

N.J.A.C. 13:51 also establish how and who can be certified as breath test operators and breath test coordinators/instructors for the chemical breath testing of arrested persons.

The Division of Criminal Justice has reviewed the rules and determined them to be necessary, reasonable, and proper for the purpose for which they were originally promulgated. Pursuant to N.J.S.A. 39:4-50.3, and in accordance with N.J.S.A. 52:14B-5.1, these rules are readopted and shall continue in effect for a seven-year period.

PUBLIC UTILITIES

(a)

BOARD OF PUBLIC UTILITIES

Competitive Solar Incentive Program

Adopted Amendments: N.J.A.C. 14:8-1.2, 11.1, 11.2, 11.4, 11.5, 11.6, and 11.7

Adopted New Rule: N.J.A.C. 14:8-11.10

Proposed: February 6, 2023, at 55 N.J.R. 127(a) (see also 55 N.J.R. 522(a)).

Adopted: November 17, 2023, by the New Jersey Board of Public Utilities, Christine Guhl Sadovy, President, Mary-Anna Holden, Dr. Zenon Christodoulou, and Marian Abdou, Commissioners.

Filed: November 22, 2023, as R.2023 d.145, **with non-substantial changes** not requiring additional public notice and comment (see N.J.A.C. 1:30-6.3), **and with proposed N.J.A.C. 14:8-11.5(d)2iv and 11.10(j) not adopted but still pending.**

Authority: N.J.S.A. 48:2-12, 48:3-49 et seq., 48:3-87, 48:3-115, and 48:3-119.

BPU Docket Number: QX22100653.

Effective Date: December 18, 2023.

Expiration Date: February 27, 2026.

Summary of Public Comments and Agency Responses:

Written comments were received by: Atlantic City Electric (ACE); New Jersey Division of Rate Counsel (RC); and Public Service Electric & Gas Company (PSEG).

General Comments

1. COMMENT: As an advocate for the use of competitive processes to control the high cost of solar for New Jersey's utility ratepayers, the commenter strongly supports the Board of Public Utilities' (Board) issuance of the CSI Program rules, which should allow the market to determine what levels of subsidies are truly required to incentivize solar development, including those in the Administratively Determined Incentive (ADI) Program. (RC)

RESPONSE: The Board thanks Rate Counsel for its support.

SUBCHAPTER 1. RENEWABLE ENERGY GENERAL PROVISIONS AND DEFINITIONS

N.J.A.C. 14:8-1.2 Definitions

2. COMMENT: The commenter recommends changes to the proposed definition of "built environment" such that the definition reads (Additions underlined; deletions in strikethrough): "Built environment" means the surface of one or more existing, serviceable structures or serviceable, improved, and impervious roadways that were properly permitted and were built for a substantial purpose other than ~~solely~~ to facilitate solar development." The commenter states that limiting the definition to structures and improvements that were properly permitted would ensure that program participants cannot evade applicable land use requirements. The commenter also argues that the exclusion of structures and improvements that were built solely for solar development is too narrow, and instead recommends that projects on the built environment should be limited to structures and improvements that have a substantial purpose other than solar development. (RC)

RESPONSE: The Board agrees with Rate Counsel, in part, that the use of "solely" in the definition creates too narrow an exclusion and accepts the replacement with "substantial," which better expresses the requirement that for structures to be considered the "built environment, they must have a genuine purpose other than solar." The Board finds this replacement sufficient to address the concerns expressed by Rate Counsel regarding a possible loophole that might allow solar generation facility developers to build a road for the purpose of creating built environment on which to construct and install a facility. The Board declines to make the further addition specifying that serviceable structures, or serviceable, improved, and impervious roadways must also be properly permitted because the Board's concern is to ensure a reason for the built environment to exist other than providing a site for solar and not with the underlying permitting of the structures.

3. COMMENT: The commenter recommends modification of the definition of "competitive solar incentive-eligible facilities" or "CSI-eligible facilities" so that a facility's capacity is measured in alternating current (ac) not direct current (dc) as the proposed definition reads. The commenter states that electricity is transmitted using this rating, all interconnection practices and impact studies are performed using the ac rating, and that the energy generated by the photovoltaic system will be converted to ac for use. (ACE)

RESPONSE: The Board declines to make the recommended change. The Solar Act of 2021, P.L. 2021, c. 169 (N.J.S.A. 48:3-117; hereafter "the Solar Act" or "Act") directs the Board that the SREC-II program "methodology shall be similar to that by which the board apportions the cost of SRECs and other renewable energy certificates pursuant to Section 38 of P.L. 1999, c. 23 (C.48:3-87) and consistent with the competitive retail market established by the Energy Discount and Energy Competition Act, P.L. 1999, c. 23 (C.48:3-49 et al.)." The methodology by which the Board apportions the cost of SRECs, and other renewable energy certificates incorporates a definition of "Megawatt," codified at N.J.A.C. 14:8-1.2. That definition specifies that wattage is measured in direct current and is referred to throughout Chapter 8, Renewable Energy and Energy Efficiency. Consistent with this definition, the Board uses the direct current (dc) rating in administering its renewable energy and energy efficiency programs.

4. COMMENT: The commenter states that the definition of "competitive solar incentive-eligible facilities" or "CSI-eligible facilities" conflicts with the language at proposed N.J.A.C. 14:8-11.4(g)1 that makes the CSI Program open to "New net metered non-residential solar generation facilities, measured as the sum of the nameplate capacity in DC rating of all photovoltaic panels comprising the facility and any co-located facilities." (ACE)

RESPONSE: The definition proposed by the Board is in line with the statutory definition provided in the Solar Act of 2021. The Board has carefully considered the eligibility requirements and declines to expand the definition to include the specific phrasing found at N.J.A.C. 14:8-11.4(g)1 as this change would create a less encompassing definition than that provided by the statute. This comment is further addressed in the Response to Comment 10.

5. COMMENT: The commenter states that in the definition of "competitive solar incentive-eligible facilities" or "CSI-eligible facilities" the phrase "connected to the distribution or transmission system operated by a New Jersey electric distribution company" expands the rules beyond that "which is operated by the New Jersey electric distribution company" and into the transmission system monitored and operated by PJM Interconnection, LLC. (ACE)

RESPONSE: The definition proposed by the Board draws directly from the statutory definition provided in the Solar Act. The Board is changing the word "the" in the given definition to "a," making the definition exactly match the statute, so that it reads "connected to a distribution or transmission system operated by a New Jersey electric distribution company."

SUBCHAPTER 11. SUCCESSOR SOLAR INCENTIVE PROGRAM**N.J.A.C. 14:8-11.1 Purpose and Scope**

6. COMMENT: The commenter supports the amendment to the purpose and scope of the SuSI Program to include language describing the CSI Program. (RC)

RESPONSE: The Board thanks Rate Counsel for its support.

