

**HB 1472 – AS INTRODUCED**

2014 SESSION

14-2271  
03/01

HOUSE BILL            **1472**

AN ACT                relative to equalized property valuation used to apportion expenses in cooperative and multi-town school districts.

SPONSORS:            Rep. Grenier, Sull 7; Rep. Moffett, Merr 9; Rep. Porter, Hills 1; Rep. Shattuck, Hills 1; Rep. A. Schmidt, Sull 1; Sen. Odell, Dist 8

COMMITTEE:          Municipal and County Government

---

ANALYSIS

This bill requires use of the most recent equalized property valuation when property value is used to apportion expenses in cooperative and multi-town school districts.

-----

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                                Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

HB 1472 – AS INTRODUCED

14-2271  
03/01

STATE OF NEW HAMPSHIRE

*In the Year of Our Lord Two Thousand Fourteen*

AN ACT                   relative to equalized property valuation used to apportion expenses in cooperative and multi-town school districts.

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

1           1 School Districts; Apportionment; Property Valuation. Amend RSA 194:9 to read as follows:  
2           194:9 Apportionment of School Moneys. Every district situate in 2 or more towns shall be  
3 entitled to its just proportion of school taxes[,] **and** income from school funds, according to the value  
4 of property taxable therein. ***Property value shall be the most recent equalized assessed value***  
5 ***in each town.***

6           2 Cooperative School Districts; Apportionment. Amend RSA 195:18, III(e) to read as follows:  
7           (e) The method of apportioning the operating expenses of the cooperative school district  
8 among the several preexisting districts and the time and manner of payment of such shares. Home  
9 education pupils who do not receive services from the cooperative school district, except an  
10 evaluation pursuant to RSA 193-A:6, II shall not be included in the average daily membership  
11 relative to apportionment formulas. ***For articles of agreement adopted after April 1, 2014 and***  
12 ***apportionment methods amended after April 1, 2014, property value used to apportion***  
13 ***expenses shall be the most recent equalized assessed value in each preexisting district.***

14           3 Cooperative School Districts; Apportionment. Amend RSA 195:18, III(g) to read as follows:  
15           (g) The method of apportioning the capital expenses of the cooperative school district  
16 among the several preexisting districts, which need not be the same as the method for apportioning  
17 operating expenses, and the time and manner of payment of such shares. Capital expenses shall  
18 include the costs of acquiring land and buildings for school purposes, including property owned by a  
19 preexisting district; the construction, furnishing and equipping of school buildings and facilities; and  
20 the payment of the principal and interest of any indebtedness which is incurred to pay for the same  
21 or which is assumed by the cooperative school district. Home education pupils who do not receive  
22 services from the cooperative school district, except an evaluation pursuant to RSA 193-A:6, II, shall  
23 not be included in the average daily membership relative to apportionment formulas. ***For articles***  
24 ***of agreement adopted after April 1, 2014 and apportionment methods amended after April***  
25 ***1, 2014, property value used to apportion expenses shall be the most recent equalized***  
26 ***assessed value in each preexisting district.***

27           4 Effective Date. This act shall take effect April 1, 2014.