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Deborah M. Franco, Esq.  
Director, Regulatory Affairs Counsel

RECEIVED  
CASE MANAGEMENT

2020 FEB 20 A 10:32

BOARD OF PUBLIC UTILITIES  
TRENTON, NJ

2020 FEB 21 P 3:15

February 19, 2020

BOARD OF PUBLIC UTILITIES  
TRENTON, NJ

**VIA UNITED PARCEL SERVICE AND ELECTRONIC MAIL**

Aida Camacho-Welch, Secretary  
State of New Jersey  
Board of Public Utilities  
44 South Clinton Avenue, 9<sup>th</sup> Floor  
P.O. Box 350  
Trenton, NJ 08625-0350

RECEIVED  
MAIL ROOM

FEB 20 2020

BOARD OF PUBLIC UTILITIES  
TRENTON, NJ

**Re: Notice of Transfer of Property by South Jersey Gas Company  
In the Ordinary Course of Business Pursuant to N.J.A.C. 14:1-5.6**

Dear Secretary Camacho-Welch:

Enclosed for filing pursuant to N.J.S.A. 48:3-7 and N.J.A.C. 14:1-5.6 is a Notice on behalf of South Jersey Gas Company ("Company") regarding a proposed transfer of real property in the ordinary course of business.

Kindly acknowledge receipt and filing of the enclosures by date stamping the enclosed copy of this letter and returning it in the self-addressed, stamped envelope provided for that purpose. In addition, it is respectfully requested that upon expiration of the 30-day notice period that the Secretary certify on a copy of the Notice that the transfer is in the ordinary course of business and within the statutory provisions. A blank space of three inches has been provided on the bottom of the front page of the Notice for such purpose

Please contact the undersigned if you have any questions.

Respectfully submitted,

Deborah M. Franco

Enclosure

cc: Stefanie A. Brand, Director, Rate Counsel

**STATE OF NEW JERSEY  
BOARD OF PUBLIC UTILITIES**

-----X  
Notice of a Transfer of Property by South Jersey Gas Company  
In the Ordinary Course of Business Pursuant to N.J.A.C. 14:1-5.6  
-----X

**NOTICE**

**TO THE HONORABLE COMMISSIONERS OF THE  
NEW JERSEY BOARD OF PUBLIC UTILITIES**

1. Pursuant to N.J.S.A. 48:3-7 and N.J.A.C. 14:1-5.6, South Jersey Gas Company (“SJG” or “Company”) respectfully provides notice of its intent to transfer certain real property which has a net book cost and transfer price of less than \$500,000 and is not used by or useful to SJG. The Company respectfully submits that the proposed transfer is in the ordinary course of business and may be consummated in accordance with N.J.A.C. 14:1-5.6(d) upon the expiration of the 30-day notice period set forth therein.
2. The Company is engaged in the business of transmission, distribution, transportation, and sale of natural gas within its defined service territory in the State of New Jersey. SJG’s service territory includes all or portions of the following counties: Atlantic, Burlington, Camden, Cape May, Cumberland, Gloucester and Salem. Within its service territory, SJG serves approximately 393,000 customers.

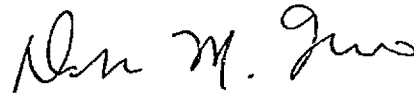
3. Pursuant to N.J.A.C. 14:1-5.6(d)(1), the sale of real property having a net book cost and transfer price not in excess of \$500,000 and which is not used by or useful to the utility is deemed to be in the ordinary course and may be consummated without petition to the Board for approval subject to written notice received by the Board not less than 30 days prior to the effective date of the proposed transfer. As set forth below, the real property which is the subject of this notice has a net book cost and transfer price of less than \$500,000.
4. Upon the expiration of the 30-day notice period set forth in N.J.A.C. 14:1-5.6(d)(1), SJG intends to transfer two parcels of property described in the draft deeds contained in Attachments 1 and 2, respectively to Newell Vine Associates, LLC (“Newell”). Newell owns property immediately adjacent to the parcels. The parcels described in Attachments 1 and 2 have a net book cost of \$52,000 and \$270,000, respectively, with both having a transfer price of \$1. According to the tax records, the property reflected in Attachments A and B have an assessed value of \$9,500 and \$28,100, respectively. See Attachments C and D for the tax records which reflect these values. These parcels, which are located adjacent to a former SJG manufactured gas plant site have negligible value due to their geography and limited use. In addition to the relationship of transferor and transferee, Newell and SJG are parties to a litigation involving property adjacent to the parcels.
5. SJG pays all carrying charges, including taxes associated with the parcels. As a result of this transfer, SJG will no longer incur the ongoing costs of ownership associated with the parcels which are not used by or useful to SJG.
6. The parcels being transferred are not income producing property.
7. The transfer will not compromise the Company’s ability to render service