N.J.A.C. 14:8-11.2 Definitions

7. COMMENT: The commenter has no comments on the new definitions. (RC)

RESPONSE: The Board thanks Rate Counsel for its support.

N.J.A.C. 14:8-11.4 Successor Solar Incentive Program Eligibility

8. COMMENT: The commenter supports the proposed amendment at N.J.A.C. 14:8-11.4(b) that expands eligibility in the ADI Program to include facilities that were registered in the Transition Incentive (TI) Program but failed to commence commercial operation or submit their post-construction certification package by their expiration date. The commenter questions the inclusion of language providing for a waiver of “the requirement of not having commenced commercial operation,” stating that there is already a general provision for waivers of the Board’s rules at N.J.A.C. 14:1-1.2(b) that allows waivers pursuant to limited circumstances, and for good cause shown. The commenter states this additional provision on waivers appears not necessary or warranted. The commenter recommends that if a waiver provision is kept at N.J.A.C. 14:8-11.4(b), the language should be amended to state that waivers may be granted pursuant to petitions that are “filed in accordance with the requirements of N.J.A.C. 14:1-1.2(b).” (RC)

RESPONSE: The Board agrees with Rate Counsel that the provision on waivers is set forth at N.J.A.C. 14:1-1.2 and is revising N.J.A.C. 14:8-11.4(b) upon adoption to include Rate Counsel’s recommended language in the existing rule text. The Board believes that the waiver of the requirement of not having commenced commercial operation is a reasonable one in the context of eligibility for projects that registered in the TI Program, since the Board does not seek to penalize these projects for having attempted to meet the deadlines in the prior program. Upon adoption, the Board is clarifying the language at N.J.A.C. 14:8-11.4(b), specifying that facilities previously registered in the TI Program and now seeking eligibility in the ADI Program are exempted from the requirement to receive a notice of conditional registration prior to beginning construction, because these facilities may have already been constructed.

N.J.A.C. 14:8-11.4(g), (h), (i), (j), and (k)

9. COMMENT: The commenter finds the provisions for CSI Program eligibility listed at N.J.A.C. 14:8-11.4(g), (h), (i), (j), and (k) are reasonable and consistent with applicable statutory requirements, with the exception of (i), which is addressed in a separate comment. (RC)

RESPONSE: The Board thanks Rate Counsel for its support, and addresses Rate Counsel’s comments on N.J.A.C. 14:8-11.4(i) in the Response at Comment 11.

10. COMMENT: The commenter requests clarification at N.J.A.C. 14:8-11.4(g)1, stating that the language defining eligibility for “new net metered non-residential solar generation facilities” conflicts with the definition of “CSI-eligible facilities” at N.J.A.C. 14:8-1.2. The commenter further states that the parenthetical defining facilities as “greater than five megawatts (measured as the sum of the nameplate capacity in DC rating of all photovoltaic panels comprising the facility and any co-located facilities)” creates challenges for the rules. In the commenter’s opinion, the meaning of “co-located facilities” is ambiguous and, as such, extends beyond the proposed definition of CSI-eligible facilities and exceeds the Board’s net metering authority. In addition, the commenter states that this language conflicts with the grid modernization recommendations proposed by the Board, which view the treatment of hybrid interconnections as requiring additional working group discussions. The commenter also repeats its request that the DC rating be amended to AC, as previously discussed. (ACE)

RESPONSE: First, the Board finds that the language defining eligibility does not contradict the definition set forth in the statute and N.J.A.C. 14:8-1.2, as this definition applies to all grid supply solar generation facilities and net metered projects greater than five MW in size,

regardless of whether the project chooses to pursue an incentive through the CSI Program. The definition was phrased this way deliberately, as a way of ensuring that all such facilities must meet the specific siting criteria of the Solar Act. The specification that participants in the CSI Program must be “new net metered non-residential solar generation facilities,” as stated in the program eligibility at N.J.A.C. 14:8-11.4(g), does not exclude projects that do not meet this specification and/or do not participate in the CSI Program from still being considered CSI-eligible facilities. Second, the Board clarifies that “co-location” is defined for this chapter at N.J.A.C. 14:8-11.2 to mean “siting two or more SuSI-eligible facilities on the same property or on contiguous properties, such that the individual facilities are eligible for a higher incentive value than they would be if they were combined into one single facility. In the case of net metered projects, SuSI-eligible facilities shall not be deemed co-located if they serve separate net metering customers as defined at N.J.A.C. 14:8-4.” This definition limits co-location as defined in this chapter to solar facilities eligible in either the ADI or CSI Program and does not address electric generation facilities of other types, obviating the commenter’s concerns regarding the Board’s net metering authority and consistency with the Grid Modernization recommendations. Finally, as stated in the Response to Comment 3, the Board declines to amend the use of DC rating for capacity measurement.

11. COMMENT: The commenter submits the same comment addressed at Comment 8: that the waiver provision at N.J.A.C. 14:8-11.4(i) is unnecessary and duplicative of the requirements at N.J.A.C. 14:1-1.2(b). The commenter again recommends that if a waiver provision must be kept at subsection (i), the language should be amended to state that waivers may be granted pursuant to petitions that are “filed in accordance with the requirements of N.J.A.C. 14:1-1.2(b).” (RC)

RESPONSE: As addressed in the Response to Comment 8, the Board agrees with Rate Counsel that the provision on waivers is set forth at N.J.A.C. 14:1-1.2 and is revising the existing rule text at N.J.A.C. 14:8-11.4(b) upon adoption to include Rate Counsel’s recommended language. The Board is further clarifying the language at N.J.A.C. 14:8-11.4(i) upon adoption to specify that facilities previously registered in the TI or ADI Programs and now seeking eligibility in the CSI Program are exempted from the requirement to receive a notice of conditional registration prior to beginning construction, because these facilities may have already been constructed. This clarification is in line with the clarification offered in the Response to Comment 8 for TI Projects seeking eligibility in the ADI Program.

12. COMMENT: The commenter submits the same comment addressed at Comment 5 requesting clarification of the phrase “interconnected to a distribution or transmission system operated by a New Jersey electric public utility or local government rule” at N.J.A.C. 14:8-11.4(k). The commenter also requests guidance on the meaning of “Facilities seeking eligibility to participate in the CSI Program must plan to be interconnected.” The commenter states that this phrasing could suggest differences from the existing application process, such as whether a project has submitted an application for interconnection or merely issued assurance that “later, as planned, the application will be submitted.” The commenter believes that the language as is creates confusion around eligibility, as registration and fulfillment of minimum facility standards is required for SREC-IIs. (ACE)

RESPONSE: As addressed in the Response to Comment 5, the language relating to “a distribution or transmission system” at N.J.A.C. 14:8-11.4(k) matches that set forth in the Solar Act; thus, the Board declines to modify the language. The Board does not share the commenter’s concern regarding the language that a facility seeking eligibility for the CSI Program must plan to be interconnected. The timing of this provision, when a project is demonstrating eligibility for the program, means that interconnection is a necessary future step and that a feasible solution has been considered. This provision does not supersede the interconnection requirements for CSI-eligible facilities found at N.J.A.C. 14:8-11.5(d).

