

ORDINANCE NO. 2023 – 14

ORDINANCE OF THE BOROUGH OF EAST RUTHERFORD AMENDING SECTION 20.1 OF CHAPTER 389 OF PART III LAND USE; ESTABLISHING ARTICLE III OF CHAPTER 181: LICENSES AND ESTABLISHING SECTION 1 AND ARTICLE II: CANNABIS TRANSFER AND USER TAX OF CHAPTER 263: TAXATION

WHEREAS, in 2020 New Jersey voters approved Public Question No. 1, which amended the New Jersey Constitution to allow for the legalization of a controlled form of marijuana called “cannabis” for adults at least 21 years of age; and

WHEREAS, on February 22, 2021, Governor Murphy signed into law P.L. 2021, c. 16, known as the “New Jersey Cannabis Regulatory, Enforcement Assistance, and Marketplace Modernization Act” (the “Act”), which legalizes the recreational use of marijuana by adults 21 years of age or older, and establishes a comprehensive regulatory and licensing scheme for commercial recreational (adult use) cannabis operations, use and possession; and

WHEREAS, in the interest of good government, order and protection of person and property, and for the preservation of the public health, safety and welfare of the municipality and its inhabitants, and as authorized by the Act, on, 2021 the Borough of East Rutherford adopted Ordinance # 2021- AMENDING CHAPTER 389 Article IV “USE REGULATIONS,”BY by adding , which “opted out” of the legalization of all cannabis businesses within the Borough of East Rutherford; and

WHEREAS, the Act establishes six classes of licensed cannabis businesses that may operate within a municipality: • Class 1 Cannabis Cultivator license, for facilities involved in growing and cultivating cannabis; • Class 2 Cannabis Manufacturer license, for facilities involved in the manufacturing, preparation, and packaging of cannabis items; • Class 3 Cannabis Wholesaler license, for facilities involved in obtaining and selling cannabis items for later resale by other licensees; • Class 4 Cannabis Distributer license, for businesses involved in transporting cannabis plants in bulk from on licensed cultivator to another licensed cultivator, or cannabis items in bulk from any type of licensed cannabis business to another; • Class 5 Cannabis Retailer license for locations at which cannabis items and related supplies are sold to consumers; and • Class 6 Cannabis Delivery license, for businesses providing courier services for consumer purchases that are fulfilled by a licensed cannabis retailer in order to make deliveries of the purchases items to a consumer, and which service would include the ability of a consumer to

make a purchase directly through the cannabis delivery service which

WHEREAS, after further deliberation, the Mayor and Council of the Borough of East Rutherford has determined that, due to present and potential future economic impacts that allowing cannabis businesses might have on New Jersey municipalities in general, and on the Borough of East Rutherford in particular, at this time it is necessary and appropriate that various sections of the Borough Code pertaining to Cannabis licenses be amended and supplemented at this time, in particular to permit Class 1, 2, 3 and 4 Licensed Cannabis businesses in certain designated areas of the Borough and to establish a transfer tax and use tax on the sale of cannabis or cannabis items;

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Council of the Borough of East Rutherford that the following sections of Chapter 389: Zoning are amended and supplemented as follows:

SECTION 20.1: MARIJUANA (CANNABIS) PROHIBITED, OF ARTICLE IV: USE REGULATIONS, OF CHAPTER 389: ZONING, is hereby amended and supplemented by adoption of/or replacement of the following:

Sec. 389-20.1 Cannabis.