8. The Verification of David Robbins, a properly authorized officer, verifying the statements contained in this Notice is attached hereto.
9. The Company is serving a copy of this Notice upon Stefanie A. Brand, Director, Rate Counsel, 140 East Front Street, 4th Floor, Trenton, New Jersey.
10. It is respectfully requested that upon expiration of the 30-day notice period that the Secretary certify on a copy of this Notice that the transfer is in the ordinary course of business and within the statutory provisions. A blank space of three inches has been provided on the bottom of the front page of this Notice for such purpose.

WHEREFORE, SJG respectfully submits that the transfer of the parcels described in Attachments A and B from SJG to Newell is in the ordinary course of business such that it may be consummated in accordance with N.J.A.C. 14:1-5.6(d) upon the expiration of the 30-day notice period set forth therein and requests that the Board certify the first page of a copy of this Notice. To the extent that the Board does not deem the transfer to be in the ordinary course of business, SJG respectfully requests that the Board issue an order approving the transfer of the parcels from the Company to Newell consistent with the manner described herein.

Respectfully submitted,

South Jersey Gas Company



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By: Deborah M. Franco, Esq.  
Director, Regulatory Affairs Counsel  
SJI Utilities, Inc.

Date: February 19, 2020

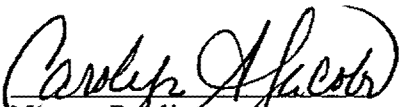
**Verification**

David Robbins, Jr., being duly sworn according to law, upon his oath, deposes and says:

1. I am David Robbins, President of South Jersey Gas Company and am authorized to make this Verification.
2. I have read the contents of the foregoing Notice and hereby certify that the statements contained therein are true and accurate to the best of my knowledge and belief.

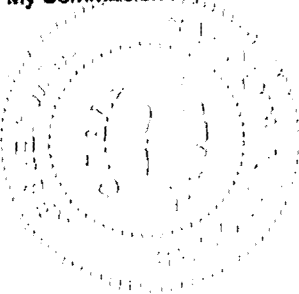
David Robbins Jr.

Sworn to and subscribed before me  
this 19 day of February, 2020

  
Notary Public  
CAROLYN A. JACOBS

NOTARY PUBLIC OF NEW JERSEY

My Commission Expires October 20, 2023



DEED - BARGAIN AND SALE (Covenant as to Grantor's Acts)  
IND. to IND. or CORP. - Plain Language

Prepared By:

**JOSEPH P. McGROARTY, ESQUIRE**  
**Fitzgerald McGroarty**

\_\_\_\_\_  
Attorney at Law

## DEED

This Deed is made on \_\_\_\_\_, 2019, between **SOUTH JERSEY GAS COMPANY**, whose address is 1 South Jersey Plaza, Route 54, Folsom, NJ 08037, herein referred to as the Grantor, and **NEWELL VINE ASSOCIATES, LLC**, whose address is 12 W. Broad Street, Bridgeton, New Jersey, 08302, herein referred to as the Grantee.

The words "Grantor" and "Grantee" shall mean all Grantors and all Grantees listed above.

**Transfer of Ownership.** The Grantor grants and conveys (transfers ownership of) the Property described below to the Grantee. This transfer is made for the sum of One Dollar (\$1.00). The Grantor acknowledges receipt of this money.

