54:1-47j, shall be expressed in two decimal places derived by truncation.

Statutory References

Municipal Purposes Tax Assistance Act of 1980, N.J.S.A. 54:1-46 et seq.

APPENDIX I

UNIT VALUE TO BE APPLIED TO SCHEDULED PROPERTY

GAS SYSTEMS

Scheduled Property	Unit Value
Gas Manufacturing Plants	\$ 185.00 per 1,000 cubic feet of daily manufacturing capacity
Gas Holders	\$ 80.00 per 1,000 cubic feet of capacity

Mains—Steel and Wrought Iron

Size	Unit Value
3 inches and under	\$.50 per foot
4 inches58 per foot
5 inches70 per foot
6 inches83 per foot
8 inches	1.13 per foot
10 inches	1.56 per foot
12 inches	1.98 per foot
14 inches	2.26 per foot
16 inches	2.67 per foot
18 inches	3.00 per foot
20 inches	3.32 per foot
24 inches	4.65 per foot
30 inches	6.25 per foot
36 inches	8.25 per foot
Intermediate sizes	by mathematical interpolation

Mains—Cast Iron

Size	Unit Value
3 inches	\$.57 per foot
4 inches67 per foot
5 inches79 per foot
6 inches92 per foot
8 inches	1.25 per foot
10 inches	1.62 per foot
12 inches	2.14 per foot
14 inches	2.61 per foot
16 inches	3.17 per foot
18 inches	3.90 per foot
20 inches	4.40 per foot
24 inches	5.55 per foot
30 inches	7.50 per foot
36 inches	9.85 per foot
Intermediate sizes	by mathematical interpolation
Service Connections	\$7.00 each
Meters	\$9.00 each

ELECTRIC LIGHT, HEAT AND POWER SYSTEMS

Scheduled Property	Unit Value
Electric Generating Stations	\$45.00 per Kilowatt of generating capacity
Substations	\$14.00 per Kilovolt-ampere of capacity
Switching Stations	\$ 5.00 per Kilovolt-ampere of capacity
Towers	\$2,530.00 per tower
Poles—	
Fully Owned	\$27.00 per pole
Poles—	
Jointly Owned	\$13.50 per pole
Conduit	\$.43 per duct foot

Conductors

Size	Unit Value
# 12 and under	\$.011 per foot
10019 per foot
8023 per foot
6029 per foot

# 4	.039	per foot
# 2	.052	per foot
# 1	.061	per foot
# 0	.090	per foot
# 00	.108	per foot
# 000	.130	per foot
# 0000	.155	per foot
200,000 C.M.	.220	per foot
250,000 C.M.	.258	per foot
300,000 C.M.	.289	per foot
350,000 C.M.	.324	per foot
400,000 C.M.	.356	per foot
500,000 C.M.	.426	per foot
600,000 C.M.	.485	per foot
750,000 C.M.	.577	per foot
800,000 C.M.	.619	per foot
1,000,000 C.M.	.729	per foot
1,250,000 C.M.	.833	per foot
1,500,000 C.M.	.952	per foot
Intermediate sizes	by mathematical interpolation	
Line Transformers	\$112.00	each
Meters	\$ 11.50	each
Arc Lamps and Ornamental White Way Lamps	\$ 40.00	each
Street Lights	\$ 11.00	each
Special Waterproofed Underground Cable Construction, Concrete Encased.		

Conductors

Size	Unit Value	
# 14 and under	\$.017 per foot	
# 12	.025 per foot	
# 10	.038 per foot	
# 8	.057 per foot	
# 6	.076 per foot	
# 4	.139 per foot	
# 2	.159 per foot	
# 1	.169 per foot	
# 0	.216 per foot	
# 00	.262 per foot	
# 000	.329 per foot	
# 0000	.396 per foot	
250,000 C.M.	.762 per foot	
300,000 C.M.	.812 per foot	
350,000 C.M.	.864 per foot	
500,000 C.M.	1.10 per foot	
1,000,000 C.M.	2.43 per foot	
1,250,000 C.M.	3.30 per foot	
1,500,000 C.M.	3.33 per foot	
Intermediate sizes	by mathematical interpolation	