- A. The retail sale or delivery of cannabis for recreational use and/or the paraphernalia that facilitates the use of such cannabis pursuant to a Class 5 Cannabis Retailer license or a Class 6 Cannabis Delivery license is prohibited in all zones established in the Borough as set forth in the Land Use Code of East Rutherford Chapter 389, entitled “Zoning,” Article IV, Use Regulations.
- B. No land or building in any zoning district within the Borough of East Rutherford shall be used or shall be allowed to be used by a Cannabis Delivery Service or a Cannabis Retailer for the recreational retail sale or delivery of cannabis or any substitute thereof producing an intoxicating effect except as expressly authorized in Chapter 96 of the Borough Code of the Borough of East Rutherford.
- C. Definitions. As used in this section, the following terms shall have the meanings indicated. However, definitions provided in PL. 2021, c. 16 shall apply where not defined herein, or as otherwise defined under the New Jersey Cannabis Regulatory, Enforcement Assistance, and Marketplace Modernization Act, N.J.S.A. 24-6I-31, et. seq.

ALTERNATIVE TREATMENT CENTER. An organization issued a permit pursuant to the “Jake Honig Compassionate Use Medical Cannabis Act,” P.L.2009, c.307 (C.24:6I-1 et al.) to operate as a medical cannabis cultivator, medical cannabis manufacturer, medical cannabis dispensary, or clinical registrant, as well as any alternative treatment center deemed pursuant to section 7 of that act (C.24:6I-7) to concurrently hold a medical cannabis cultivator permit, a medical cannabis manufacturer permit, and a medical cannabis dispensary permit.

APPLICANT. A licensed cannabis entity applying to the Borough or the New Jersey Sports and Exhibition Authority for a local license to operate within such jurisdiction.

CANNABIS. As used in this section, the term "cannabis" shall be as defined in Section 3 of PL. 2021, c. 16.

CANNABIS CULTIVATOR. Any licensed person or entity that grows, cultivates, or produces cannabis in this State, and sells, and may transport, this cannabis to other cannabis cultivators, or usable cannabis to cannabis manufacturers, cannabis wholesalers, or cannabis retailers, but not to consumers. This person or entity shall hold a Class 1 Cannabis Cultivator license.

CANNABIS DELIVERY SERVICE. Any licensed person or entity that provides courier services for consumer purchases of cannabis items and related supplies fulfilled by a cannabis retailer in order to make deliveries of the cannabis items and related supplies to that consumer, and which services include the ability of a consumer to purchase the cannabis items directly through the cannabis delivery service, which after presenting the purchase order to the cannabis retailer for fulfillment, is delivered to that consumer. This person or entity shall hold a Class 6 Cannabis Delivery license.

CANNABIS DISTRIBUTOR. Any licensed person or entity that transports cannabis in bulk intrastate from one licensed cannabis cultivator to another licensed cannabis cultivator, or transports cannabis items in bulk intrastate from any one class of licensed cannabis establishment to another class of licensed cannabis establishment and may engage in the temporary storage of cannabis or cannabis items as necessary to carry out transportation activities. This person or entity shall hold a Class 4 Cannabis Distributor license.

CANNABIS ESTABLISHMENT. A cannabis cultivator, a cannabis manufacturer, a cannabis wholesaler, or a cannabis retailer.

CANNABIS MANUFACTURER. Any licensed person or entity that processes cannabis items in this State by purchasing or otherwise obtaining usable cannabis, manufacturing, preparing, and packaging cannabis items, and selling, and optionally transporting, these items to other cannabis manufacturers, cannabis wholesalers, or cannabis retailers, but not to consumers. This person or entity shall hold a Class 2 Cannabis Manufacturer license.”

CANNABIS RETAILER. Any licensed person or entity who holds a Class 5 Cannabis Retailer license from the Commission or the State of New Jersey that purchases cannabis from cannabis growers and cannabis items from cannabis processors or Cannabis Wholesalers and sells these to consumers from a retail store or as otherwise defined under the New Jersey Cannabis Regulatory, Enforcement Assistance, and Marketplace Modernization Act, N.J.S.A. 24:6I-31, et. seq.

