

replacement, maintenance, and inspection to ensure that the bridge is in a state of good repair. The rules proposed for readoption with an amendment continue to ensure the fair and equitable assignment of jurisdictional responsibility for railroad overhead bridges. To do so, the Commissioner of the Department takes into consideration the resources and expertise of each party before making a jurisdictional assignment of a railroad overhead bridge. Further, pursuant to N.J.S.A. 27:5G-8, the Commissioner of the Department does not assign jurisdictional responsibility for a railroad overhead bridge that does not carry a State highway, unless:

1. That bridge is the subject of an improvement project financed in whole, or in part, by State funds;
 2. A party has requested jurisdiction over the bridge by written petition;
- or
3. The Commissioner accepts a written petition for assignment from an affected party other than the party to whom jurisdiction would otherwise be assigned as being in the public interest, and the Commissioner further determines that the bridge is in good repair.

These conditions ensure that the entity assuming jurisdictional responsibility for the railroad overhead bridge does not incur the expenses associated with the work to bring the bridge to a condition of good repair at the time of assignment or that the bridge is being assigned to a party prepared to assume that responsibility. Future costs associated with maintenance and inspection must be borne by the entity assuming jurisdictional responsibility.

Neither the rules proposed for readoption, nor the proposed amendment, affect the amount of funds that will be required for necessary and emergency maintenance and capital construction purposes. The rules do not provide funding to either the Department of Transportation or NJ Transit with which to maintain, repair, or replace these structures. State funds to maintain, repair, or replace bridges allocated to the Department and NJ Transit come from either special purpose transportation bonds or annual appropriations from the Transportation Trust Fund or Federal funds.

Federal Standards Statement

A Federal standards analysis pursuant to Executive Order No. 27 (1994), P.L. 1995, c. 65, is not required because the rules proposed for readoption with an amendment come within the authority of State statute only and are not subject to Federal requirements or standards.

Jobs Impact

The rules proposed for readoption with an amendment will not result in the generation or loss of jobs. The rules address jurisdictional assignments of railroad overhead bridges.

Agriculture Industry Impact

The rules proposed for readoption with an amendment are not intended to regulate farming, crops, or animal production. The Department does not anticipate that the rules would have any impact on the agriculture industry.

Regulatory Flexibility Statement

The rules proposed for readoption with an amendment do not place any reporting, recordkeeping, or compliance requirements on small businesses as the term is defined by the Regulatory Flexibility Act, N.J.S.A. 52:14B-16 et seq. The rules apply primarily to State, county, and municipal governments, and providers of railroad services. Providers of railroad services affected by these rules employ more than 100 full-time employees and are considered dominant in the field of railroad service.

In accordance with the New Jersey Regulatory Flexibility Act (Act), N.J.S.A. 52:14B-16 et seq., the Department has determined that the rules proposed for readoption with an amendment affect State, county, and municipal governments, and providers of railroad services, none of which are a “small business” as that term is defined in the Act.

Housing Affordability Impact Analysis

The rules proposed for readoption with an amendment will have no impact on the affordability of housing in New Jersey. The rules concern the procedures for the assignment of jurisdiction over railroad overhead bridges when existing jurisdictions are uncertain or contested. The

Department believes that it is extremely unlikely that the rules would bring about a change in the average costs associated with housing.

Smart Growth Development Impact Analysis

The rules proposed for readoption with an amendment will have no impact on smart growth. The rules concern the procedures for the assignment of jurisdiction over railroad overhead bridges when existing jurisdictions are uncertain or contested. The Department believes that it is extremely unlikely that the rules would bring about a change in housing production in Planning Areas 1 or 2, or within designated centers, pursuant to the State Development and Redevelopment Plan.

Racial and Ethnic Community Criminal Justice and Public Safety Impact

This chapter governs the procedures for the assignment of jurisdiction over railroad overhead bridges when existing jurisdictions are uncertain or contested. The rules proposed for readoption with an amendment have had no, and will not have any, impact on pretrial detention, sentencing, probation, or parole policies concerning adults or juveniles in the State. Therefore, no further analysis is required.

