



ESSEX COUNTY BOARD OF TAXATION

50 South Clinton Street, Suite 5200
East Orange, New Jersey 07018

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TELEPHONE
(973) 395-8525

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(973) 395-8481

TAX ADMINISTRATOR
JOAN CODEY DURKIN, CTA

MEMORANDUM

TO: Matthew U. Watkins, Bloomfield Business Administrator
Joseph Catenaro, Fairfield Business Administrator
✓ Michael Rohal, Glen Ridge Business Administrator
Russell A. Jones, Jr., Livingston Deputy Manager
Maureen Chumacas, Roseland Business Administrator
Matthew Cavallo, Verona Business Administrator

FROM: Joan Codey Durkin, Tax Administrator

DATE: March 8, 2017

SUBJECT: Revaluation Orders

Please be aware that at the March 2nd meeting of the Essex County Tax Board a resolution was passed ordering your municipality to perform a revaluation. All the orders were forwarded to the Director of the Division of Taxation for approval and signature. When the paperwork is returned to the Board, it will be sent certified mail to the Clerk of your municipality.

In the meantime if you have not already sent your tax maps for initial inspection to the State of NJ, please do so immediately.

Any questions please call me at 973-395-8525.

Cc: Essex County Tax Board Commissioners
Joseph Pisauo, Bloomfield Tax Assessor
Michael Leposky, Fairfield Tax Assessor
George Librizzi, Glen Ridge Tax Assessor
Lidia Dumytsch, Livingston Tax Assessor
Kevin Esposito, Roseland Tax Assessor
George Librizzi, Verona Tax Assessor



Township of Montclair 205 Claremont Avenue Montclair, NJ 07042 tel: 973-509-4954 fax: 973-509-4943

*Janice E. Talley, PP/AICP
Director of Planning and Community Development
jtalley@montclairnjusa.org*

Via certified mail

March 13, 2017

Mr. Michael Rohal, PE, PP, MRC & QPA
Borough of Glen Ridge
825 Bloomfield Avenue
Glen Ridge, NJ 07028

RE: Master Plan Amendment

Dear Michael:

Please find enclosed notice of a proposed amendment to the Unified Land Use and Circulation Element which is being considered by the Montclair Township Planning Board at a public hearing scheduled for Monday, March 27 at 7 pm. Please contact me if you have any questions.

Very truly yours,

Janice E. Talley, P.P., AICP
Director of Planning and Community Development

MONTCLAIR PLANNING BOARD

NOTICE OF HEARING ON AN AMENDMENT TO THE LAND USE AND CIRCULATION ELEMENT OF THE MASTER PLAN

PLEASE TAKE NOTICE that the Montclair Planning Board will hold a public hearing on an amendment to the Land Use and Circulation Element of the Master Plan on Monday, March 27, 2017, at 7:00 p.m., in the Council Chambers of the Montclair Municipal Building, 205 Claremont Avenue, Montclair, New Jersey, at which time opportunity will be given to all those in interest to be heard and at which time the Board may take action.

TAKE FURTHER NOTICE that the Master Plan Amendment is available for inspection at the Township Clerk's Office and the Department of Planning & Community Development, 205 Claremont Avenue, Montclair, New Jersey, from 8:30 a.m. to 4:30 p.m., and on the Township's Website.

John Wynn
Chair



THE TOWNSHIP OF MILLBURN
375 MILLBURN AVENUE
MILLBURN, NEW JERSEY 07041

OFFICE OF THE MAYOR

March 17, 2017

Assemblyman John Burzichelli
935 Kings Highway, Suite 400
West Deptford, New Jersey 08086

RE: Support of Introduced Bill No. 2452 – Creates New Liquor Licenses for Certain Restaurants

Dear Assemblyman Burzichelli,

I thank and commend you on your sponsorship of Assembly Bill No. 2452 to create a new category of liquor license for certain restaurants and to permit municipalities to issue these restricted liquor licenses regardless of population. We agree that the permitting additional restaurants to serve alcoholic beverages in the municipality would promote real estate development, contribute to the municipal revitalization, and enhance the overall quality of life for residents and visitors. As a community concerned with the vitality of its downtown (as well as all of our business areas) we support your endeavor.

