

HB 1311 – AS INTRODUCED

2014 SESSION

14-2455
10/04

HOUSE BILL **1311**

AN ACT relative to the exemption period for the property tax exemption for water and air pollution control facilities.

SPONSORS: Rep. Cushing, Rock 21; Rep. Muns, Rock 21

COMMITTEE: Municipal and County Government

ANALYSIS

This bill limits the property tax exemption for water and air pollution control facilities to 25 years.

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 Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 Fourteen

AN ACT relative to the exemption period for the property tax exemption for water and air pollution control facilities.

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

1 1 Property Tax Exemption; Water and Air Pollution Control Facilities; Limit. Amend
2 RSA 72:12-a to read as follows:

3 72:12-a Water and Air Pollution Control Facilities.

4 I. Any person, firm, or corporation which builds, constructs, installs, or places in use in this
5 state any treatment facility, device, appliance, or installation wholly or partly for the purpose of
6 reducing, controlling, or eliminating any source of air or water pollution shall be entitled to have the
7 value of said facility and any real estate necessary therefor, or a percentage thereof determined in
8 accordance with this section, exempted from the taxes levied under this chapter for ~~the~~ **a** period of
9 **25** years ~~[in which]~~ **provided** the facility, device, appliance, or installation is used in accordance
10 with the provisions of this section. This paragraph shall not apply to privately-owned landfills or
11 ancillary facilities located at such landfills or to sewage disposal systems installed pursuant to
12 RSA 485-A:29 through RSA 485-A:44 and rules adopted pursuant thereto, except that any exemption
13 for a sewage disposal system granted prior to January 1, 2010 shall remain in effect **for the exempt**
14 **period.**

15 II. The party seeking the exemption shall file an application with the department of
16 environmental services if the exemption sought is for a water pollution control facility or an air
17 pollution control facility, with a copy to the taxing authorities in the municipality where the facility
18 is situated. Said application shall describe the facilities and their function or functions and shall
19 state the applicant's total investment therein and the portion allocable to each function.

20 III. The department shall investigate and determine whether the purpose of the facility is
21 solely or only partially pollution control. If the department finds that the purpose of the facility is
22 only partially pollution control it shall determine by an allocation of the applicant's investment in
23 the facility what percentage of the facility is used to control pollution. In making its investigation,
24 the department may inspect the facility and request such other information from the applicant as is
25 reasonably necessary to assist it in making its determination.

26 IV. Upon making its determination, the department shall notify the applicant and the taxing
27 authorities of the municipality where the facility is situated whether the purpose of the facility is
28 solely pollution control, or, if not, what percentage of the applicant's investment in the facility should
29 be allocated to pollution control.

30 V. The taxing authorities shall each year separately appraise and describe the facility and

HB 1311 – AS INTRODUCED
- Page 2 -

1 related real estate and cause such appraisal and description to appear in their inventory. In
2 accordance with the provisions of this section, the taxing authority shall exempt *for a period of 25*
3 *years* from the taxes levied under this chapter the appraised value of the facility and any real estate
4 necessary therefor, or the exempt percentage thereof, determined by the department. The exemption
5 period shall begin as of the April 1 next following the receipt of the department's determination.

6 VI. Either the municipality or the owner of the facility may request a rehearing or appeal
7 from such determination in accordance with the provisions of RSA 541.

8 2 Effective Date. This act shall take effect April 1, 2014.