

~~pursuant to N.J.A.C. 18:32-1.1. [The filing of any protest shall not abate penalties and interest for nonpayment. (For criteria for abatements of penalty and interest, see N.J.A.C.18:2-2.7.)]~~

~~1.-2. (No change.)~~

~~3. The following concern collection of taxes after a complaint challenging a finding or assessment has been filed with the Tax Court:~~

~~i. (No change.)~~

~~ii. Except in the case of arbitrary or estimated assessments made pursuant to N.J.S.A. 54:49-5 or 7, the Director shall stay all activity to collect the tax [in] at issue upon the filing of a complaint with the Tax Court where no security is required pursuant to (a)4i or ii below or where, pursuant to (a)4ii below, the Director has notified the taxpayer that such security is required and such security has actually been furnished to the Director.~~

~~iii. (No change.)~~

~~4. The following concern security for tax after a complaint challenging a finding or assessment has been filed with the Tax Court:~~

~~i. Security shall be required in the case of any liability consisting in whole or in part of arbitrary or estimated assessments made pursuant to N.J.S.A. 54:49-5 or 7. The required security shall be in a form satisfactory to the Director and in an amount that, in the discretion of the Director, is sufficient to insure the payment of the tax [in] at issue in the event that the finding or assessment is upheld. The Director shall, upon the request of the taxpayer, inform the taxpayer of the form and amount of security required.~~

~~ii. iii. (No change.)~~

~~5. (No change.)~~

18:32-1.4 Hearings

~~Hearings are scheduled [whenever possible by telephone] on a [mutually acceptable] date that is mutually acceptable for [both] the taxpayer and/or the taxpayer's representative, and the conferee, who represents] representing the Division. [Cancellations are discouraged except in cases that make attendance] Whenever possible, hearings may be held via telephone. Requests for cancellations should be limited to situations where failure to attend is unavoidable. In the event that a [cancellation] hearing must be [granted] cancelled, the hearing will be rescheduled on the [Conference and Appeals Branch's soonest] next available date that is mutually acceptable to the taxpayer and/or the taxpayer's representative, and the conferee. A Final Determination based on facts documented in the file may be issued if the taxpayer fails to appear at a scheduled [conference] hearing.~~

18:32-1.7 Transfer inheritance tax; railroad tax

~~Transfer inheritance and estate tax hearings are held pursuant to N.J.A.C. 18:26-12.5 through 12.10 and may be scheduled by contacting the [Income] Individual Tax Audit Branch, 50 Barrack Street, P.O. Box 269, Trenton, NJ 08695-0269. Railroad tax hearings are held pursuant to N.J.A.C. 18:23-11.2 and 11.3 and may be scheduled by contacting Property Administration, 50 Barrack Street, P.O. Box 269, Trenton, NJ 08695-0269.~~

OTHER AGENCIES

(a)

PUBLIC EMPLOYMENT RELATIONS COMMISSION

Subpoenas

Proposed Readoption: N.J.A.C. 19:15

Authorized By: Public Employment Relations Commission, P. Kelly Hatfield, Chair.

Authority: N.J.S.A. 34:13A-5.4.c and d, 34:13A-6(e), and 34:13A-11.

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

Proposal Number: PRN 2013-143.

Submit comments by December 6, 2013 to:

P. Kelly Hatfield, Chair

Public Employment Relations Commission
PO Box 429
Trenton, New Jersey 08625-0429

Comments may also be submitted by facsimile to 609-777-0089, or by electronic mail to: mail@perc.nj.us.

The agency proposal follows:

Summary

In accordance with the "sunset" and other provisions of N.J.S.A. 52:14B-5.1, the Public Employment Relations Commission (Commission) proposes to readopt N.J.A.C. 19:15. These rules apply to subpoenas to secure the testimony of witnesses and/or the production of documents in proceedings before the Commission involving all areas of its jurisdiction. See *Newark Bd. of Ed. and Newark Teach. Union, Local No. 481, AFT*, 152 N.J. Super. 51 (App. Div. 1977). The rules describe: the procedures for applying for and issuing subpoenas; the consequences for failing to comply with a subpoena; witness fees; and when and how to file a petition to quash a subpoena. Pursuant to N.J.S.A. 52:14B-5.1.c(2), N.J.A.C. 19:15 expires on March 27, 2014.

The rules have worked well and enabled smooth processing of Commission cases for several years so no amendments are proposed. A summary of each section in N.J.A.C. 19:15 follows:

N.J.A.C. 19:15-1.1 provides that the Commission, or any designated officer of the Commission, may issue subpoenas.