I am forwarding a copy to other Essex County municipalities and urge them to support this bill in order to foster and encourage economic development and growth in our area and our State.

Best Regards,

Cheryl H. Burstein
Mayor, Township of Millburn

cc via e-mail: State Senator Richard Codey SenCodey@nileg.org; Assemblywoman Mila Jasey AswJasey@nileg.org; Assemblyman John McKeon AsmMcKeon@nileg.org; The Hon. Vincent Prieto, Speaker, New Jersey General Assembly AsmPrieto@nileg.org; Senator Sweeney, President of NJ Senate SenSweeney@nileg.org; New Jersey League of Municipalities league@njslom.org; Assemblyman Reed Gusciora AsmGusciora@nileg.org; Essex County Governing Body Members (via Municipal Clerks)

ASSEMBLY, No. 2452

STATE OF NEW JERSEY

217th LEGISLATURE

INTRODUCED FEBRUARY 4, 2016

Sponsored by:
Assemblyman JOHN J. BURZICHELLI
District 3 (Cumberland, Gloucester and Salem)

SYNOPSIS

Creates new liquor licenses for certain restaurants and permits the issuance of additional liquor licenses; provides tax credit under corporate business tax and gross income tax for fair market value of certain alcoholic beverage licenses.

CURRENT VERSION OF TEXT

As introduced.



1 (b) if the taxpayer is required to repay the amount of any excess
2 as a result of the sale or transfer of the taxpayer's license occurring
3 in the second five years of the 15-year period, the amount of the
4 excess shall be multiplied by 0.50 to determine the amount of the
5 excess required to be repaid to the Director of the Division of
6 Taxation; and

7 (c) if the taxpayer is required to repay the amount of any excess
8 as a result of the sale or transfer of the taxpayer's license occurring
9 in the third five years of the 15-year period, the amount of the
10 excess shall be multiplied by 0.25 to determine the amount of the
11 excess required to be repaid to the Director of the Division of
12 Taxation.

13 In addition, if the taxpayer converted the credit or any amount of
14 the credit into a tax credit transfer certificate in accordance with
15 subsection d. of this section, the amount of the excess required to be
16 repaid to the Director of the Division of Taxation shall be further
17 reduced, if necessary, in proportion to the amount of consideration
18 received by the taxpayer from the sale or assignment of the tax
19 credit transfer certificate.

20 (3) The amount of excess required to be repaid to the Director of
21 the Division of Taxation pursuant to paragraph (1) or (2) of this
22 subsection shall be a deficiency with respect to the payment of a
23 State tax. The Director of the Division of Taxation shall have all
24 rights, powers and duties authorized under the State Uniform Tax
25 Procedure Law, R.S.54:48-1 et seq., to ensure payment, collection,
26 or recovery of the deficiency, and the taxpayer shall be afforded all
27 protections, rights, and remedies allowed under R.S.54:48-1 et seq.
28 to challenge, protest, or appeal the deficiency or any determination
29 or decision made in connection with the deficiency.

30
31 8. This act shall take effect on the first day of the nineteenth
32 month following enactment.

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34

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STATEMENT

36

37 This bill creates a restricted restaurant license (R1) which permits
38 the holder to sell any alcoholic beverages for consumption on the
39 premises of certain restaurants. In addition, the bill creates a
40 restricted beer and wine license (R2) which permits the holder to
41 sell only beer and wine by the bottle or can. These licenses would
42 only be available for use in connection with restaurants that occupy
43 a minimum square footage of 1,500 and a maximum square footage
44 of 6,000 and maintain a full-service kitchen with a minimum square
45 footage of 500. The governing board or body of a municipality may
46 issue an unlimited number of these licenses within the municipality.

47 Under the provisions of the bill, alcoholic beverages only may be
48 sold in connection with the service of food at a table by an

1 employee of the restaurant, and may begin at 12 p.m. or one hour
2 prior to the service of food, whichever is later in time, and continue
3 until 10 p.m. on Sunday through Thursday, and until 11 p.m. on
4 Friday and Saturday.