**Tax Map Reference.** The property is known as Lot 3, Block 264, on the Municipal Tax Map of the City of Bridgeton (the "Property") and;

**Property.** The property consists of the land and all the buildings and structures on the land situate in the City of Bridgeton, County of Cumberland, and State of New Jersey, more particularly described as follows:

**BEGINNING** at a point in the easterly line of Water Street (34 feet wide, tax map) at the division line between lots 2 and 3, block 264; thence

- (1) South 73 degrees 21 minutes and 14 seconds East, along said division line between tax lots 2 and 3, block 264, a distance of 76 feet, more or less, to the westerly line of the Cohansey River; thence
- (2) Along said westerly line of the Cohansey River in a southwardly direction a distance of 61 feet, more or less, to a point in the division line between tax lots 3 and 4, block 264; thence
- (3) North 73 degrees 52 minutes 14 seconds West, along said division line between tax lots 3 and 4, block 264, a distance of 37 feet, more or less, to a point for a corner in same; thence
- (4) North 88 degrees 36 minutes and 14 seconds West, still along said division line between tax lots 3 and 4, block 264, a distance of 43.00 feet to a point in the aforementioned easterly line of Water Street; thence
- (5) North 01 degrees 23 minutes 46 seconds East, along said easterly line of Water Street, a distance of 70.92 feet to the point and place of **BEGINNING**.

**CONTAINING** within said bounds 4,772 s.f., more or less.

**BEING** Lot 3, Block 264 on the Tax Map of the City of Bridgeton, County of Cumberland, State of New Jersey

**COMMONLY KNOWN AS** 21 Water Street

**BEING** the same premises conveyed to South Jersey Gas Company by deed from Everett Marino and Earl Marino, dated July 2, 2009, recorded July 7, 2009 in the Cumberland County Clerk's/Register's Office in Deed Book 4059, Page 6720.

**Promises by Grantor.** The Grantor promises that the Grantor has done no act to encumber the property. This promise is called a "covenant as to grantor's acts" (N.J.S.A. 46:4-6). This promise means that the Grantor has not allowed anyone else to obtain any legal rights which affect the property (such as by making a mortgage or allowing a judgment to be entered against the Grantor).

**Signatures.** The Grantor signs this Deed as of the date at the top of the first page.

**SOUTH JERSEY GAS COMPANY**

BY: \_\_\_\_\_

STATE OF NEW JERSEY:

SS:

COUNTY OF \_\_\_\_\_ :

I CERTIFY that on \_\_\_\_\_, 2019, \_\_\_\_\_,  
personally came before me and acknowledged under oath, to my satisfaction, that this person (or if more  
than one, each person):

- (a) personally signed this document on behalf of South Jersey Gas Company; and
- (b) was authorized to and did execute this document as \_\_\_\_\_ of South Jersey  
Gas Company, the entity named in this document.
- (c) Made this Deed for One Dollars (\$1.00) as the full and actual consideration paid or to  
be paid for the transfer of title (such consideration is defined in N.J.S.A. 46:15-5).

\_\_\_\_\_  
Notary Public

DEED - BARGAIN AND SALE (Covenant as to Grantor's Acts)  
IND. to IND. or CORP. - Plain Language

Prepared By:

JOSEPH P. McGROARTY, ESQUIRE  
Fitzgerald McGroarty

\_\_\_\_\_  
Attorney at Law

## DEED

This Deed is made on \_\_\_\_\_, 2019, between **SOUTH JERSEY GAS COMPANY**, whose address is 1 South Jersey Plaza, Route 54, Folsom, NJ 08037, herein referred to as the Grantor, and **NEWELL VINE ASSOCIATES, LLC**, whose address is 12 W. Broad Street, Bridgeton, New Jersey, 08302, herein referred to as the Grantee.

The words "Grantor" and "Grantee" shall mean all Grantors and all Grantees listed above.

**Transfer of Ownership.** The Grantor grants and conveys (transfers ownership of) the Property described below to the Grantee. This transfer is made for the sum of One Dollar (\$1.00). The Grantor acknowledges receipt of this money.