CANNABIS WHOLESALER. Any licensed person or entity that purchases or otherwise obtains, stores, sells or otherwise transfers, and may transport, cannabis items for the purpose of resale or other transfer to either another cannabis wholesaler or to a cannabis retailer, but not to consumers. This person or entity shall hold a Class 3 Cannabis Wholesaler license.

LICENSEE. A person or entity that holds a license issued under P.L.2021, c.16 (C.24:6I-31 et al.), including a license that is designated as either a Class 1 Cannabis Cultivator license, a Class 2 Cannabis Manufacturer license, a Class 3 Cannabis Wholesaler license, a Class 4 Cannabis Distributor license, a Class 5 Cannabis Retailer license, or a Class 6 Cannabis Delivery license, and includes a person or entity that holds a conditional license for a designated class, except when the context of the provisions of P.L.2021, c.16 (C.24:6I-31 et al.) otherwise intend to only apply to a person or entity that holds a license and not a conditional license.

MANUFACTURE. The drying, processing, compounding, or conversion of usable cannabis into cannabis products or cannabis resins. “Manufacture” does not include packaging or labeling.

MEDICAL CANNABIS ALTERNATIVE TREATMENT CENTER. An organization issued a permit pursuant to the “Jake Honig Compassionate Use Medical Cannabis Act,” P.L.2009, c.307 (C.24:6I-1 et al.) to operate as a medical cannabis cultivator, medical cannabis manufacturer, medical cannabis dispensary, or clinical registrant, as well as any alternative treatment center deemed pursuant to section 7 of that act (C.24:6I-7) to concurrently hold a medical cannabis cultivator permit, a medical cannabis manufacturer permit, and a medical cannabis dispensary permit.

PRODUCE. The planting, cultivation, growing or harvesting of cannabis. “Produce” does not include the drying of cannabis by a cannabis manufacturer if the cannabis manufacturer is not otherwise manufacturing cannabis.

- D. Use and Zone Regulations. Cannabis establishments or distributors, with Class 1, Class 2, Class 3, or Class 4 licenses shall be permitted as a conditional use within the Commercial Park Zone, the Light Industrial Zone east of the railroad tracks and within the jurisdiction of the New Jersey Sports and Exposition Authority (NJSEA), the Sports & Expositions Zone, and the Paterson Plank Road Redevelopment Area, as defined in the regulations of the New Jersey Sports and Exposition Authority (NJSEA), N.J.A.C. 19:4-5. Except as specifically modified herein, cannabis establishments, and distributors, shall comply with underlying zone regulations as set forth in N.J.A.C. 19:4-5 and as otherwise required by the NJSEA. Cannabis establishments shall maintain a license issued by the New Jersey Cannabis Regulatory Commission to operate the establishment. Cannabis establishments shall comply with all other applicable state standards and regulations. The provisions of this section shall not apply to alternative treatment centers, which are governed by Chapter 96 of the Borough Code of the Borough of East Rutherford.
- E. Conditional Use Standards. Cannabis establishments or distributors permitted under this Article shall comply with the following conditions:
- (1) Location. No part of the lot or premises on which a cannabis establishment, distributor, or a delivery service is located shall be within 1,000 feet of a lot consisting of a public or private school; a public or private playground; a house of worship; a public park, playground, YMCA, or an athletic field. This prohibition shall not include Met Life Stadium.
 - (2) Number of licenses. There shall be a limit of 5 licenses for each Class of cannabis use permitted within the Borough.

- (3) Indoor cultivation. The cultivation of cannabis shall only be permitted indoors within a fully enclosed building. Outdoor cultivation is prohibited.
- (4) Odor. Any Class 1, Class 2, or Class 3 cannabis establishment shall provide and operate an air treatment system such that any odors generated by the facility are not detectable by a person on adjacent properties, rights-of-way, or other units within a building on the same lot.
- (5) Noise. Outdoor generators and other mechanical equipment associated with operation of a cannabis establishment or distributor shall be enclosed and noise mitigation features shall be provided to minimize noise pollution. Facilities shall comply with state noise control standards.
- (6) Security. Any cannabis establishments, distributors, or delivery services shall comply with P.L.2021, c.16 or any other applicable State law on matters of security.
- (7) Refuse screening. Any outdoor refuse or recycling areas shall be fully screened from view by a solid fence or other enclosure.
- (8) Age restriction. No persons under the age of 21 shall be allowed in a cannabis establishment or distributor facility.

F. Civil Penalty. In accordance with N.J.S.A. 24:61-45, any person or cannabis establishment, distributor, or delivery service that violates the provisions of this section shall be subject to a civil penalty of \$1,000 per violation in accordance with the provisions of the Penalty Enforcement Law of 1999, N.J.S.A. 2A:58-10 et seq. Any penalty assessed shall be payable to the Borough of East Rutherford and enforced by the Borough Ordinance Enforcer Department.

CHAPTER 181: LICENSES is hereby amended and supplemented by adoption of the following:

(NEW) ARTICLE III 1: PROVISIONS, OF (NEW) ARTICLE III: LICENSING & FEES BE IT FURTHER ORDAINED by the Council of the Borough of East Rutherford that Chapter 181 of the Borough Code shall be amended, modified, or deleted as follows, with new matter being underlined thus, deletions crossed out thus, and any and all other sections or subsections not

explicitly altered herein remaining as written:

§181–19 (License Provisions) ... (A) In order to be granted a business license for the operation of any Class 1, Class 2, Class 3, or Class 4 Marijuana facility within the Borough of East Rutherford, the following conditions must be satisfied: (1) Completion of all forms, checklists, and other submissions as may be required by the Borough Clerk’s Office; (2) Payment of all applicable local fees, including inspection and licensing fees; (3) Demonstration that all applicable State licenses have been obtained; (4) Passage of all applicable State and local inspections required to be completed prior to the beginning of operations and/or renewal of any State and/or local license; (5) Emergency contact information to be utilized by police, fire, and EMT personnel in the event of an on-site emergency; and, (6) Submission of a full copy of the Application for State Licensure, via hard copy or digitally, with pages prominently marked “CONFIDENTIAL” as appropriate for purposes of compliance with New Jersey’s Open Public Records Act (NOTE: pages not marked as confidential will be disclosed in response to an applicable OPRA request).

§181–20 (License Schedule) ... (d) Distributors, excluding State Licensed Marijuana Distributors, and including import/export with no retail establishment: \$1,500. (18) Wholesalers, excluding State Licensed Marijuana Wholesalers, per location: \$2,500. ... (20) State Licensed Marijuana Cultivation, Manufacturing & Processing, Wholesale & Distribution (a) Cultivation, per location: \$10,000 (b) Manufacturing & Processing, per location: \$10,000 (c) Wholesale & Distribution, per location: \$10,000 (21) State Licensed Marijuana Dispensary (a) Dispensaries, per location: \$5,000 (22) Vertically Integrated Facility: \$15,000

§181–21 Issuing authority. All licenses required by this article shall be issued by the Mayor and Council, which shall also administer the provisions of this article.

CHAPTER 263: TAXATION, OF PART II: GENERAL LEGISLATION, is hereby amended and supplemented by adoption of the following:

(NEW) SECTION 1: PROVISIONS, OF (NEW) ARTICLE II: CANNABIS TRANSFER AND USER TAX, OF CHAPTER 263: TAXATION, OF PART II: GENERAL LEGISLATION

Sec. 263-1 Provisions.