5 A license holder is prohibited from providing a bar area for
6 customers of the restaurant to congregate and consume alcoholic
7 beverages. However, the holder of a restricted restaurant license
8 (R1) may provide a service bar at which alcoholic beverages are
9 prepared for customers at a table. An employee of the restaurant
10 may be stationed at the service bar to prepare drinks for customers,
11 but may only transfer alcoholic beverages to the wait staff at the
12 restaurant. The bill prohibits the employee stationed at the service
13 bar from serving drinks directly to restaurant patrons. The holder of
14 a restricted beer and wine license (R2) is prohibited from having a
15 service bar.

16 The license holder is required to offer a standard printed menu or
17 menu board system or similar signage featuring a list of meals with
18 separate prices listed adjacent to each meal. For parties of 10
19 restaurant patrons or greater, the bill allows a licensee to offer a full
20 course menu with a limited number of meal choices for a fixed
21 price.

22 The licensed premises of the restaurant would be limited to only
23 one physical address. A municipality that prohibits the sale of
24 alcoholic beverages within its borders may establish by ordinance
25 or resolution that a restricted restaurant license may be issued in
26 that municipality.

27 The bill establishes a fee schedule for the initial issuance and
28 annual renewal fee for the restricted restaurant license and restricted
29 beer and wine license based on the square footage of the restaurant.
30 The initial fee and annual renewal fee for this for the restricted
31 restaurant license is \$3,000 for a restaurant with a square footage of
32 1,500 to 3,000, and \$10,000 for a restaurant with a square footage
33 of 3,001 to 6,000. The fees imposed for the restricted beer and wine
34 license are half the amount imposed for the restricted restaurant
35 license, and are set at \$1,500 for a restaurant with a square footage
36 of 1,500 to 3,000 and \$5,000 for a restaurant with a square footage
37 of 3,001 to 6,000.

38 The initial fee and renewal fee are to be paid in the following
39 manner: \$2,500 of the fee for the restricted restaurant license and
40 \$1250 for the fee for the restricted beer and wine license is to be paid
41 to the municipality where the restaurant is located and if the restaurant
42 is located within the boundaries of two or more municipalities, the fee
43 is to be divided equally among those municipalities; the remainder of
44 the fee is to be paid to the to the Director Division of Taxation to be
45 used solely for the purposes of offsetting the costs associated with
46 issuing tax credits provided under the bill. After the Division of
47 Taxation is reimbursed for costs associated with issuing tax credits,
48 the full fee is to be paid to the municipality. In addition, the bill

1 requires licensees to pay to the Director of the Division of
2 Alcoholic Beverage Control any applicable renewal fees that the
3 holder of a plenary retail consumption license is required to pay
4 under current law.

5 The bill imposes certain penalties on the holders of the restricted
6 restaurant license or restricted beer and wine license who violate the
7 law. For a first offense, a restricted restaurant licensee is required
8 to pay a civil penalty of \$5,000 and a restricted beer and wine
9 licensee is required to pay \$2,500. Both licensees are subject to a
10 mandatory license suspension for a period of time determined by
11 the ABC director for a first time offense. For a second offense,
12 both licensees are subject to a permanent license revocation and are
13 required to pay a fine that is equal to three times the amount of the
14 fair market value of a plenary retail consumption license in that
15 municipality. Any fine money collected is to be paid to the Director
16 of the Division of Taxation to be used solely for the purposes of
17 offsetting the costs associated with issuing tax credits provided
18 under the bill. After the Division of Taxation is reimbursed for up
19 to 75 percent of the projected estimated cost associated with issuing
20 tax credits, the full fee is to be paid to the municipality.

21 This bill further provides for the issuance of additional plenary
22 retail consumption licenses by municipalities that have adopted a
23 master plan pursuant to the provisions of section 19 of P.L.1975,
24 c.291 (C.40:55D-28). These municipalities may issue the additional
25 plenary retail consumption licenses based upon the population
26 projections for that municipality contained in the master plan and
27 the schedule set forth under the bill. The schedule relies upon the
28 population projection in the master plan. If the projected peak
29 population supports the issuance of one or more additional plenary
30 retail consumption licenses, the municipality immediately may issue
31 one additional license. The municipality may issue another plenary
32 retail consumption license whenever an additional 3,000 or more
33 persons are added to the municipality's population, until the
34 maximum number of licenses supported by the projected peak
35 population in the master plan has been issued.