N.J.A.C. 14:8-11.5 Successor Solar Incentive Program Registration Process

13. COMMENT: The commenter supports proposed amendments to ADI maturity requirements at N.J.A.C. 14:8-11.5(d)1, and the newly

proposed maturity requirements for CSI Program participants at N.J.A.C. 14:8-11.5(d)2. (RC)

RESPONSE: The Board thanks Rate Counsel for its support.

14. COMMENT: The commenter requests that the Board clarify the interconnection application components referenced in the proposed rule at N.J.A.C. 14:8-11.5 and 11.10. The commenter states that requiring a completed Part 1 interconnection agreement signed by the customer and installer for each project to qualify for the Program would slow down the interconnection queue for applicants, requiring a dedicated engineering team to completely review projects without certainty of project selection. This would result in the reservation of the electric distribution company's (EDC) capacity for projects that may not receive an award but may in turn delay or deny other viable projects. (ACE)

RESPONSE: In developing the CSI Program and the proposed rules regulating such, the Board spent considerable time determining appropriate project maturity requirements, seeking to balance the level of competition in the solicitation against the need to ensure that participating projects have a reasonable chance of reaching commercial operation within the timelines established by the program. Without requiring an executed Part I interconnection agreement, or equivalent, as discussed in the Response to Comment 16, the Board believes that there is an unacceptably high risk that a winning project may not reach commercial operation within the timelines established by the program. The commenter raises a valid concern regarding reservation of capacity for projects that may not receive an award, but the greater concern is the award of bids to projects that are unable to timely complete and be eligible for the program incentive.

15. COMMENT: The commenter states that the language at N.J.A.C. 14:8-11.5 and 11.10 is inconsistent with the proposed siting rules at N.J.A.C. 14:8-12.7, and requests clarification as the proposed Competitive Solar Incentive Program amendments seem to contradict the proposed Siting Rules for Grid Supply and Large Net Metered Solar Facilities that indicate that the Board would complete its approval process prior to the developer submitting its interconnection application to the EDC. (ACE)

RESPONSE: With respect to the apparent inconsistency with the proposed Siting Rules for Grid Supply and Large Net Metered Solar Facilities at N.J.A.C. 14:8-12.7, BPU Docket No. QX22100654, the Board refers the commenter to its Response to Comment 27 within that notice of adoption. Briefly, the Board clarifies that the proposed rule at N.J.A.C. 14:8-12.7 requires that the EDC verify receipt of the notice of conditional registration before providing permission to operate. The registration requirements detailed at N.J.A.C. 14:8-11.5 and the requirements for solicitation prequalification at N.J.A.C. 14:8-11.10 are necessary to determine that a project may be issued the notice of conditional registration if the project receives an award.

16. COMMENT: The commenter lays out extensive issues with the referenced "Part 1 Interconnection Agreement" at N.J.A.C. 14:8-11.5 and 11.10, recommending that five references to the Part 1 interconnection agreement in the proposed rules be changed to either "Attachment A to an Interconnection Application and Agreement" or "written authorization from the EDC providing conditional approval to construct." The commenter states that the five instances that reference Part 1 agreements apply to solar facilities that would not execute a Part 1 agreement with PSEG; due to size, these facilities would execute agreements that do not contain a "Part 1." The commenter explains that for projects with a capacity of 10 kW or less, the commenter maintains a Board-approved Interconnection Application and Agreement referred to as a Level 1; the second section of this agreement is titled "Part 1," and the execution of this part by the EDC grants "Conditional Approval to Interconnect Customer-Generator Facility." However, for larger facilities with a capacity greater than 10 kW, including those eligible for participation in the CSI Program, the EDC maintains Level 2 & 3 agreements, neither of which contain a section titled "Part 1." For Level 2 and 3 agreements, PSEG provides written conditional approval through email, after acknowledging that an application fee is paid, and the interconnection request is complete. The commenter explains that each New Jersey EDC has similarly structured agreements wherein conditional approval is not granted by a Part 1 interconnection agreement in any case. The commenter also identifies two provisions in the amendments to the SuSI registration

requirements where its clarifications on Part 1 interconnection apply as well as two provisions in the new rules proposed for the CSI Program. At N.J.A.C. 14:8-11.5(d)1vi, the commenter recommends changing "Part 1" to "Attachment A" as follows: "For net metered facilities sized 25kW or greater, up to one MW, evidence of having submitted to the relevant EDC ~~a Part 1 interconnection agreement~~ an Attachment A to an Interconnection Application and Agreement signed by the customer-generator and the installer." At N.J.A.C. 14:8-11.5(d)1vii the recommended change reads: "For net metered facilities sized one MW or greater, ~~an executed Part 1 interconnection agreement~~ written authorization from the EDC providing conditional approval to construct and a Milestone Reporting Form." Finally, at N.J.A.C. 14:8-11.5(d)2v, the commenter recommends the following language change: "For net metered facilities, ~~an executed Part 1 interconnection agreement~~ written authorization from the EDC providing conditional approval to construct" as this section applies to all CSI-eligible facilities that would submit "Level 3" applications. (PSEG)

RESPONSE: The Board appreciates the thoughtful and thorough comment and accepts the suggested language to provide greater clarity to interested parties. The Board has worked with New Jersey EDCs and stakeholders to approve interconnection applications and agreements that facilitate the interconnection process. As detailed at N.J.A.C. 14:8-5, facilities utilize different applications depending on the capacity of the project: Level 1 facilities have a capacity of 10 kW or less; Level 2 facilities have a capacity between 10 kW and two MW; and Level 3 facilities do not "qualify for the level 1 or level 2 interconnection review procedures set forth at N.J.A.C. 14:8-5.4 and 5.5." By making these suggested changes at N.J.A.C. 14:8-11.5, the Board maintains the same regulatory requirement that was in the notice of proposal but provides additional clarity to the registration requirements for both the ADI and the CSI Programs. These modifications align the language of the Board and the EDCs to articulate the interconnection process but do not substantively change how the EDCs work with solar facilities to implement this key process.

