

enhance the safety and reliability of aging wastewater infrastructure. Wastewater infrastructure is primarily the sewer system.

The new WSIC rules are analogous to the existing Distribution System Improvement Charge (DSIC) rules for water utilities at N.J.A.C. 14:9-10, but unlike the DSIC program, which requires a water utility to complete Board-approved DSIC projects in a particular order, the WSIC program allows wastewater utilities discretion to complete a Board-approved list of WSIC projects in any order that the wastewater utility chooses. In addition, the rules identify specific types of projects that are eligible under the WSIC program.

N.J.A.C. 14:9-11.1 establishes the purpose, scope, and general provisions.

N.J.A.C. 14:9-11.2 sets forth definitions.

N.J.A.C. 14:9-11.3 outlines the eligible investments for recovery under a WSIC and explains the spending requirements that must be met before a wastewater utility can recover them under an approved WSIC.

N.J.A.C. 14:9-11.4 details the process by which the Board shall authorize the implementation of a WSIC and outlines certain requirements for a WSIC foundational filing.

N.J.A.C. 14:9-11.5 details the WSIC filing reporting requirements and establishes a timeframe for a WSIC filing.

N.J.A.C. 14:9-11.6 sets forth the ability to recover WSIC-eligible plant investments during a base rate case.

N.J.A.C. 14:9-11.7 sets forth the carry over provisions for costs resulting from foundational filings.

N.J.A.C. 14:9-11.8 determines when a wastewater utility shall stop accessing a WSIC and the documentation that must be submitted to the Board to assure that the wastewater utility is earning the approved amount on its investment.

N.J.A.C. 14:9-11.9 defines the terms used in calculating the WSIC rate and sets forth both the WSIC and WSIC cap formulas.

N.J.A.C. 14:9-11.10 details requirements for a wastewater utility to bill for a WSIC and sets forth the information needed for billing purposes.

#### Outstanding Proposed New Subchapters

##### Subchapter 12. Water Utility Uniform System of Accounts

At its October 28, 2020 Agenda Meeting, the Board voted to approve a proposed new subchapter adopting by reference a Uniform System of Accounts (USOA) for water utilities at N.J.A.C. 14:9-12 (see 52 N.J.R. 2094(a)). The Board determined that an updated USOA for water utilities will provide more current accounting standards for water utilities. The USOA that the water utilities are currently required to follow have become obsolete, as they were last adopted by the Board by order dated September 30, 1959, and became effective on January 1, 1960. An updated USOA will allow the water utilities to follow uniform and consistent accounting standards and report their financial activities in a similar manner. It also will provide more accurate and reliable information by reducing the occurrence of errors and eliminating other methods of reporting. In addition, an updated USOA will include the use of modern electronic and digital devices, such as personal computers and tablets and cellular telephones, as well as the use of leased vehicles and consultants by the water utilities, which are not included in the current USOA. The proposed new rules call for the updated USOA for water utilities to become effective on January 1, 2022.

##### Subchapter 13. Wastewater Uniform System of Accounts

At its October 28, 2020 Agenda Meeting, the Board voted to approve a proposed new subchapter adopting by reference a USOA for wastewater (sewer) utilities at N.J.A.C. 14:9-13 (see 52 N.J.R. 2095(a)). The Board has determined that an updated USOA for wastewater (sewer) utilities will provide more current accounting standards for wastewater utilities. The USOA that the wastewater (sewer) utilities are currently required to follow have become obsolete, as they were last adopted by the Board by order dated February 6, 1957, and became effective on April 1, 1957. An updated USOA will allow the wastewater (sewer) utilities to follow uniform and consistent accounting standards and report their financial activities in a similar manner. It also will provide more accurate and reliable information by reducing the occurrence of errors and eliminating other methods of reporting. In addition, an updated USOA will include the use of modern electronic and digital devices, such as personal

computers and tablets and cellular telephones, as well as the use of leased vehicles and consultants by the wastewater (sewer) utilities, which are not included in the current USOA. The proposed new rules call for the updated USOA for wastewater (sewer) utilities to become effective on January 1, 2022.

## TREASURY—TAXATION

### (a)

#### DIVISION OF TAXATION

##### Notice of Readoption

##### Tax Maps

##### Readoption: N.J.A.C. 18:23A

Authority: N.J.S.A. 54:1-15 and 54:50-1.

Authorized By: John J. Ficara, Acting Director, Division of Taxation.

Effective Date: December 11, 2020.

New Expiration Date: December 11, 2027.

**Take notice** that pursuant to N.J.S.A. 52:14B-5.1.c, the rules at N.J.A.C. 18:23A were scheduled to expire on May 5, 2021. N.J.A.C. 18:23A addresses various topics related to tax maps used for determining property taxes. The rules give municipal and State officials a set of standards for the development of accurate tax maps. The Division of Taxation 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. 18:23A is readopted and shall continue in effect for a seven-year period.

## OTHER AGENCIES

### (b)

#### NEW JERSEY SCHOOLS DEVELOPMENT AUTHORITY

##### Requests for Access to Government Records

##### Adopted New Rules: N.J.A.C. 19:33

Proposed: June 1, 2020, at 52 N.J.R. 1160(a).

Adopted: December 12, 2020, by the New Jersey Schools

Development Authority, Manuel M. DaSilva, Chief Executive Officer.

Filed: December 21, 2020, as R.2021 d.009, **without change**.

Authority: P.L. 2007, c. 137, § 4k (N.J.S.A. 52:18A-238k)

(rulemaking authority); P.L. 2000, c. 72 (N.J.S.A. 18A:7G-1 et

seq.); P.L. 2007, c. 137 (N.J.S.A. 52:18A-235 et seq.) (enabling

statutes); and N.J.S.A. 47:1A-1 et seq. (Open Public Records Act).

Effective Date: January 19, 2021.

Expiration Date: January 19, 2028.

**Summary of Public Comment and Agency Response:**

**No comments were received.**

##### Federal Standards Statement

A Federal standards analysis is not required because the adopted new rules implement the requirements of a State statute, the Open Public Records Act, N.J.S.A. 47:1A-1 et seq. There are no Federal standards or requirements applicable to this chapter. The Federal Freedom of Information Act, 5 U.S.C. §§ 550a et seq., does not apply to records of State government and does not constitute a Federal standard.

**Full text** of the adopted new rules follows: