

HB 324 - AS INTRODUCED

2017 SESSION

17-0556

10/09

HOUSE BILL                    **324**

AN ACT                    relative to the valuation of utility property.

SPONSORS:            Rep. Abrami, Rock. 19; Rep. Vose, Rock. 9; Rep. Azarian, Rock. 8; Rep. Lovejoy, Rock. 36; Rep. D. Thomas, Rock. 5; Sen. Carson, Dist 14; Sen. Birdsell, Dist 19; Sen. D'Allesandro, Dist 20

COMMITTEE:        Science, Technology and Energy

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ANALYSIS

This bill provides for the value of utility property for purposes of local property taxation to be determined by the commissioner of revenue administration under the state utility property tax, RSA 83-F.

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Explanation:        Matter added to current law appears in ***bold italics***.  
                         Matter removed from current law appears ~~[in brackets and struck through]~~  
                         Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

## STATE OF NEW HAMPSHIRE

*In the Year of Our Lord Two Thousand Seventeen*

AN ACT relative to the valuation of utility property.

*Be it Enacted by the Senate and House of Representatives in General Court convened:*

1       1 New Section; Property Taxation; Valuation of Utility Property. Amend RSA 72 by inserting  
2 after section 7-d the following new section:

3       72:7-e Valuation of Utility Property. **Notwithstanding any other provision of law, the assessed**  
4 **value of utility property determined by the commissioner of revenue administration pursuant to**  
5 **RSA 83-F:3, as reasonably allocated by the commissioner to each municipality in which the utility**  
6 **property is located, shall be the assessed value of that utility property in that municipality for all**  
7 **municipal property tax purposes.** In the event that the commissioner's determination pursuant to  
8 RSA 83-F:3 is made after a town or city sends property taxes bills for the tax year, the municipality  
9 shall use the commissioner's determination of value for the immediately preceding tax year, and  
10 then the assessed value and tax liability for the current property tax year shall be adjusted up or  
11 down after receiving the commissioner's notice of value for the current property tax year to reflect  
12 the value determined by the commissioner for the current tax year, on the next tax bill sent to the  
13 taxpayer by the municipality. Any party aggrieved by the determination by the commissioner of the  
14 value of utility property for municipal property tax purposes may appeal such valuations and  
15 assessments according to the procedure and subject to the time limits provided for other taxes  
16 administered by the department of revenue administration under RSA 21-J.

17       2 Utility Property; Reference Added. Amend RSA 72:8 to read as follows:

18       72:8 Electric Plants and Pipe Lines. All structures, machinery, dynamos, apparatus, poles,  
19 wires, fixtures of all kinds and descriptions, and pipe lines employed in the generation, production,  
20 supply, distribution, transmission, or transportation of electric power or natural gas, crude  
21 petroleum and refined petroleum products or combinations thereof, shall be ***valued and allocated***  
22 ***by the commissioner of revenue administration as required by RSA 72:7-e and*** taxed as real  
23 estate in the town in which said property or any part of it is situated; provided that no electric  
24 power fixtures which would otherwise be taxed under this section shall be taxed under this section  
25 if they are employed solely as an emergency source of electric power.

26       3 Utility Property; Reference Added. Amend RSA 72:10 to read as follows:

27       72:10 Limitation. Nothing in ***RSA 72:7-e***, RSA 72:8, 72:8-a, or 72:9 shall in any way change or  
28 affect the laws relating to the taxation of public utilities and other property owned by municipal  
29 corporations.

30       4 Effective Date. This act shall take effect April 1, 2017.