N.J.A.C. 14:8-11.6 New Jersey SREC-II Value

17. COMMENT: The commenter supports proposed new N.J.A.C. 14:8-11.6(i), (j), and (k), concerning the value of the SREC-IIs to be awarded pursuant to the CSI Program. The commenter posits strong support for the "pay as bid" approach described at N.J.A.C. 14:8-11.6(i), noting the historical success of the approach. The commenter expresses their preference for this approach over an auction-style market clearing that may result in high costs to ratepayers in the case of low tranche participation. Furthermore, the single market clearing price strategy incentivizes capacity development while the CSI Program has a specified level of capacity target each year with no need for incentivized capacity beyond the annual targets. The commenter also supports the Board's proposal to establish the value of SREC-IIs as a fixed amount per MWh of solar generation, in line with the legislative intent envisioned in the Solar Act. The fixed SREC promotes increased competition in the energy and capacity markets, and ratepayers, thus, benefit, whereas indexed SRECs transfer market risks and cost to rate payers. At N.J.A.C. 14:8-11.6(j), the commenter expresses support for the provision that storage facilities receive an "adder" to the incentive for the associated solar facility. The commenter notes that the two-part bid helps provide price discovery for the storage financial support level needed, while also allowing an award in the appropriate tranche such that a viable facility does not lose out on an award even if the Board were to reject the storage bid. The commenter also supports the provisions at N.J.A.C. 14:8-11.6(k) allowing the Board to "request evidence of continued availability and operation of the storage facility," with one recommended modification to strengthen the provision by requiring all participating storage facilities to document their continued availability and operation at specified periodic intervals. (RC)

RESPONSE: The Board thanks Rate Counsel for its support. The Board recognizes the value of the proposed additional documentation requirement for storage facilities but declines to make the substantive change suggested at N.J.A.C. 14:8-11.6(k) as a part of the rulemaking process. The Board plans to issue administrative guidance on this topic.

N.J.A.C. 14:8-11.10 Competitive Solar Incentive Solicitation Design

18. COMMENT: The commenter largely supports the provision of N.J.A.C. 14:8-11.10, with specific comments and recommended modifications at N.J.A.C. 14:8-11.10(i) and (k). (RC)

RESPONSE: The Board thanks Rate Counsel for its support, and addresses Rate Counsel’s comments on N.J.A.C. 14:8-11.10(i) and (k) in the Responses to Comments 22 and 23.

19. COMMENT: As previously noted at N.J.A.C. 14:8-11.5, the commenter requests clarification of references to the need for a completed Part 1 interconnection agreement and application, specifically at N.J.A.C. 14:8-11.10(c)2 and (d)5i. (ACE)

RESPONSE: The Board thanks ACE for its comments and understands the concerns these provisions raise. As previously discussed in the Response to Comment 14, the requirements for prequalification in a CSI solicitation detailed at N.J.A.C. 14:8-11.10 are necessary to determine that a project has a level of maturity such that there is a high likelihood of reaching commercial operation within the timeline of the CSI Program, and so may be issued the notice of conditional registration if the project receives an award.

20. COMMENT: The commenter expresses concern with the maturity requirements at N.J.A.C. 14:8-11.10(c)1 and 2. Specifically, paragraph (c)1 includes a requirement for projects “subject to the PJM interconnection process,” and paragraph (c)2 includes a requirement for projects “not subject to the PJM interconnection process” to have an executed Part 1 interconnection agreement. As the rules are written to exclude any projects not in one of these two categories, the commenter believes that the proposed rules would prevent the participation of customers that interconnect through PSEG’s Purchased Electric Power (PEP) Tariff in the CSI Program. These customers neither interconnect through the PJM process nor are required to execute a Part 1 due to their size (greater than five MW) and to the PEP agreement they execute with PSEG. The commenter recommends that the Board incorporate the following language changes at N.J.A.C. 14:8-11.10(c)2: “If not subject to the PJM Interconnection process, ~~an executed Part 1 interconnection agreement~~ written authorization from the EDC providing conditional approval to construct.” This change would allow PEP participation in the CSI Program. (PSEG)

RESPONSE: The Board thanks PSEG for its comments and accepts the proposed language change as it offers broader clarification on the application process. As noted in the Response to Comment 16 above, the Board seeks to clarify the language around interconnection agreements, so that references to a specific agreement type do not provide an unintentional barrier to participation in the ADI or CSI Programs.

21. COMMENT: With regards to language about the Part 1 interconnection agreement at N.J.A.C. 14:8-11.10(d)5i, the commenter recommends the following modification: “Link(s) to one or more PJM feasibility studies, PJM phase I studies, equivalent successor PJM studies or ~~a copy of Part 1 interconnection agreement~~ written authorization from the EDC providing conditional approval to construct.” (PSEG)

RESPONSE: The Board thanks PSEG for its comments and accepts the proposed language change. As noted in the Response to Comment 16, the interconnection application types based on facility capacity, as detailed at N.J.A.C. 14:8-5.4, 5.5, and 5.6, are intended to facilitate the interconnection process. These changes offer clarity to noted discrepancies between facility size and agreement type, while not substantively changing how the implementation of the interconnection process works.

22. COMMENT: The commenter supports the process for ranking and selecting bids received in the CSI Program solicitation at N.J.A.C. 14:8-11.10(h) and (i), with the following amendment recommended at subsection (i) to allow the Board to reject non-competitive bids even if this would cause the awards to fall short of targeted capacities: “Subject to subsection (j) of this section, awards will continue ...” (RC)

RESPONSE: The Board thanks Rate Counsel for its support for the bid ranking and selection process and accepts the addition of the suggested language as it clarifies that bids are subject to evaluation criteria pursuant to N.J.A.C. 14:8-11.10(j) before they can be evaluated to determine if the procurement target for a given tranche is exceeded.

23. COMMENT: The commenter posits that the evaluation order of the tranches at N.J.A.C. 14:8-11.10(k) is reasonable, provided that the Board adopts additional safeguards at N.J.A.C. 14:8-11.10(j), allowing for rigorous bid evaluation to ensure competitive results that reduce rate payer costs. (RC)

RESPONSE: The Board thanks Rate Counsel for its support of the tranche evaluation order. The Board is proposing a substantial change at N.J.A.C. 14:8-11.10(j) that addresses Rate Counsel’s comments.

24. COMMENT: At N.J.A.C. 14:8-11.10(l), the commenter has no objections to the provisions allowing the Board to adjust the tranches or create new tranches by Board Order, and states that while they find it preferable to make such changes through rulemaking proposals, they respect the Board’s discretion to choose the procedures it follows to carry out its statutory mandates. (RC)

RESPONSE: The Board thanks Rate Counsel for its comments, and notes that the use of a Board Order to adjust tranches allows for a degree of nimbleness in responding to the market that a rulemaking proceeding cannot.