**Tax Map Reference.** The property is known as Lot 4, Block 264, on the Municipal Tax Map of the City of Bridgeton (the "Property") and;

**Property.** The property consists of the land and all the buildings and structures on the land situate in the City of Bridgeton, County of Cumberland, and State of New Jersey, more particularly described as follows:

**BEGINNING** at a point in the northwesterly corner of tax lot 4, block 264 at the division line between tax lots 3 and 4, block 264, said point being South  $01^{\circ} 30' 06''$  West a distance of 314.92 feet from the intersection of the easterly line Water Street (34' wide) with the southerly line of Broad Street (N.J.S.H. Route 49 - width varies): thence,

1. South  $88^{\circ} 29' 54''$  East, along said division line, a distance of 43.00 feet to an angle point in same; thence
2. South  $73^{\circ} 45' 54''$  East, continuing along said division line, 37 feet, more or less, to the low water line of the Cohansey River; thence
3. In a general southerly direction, along the Low Water Line of Cohansey River, a distance of 99 feet, more or less (tie line: South  $10^{\circ} 02' 05''$  East, distance 77.55 feet) to a point on the northerly line of tax Block 264, Lot 4.01 if extended eastwardly to the Low Water Line of Cohansey Creek; thence
4. North  $70^{\circ} 59' 54''$  West, along said division line, a distance of 34.81 feet, more or less, to a point on the original high water line of Cohansey Creek, thence
5. Along the original high water line of Cohansey Creek, the various courses and distances thereof 150 feet, more or less (tie line: South  $00^{\circ} 41' 45''$  East, distance 149.24 feet) to a point on the division line between tax lots 4 and 5, Block 264, said point being within a 1 story metal building; thence
6. North  $07^{\circ} 59' 54''$  West, along said division line and leaving said metal building, a distance of 70 feet, more or less, to a point on the easterly line of Water Street; thence
7. North  $01^{\circ} 30' 06''$  East, along said line, a distance of 203.00 feet to the point and place of **BEGINNING**.

**CONTAINING** within said bounds 15,080 square feet, more or less.

**SUBJECT TO** a 10' right of way of South Jersey Gas Company, successor of Bridgeton Gas Light Company, running eastwardly from Water Street to lands described in a Riparian Grant to Bridgeton Gas Light Company dated July 30, 1914 in Liber U pages 184-188, currently known as Tax Lot 4.01, Block 254.

**SUBJECT TO** the rights of the State of New Jersey in and to lands now or formerly below the mean high water line of Cohansey Creek.



**BEING** Lot 4, Block 264 on the Tax Map of the City of Bridgeton, County of Cumberland, State of New Jersey

**BEING** one of the lots conveyed to South Jersey Gas Company by deed from Gertrude Wallace dated July 9, 2010, recorded July 14, 2010 in the Cumberland County Clerk's/Register's Office in Deed Book 4072, Page 6453.

**Promises by Grantor.** The Grantor promises that the Grantor has done no act to encumber the property. This promise is called a "covenant as to grantor's acts" (N.J.S.A. 46:4-6). This promise means that the Grantor has not allowed anyone else to obtain any legal rights which affect the property (such as by making a mortgage or allowing a judgment to be entered against the Grantor).

**Signatures.** The Grantor signs this Deed as of the date at the top of the first page.

**SOUTH JERSEY GAS COMPANY**

BY: \_\_\_\_\_

STATE OF NEW JERSEY:

SS:

COUNTY OF \_\_\_\_\_ :

I CERTIFY that on \_\_\_\_\_, 2019, \_\_\_\_\_ personally came before me and acknowledged under oath, to my satisfaction, that this person (or if more than one, each person):

- (a) personally signed this document on behalf of South Jersey Gas Company; and
- (b) was authorized to and did execute this document as \_\_\_\_\_ of South Jersey Gas Company, the entity named in this document.
- (c) Made this Deed for One Dollars (\$1.00) as the full and actual consideration paid or to be paid for the transfer of title (such consideration is defined in N.J.S.A. 46:15-5).