A. Local tax established. There is hereby established a local transfer and user tax imposed as follows:

- (1) A local transfer tax shall be imposed on receipts from the sale of cannabis by a cannabis cultivator to another cannabis cultivator; receipts from the sale of cannabis items from one cannabis establishment to another cannabis establishment; or any combination thereof.
- (2) The tax rate shall be 2% of the receipts from each sale by a cannabis cultivator; 2% of the receipts from each sale by a cannabis manufacturer; and 1% of the receipts from each sale by a cannabis wholesaler.
- (3) A user tax shall be imposed on any concurrent license holder, as permitted by section 33 of P.L.2021, c.16 (C.24:6I-46), operating more than one cannabis establishment. The user tax shall be imposed on the value of each transfer or use of cannabis or cannabis items not otherwise subject to the transfer tax, from the license holder's establishment that is located in the Borough of East Rutherford to any of the other license holder's establishments, whether located in the municipality or another municipality.
- (4) The local transfer and user tax shall be subject to all applicable requirements in P.L.2021, c.16 (C.40:48I-1).

Sec. 263-2 Other Local Cannabis Tax Regulations.

The Local Cannabis Transfer Tax and User Tax imposed pursuant to this section shall be in addition to any other tax imposed by law. (2) The Local Cannabis Transfer Tax and User Tax shall be collected or paid and remitted to the Borough by the cannabis business from the cannabis business purchasing or receiving the cannabis or cannabis item. (3) The Local Cannabis Transfer Tax and User Tax shall be stated, charged, and shown separately on any sales slip, invoice, receipt, or other statement or memorandum of the price paid or payable, or equivalent value of the transfer, for the cannabis or cannabis item. (4) Every cannabis business required to collect the Local Cannabis Transfer Tax and User Tax imposed by this section shall be personally liable for the Local Cannabis Transfer Tax and User Tax imposed, collected, or required to be collected under this section. Any cannabis business shall have the same right with respect to collecting the Local Cannabis Transfer Tax and User Tax from another cannabis business or the consumer as if the Local Cannabis Transfer Tax or User Tax was a part of the sale and payable at the same time, or with respect to non-payment of the Local Cannabis Transfer Tax and User Tax by the cannabis business or consumer, as if the Local Cannabis Transfer Tax and User Tax was a part of the purchase price of the cannabis or cannabis item, or equivalent value of the transfer of the cannabis or cannabis item, and payable at the same time; provided, however, that the Chief Financial Officer of the Borough shall be joined as a party in

any action or proceeding brought to collect a Local Cannabis Transfer Tax and User Tax. (5) No cannabis business required to collect the Local Cannabis Transfer Tax and User Tax pursuant to this section shall advertise or hold out to any person or to the public in general, in any manner, directly or indirectly, that the Local Cannabis Transfer Tax and User Tax will not be separately charged and stated to another cannabis business or the consumer, or that the Local Cannabis Transfer Tax and User Tax will be refunded to the cannabis business or the consumer. (6) All revenues collected from the Local Cannabis Transfer Tax and User Tax pursuant to this section shall be remitted to the Chief Financial Officer of the Borough. The Chief Financial Officer shall collect and administer the Local Cannabis Transfer Tax and User Tax imposed by this section. The Borough shall enforce the payment of delinquent Local Cannabis Transfer Tax and User Tax in the same manner as provided for municipal real property taxes. (7) In the event that the Local Cannabis Transfer Tax and User Tax imposed by this section is not paid as and when due by a cannabis business, the unpaid balance, and any interest accruing thereon, shall be a lien on the parcel of real property comprising the cannabis business in the same manner as all other unpaid municipal taxes, fees, or other charges. The lien shall be superior and paramount to the interest in the parcel of any owner, lessee, tenant, mortgagee, or other person, except the lien of municipal taxes, and shall be on a parity with and deemed equal to the municipal lien on the parcel for unpaid property taxes due and owing in the same year. In the event of a delinquency, the Chief Financial Officer shall file with the Tax Collector a statement showing the amount and due date of the unpaid balance and identifying the lot and block number of the parcel of real property that comprises the delinquent cannabis business. The lien shall be enforced as a municipal lien in the same manner as all other municipal liens are enforced.