Conduit—Fibre, Wood and Iron

Size	Unit Value	
¼ inches	\$.10 per foot	
½ inches	.13 per foot	
1 inches	.24 per foot	
1¼ inches	.33 per foot	
1½ inches	.39 per foot	
1¾ inches	.46 per foot	
2 inches	.53 per foot	
2½ inches	.83 per foot	
3 inches	1.09 per foot	
4 inches	2.17 per foot	
Intermediate sizes	by mathematical interpolation	

Conduit—Transite

Size	Unit Value
2½ inches	\$.41 per foot
Special Line Transformers in Waterproof Housing	\$340.00 each

Heating System Mains

Size	Unit Value	
4 inches	\$ 2.79 per foot	
5 inches	3.83 per foot	
6 inches	4.94 per foot	
8 inches	7.89 per foot	
10 inches	11.28 per foot	
12 inches	14.50 per foot	
14 inches	16.75 per foot	
Intermediate sizes	by mathematical interpolation	

Heating System Services

Size	Unit Value	
2 inches	\$ 5.20 each	
2½ inches	7.49 each	
3 inches	8.74 each	
4 inches	15.49 each	
6 inches	18.34 each	
Intermediate sizes	by mathematical interpolation	

SEWER SYSTEMS

Scheduled Property	Unit Value
Treatment Plants	\$10.00 per 1,000 gallon per day capacity
Pumping Stations	\$ 3.50 per 1,000 gallon per day capacity

Mains—Cast Iron

Size	Unit Value	
3 inches and under	\$.57 per foot	
4 inches	.67 per foot	
5 inches	.79 per foot	
6 inches	.92 per foot	
8 inches	1.25 per foot	
10 inches	1.62 per foot	
12 inches	2.14 per foot	
14 inches	2.61 per foot	
16 inches	3.17 per foot	
18 inches	3.90 per foot	
20 inches	4.40 per foot	
24 inches	5.55 per foot	
30 inches	7.50 per foot	
36 inches	9.85 per foot	
Intermediate sizes	by mathematical interpolation	

Mains—Terra Cotta

Size	Unit Value	
6 inches and under	\$.40 per foot	
8 inches	.60 per foot	
10 inches	.90 per foot	
12 inches	1.20 per foot	
15 inches	1.60 per foot	
18 inches	2.10 per foot	
20 inches	2.60 per foot	
24 inches	3.60 per foot	
30 inches	5.50 per foot	
Intermediate sizes	by mathematical interpolation	

Mains—Reinforced Concrete

Size	Unit Value	
36 inches	\$ 4.00 per foot	
42 inches	6.50 per foot	
54 inches	10.00 per foot	
66 inches	13.50 per foot	
Intermediate sizes	by mathematical interpolation	

Mains—Rectangular Reinforced Concrete

Size	Unit Value
5 feet × 4.5 feet	\$16.00 per foot
6 feet × 4.5 feet	18.00 per foot
6 feet × 5 feet	19.50 per foot
Sewer Manholes	60.00 each

WATER CORPORATION SUPPLY SYSTEMS

Scheduled Property Unit Value

Water Filtration and Treatment Plants

Gravity Type	\$20.00 per 1,000 gallons of daily rated capacity
Pressure Type with Settling Basins	\$12.00 per 1,000 gallons of daily rated capacity
Without Settling Basins	\$6.00 per 1,000 gallons of daily rated capacity

Water Supply Dams, Dikes and Appurtenances

Concrete	\$0.20 per unit of volume
Earth	\$0.05 per unit of volume
(Unit of Volume—length × average height × average width) (cubic feet)	

Water Distribution Storage Facilities

Elevated Steel Tanks	\$40.00 per 1,000 gallons of capacity
Steel Standpipes	\$12.00 per 1,000 gallons of capacity

Ground or Underground Reservoirs

Steel Tanks	\$40.00 per 1,000 gallons of capacity
Steel Standpipes	\$12.00 per 1,000 gallons of capacity