N.J.A.C. 19:15-1.2 provides that a party may file a written application for a subpoena, without naming or providing notice of the witness or the books, papers or other materials sought. The rule further provides that the Commission or designated officer shall furnish all subpoenas requested, but that the party requesting the subpoenas shall be responsible for serving them.

N.J.A.C. 19:15-1.3 provides that no person served with a subpoena shall refuse to comply with its terms without first having timely filed a petition to quash. The rule reflects court practice that an application to enforce a subpoena may be made by the Commission or the party requesting it.

N.J.A.C. 19:15-1.4 provides that witness fees for attendance and travel shall be paid by the Commission for witnesses that it has decided to subpoena and that witness fees for attendance and travel shall be paid by the party requesting the subpoena.

N.J.A.C. 19:15-2.1 provides that a petition to quash a subpoena may be filed within five days of service of the subpoena and that the Commission or its designated officer shall give notice of the filing of a petition to quash. The rule allows a party to file an answer to the petition within five days after being notified of the petition to quash, but does not permit further replies or responses without leave of the Commission or the designated officer.

N.J.A.C. 19:15-2.2 provides that a subpoena may be quashed because: it does not reasonably relate to the case; it does not adequately describe the evidence sought; or the evidence sought from the witness is privileged. The Commission or officer shall state the basis of the ruling on the petition to quash.

N.J.A.C. 19:15-2.3 provides that the failure to file a timely petition to quash bars a later filing of a petition to quash.

N.J.A.C. 19:15-2.4 provides that the aggrieved party may request that the petition to quash, any answers, and the ruling be made part of the record.

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

Social Impact

The New Jersey Employer Employee Relations Act, N.J.S.A. 34:13A-1 et seq., at N.J.S.A. 34:13A-2 declares that it is the public policy of this State that the best interests of the people of the State are served by the prevention or prompt settlement of labor disputes. The Act gives the Commission jurisdiction to determine questions concerning the representation of public employees; hear and resolve unfair practice charges; rule upon disputes concerning the scope of collective negotiations in public employment; determine whether challenges to the withholding of a teaching staff member's salary increment can be

submitted to binding arbitration or be reviewed by the Commissioner of Education; and determine whether a transfer of a school district employee between work sites has been made for disciplinary reasons. The Commission carries out its responsibilities by conducting administrative investigations and holding hearings in accordance with the Administrative Procedure Act, N.J.S.A. 52:14B-1 et seq. In order to discharge these responsibilities the New Jersey Employer-Employee Relations Act gives the Commission subpoena power. These rules implement that authority. The rules proposed for readoption are needed to allow the effective and efficient discharge of the statutory mission and jurisdiction of the Public Employment Relations Commission.

Economic Impact

The rules, if readopted, will have no discernible economic impact on the public, since the rules simply outline the procedures applicable to the issuance, quashing, and enforcement of subpoenas in Commission cases.

Federal Standards Statement

The National Labor Relations Act specifically excludes from its coverage "any State or political subdivision thereof." (See 29 U.S.C. §§ 152(2).) Thus, no Federal law or regulation applies to the subject matter of these rules: the issuance, quashing, and enforcement of subpoenas in Commission cases. As there is no comparable Federal rule or standard upon which the Commission can rely to achieve the aim of the New Jersey Employer-Employee Relations Act, the readoption of these rules is necessary and proper.

Jobs Impact

The Commission does not expect that any jobs will be generated or lost as a consequence of the rules proposed for readoption.

Agriculture Industry Impact

The Commission does not expect that the agriculture industry will be affected as a consequence of the rules proposed for readoption.

Regulatory Flexibility Statement

The rules proposed for readoption impose no requirements on small businesses subject to N.J.S.A. 52:14B-16 et seq., the Regulatory Flexibility Act. The Commission has jurisdiction over public sector employer-employee relations.

Housing Affordability Impact Analysis

The rules proposed for readoption with amendments would not have an impact on the average costs associated with housing, as the rules concern employer-employee relations in public employment.

Smart Growth Development Impact Analysis

The rules proposed for readoption will have no impact on housing production within Planning Areas 1 or 2, or within designated centers, under the State Development and Redevelopment Plan, as the rules concern employer-employee relations in public employment.

Full text of the rules proposed for readoption may be found in the New Jersey Administrative Code at N.J.A.C. 19:15.