Full text of the rules proposed for readoption may be found in the New Jersey Administrative Code at N.J.A.C. 16:53B.

Full text of the proposed amendment follows (additions indicated in boldface **thus**; deletion indicated in brackets [thus]):

SUBCHAPTER 6. RAILROAD RIGHT-OF-WAY REQUIREMENTS

16:53B-6.1 Railroad responsibilities

(a) Regarding the inspection, maintenance, rehabilitation, replacement, or removal of railroad overhead bridges assigned [under] **pursuant to** this chapter, the entity owning or controlling a railroad right-of-way shall provide the following services to the party with jurisdiction for the bridge over the right-of-way. Those services must be provided in the form and manner prescribed by the Commissioner, at the entity’s own expense, **and within 30 days or** within a specified timeframe, as determined by the Commissioner.

1.-5. (No change.)

(b) (No change.)

TREASURY—GENERAL

(a)

**DIVISION OF PROPERTY MANAGEMENT AND CONSTRUCTION
RESIDENTIAL HOUSING MANAGEMENT BOARD
Residential Housing Management Board Rules
Proposed Readoption with Amendments: N.J.A.C. 17:17**

Authorized By: Elizabeth Maher Muoio, State Treasurer.

Authority: N.J.S.A. 52:31-25.

Calendar Reference: See Summary below for explanation of exception to calendar requirement.

Proposal Number: PRN 2024-023.

Submit written comments by May 3, 2024, to:

Cynthia Bussell
Administrative Practice Officer
Residential Housing Management Board
Division of Property Management
PO Box 229
Trenton, NJ 08625
Email: Cynthia.Bussell@treas.nj.gov

The agency proposal follows:

Summary

Pursuant to N.J.S.A. 52:14B-5.1.c, N.J.A.C. 17:17, Residential Housing Management Board, was scheduled to expire on July 19, 2024.

or guests [and cannot be repaired or restored in a timely or cost effective manner].

17:17-1.13 Administrative appeals procedure

(a) An aggrieved employee may contest any administrative decision regarding housing occupancy, rents, evictions, **notices to vacate**, or other matters, **including a hardship waiver**, by notifying the Residential Housing Management Board. This is accomplished by first writing to the [department/agency housing committee] **department program manager responsible for the residential housing department program or agency housing committee (committee), whichever is applicable for the agency.**

(b) Upon receipt of the grievance, the committee will have 10 business days to review the matter and issue a written decision after discussing the matter with the employee. If the matter cannot be satisfied at the [committee] **department program/committee** level, the [committee] **department/committee** chairman will forward the matter, along with all [allied] paperwork, to the official within the department/agency who has the responsibility for employee housing.

(c) If after 10 business days the matter cannot be satisfied at the department/agency level, it shall be forwarded from the Director’s Office, along with the [allied] paperwork, to the Office of Real Property Management, Employee Housing Unit, PO Box 229, Trenton, New Jersey 08625 [(telephone 609-292-9694)]. All paperwork accomplished at the committee and department/agency levels must accompany the appeal to the Employee Housing Unit. The Employee Housing Unit shall take action on the complaint within 30 calendar days of receipt and notify the Residential Housing Management Board of its action at the next [quarterly] Board meeting. During the 30-day period, the Employee Housing Unit shall also notify the complainant of its determination.

(d)-(i) (No change.)

TREASURY—TAXATION

(a)

DIVISION OF TAXATION

Railroad Property Tax

Proposed Readoption with Amendments: N.J.A.C. 18:23

Proposed Repeal: N.J.A.C. 18:23-8.2

Authorized By: Marita R. Sciarrotta, Acting Director, Division of Taxation.

Authority: N.J.S.A. 54:29A-6, 54:29A-6, 54:29A-62, 54:49-12.5, and 54:50-1.

Calendar Reference: See Summary below for explanation of exception to calendar requirement.

Proposal Number: PRN 2024-022.