\_\_\_\_\_  
Notary Public

## 2019 FINAL/2020 PRELIMINARY TAX BILL

BRIDGETON CITY

CUMBERLAND COUNTY

BLOCK NUMBER		LOT NUMBER		QUALIFICATION		EXPLANATION OF TAXES		
264		3						
Property 21 WATER ST						DESCRIPTION	RATE PER \$100	AMOUNT OF TAX
Building						COUNTY TAX	1.281	121.69
Additional						COUNTY HEALTH TAX	0.060	5.70
Land Dimens. 71X70						COUNTY OPEN SPACE TAX	0.012	1.14
Bank						DISTRICT SCHOOL TAX	0.767	72.87
Mortgage Tax Acct 6092						LOCAL MUNICIPAL TAX	2.713	257.74
ASSESSED VALUATION INFORMATION						MUNICIPAL LIBRARY TAX	0.038	3.61
LAND: 6700		IMPROVEMENTS: 2800		TOTAL: 9500				
EXEMPTIONS:		NET TAXABLE VALUE:		9500				

SOUTH JERSEY GAS COMPANY  
ROUTE 54  
FOLSOM, NJ 08037

2019 TOTAL TAX 4.871 462.75  
2019 NET TAX 462.75  
LESS 2019 PREV. BILLED 221.21  
BALANCE OF 2019 TAX 241.54

2019 3RD QTR DUE AUG 1, 2019	120.77	2019 4TH QTR DUE NOV 1, 2019	120.77	2020 1ST QTR DUE FEB 1, 2020	115.69	2020 2ND QTR DUE MAY 1, 2020	115.69
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## INFORMATION FOR TAXPAYERS

MAKE CHECK PAYABLE TO: BRIDGETON CITY  MAIL TO: TAX COLLECTOR 181 E. COMMERCE STREET BRIDGETON NJ 08302	PRELIMINARY TAX IS EQUAL TO ONE HALF OF 2019 TOTAL NET TAX	231.38
FOR INFORMATION ABOUT STATE PROPERTY TAX RELIEF PROGRAMS, INCLUDING ELIGIBILITY CRITERION AND POTENTIAL DEDUCTION OR CREDIT AMOUNTS, PLEASE VISIT THE DIVISION OF TAXATION'S WEBSITE AT: <a href="https://www.state.nj.us/treasury/taxation/relief.shtml">https://www.state.nj.us/treasury/ taxation/relief.shtml</a>  MUNICIPAL RATE INFO 455-3230 SCHOOL RATE INFO 455-8030 COUNTY RATE INFO 451-8800	DISTRIBUTION OF TAXES BEFORE REAP	
	County Taxes	27.77% \$ 128.53
	School Taxes	15.75% \$ 72.87
	Municipal Taxes	56.48% \$ 261.35
STATE AID USED TO OFFSET LOCAL PROPERTY TAXES: The budgets of government agencies funded by this tax bill include State aid used to reduce property taxes. State aid offset information for the current year municipal tax bills will start becoming available at the end of July. Access the Division of Local Government Service' website at <a href="http://www.nj.gov/dca/divisions/dlgs/resources/property_tax.html">http://www.nj.gov/dca/divisions/dlgs/resources/property_tax.html</a> to find (based on assessed value of this parcel) the amount of State aid used to offset property taxes on this parcel.		

BRIDGETON CITY 2020-2				BRIDGETON CITY 2020-1			
CUMBERLAND COUNTY				CUMBERLAND COUNTY			
TAX COLLECTOR'S STUB - DETACH AND RETURN WITH YOUR CHECK				TAX COLLECTOR'S STUB - DETACH AND RETURN WITH YOUR CHECK			
2020 2ND QUARTER TAX DUE MAY 1, 2020				2020 1ST QUARTER TAX DUE FEBRUARY 1, 2020			
BLOCK NUMBER	LOT NUMBER	QUALIFICATION	BANK CODE	BLOCK NUMBER	LOT NUMBER	QUALIFICATION	BANK CODE
264	3			264	3		
TAX ACCOUNT NUMBER	TAX BILL NUMBER	TAX AMOUNT DUE	DUE MAY 1, 2020	TAX ACCOUNT NUMBER	TAX BILL NUMBER	TAX AMOUNT DUE	DUE FEBRUARY 1, 2020
00006092			115.69	00006092			115.69
SOUTH JERSEY GAS COMPANY				SOUTH JERSEY GAS COMPANY			
21 WATER ST				21 WATER ST			
INTEREST				INTEREST			
CASH				CASH			
CHECK				CHECK			
TOTAL				TOTAL			