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DELAWARE RIVER BASIN COMMISSION

Notice of Proposed Rulemaking and Public Hearing Proposed Amendments to the Water Quality Regulations, Water Code and Comprehensive Plan to Update Water Quality Criteria for pH

Authorized By: Delaware River Basin Commission, Pamela M. Bush,
Commission Secretary.

Proposal Number: PRN 2013-142.

The Delaware River Basin Commission ("DRBC" or "Commission") is a Federal interstate compact agency charged with managing the water resources of the Basin without regard to political boundaries. Its commissioners are the governors of the four Basin states — New Jersey, New York, Pennsylvania, and Delaware — and a Federal representative, the North Atlantic Division Commander of the U.S. Army Corps of

Engineers. The Commission is not subject to the requirements of the New Jersey Administrative Procedure Act. This notice is published by the Commission for information purposes.

Summary: The Commission will hold a public hearing to receive comments on proposed amendments to the Commission's Water Quality Regulations, Water Code and Comprehensive Plan to update stream quality objectives (also called "water quality criteria") for pH in interstate tidal and non-tidal reaches of the main stem Delaware River.

Dates: The public hearing will be held at 2:00 P.M. on Thursday, October 24, 2013. The hearing will continue until all those wishing to testify have had an opportunity to do so. Written comments will be accepted and must be received by 5:00 P.M. on Thursday, November 21, 2013. For more information regarding the procedures for the hearing and comments, see Supplementary Information.

Addresses: The public hearing will be held in the Goddard Conference Room at the Commission's office building located at 25 State Police Drive, West Trenton, NJ. As Internet mapping tools are inaccurate for this location, please use the driving directions posted on the Commission's website.

Oral testimony and written comments: Persons wishing to testify at the hearing are asked to register in advance by phoning Paula Schmitt at 609-883-9500, ext. 224. Written comments may be submitted as follows: If by e-mail, to paula.schmitt@drbc.state.nj.us; if by fax, to Commission Secretary at 609-883-9522; if by U.S. Mail, to Commission Secretary, DRBC, P.O. Box 7360, West Trenton, NJ 08628-0360; and if by overnight mail, to Commission Secretary, DRBC, 25 State Police Drive, West Trenton, NJ 08628-0360. Comments also may be delivered by hand at any time during the Commission's regular office hours (Monday through Friday, 8:30 A.M. through 5:00 P.M. except on national holidays) until the close of the comment period at 5:00 P.M. on Thursday, November 21, 2013. In all cases, please include the commenter's name, address and affiliation, if any, in the comment document and "pH Rulemaking" in the subject line.

For further information: The rule text and a report entitled "pH Criteria Revision Recommendations for Interstate Waters of the Delaware River Basin: Basis & Background Document" (DRBC, March 2013) are available on the Commission's web site, www.drbc.net. Hard copies of the latter document may be obtained for the price of postage by contacting Ms. Paula Schmitt at 609-883-9500, ext. 224. For questions about the technical basis for the rule, please contact Dr. Erik Silldorff at 609-883-9500 ext. 234. For queries about the rulemaking process, please contact Pamela Bush at 609-477-7203.

Supplementary Information

Background. The Commission in 1967 assigned stream quality objectives (also called "criteria") for pH to all tidal and non-tidal interstate streams in the Delaware River Basin ("Basin"). Since that time, scientists' understanding of natural fluctuations in freshwater and saltwater pH levels has grown. Likewise, the development and application of pH criteria have evolved, while the Commission's pH stream quality objectives have remained unchanged. Commission scientists in consultation with experts from DRBC member states and Federal agencies have evaluated the pH criteria adopted by signatory states and recommended by Federal agencies over the past four-and-a-half decades. They have concluded that in order to minimize regulatory inconsistencies and better address natural pH cycles in the main stem Delaware River, two classes of revisions to the Commission's criteria for this shared interstate waterway should be considered. The first concerns the range of pH levels deemed to comprise the numeric standard within the tidal and non-tidal zones of the main stem and tidal portions of tributaries. The second concerns excursions outside the standard range that is attributable to natural conditions. The proposed revisions were unanimously endorsed by the Commission's Water Quality Advisory Committee (WQAC) in March 2009. The WQAC is a standing committee of stakeholders, including regulators, municipal and industrial dischargers, academicians, and environmental organizations that advises the Commission on technical matters relating to water quality within the Basin.

Proposed Change to Existing Criteria. The Commission's existing pH criteria applicable to the main stem are expressed as ranges. "Between 6.0