Summary of Agency-Initiated Changes:

1. The Board is changing N.J.A.C. 14:8-11.5(d)2i upon adoption to clarify that contracts between the primary installer or third-party owner, as applicable, and the bidder or customer of record may be submitted to the registration administrator within a year of conditional registration. This clarification of the rule text mirrors the deadline the Board has set through Board Order for submission of a contract between the primary installer or third-party owner and the bidder or customer of record in the CSI program. See *Competitive Solar Incentive (“CSI”) Program Pursuant to P.L. 2021, c. 169, 2023 N.J. PUC LEXIS 54* (Apr. 12, 2023).

Federal Standards Statement

N.J.S.A. 52:14B-1 et seq., requires State agencies that adopt, or amend State rules exceeding any Federal standards or requirements to include in the rulemaking document a Federal standards analysis. This rulemaking has no Federal analogue and is not promulgated pursuant to the authority of, or in order to implement, comply with, or participate in any program established pursuant to Federal law or pursuant to a State statute that incorporates or refers to Federal law, Federal standards, or Federal requirements. Accordingly, N.J.S.A. 52:14B-1 et seq., does not require a Federal standards analysis for the adopted amendments and new rule.

Full text of the adoption follows (additions to proposal indicated in boldface with asterisks ***thus***; deletions from proposal indicated in brackets with asterisks *[thus]*):

SUBCHAPTER 1. RENEWABLE ENERGY GENERAL PROVISIONS AND DEFINITIONS

14:8-1.2 Definitions

The following words and terms, when used in this chapter, shall have the following meanings unless the context clearly indicates otherwise. Additional definitions that apply to this chapter can be found at N.J.A.C. 14:3-1.1, 14:4-1.2, and 14:8-2.2.

...
 “Built environment” means the surface of one or more existing, serviceable structures or serviceable, improved, and impervious roadways built for a ***substantial*** purpose other than ***[solely]*** to facilitate solar development.

...
 “Competitive solar incentive-eligible facilities” or “CSI-eligible facilities” means all grid supply solar facilities and net metered solar facilities over five MW, as measured in direct current (MWdc), connected to ***[the]* *a*** distribution or transmission system operated by a New Jersey electric distribution company.

...
 “Land in agricultural use” means the land used for common farmsite activities including, but not limited to: production, harvesting, storage, grading, packaging, processing, and the wholesale and retail marketing of crops, plants, animals, and other related commodities, and the use and application of techniques and methods of soil preparation and management, fertilization, weed, disease and pest control, disposal of

farm waste, irrigation, drainage and water management, and grazing. The built environment is specifically excluded from land in agricultural use.

...
 “Megawatt-hour” or “MWh” means 1,000 kilowatt-hours.
 ...

SUBCHAPTER 11. SUCCESSOR SOLAR INCENTIVE PROGRAM

14:8-11.1 Purpose and scope

This subchapter sets forth the rules for the establishment of a new solar incentive program, the Successor Solar Incentive Program (SuSI Program). The SuSI Program is comprised of two subprograms: the Administratively Determined Incentive Program (ADI Program) and the Competitive Solar Incentive Program (CSI Program). The ADI Program is designed to provide an incentive for net metered residential facilities, net metered non-residential facilities five megawatts or less (measured as the sum of the nameplate capacity in DC rating of all photovoltaic panels comprising the facility), and community solar facilities. The CSI Program is designed to provide an incentive for qualifying grid supply facilities, net metered non-residential facilities greater than five megawatts, and certain electricity storage facilities that are combined with grid supply solar installations.

14:8-11.2 Definitions

For the purposes of this subchapter, the following words and terms shall have the following meanings, unless the context clearly indicates otherwise:

“Associated disturbed areas” means areas, that may themselves not have been contaminated, but after considering tax and property records, as well as historical land use, are, or were, the site of an accessory use to contaminated areas or landfills. Examples include access roads, lay-down areas, and former building sites that were previously part of an industrial or landfill complex.

“Associated solar facility” means the solar facility linked to a storage facility by the bid into the CSI Program.

...
 “Contaminated site or landfill” means the same as that term is defined pursuant to the Electric Discount and Energy Competition Act, N.J.S.A. 48:3-51.

...
 “Normalized storage bid” means the bid into the CSI Program, calculated in dollars per megawatt hour, that corresponds to an incentive for a storage facility capable of discharging the equivalent of four hours of the nominal electricity generation capacity of the associated solar facility, where both the solar generation capacity and the Storage discharge capacity are measured in direct current (DC).

...
 “Site plan” means a development plan of one or more lots on which is shown: (1) the existing and proposed conditions of the lot, including, but not limited to, topography, vegetation, drainage, flood plains, marshes and waterways, and any contaminated sites or landfills; (2) the location of all existing and proposed buildings, drives, parking spaces, walkways, means of ingress and egress, drainage facilities, utility services, landscaping, structures, signs, lighting, and screening devices; and (3) any other information that may be reasonably required in order to make an informed determination on the requirements of this subchapter.

“Storage facility” means a device that is capable of absorbing energy from the grid or from a Distributed Energy Resource, storing it for a period of time using mechanical, chemical, or thermal processes, and thereafter discharging the energy back to the grid or directly to an energy-using system to reduce the use of power from the grid.

...

14:8-11.4 Successor Solar Incentive Program eligibility

(a) (No change.)
 (b) The ADI Program shall only be open to new facilities that have not commenced commercial operation prior to the opening of the ADI Program registration portal by the Board. The ADI Program shall also be open to facilities that were registered in the TI Program, but failed to commence commercial operations and/or submit the post-construction certification package by the applicable expiration dates. The Board may

waive strict compliance with the requirement of not having commenced commercial operation, in response to a petition ***filed in accordance with the requirements at N.J.A.C. 14:1-1.2(b)***. If construction is commenced on a facility prior to receipt of conditional registration, such construction shall be undertaken at the risk of the party(ies) involved. Additionally, facilities seeking eligibility in the ADI Program ***that were not previously registered in the TI Program,*** must submit a registration and receive a notice of conditional registration pursuant to N.J.A.C. 14:8-11.5(g) prior to beginning construction on the facility, unless the Board grants a waiver in response to a petition.

(c)-(f) (No change.)

(g) The Competitive Solar Incentive Program shall be open to:

1. New net metered non-residential solar generation facilities greater than five megawatts (measured as the sum of the nameplate capacity in DC rating of all photovoltaic panels comprising the facility and any co-located facilities);

2. Qualifying grid supply solar generation facilities; and

3. Grid supply solar generation facilities paired with storage, for which the discharge capacity of the storage facility shall be measured as the nameplate capacity in megawatt-hours, and shall be equal to or less than four times the nameplate capacity, measured in megawatts, DC rating, of the associated solar facility.

