

SB 410-FN-LOCAL – AS INTRODUCED

2014 SESSION

14-2751  
04/10

SENATE BILL        ***410-FN-LOCAL***

AN ACT            relative to apportionment in cooperative school districts with a renewable generation facility.

SPONSORS:        Sen. Odell, Dist 8; Sen. Woodburn, Dist 1

COMMITTEE:      Ways and Means

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ANALYSIS

This bill amends the method of calculating the apportionment of operating and capital expenses in a cooperative school district to account for the valuation of a renewable generation facility.

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                         Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

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STATE OF NEW HAMPSHIRE

*In the Year of Our Lord Two Thousand Fourteen*

AN ACT                   relative to apportionment in cooperative school districts with a renewable generation facility.

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

1           1 Cooperative School Districts; Procedure for Formation of Cooperative School District. Amend  
2 RSA 195:18, III(e) to read as follows:

3                   (e)(1) The method of apportioning the operating expenses of the cooperative school  
4 district among the several preexisting districts and the time and manner of payment of such shares.  
5 Home education pupils who do not receive services from the cooperative school district, except an  
6 evaluation pursuant to RSA 193-A:6, II shall not be included in the average daily membership  
7 relative to apportionment formulas.

8                   (2) ***For articles of agreement adopted after the effective date of this***  
9 ***subparagraph, the method of apportioning the operating expenses of a cooperative school***  
10 ***district shall include a provision requiring that the appraised value of a host district’s***  
11 ***renewable generation facility, which is subject to a payment in lieu of taxes under RSA***  
12 ***72:74, shall be included in the apportionment under subparagraph (e)(1) in like proportion***  
13 ***to the ratio that the equalized valuation of property in the host district, excluding the***  
14 ***valuation of the renewable generation facility, bears to that of the equalized valuation of***  
15 ***property in the cooperative school district. In this subparagraph, “renewable generation***  
16 ***facility” shall have the same meaning as in RSA 72:73, and “host district” shall mean a***  
17 ***preexisting district in which a renewable generation facility begins operating after the***  
18 ***effective date of the cooperative school district’s articles of agreement.***

19           2 Cooperative School Districts; Procedure for Formation of Cooperative School District. Amend  
20 RSA 195:18, III(g) to read as follows:

21                   (g)(1) The method of apportioning the capital expenses of the cooperative school district  
22 among the several preexisting districts, which need not be the same as the method for apportioning  
23 operating expenses, and the time and manner of payment of such shares. Capital expenses shall  
24 include the costs of acquiring land and buildings for school purposes, including property owned by a  
25 preexisting district; the construction, furnishing and equipping of school buildings and facilities; and  
26 the payment of the principal and interest of any indebtedness which is incurred to pay for the same  
27 or which is assumed by the cooperative school district. Home education pupils who do not receive  
28 services from the cooperative school district, except an evaluation pursuant to RSA 193-A:6, II, shall  
29 not be included in the average daily membership relative to apportionment formulas.

1                   (2) *For articles of agreement adopted after the effective date of this*  
2 *subparagraph, the method of apportioning the capital expenses of a cooperative school*  
3 *district shall include a provision requiring that the appraised value of a host district’s*  
4 *renewable generation facility, which is subject to a payment in lieu of taxes under RSA*  
5 *72:74, shall be included in the apportionment under subparagraph (g)(1) in like proportion*  
6 *to the ratio that the equalized valuation of property in the host district, excluding the*  
7 *valuation of the renewable generation facility, bears to that of the equalized valuation of*  
8 *property in the cooperative school district. In this subparagraph, “renewable generation*  
9 *facility” shall have the same meaning as in RSA 72:73, and “host district” shall mean a*  
10 *preexisting district in which a renewable generation facility begins operating after the*  
11 *effective date of the cooperative school district’s articles of agreement.*

12                   3 Effective Date. This act shall take effect 60 days after its passage.

LBAO  
14-2751  
12/18/13

**SB 410-FN-LOCAL - FISCAL NOTE**

AN ACT                   relative to apportionment in cooperative school districts with a renewable generation facility.

**FISCAL IMPACT:**

The New Hampshire Municipal Association states this bill, **as introduced**, may have an indeterminable impact on local revenues and expenditures in FY 2015 and each year thereafter. There will be no impact on state and county revenues or expenditures.

**METHODOLOGY:**

The New Hampshire Municipal Association states this bill amends RSA 195:18, III (e) and (g) regarding how the appraised value of renewable generation facility property subject to a voluntary payment in lieu of taxes (PILOT) agreement under RSA 72:74 will be apportioned per the articles of agreement in cooperative school district. The Association states it is unable to determine the fiscal impact of this bill as it cannot predict which cooperative school districts will adopt articles of agreement subsequent to the passage of this bill and it does not have data regarding the appraised value of renewable generation facilities subject to a voluntary PILOT in a cooperative school district,