BRIDGETON CITY 2019-4				BRIDGETON CITY 2019-3			
CUMBERLAND COUNTY				CUMBERLAND COUNTY			
TAX COLLECTOR'S STUB - DETACH AND RETURN WITH YOUR CHECK				TAX COLLECTOR'S STUB - DETACH AND RETURN WITH YOUR CHECK			
2019 4TH QUARTER TAX DUE NOVEMBER 1, 2019				2019 3RD QUARTER TAX DUE AUGUST 1, 2019			
BLOCK NUMBER	LOT NUMBER	QUALIFICATION	BANK CODE	BLOCK NUMBER	LOT NUMBER	QUALIFICATION	BANK CODE
264	3			264	3		
TAX ACCOUNT NUMBER	TAX BILL NUMBER	TAX AMOUNT DUE	DUE NOVEMBER 1, 2019	TAX ACCOUNT NUMBER	TAX BILL NUMBER	TAX AMOUNT DUE	DUE AUGUST 1, 2019
00006092			120.77	00006092			120.77
CREDIT:				CREDIT:			
120.77-				120.77-			
AMT DUE:				AMT DUE:			
0.00				0.00			
INTEREST				INTEREST			
CASH				CASH			
CHECK				CHECK			
TOTAL				TOTAL			

## 2019 FINAL/2020 PRELIMINARY TAX BILL

BRIDGETON CITY

CUMBERLAND COUNTY

BLOCK NUMBER		LOT NUMBER	QUALIFICATION	EXPLANATION OF TAXES		
264		4		DESCRIPTION	RATE PER \$100	AMOUNT OF TAX
Property WATER ST				COUNTY TAX	1.281	359.96
Building PAVING				COUNTY HEALTH TAX	0.060	16.86
Additional L4.01				COUNTY OPEN SPACE TAX	0.012	3.37
Land Dimens. 203X70,156X25				DISTRICT SCHOOL TAX	0.767	215.53
Bank Mortgage Tax Acct 6093				LOCAL MUNICIPAL TAX	2.713	762.35
ASSESSED VALUATION INFORMATION				MUNICIPAL LIBRARY TAX	0.038	10.68
LAND: 7900		IMPROVEMENTS: 20200	TOTAL: 28100			
EXEMPTIONS:		NET TAXABLE VALUE: 28100				

SOUTH JERSEY GAS COMPANY  
1 S. JERSEY PLAZA RTE 54  
FOLSOM, NJ 08837

2019 TOTAL TAX 4.871 1368.75  
2019 NET TAX 1368.75  
LESS 2019 PREV. BILLED 654.31  
BALANCE OF 2019 TAX 714.44

2019 3RD QTR DUE AUG 1, 2019	357.22	2019 4TH QTR DUE NOV 1, 2019	357.22	2020 1ST QTR DUE FEB 1, 2020	342.19	2020 2ND QTR DUE MAY 1, 2020	342.19
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## INFORMATION FOR TAXPAYERS

MAKE CHECK PAYABLE TO: BRIDGETON CITY  MAIL TO: TAX COLLECTOR 181 E. COMMERCE STREET BRIDGETON NJ 08302	PRELIMINARY TAX IS EQUAL TO ONE HALF OF 2019 TOTAL NET TAX <div>684.38</div>									
FOR INFORMATION ABOUT STATE PROPERTY TAX RELIEF PROGRAMS, INCLUDING ELIGIBILITY CRITERION AND POTENTIAL DEDUCTION OR CREDIT AMOUNTS, PLEASE VISIT THE DIVISION OF TAXATION'S WEBSITE AT: <a href="https://www.state.nj.us/treasury/taxation/relief.shtml">https://www.state.nj.us/treasury/ taxation/relief.shtml</a>  MUNICIPAL RATE INFO 455-3230 SCHOOL RATE INFO 455-8030 COUNTY RATE INFO 451-8800	DISTRIBUTION OF TAXES BEFORE REAP <table><tr><td>County Taxes</td><td>27.77%</td><td>\$ 380.19</td></tr><tr><td>School Taxes</td><td>15.75%</td><td>\$ 215.53</td></tr><tr><td>Municipal Taxes</td><td>56.48%</td><td>\$ 773.03</td></tr></table>	County Taxes	27.77%	\$ 380.19	School Taxes	15.75%	\$ 215.53	Municipal Taxes	56.48%	\$ 773.03
County Taxes	27.77%	\$ 380.19								
School Taxes	15.75%	\$ 215.53								
Municipal Taxes	56.48%	\$ 773.03								