(h) CSI-eligible facilities will only be allowed to register for SREC-IIs upon award of a bid, pursuant to N.J.A.C. 14:8-11.10.

(i) The CSI Program shall only be open to new facilities that have not commenced commercial operation, unless the Board grants a waiver in response to a petition ***filed in accordance with the requirements at N.J.A.C. 14:1-1.2(b)***, and to facilities that were registered in either the TI or ADI Program, but failed to commence commercial operations and/or submit the post-construction certification package by the applicable expiration dates. If construction is commenced on a facility prior to receipt of conditional registration, such construction shall be undertaken at the risk of the party(ies) involved. Additionally, facilities seeking eligibility in the CSI Program ***that were not previously registered in the TI or ADI Program,*** must submit a registration and receive a notice of conditional registration, pursuant to N.J.A.C. 14:8-11.5(g), prior to beginning construction on the facility.

(j) The equipment used in a CSI-eligible facility must be new; that is, none of the equipment may have been used prior to the installation of the CSI-eligible facility.

(k) Facilities seeking eligibility to participate in the CSI Program must plan to be interconnected to a distribution or transmission system operated by a New Jersey electric public utility or local government unit.

14:8-11.5 Successor Solar Incentive Program registration process

(a)-(b) (No change.)

(c) The Board may require the registration package to be accompanied by a registration fee, the value of which shall be determined by the Board through a Board Order, and available on the Board’s website.

(d) The registrant shall meet minimum facility maturity standards according to the ADI or CSI Program conditions and provide all required documentation as part of its initial registration package.

1. For the ADI Program, the registrant shall supply the following, and any other information the Board, or its designee, may deem necessary to confirm eligibility for the program:

i. A contract between the primary installer or the third-party owner, as applicable, and the customer of record;

ii. For facilities sized 100 kW or greater, a site plan certified by a licensed professional engineer, or for smaller facilities, a site map;

iii. A disclosure statement signed by the customer, the installer, and the third-party SREC-II owner, if applicable, available on the New Jersey Clean Energy Program website;

iv. For net metered facilities, a utility bill showing the site host’s name, address, and electric tariff, if applicable;

v. For facilities sized 25 kW or greater, electrical and building permits or documentation that applications for electrical and building permits have been submitted to the relevant municipality;

vi. For net metered facilities sized 25 kW or greater, up to one MW, evidence of having submitted to the relevant EDC ***[a Part 1 interconnection agreement]* *an Attachment A to an Interconnection**

Application and Agreement* signed by the customer-generator and the installer;

vii. For net metered facilities sized one MW or greater, *[an executed Part 1 interconnection agreement]* ***written authorization from the EDC providing conditional approval to construct*** and a Milestone Reporting Form;

viii. For public entities seeking eligibility for the ADI public entity adder, if such an adder is established by the Board pursuant to N.J.A.C. 14:8-11.6(g), a letter on official stationery of the public agency under signature of a bona fide officer, elected official, or employee of the public entity attesting to the status of the public entity.

2. For the CSI Program, the registrant shall supply the following and any other information the Board, or its designee, may deem necessary to confirm eligibility for the program:

i. A contract between the primary installer or the third-party owner, as applicable, and the bidder or customer of record*, **submitted within one year of the date of conditional registration***;

ii. A site plan certified by a licensed professional engineer;

iii. For net metered facilities, a utility bill showing the site host's name, address, and electric tariff;

iv. (Reserved.)

v. For net metered facilities, *[an executed Part 1 interconnection agreement]* ***written authorization from the EDC providing conditional approval to construct***;

vi. A Milestone Reporting Form;

vii. Evidence of the project's accepted bid into the CSI Program; and

viii. For projects to be located on contaminated sites or landfills only, conditional certification of Tranche 3 eligibility from the Board, which the developer shall apply for using the form located on the Board's New Jersey Clean Energy Program website at www.njcleanenergy.com.

(e) (No change.)

(f) Board staff or the SuSI Program registration manager shall notify registrants whether the facility is eligible to participate in the program, and whether the initial registration package is complete, incomplete, or deficient. Registrations that are deemed incomplete due to a minor deficiency, as set forth at (f)1 below, will be notified of the deficiency by the SuSI Program registration manager and granted seven business days to cure the deficiency. Registrations that are deemed ineligible, incomplete, have a major deficiency, as set forth at (f)2 below, or fail to correct minor deficiencies within the time allowed, will be rejected, and the registration will be cancelled. If the registration is cancelled, the registrant may submit a new completed registration to the ADI Program only if the relevant capacity block established pursuant to N.J.A.C. 14:8-11.7 remains open, or in a future capacity block.

1. (No change.)

2. Major deficiencies include such items as failure to upload the SuSI registration certification form to the SuSI portal or failure to include all signatures on that form; failure to upload the certified site plan, site map or utility bill, if relevant, to the SuSI portal; failure to upload the Milestone Reporting Form to the SuSI portal or to include all signatures; failure to upload the disclosure form to the SuSI portal or to include all signatures; for CSI projects, failure to provide evidence of an accepted bid; and for net metered projects one megawatts or larger, failure to upload a fully executed Part I of the Interconnection Approval from the relevant EDC with the application.

(g) Registrants that submit a completed registration package or that cured all minor deficiencies in the time allowed, and that meet the eligibility and qualification requirements for a SuSI market segment pursuant to this section, will be issued a notice of conditional registration by Board staff or the SuSI Program registration manager. The notice of the conditional registration shall:

1. Indicate for which program and which market segment the facility is eligible;

2. (No change.)

3. Include an expiration date occurring on:

i. The one-year anniversary of the registrant's notice of conditional registration for residential net metered facilities and non-residential net metered facilities five megawatts or less that are eligible for receiving incentives under the ADI Program;

ii. (No change.)

iii. The 36-month anniversary of a registrant's notice of conditional registration for projects granted conditional certification by the Board as part of the CSI Program; and

4. Include notice that the facility must receive permission to operate from the relevant EDC or regional transmission organization and submit a post-construction certification packet as set forth at (j) below prior to the expiration date indicated in the notice of the conditional registration;

5. After issuance of the notice of conditional certification by the Board, construction of the solar facility as described in the initial registration package may begin; and

6. For CSI-eligible facilities, include a reference to the applicable Board Order that confirms the facility's eligibility and the value of the incentive.

(h)-(i) (No change.)

(j) Following commencement of commercial operations, and prior to the expiration date provided in the notice of conditional registration, the registrant shall submit a post-construction certification package, through the Board's New Jersey Clean Energy Program website at www.njcleanenergy.com. If the post-construction certification package demonstrates that all program requirements have been met, and the facility either passes an inspection or receives an inspection waiver, Board staff shall assign a New Jersey State Certification Number to the solar facility for use in obtaining SREC-IIs from PJM-EIS GATS.