Ground or Underground Reservoirs

Steel Tanks	\$ 7.00 per 1,000 gallons of capacity
Concrete-covered	\$15.00 per 1,000 gallons of capacity
Concrete-open	\$11.00 per 1,000 gallons of capacity
Earth-open	\$ 2.00 per 1,000 gallons of capacity
Water Pumping Stations	\$30.00 per horsepower of prime mover
Water Supply Wells	\$2,900.00 per water supply well
Water Meters	\$10.00 per water meter

Mains—Copper, Steel and Wrought Iron

Size	Unit Value
1 inches and under	\$.20 per foot
1½ inches to 2 inches	.30 per foot
2½ inches to 3 inches	.50 per foot
4 inches	.58 per foot
5 inches	.70 per foot
6 inches	.83 per foot
8 inches	1.13 per foot
10 inches	1.56 per foot
12 inches	1.98 per foot
14 inches	2.26 per foot
16 inches	2.67 per foot
18 inches	3.00 per foot
20 inches	3.32 per foot
24 inches	4.65 per foot
30 inches	6.25 per foot
36 inches	8.25 per foot
52 inches	16.63 per foot
Intermediate sizes	by mathematical interpolation

Mains—Cast Iron and Asbestos Cement

Size	Unit Value
3 inches and under	\$.57 per foot
4 inches	.67 per foot

5 inches	.79 per foot
6 inches	.92 per foot
8 inches	1.25 per foot
10 inches	1.62 per foot
12 inches	2.14 per foot
14 inches	2.61 per foot
16 inches	3.17 per foot
18 inches	3.90 per foot
20 inches	4.40 per foot
24 inches	5.55 per foot
30 inches	7.50 per foot
36 inches	9.85 per foot
42 inches	14.65 per foot
48 inches	19.20 per foot
Intermediate Sizes	by mathematical interpolation

Mains—Concrete

Size	Unit Value
8 inches and under	\$.20 per foot
10 inches	.30 per foot
12 inches	.90 per foot
16 inches	1.00 per foot
18 inches	1.25 per foot
20 inches	1.55 per foot
24 inches	2.00 per foot
30 inches	2.75 per foot
36 inches	4.00 per foot
42 inches	6.50 per foot
Intermediate sizes	by mathematical interpolation

Mains—Prestressed and Steel Cylinder Concrete Pipe

Size	Unit Value
16 inches	\$ 2.80 per foot
20 inches	3.40 per foot
24 inches	4.00 per foot
30 inches	5.00 per foot
36 inches	6.00 per foot
42 inches	7.00 per foot
48 inches	8.00 per foot
54 inches	9.00 per foot
60 inches	10.00 per foot
Intermediate sizes	by mathematical interpolation
Service Connections	\$ 8.00 each
Fire Hydrants	\$70.00 each

APPENDIX II

PUBLIC UTILITY TAX CALENDAR OF TAX EVENTS

Pre-tax Year

July 1. Scheduled property and length of lines determined: A statement of scheduled property and length of lines as of this date is to be filed with the Director, Division of Taxation on or before September first. (See N.J.A.C. 18:22-2.1, 18:22-8.1).

September 1. (On or before.) Property return by utility: Each utility must file a statement of scheduled property with the Director, Division of Taxation on or before this date. (See N.J.A.C. 18:22-5.1, 18:22-11.1)

January 1. (Prior to.) Director will apportion property valuations: The Director, Division of Taxation, will establish the apportionment value of the scheduled property of each utility and certify the apportionment valuations to the municipalities in which the property is located. (See N.J.A.C. 18:22-5.1, 18:22-11.1)

Tax Year

February 1. Gross receipts report by utility: Each utility must file a gross receipts report with the Director, Division of Taxation on or before this date, show-