STATE AID USED TO OFFSET LOCAL PROPERTY TAXES: The budgets of government agencies funded by this tax bill include State aid used to reduce property taxes. State aid offset information for the current year municipal tax bills will start becoming available at the end of July. Access the Division of Local Government Service' website at [http://www.nj.gov/dca/divisions/dlgs/resources/property\\_tax.html](http://www.nj.gov/dca/divisions/dlgs/resources/property_tax.html) to find (based on assessed value of this parcel) the amount of State aid used to offset property taxes on this parcel.

BRIDGETON CITY

2020-2

CUMBERLAND COUNTY

TAX COLLECTOR'S STUB - DETACH AND RETURN WITH YOUR CHECK  
2020 2ND QUARTER TAX DUE MAY 1, 2020

BLOCK NUMBER	LOT NUMBER	QUALIFICATION	BANK CODE
264	4		
TAX ACCOUNT NUMBER 00006093	TAX BILL NUMBER	TAX AMOUNT DUE	<p>DUE MAY 1, 2020</p> <p>342.19</p> <p>INTEREST</p> <p>CASH</p> <p>CHECK</p> <p>TOTAL</p>

SOUTH JERSEY GAS COMPANY  
WATER ST



BRIDGETON CITY

2020-1

CUMBERLAND COUNTY

TAX COLLECTOR'S STUB - DETACH AND RETURN WITH YOUR CHECK  
2020 1ST QUARTER TAX DUE FEBRUARY 1, 2020

BLOCK NUMBER	LOT NUMBER	QUALIFICATION	BANK CODE
264	4		
TAX ACCOUNT NUMBER 00006093	TAX BILL NUMBER	TAX AMOUNT DUE	<p>DUE FEBRUARY 1, 2020</p> <p>342.19</p> <p>INTEREST</p> <p>CASH</p> <p>CHECK</p> <p>TOTAL</p>

SOUTH JERSEY GAS COMPANY  
WATER ST



BRIDGETON CITY

2019-4

CUMBERLAND COUNTY

TAX COLLECTOR'S STUB - DETACH AND RETURN WITH YOUR CHECK  
2019 4TH QUARTER TAX DUE NOVEMBER 1, 2019

BLOCK NUMBER	LOT NUMBER	QUALIFICATION	BANK CODE
264	4		
TAX ACCOUNT NUMBER 00006093	TAX BILL NUMBER	TAX AMOUNT DUE	<p>DUE NOVEMBER 1, 2019</p> <p>357.22</p> <p>CREDIT: 357.16-</p> <p>AMT DUE: 0.06</p> <p>INTEREST</p> <p>CASH</p> <p>CHECK</p> <p>TOTAL</p>

SOUTH JERSEY GAS COMPANY  
WATER ST



BRIDGETON CITY

2019-3

CUMBERLAND COUNTY

TAX COLLECTOR'S STUB - DETACH AND RETURN WITH YOUR CHECK  
2019 3RD QUARTER TAX DUE AUGUST 1, 2019

BLOCK NUMBER	LOT NUMBER	QUALIFICATION	BANK CODE
264	4		
TAX ACCOUNT NUMBER 00006093	TAX BILL NUMBER	TAX AMOUNT DUE	<p>DUE AUGUST 1, 2019</p> <p>357.22</p> <p>CREDIT: 357.22-</p> <p>AMT DUE: 0.00</p> <p>INTEREST</p> <p>CASH</p> <p>CHECK</p> <p>TOTAL</p>

SOUTH JERSEY GAS COMPANY  
WATER ST



SJG purchased Lot 3, Block 264 on July 2, 2009 for \$50,000. *RCR-1*. That price included the tax assessment value of Lot 3, in lieu of an appraisal, as well as a full and final release from the property owner of any and all claims against SJG arising from any residual contamination on Lot 3 relating to the MGP site. *S-6(a)*.