Sec. 263-3 Administration of transfer tax. The Borough's Chief Financial Officer or his delegate is charged with the administration and enforcement of the provisions of this chapter, and is empowered to prescribe, adopt, promulgate and enforce rules and regulations relating to any matter pertaining to the administration and enforcement of this chapter, including provisions for the reexamination and corrections of declarations and returns, and of payments alleged or found to be incorrect, or as to which an overpayment is claimed or found to have occurred, and to prescribe forms necessary for the administration of this chapter. Should a cannabis establishment fail or refuse to provide adequate information to the Chief Financial Officer to determine the amount of tax due, the Chief Financial Officer may use information provided to the Chief Financial Officer from other sources (e.g., the New Jersey Cannabis Regulatory Commission or Department of Treasury) to determine the amount of tax liability.

(1) It shall be the duty of the Chief Financial Officer to collect and receive the taxes, fines, and penalties imposed by this chapter. It shall also be the duty of the Chief Financial Officer to keep a record showing the date of such receipt. The Chief Financial Officer is authorized to enter

into agreements with the State of New Jersey to obtain information to facilitate administration of the tax. The Chief Financial Officer is authorized to issue a ruling upon written request of a taxpayer or upon his or her own volition.

(2) The Chief Financial Officer is hereby authorized to examine the books, papers, and records of any taxpayer to verify the accuracy of any declaration or return, or if no declaration or return was filed, to ascertain the tax due. Every taxpayer is hereby directed and required to give to the Chief Financial Officer, or to any agent designated by him/her, the means, facilities and opportunity for such examinations and investigations, as are hereby authorized.

Sec. 263-4 Recordkeeping. Taxpayers liable for the transfer tax are required to keep such records as will enable the filing of true and accurate returns or the tax and such records shall be preserved for a period of not less than three years from the filing date or due date, whichever is later, in order to enable the Chief Financial Officer or any agent designated by him or her to verify the correctness of the declarations or returns filed. If records are not available in the Borough to support the returns which were filed or which should have been filed, the taxpayer will be required to make them available to the Chief Financial Officer either by producing them at a location in the Borough or by paying for the expenses incurred by the Chief Financial Officer or his or her agent in traveling to the place where the records are regularly kept.

Sec. 263-5 Returns. All cannabis establishments operating in the Borough are required to file a transfer tax return with the Chief Financial Officer to report their sales during each calendar quarter and the amount of tax in accordance with the provisions of this chapter. Returns shall be filed, and payments of tax imposed for the preceding calendar quarter shall be made on or before the last day of April, July, October, and January, respectively. A taxpayer who has overpaid the transfer tax, or who believes it is not liable for the tax, may file a written request on an amended tax return with the Chief Financial Officer for a refund or a credit of the tax. For amounts paid as a result of a notice asserting or informing a taxpayer of an underpayment, a written request for a refund shall be filed with the Chief Financial Officer within two years of the date of the payment.

Sec. 263-6 Confidentiality. The returns filed by taxpayers, and the records and files of the Chief Financial Officer respecting the administration of the transfer tax, shall be considered confidential and privileged and neither the Borough nor any employee or agent engaged in the administration thereof or charged with the custody of any such records or files, nor any former officer or employee, nor any person who may have secured information therefrom, shall divulge, disclose, use for their own personal advantage, or examine for any reason other than a reason

necessitated by the performance of official duties any information obtained from the said records or files or from any examination or inspection of the premises or property of any person. Neither the Chief Financial Officer nor any employee engaged in such administration or charged with the custody of any such records or files shall be required to produce any of them for the inspection of any person or for use in any action or proceeding except when the records or files or the facts shown thereby are directly involved in an action or proceeding under the provisions of the State Uniform Tax Procedure Law¹¹ or of the tax law affected, or where the determination of the action or proceeding will affect the validity or amount of the claim of the Borough under the tax provisions of this chapter.