Submit written comments by May 3, 2024, to:

Mary Richmond-Michael
 Administrative Practice Officer
 Division of Taxation
 3 John Fitch Way
 PO Box 240-8th Floor
 Trenton, NJ 08695-0240
 Email: Tax.RuleMakingComments@treas.nj.gov

The agency proposal follows:

Summary

Pursuant to N.J.S.A. 52:14B-5.1, N.J.A.C. 18:23 was scheduled to expire on February 10, 2024. As the agency submitted this notice of proposal to the Office of Administrative Law prior to that date, the expiration date was extended 180 days to August 8, 2024, pursuant to N.J.S.A. 52:14B-5.1.c(2). The Division of Taxation (Division) has reviewed these rules and has determined that, as amended and supplemented, as set forth and summarized below, they are necessary, reasonable, and proper for the purpose for which they were originally

promulgated. The Railroad Tax Law of 1948, as amended and supplemented, N.J.S.A. 54:29A-1 through 77, was approved as P.L. 1941, c. 291, as amended at P.L. 1948, c. 40, and supplemented at P.L. 1963, c. 25 (Railroad Tax Law). The implementing tax rules, N.J.A.C. 18:23, have been updated and revised periodically.

The rules proposed for readoption with amendments and a repeal will improve ease of use and consistency throughout the chapter for railroad property owners that are subject to the Railroad Tax Law by clarifying and interpreting various provisions of the Railroad Tax Law. The Division now proposes to readopt the rules with amendments. The purpose of the proposed amendments is to provide the Division’s current mailing address, update the website of the Surface Transportation Board, note that the Railroad Annual Report is filed with the Surface Transportation Board, and state that the monthly statistics report is no longer required.

N.J.A.C. 18:23 is summarized as follows:

Subchapter 1, Purpose and Definitions, provides the impetus for creating the rules, and supplies definitions of particular words and phrases used in the chapter.

Subchapter 2, Property Not Subject to New Jersey Railroad Property Tax, identifies the property that is not excluded when determining the New Jersey railroad property tax.

Subchapter 3, Property Subject to New Jersey Railroad Property Tax, identifies the property that is included when determining the New Jersey railroad property tax.

Subchapter 4, Railroad Franchise Tax, provides the calculation for determining the railroad franchise tax.

Subchapter 5, Assessment and Disposition of the Railroad Property and Franchise Taxes, provides for the classification of railroad property and its valuation, and the implications of that classification to railroad property and franchise taxes.

Subchapter 6, Reassessment and Omitted Property, provides for procedures concerning reassessments or assessments on omitted property.

Subchapter 7, Appeal and Review, presents the procedures for appealing assessments of the New Jersey railroad property and franchise taxes.

Subchapter 8, Returns; Payments; Refunds, provides the procedures for submitting returns and payments, and the issuance of a refund as a credit.

Subchapter 9, Penalties and Interest, provides for penalties and interest for failure to file returns and delinquent payments.

Subchapter 10, Collection of Delinquent Taxes, provides the various mechanisms that are available to the Division for collection of delinquent taxes.

Subchapter 11, Administration and Procedures, provides for the procedures for audits, informal conferences, and formal hearings.

Chapter 23, Appendix I, sets forth the calendar of tax events.

Specifically, the following amendments are proposed.

N.J.A.C. 18:23-2.2 is amended to provide grammatical changes.

N.J.A.C. 18:23-4.1(b) is amended to provide grammatical changes and to better explain the minimum franchise tax payable by taxpayers having total railway operating revenues of \$1,000,000 or more.

N.J.A.C. 18:23-4.3 is amended to change the heading and N.J.A.C. 18:23-4.3(b) is amended to update the website of the Surface Transportation Board.

N.J.A.C. 18:23-8.1(d) is amended to note that the Railroad Annual Report is no longer filed with the New Jersey Department of Transportation.

N.J.A.C. 18:23-8.2 is proposed for repeal as the monthly statistics report is no longer required.

N.J.A.C. 18:23-8.6 is amended to provide the Division’s current mailing address.

As the Division has provided a 60-day comment period on this notice of proposal, this notice is excepted from the rulemaking calendar requirements, pursuant to N.J.A.C. 1:30-3.3(a)5.

Social Impact

Railroad property first became subject to railroad tax in 1884. Railroad property is located in many municipalities. The rules proposed for readoption with amendments and a repeal will continue to provide taxpayers and those required to report pursuant to the Act with guidance