1. For ADI-eligible facilities, the Certification Number will identify the facility's market segment, and associated incentive level, based on the completed facility size information certified in the post-construction certification package.

2. For landfills participating in the CSI Program, if proper closure has been identified as a condition of certification, documentation of proper closure of the sanitary landfill facility issued by the NJDEP shall be included in the post-construction certification package.

(k) If, after submittal of an initial registration package, an increase of up to 20 percent or 25 kWdc, whichever is smaller, in the solar electric generating facility's generating capacity is planned, the registrant shall notify Board staff following the instructions provided on the New Jersey Clean Energy Program website. Facilities shall not be permitted to increase their generating capacity by more than 20 percent or 25 kWdc, whichever is smaller. Notwithstanding a permissible increase pursuant to this subsection, no ADI-eligible facility will be permitted an increase in generating capacity that would expand the project beyond five MWdc.

(l) Solar electric generation facilities that have received a notice of conditional registration for SREC-IIs pursuant to (g) above shall retain eligibility to remain in the SuSI Program until the expiration or cancellation of the facility's SuSI registration. Any facility that does not commence commercial operation, within the time provided in its SuSI registration (that is, by the registration expiration date), or that commences commercial operation, but does not submit a post-construction certification package within the time provided in its SuSI registration (that is, by the registration expiration date), will no longer be eligible for the SuSI Program and its registration shall be canceled. A registrant may submit a new registration to the ADI Program if capacity remains in the relevant megawatt capacity block as established at N.J.A.C. 14:8-11.7. Board staff and the SuSI Program registration manager shall treat the new registration package as if it were a first-time submittal, with no reference to the previous registration process. In the case of resubmittal of an expired registration, registrants will be exempt from the requirement at N.J.A.C. 14:8-11.4(b) prohibiting construction on the facility prior to submission of the registration and receipt of a notice of conditional registration.

14:8-11.6 New Jersey SREC-II value

(a)-(h) (No change.)

(i) The NJ SREC-IIs produced by each solar facility registered in the CSI Program shall be assigned a specific incentive level, which shall be equal to the accepted bid into the CSI solicitation pursuant to solicitation rules and may be modified, pursuant to (j) below.

(j) Storage facilities accepted into the CSI Program shall be eligible for an adder to the NJ SREC-II, to be calculated in dollars/MWh and to be applied to the incentive for the associated solar facility. The value of the adder will be determined by taking the value of the installed storage

facility discharge capacity, measured in megawatt-hours, dividing this by the value of the installed associated solar facility capacity, measured in megawatts, dividing the resulting number by four, and multiplying this with the normalized storage bid.

(k) The Board, or its designee, may request evidence of continued availability and operation of storage facilities, as a prerequisite for continued qualification for the adder specified at (j) above. Board staff is authorized to amend the SREC-II value for the associated solar facility to compensate for overpayment of any SREC-II adders that were paid while a storage facility was not in operation.

14:8-11.7 Market segment megawatt blocks for the ADI Program

(a)-(c) (No change.)

(d) Based on the annual budget allocation for each market segment established by the Board pursuant to (a) above, divided by a forecast of the estimated cost of NJ SREC-IIs from that market segment, the Board will establish, by Board Order, an annual capacity megawatt block or quarterly capacity megawatt blocks for market segments in the ADI Program. If the Board establishes quarterly megawatt blocks, unused capacity within a block will roll over from quarter to quarter within each given energy year. The Board may set capacity targets that are aggregated for multiple market segments.

(e) (No change.)

14:8-11.10 Competitive solar incentive solicitation design

(a) The Board shall conduct one CSI solicitation per year. The timing of the solicitation shall be subject to review and revision at the discretion of the Board.

(b) The Board shall allocate megawatt blocks for targeted procurement capacity to the following market tranches for solar projects in the CSI Program:

1. Tranche 1: Basic Grid Supply—grid supply projects that do not qualify for Tranche 2 or 3 and are connected to the distribution or transmission system owned or operated by a New Jersey public utility or local government unit.

2. Tranche 2: Grid Supply on the Built Environment—grid supply projects for which all solar panels are installed on rooftops, raised carports over parking lots or decks, or similar installations on the built environment, and are connected to the distribution or transmission system owned or operated by a New Jersey public utility or local government unit.

3. Tranche 3: Grid Supply on Contaminated Sites and Landfills—grid supply projects for which the solar panels are fully installed on contaminated sites or landfills, where the associated disturbed areas constitute a maximum of 10 percent of the total area dedicated to solar development. Projects proposed on land in agricultural use are excluded from participation in Tranche 3.

4. Tranche 4: Net Metered Non-Residential Projects Above Five Megawatts—these net metered projects must meet the requirements of their New Jersey utility to qualify as net metered projects serving non-residential customers.

5. Tranche 5: Storage Paired with Grid Supply Solar—a storage facility that is planned to be located contiguous to, and to be electrically connected to, associated solar facilities: grid supply solar bidding into Tranche 1, 2, or 3.

(c) To participate in the solicitation, projects shall meet the following requirements:

1. If, subject to the PJM interconnection process, a published PJM feasibility study, a PJM Phase I study, or such equivalent successor PJM study, as the Board shall identify through Board Order, for one or more queue positions that will allow for generation interconnection of the proposed solar and/or storage facility(ies);

2. If not subject to the PJM Interconnection process, *[an executed Part 1 interconnection agreement]* ***written authorization from the EDC providing conditional approval to construct***; and

3. Payment of a non-refundable bid fee, the value of which shall be established by the Board, for solar projects bidding into Tranche 1, 2, 3, or 4. Projects serving public entities shall be exempt from the bid fee.

(d) For pre-qualification to participate in a solicitation, a project shall submit to the Board, or its designee, the following information:

1. Designation of tranche into which the project intends to bid;

2. Solar project capacity in megawatts or storage facility capacity in megawatt-hours;

3. A site plan certified by a licensed professional engineer;

4. Evidence of qualification for the tranche for which the project is intending to bid, including, but not limited to: GIS coordinates, address, project address, and number of acres proposed for development; and

5. Evidence of compliance with relevant Board-approved siting criteria.

i. Link(s) to one or more PJM feasibility studies, PJM Phase I studies, equivalent successor PJM studies, or *[a copy of Part 1 interconnection agreement]* ***written authorization from the EDC providing conditional approval to construct***;

ii. For projects with a proposed installation density greater than 300 kW per acre, a statement from a licensed professional engineer confirming feasibility of the installation density based on proposed design parameters, such as module quantity, size and efficiency, tilt, azimuth, and interrow spacing;

iii. For projects on contaminated sites and landfills, estimated size of the area designated as “contaminated site” or “properly closed sanitary landfill” and an NJDEP permit readiness checklist; and

iv. For storage paired with grid supply solar, description of the storage facility technology, and reference to the associated solar facility.