- ing its gross receipts for the pre-tax year. (See N.J.A.C. 18:22-2.1, 18:22-8.1)
- First Monday in March.
(On or before.) Apportionment of valuations may be appealed to Division of Tax Appeals: Any municipality aggrieved by the Director's apportionment of Valuations may appeal to the Division of Tax Appeals on or before this date. (See N.J.A.C. 18:22-5.8, 18:22-11.8)
- April 1.
(On or before.) State excise tax computed: The Director, Division of Taxation will compute the excise taxes payable to the State. (See N.J.A.C. 18:22-3.2, 18:22-9.3)
- April 1.
(On or before.) Excise taxes payable to the State: The excise taxes payable to the State are due on or before this date. (See N.J.A.C. 18:22-3.3, 18:22-9.6, 9.7)
- April 6.
(On or before.) The Director will certify amount of excise taxes due to State: Within five days after computing the excise taxes payable to the State the Director will certify such taxes to the respective taxpayer. (See N.J.A.C. 18:22-3.2, 18:22-9.5)
- May 1.
(On or before.) Franchise tax computed and apportioned: The Director will compute and apportion the franchise tax among the municipalities on or before this date. (See N.J.A.C. 18:22-5.5, 18:22-11.5)
- May 6.
(On or before.) Certification of apportioned franchise tax to municipal tax collectors: Within five days after computing and apportioning the franchise tax the Director will certify collectors of the respective municipalities. (See N.J.A.C. 18:22-5.7, 18:22-11.7, 11.8)
- May 6.
(On or before.) The Director to certify amount of franchise tax due to State: The Director, before this date will certify the amount of the franchise tax due the State as reimbursement for its expenses in assessing and apportioning the same. (See N.J.A.C. 18:22-5.4, 18:22-11.4)
- May 11.
(On or before.) Municipal collectors bill franchise taxes to utility companies: Within five days of receipt of Director's certification of apportionment of franchise taxes the collector of the municipality will deliver a statement of the franchise tax due the municipality by the utility company. (See N.J.A.C. 18:22-5.7, 18:22-11.7, 11.8)
- June 1.
(Before.) Gross receipts tax computed and apportioned: The Director will compute and apportion the gross receipts tax among the municipalities on or before this date. (See N.J.A.C. 18:22-11.12)
- June 5.
(On or before.) Franchise taxes due municipalities (first payment): One-third of the franchise tax becomes payable to the municipalities within 30 days of the date of certification of the apportionment by the Director, Division of Taxation. (See N.J.A.C. 18:22-6.1, 18:22-12.1)
- June 5.
(On or before.) Franchise taxes payable to the State: The amount of franchise taxes due the State in payment of expenses is payable in full within 30 days after certification by the Director, Division of Taxation. (See N.J.A.C. 18:22-6.1, 18:22-12.1)
- June 6.
(Before.) Certification of apportioned gross receipts tax to municipal collectors: Within five days after computing and apportioning the gross receipts tax the Director will certify the amounts of the apportioned gross receipts taxes to the collectors of the respective municipalities. (See N.J.A.C. 18:22-5.7, 18:22-11.7, 11.8)
- June 6.
(Before.) The Director, to certify amount of gross receipts tax due to State: The Director will certify the amount of the gross receipts tax due the State as reimbursement for its expenses in assessing and apportioning same. (See N.J.A.C. 18:22-5.4, 18:22-11.4)
- June 11.
(Before.) Municipal collectors bill gross receipts taxes to utility companies: Within five days of receipt of Director's certification of apportioned gross receipts taxes the collector of the municipality will deliver a statement of the gross receipts tax due the municipality by the utility company. (See N.J.A.C. 18:22-5.7, 18:22-11.7)
- July 6.
(Before.) Gross receipts tax due municipalities (first payment): One-third of the gross receipts tax becomes payable to the municipalities within 30 days of the date of certification of the apportionment by the Director. (See N.J.A.C. 18:22-6.1, 18:22-12.1)
- July 6.
(Before.) Gross receipts taxes payable to State: The amount of gross receipts taxes due the State in payment of expenses is payable in full within thirty days after certification by the Director. (See N.J.A.C. 18:22-5.4, 18:22-11.4)
- September 1. Franchise and gross receipts taxes due municipalities (second payment): One-third of the franchise and gross receipts tax becomes payable to the municipalities on this date. (See N.J.A.C. 18:22-6.1, 18:22-12.1)
- December 1. Franchise and gross receipts taxes due municipalities (third payment): One-third of the franchise and gross receipts tax becomes payable to the municipalities on this date. (See N.J.A.C. 18:22-6.1, 18:22-12.1)

Amended by R.1994 d.145, effective March 21, 1994.
See: 26 N.J.R. 335(a), 26 N.J.R. 1370(b).