36 This bill also provides a tax credit against the corporation
37 business tax and gross income tax to compensate license holders for
38 the expected loss in value resulting from the creation of the new
39 restricted licenses. Under the bill, the tax credit is equal to 100
40 percent of the fair market value of taxpayer's plenary retail
41 consumption license prior to the date of enactment of the bill. The
42 bill reduces the fair market value of licenses used in connection
43 with multiple restaurants or other establishments that are located on
44 the same licensed premises. In cases where a single license is used
45 in connection with multiple restaurants or establishments, the fair
46 market value is divided by the number of restaurants or
47 establishments operating in connection with the license. The tax
48 credit is required to be taken over a five-year period, in five annual

1 installments, at the rate of one-fifth the total amount of the
2 taxpayer's allowable credit.

3 In order to claim the credit, a license holder is required to make
4 and file an application with the Director of the Division of
5 Alcoholic Beverage Control (ABC), who is responsible for
6 certifying eligible licensees as qualified holders of a plenary retail
7 consumption license based on certain factors related to the licensee,
8 and the status of the license held by the licensee. In addition, the
9 Director of the Division of A.B.C. is responsible for determining
10 the fair market value of each license. To assist in determining fair
11 market value, the bill allows the Director of ABC to appoint an
12 advisory committee composed of representatives with knowledge
13 and experience in the appraisal of alcoholic beverage licenses in
14 this State. Upon certification, the bill requires the Director of ABC
15 to submit the written certification to the licensee (to be used in
16 filing a return that includes a claim for the credit) and to prepare a
17 report regarding the administration of the certification process that
18 will indicate the number of applications made, the number of
19 certifications issued, and the fair market value of each license for
20 which a certification is issued.

21 The bill permits qualified license holders to convert allowable
22 tax credits to tax credit transfer certificates upon application to and
23 approval by the Director of the Division of Taxation in the
24 Department of the Treasury. The bill authorizes qualified license
25 holders to sell any amount of the credit that is converted to a tax
26 credit transfer certificate to another taxpayer in exchange for private
27 financial consideration, but stipulates that the consideration
28 received by the qualified license holder from the sale cannot be less
29 than 75 percent of the transferred credit amount.

30 The bill provides that a qualified license holder who is allowed a
31 credit is permitted to maintain the plenary retail consumption
32 license and operate a licensed premises in this State. However, the
33 bill provides that taxpayers who sell their interest in the
34 consumption license during the five year tax period in which they
35 are eligible to receive annual installments of the credit, must forfeit
36 that portion of the qualified licensee's credit that is equal to the
37 amount of consideration received from the sale or transfer of the
38 license. The bill provides that the forfeited amount will reduce any
39 unused credit of the taxpayer that has not been used, sold, or
40 assigned to another taxpayer and, if after the forfeited amount is
41 used to reduce any allowable credit of the taxpayer, the balance of
42 the forfeited portion remaining must be repaid to the Director of the
43 Division of Taxation.

44 Additionally, the bill provides that taxpayers who sell their
45 interest in the consumption license during a fifteen-year period
46 following the five-year tax period in which they are eligible to
47 receive annual installments of the credit, must similarly forfeit that
48 portion of the qualified licensee's credit that is equal to the amount

1 of consideration received from the sale or transfer of the license.
2 The bill provides that the forfeited amount will reduce any tax
3 credit carryover that is allowed but has not been used by the
4 taxpayer, and, if after the forfeited amount is used to reduce any
5 allowable credit of the taxpayer, the balance of the forfeited portion
6 remaining must be repaid to the Director of the Division of
7 Taxation, at reduced amounts based upon when the sale or transfer
8 of the license occurs.

9 It is the sponsor's intent to foster and encourage economic
10 development and growth in this State by creating a new less-costly
11 restaurant license that permits the licensee to sell alcoholic
12 beverages and to provide financial compensation to certain plenary
13 retail consumption licensees who already have established
14 businesses and paid market value for their licenses.