SJG purchased Lot 4, Block 264 on July 9, 2010 as part of a separate transaction acquiring four lots (Block 264, Lots 1, 2, 4 and 4.01) for a total of \$280,000, *Attachment R-1.2; S-6(b); see RCR-1*. That price included the appraised value of the four lots as well as compensation to the property owner, who operated a heating supply business on the properties, for expenses such as business interruption, rent and moving. *S-6(b)*. An appraisal of those four lots performed for SJG by LeGore and Jones Appraisal Services of Vineland, N.J. valued them, as of December 27, 2008, at \$262,000. *S-6(b) and Attachment S-6.1*.

SJG completed remediation of its MGP site in February or March 2017 to the satisfaction of the NJDEP, at which time it considered the Parcels no longer used and useful to its utility operations. *Notice, ¶5; RCR-6 and Attachments 6.1, 6.2 & 6.3*. All remediation activities have been completed, and SJG does not need to maintain any long-term engineering or institutional controls on the Parcels. *RCR-7*.<sup>1</sup>

SJG has recovered the carrying costs of the Parcels and the other three lots through its RAC filings from July 31, 2009 through July 31, 2019, since it used all five lots exclusively to complete remediation of its former MGP site. *Notice, ¶6; RCR-13*. The Company proposes to credit the proceeds from the sale of the Parcels to the RAC, *id.*, and has enclosed proposed journal entries for the proceeds, *Ex. F; RCR-10 and -11*.

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<sup>1</sup> SJG says it plans to sell Lot 1, *S-6(d)(ii)*, and Lot 4.01, *RCR-2 & -12*. It is unclear whether SJG intends to sell Lot 2. *See S-6(d)(ii)*.

To proceed by Notice, the material facts that SJG must show are:

In addition to any other transactions that on their merits may be deemed to be in the ordinary course of business, [utility property] transactions that may be completed without petition [but on at least 30 days' written notice] to the Board are as follows:

....

3. The sale or release of real property, or any interest therein, not used by or useful to the utility and having a net book cost and sale price not in excess of \$ 500,000.  
N.J.A.C. 14:1-5.6(d)(3).

The proposed transfer meets the above criteria, since the Company has represented that the Parcels are not used by or useful to its utility operations and do not have a net book cost and sale price in excess of \$500,000. Rate Counsel is concerned, however, that the proceeds of the sale and the carrying costs of the Parcels are properly calculated, accounted for and credited to SJG ratepayers, through a careful prudence review in an appropriate proceeding.

SJG proposes to sell the Parcels for a total of two dollars (\$2), significantly less than both the amount SJG paid to purchase them (\$50,000 and a portion of \$280,000 or \$270,000, respectively); their value on the Company's books (a portion of \$322,000) and their current combined tax assessed value (\$37,600). The Company bought the Parcels in 2009 and 2010 for \$330,000, including Lots 1, 2 and 4.01, paying a premium price for the sole purpose of facilitating remediation of its adjacent former MGP site. Since the MGP site remediation was completed in March 2017 and SJG does not report any current or prospective use of the Parcels for utility operations, the Parcels are no longer used or useful for utility purposes.

The sale of the Parcels for the nominal sum of two dollars should not adversely affect the Company's finances or its ability to provide safe, adequate and proper service. In fact, this transaction will relieve the Company of continuing to pay the carrying costs for the Parcels. Moreover, SJG has remediated its former MGP site to the satisfaction of the DEP. Thus, the sale

Ms. Aida Camacho-Welch, Secretary  
October 28, 2020  
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3. This Order shall not affect nor in any way limit the exercise of the authority of the Board or of this State, in any future Notice of Transfer of utility property, Petition or in any proceeding with respect to rates, franchises, service, financing, accounting, capitalization, depreciation, or any other matter affecting SJG.

Very truly yours,

STEFANIE A. BRAND  
DIRECTOR, DIVISION OF RATE COUNSEL

By: /s/ Brian Weeks  
Brian Weeks, Esq.  
Deputy Rate Counsel

c. Service List (via e-mail)