(e) Projects shall bid a proposed price per SREC-II for evaluation as follows:

1. Solar shall be bid as a price in dollars per megawatt-hour of solar production.

2. Storage facilities shall be bid as a normalized storage bid, which represents the adder to the SREC-II, expressed in dollars per megawatt-hour of electricity generated by the associated solar facility, for a storage facility with a discharge capacity in megawatt-hours equal to four times the capacity in megawatts of the associated solar facility.

(f) Eligibility to participate in the Tranche 5 solicitation for the storage incentive shall be restricted to storage facilities with associated solar facilities that have received an SREC-II award in Tranche 1, Tranche 2, or Tranche 3 in the same solicitation.

(g) Eligibility for a storage incentive is limited to a storage facility’s discharge capacity in megawatt-hours equal to or less than four times the total electricity generation capacity in megawatts of the associated solar facility.

(h) Winning bids will be determined by ranking the offers on proposed price per SREC-II for Tranches 1, 2, 3, and 4, and on normalized storage bids for Tranche 5, and selecting the lowest-priced offers.

(i) *[Awards]* ***Subject to (j) below, awards*** will continue through the last project that does not exceed the procurement target for a given tranche.

1. If the total combined acreage of proposed solar development exceeds any of the limits for solar on certain agricultural land specified at N.J.S.A. 48:3-119.d(1) and f, awards will continue, but no project that would cause a limit to be exceeded will be awarded. Instead, the next lowest priced project that would not cause any limit for solar on agricultural land to be exceeded will be selected.

2. If two projects are bid with the same price and either can be awarded without exceeding the procurement target but awarding both would exceed the procurement target, the Board shall exercise its discretion in making the award.

3. If a final award cannot be made that will exactly meet a procurement target, the Board shall exercise its discretion in deciding whether to exceed the target if, in the Board’s judgment, the incremental project or projects will benefit New Jersey.

(j) (Reserved.)

(k) All projects in Tranches 1, 2, and 3 shall compete against each other initially. Those projects that are eligible for Tranche 2 and Tranche 3 and which are not selected initially shall then compete in Tranches 2 and 3. Tranche 5 shall be evaluated after projects have been selected in Tranches 1, 2, and 3.

(l) The Board may adjust the tranches or create new tranches through a Board Order to reflect changes in the solar market. In considering an adjustment, the Board shall include consideration of whether increased or decreased differentiation between tranches is necessary in light of the

costs and revenues of different project types, administrative complexity, or the emergence of new technologies.

TREASURY—TAXATION

(a)

DIVISION OF TAXATION

Notice of Readoption

County Boards of Taxation

Readoption: N.J.A.C. 18:12A

Authority: N.J.S.A. 54:1-35, 54:1-35.35, 54:3-14, 54:4-26, and 54:4-35.

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

Effective Date: November 16, 2023.

New Expiration Date: November 16, 2030.

Take notice that pursuant to N.J.S.A. 52:14B-5.1.c, the rules at N.J.A.C. 18:12A were scheduled to expire on December 23, 2023. County boards of taxation establishes the administrative structure for certain agencies and sets forth procedures and guidelines for their quasi-judicial functions. In addition, the rules establish educational requirements and define the duties and responsibilities applicable to the board members and other personnel. The rules are summarized as follows: N.J.A.C. 18:12A-1.1 sets forth how the location of the county board of taxation and office hours shall be determined. N.J.A.C. 18:12A-1.2 provides the requirements for membership and meetings of the county board of taxation. This section also prescribes the board's responsibility to report information pertaining to tax appeals to the Director of the Division of Taxation. N.J.A.C. 18:12A-1.3 describes the responsibilities of the county tax administrator. N.J.A.C. 18:12A-1.4 describes the seal that a county board of taxation shall adopt. N.J.A.C. 18:12A-1.5 describes how the title of all proceedings before a county board of taxation shall be captioned. N.J.A.C. 18:12A-1.6 sets forth the procedures to be used in the filing of petitions and cross-

petitions of appeal before a county board of taxation. N.J.A.C. 18:12A-1.7 provides requirements for determining the filing fees for the filing of a petition of appeal. N.J.A.C. 18:12A-1.8 requires an owner of income-producing property to provide the county board of taxation with an itemized statement in the petition of appeal showing all sources of income and expenses for the property. N.J.A.C. 18:12A-1.9 provides the procedures to be followed for hearings before a county board of taxation. N.J.A.C. 18:12A-1.10 provides that subpoenas may be used to compel the attendance of witnesses and production of documents at hearings. N.J.A.C. 18:12A-1.11 permits a county board of taxation to record appeal proceedings, and if recorded, then the board shall furnish a record transcript to any party upon payment of a reasonable fee fixed by the board. N.J.A.C. 18:12A-1.12 governs the procedures a county board of taxation is to follow for issuing judgments on tax appeals. N.J.A.C. 18:12A-1.13 provides guidelines to be followed when an assessment is subject to the "freeze" provisions at N.J.S.A. 54:51A-8 or 54:3-26 and the assessment is disputed. N.J.A.C. 18:12A-1.14 details the criteria that are to be used by a taxing district in determining revaluations, reassessments, and compliance plans. N.J.A.C. 18:12A-1.15 provides that the rules of Tax Court apply to proceedings on appeal from county tax board determinations. This section also sets forth the guidelines to be followed as to pretrial discovery. N.J.A.C. 18:12A-1.16 governs the production and maintenance of tax lists. N.J.A.C. 18:12A-1.17 governs the requirements for the filing of sales ratio data and use of Forms SR-1A, SR-6, and SR-3A. N.J.A.C. 18:12A-1.18 prohibits any county board of taxation commissioner or employee from having any interest in a revaluation firm engaged in revaluing properties in any taxing district in that county. N.J.A.C. 18:12A-1.19 requires each county board of taxation to post a copy of these rules in the offices of the county board and municipal assessor of each taxing district. N.J.A.C. 18:12A-1.20 governs the handling of late filed petitions and cross-petitions of appeals to the county boards of taxation.

The Division of Taxation (Division) has reviewed the rules and has determined that the rules should be readopted because they are necessary, reasonable, and proper for the purpose for which they were originally promulgated. Therefore, pursuant to N.J.S.A. 52:14B-5.1.c(1), N.J.A.C. 18:12A is readopted and shall continue in effect for a seven-year period.