Sec. 263-7 Audit and assessment. The Chief Financial Officer may initiate an audit by means of an audit notice. If, as a result of an examination conducted by the Chief Financial Officer, a return has not been filed by a taxpayer or a return is found to be incorrect and transfer taxes are owed, the Chief Financial Officer is authorized to assess and collect any tax due. If no return has been filed and tax is found to be due, the tax actually due may be assessed and collected with or without the formality of obtaining a return from the taxpayer. Deficiency assessments (i.e., where a taxpayer has filed a return but is found to owe additional tax) shall include taxes for up to three years to the date when the deficiency is assessed. Where no return was filed, there shall be no limit to the period of assessment. Upon proposing an assessment, the Chief Financial Officer shall send the taxpayer an interim notice by certified mail, return receipt requested, which advises the taxpayer of additional taxes that are due. Should the taxpayer wish to dispute the assessment administratively by requesting a hearing with the Chief Financial Officer, it must do so within 30 days of the date of such interim notice. If, after the Chief Financial Officer sends an interim notice, a taxpayer fails to timely request a hearing with the Chief Financial Officer or requests a hearing and after conducting a hearing, the chief financial officer determines that the taxes are due, the Chief Financial Officer shall send the taxpayer by certified mail, return receipt requested, a final notice. Should the taxpayer wish to dispute the assessment set forth in the final notice, he or she must initiate an appeal in the New Jersey Tax Court within 90 days after the mailing of any final notice regarding a decision, order, finding, assessment, or action hereunder.

Sec. 263-8 Time limitations. Limitations shall apply to lawsuits for collection of taxes as follows: When a return has been filed but no tax paid, any suit brought to recover the tax due and unpaid shall be filed within two years after the return was due or filed, whichever is later. Where no return was filed or a fraudulent return was filed, there shall be no limits to file suit for the collection of taxes. Where, before the expiration of the time prescribed in this section for the filing a lawsuit against the taxpayer, both the Chief Financial Officer and the taxpayer have consented in writing to its extension after such time, the suit may be filed at any time prior to the expiration of the period agreed upon. The period so agreed upon may be extended by subsequent

agreements in writing made before the expiration of the period previously agreed upon.

Sec. 263-9 Hearings. Any person who receives an interim notice from the Chief Financial Officer may within 30 days after the date of an interim notice, request a hearing with the Chief Financial Officer. Any person who fails to request such a hearing in a timely manner waives the right to administratively contest any element of the assessment. The Chief Financial Officer shall accept payments of disputed tax amounts under protest pending appeals; however, any request for refund of such monies must be filed in accordance with this section.

Sec. 263-10 Appeals. Any aggrieved taxpayer may, within 90 days after the mailing of any final notice regarding a decision, order, finding, assessment, or action hereunder, or publication of any rule, regulation or policy of the Chief Financial Officer, appeal to the Tax Court pursuant to the jurisdiction granted by N.J.S.A. 2B:13-2a (3) to review actions or regulations of municipal officials by filing a complaint in accordance with New Jersey Court Rule 8:3-1. The appeal provided by this section shall be the exclusive remedy available to any taxpayer for review of a final decision of the Chief Financial Officer in respect to a determination of liability for the tax imposed by this chapter.

Inconsistency. All ordinances or parts thereof inconsistent herewith are hereby repealed to the extent of such inconsistency.

Severability. If any sentence, section, clause, or other portion of this ordinance, or the application thereof to any person or circumstance, shall for any reason be adjudged by a court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or repeal the remainder of this ordinance.

Effective Date. This ordinance shall take effect twenty (20) days following: passage and publication, or as otherwise required by law, and upon filing with the Planning Board of the County of Bergen.

Numbering and Sequence. The Borough Clerk and/or her/or his designee is hereby granted the administrative authority to amend the numbering of sections and sub-sections herein to ensure correct sequencing with the existing ordinances in the event of any conflicts discovered during codification; and