

HB 547 - AS AMENDED BY THE SENATE

11Mar2015... 0643h
04/30/2015 1395s

2015 SESSION

15-0768
10/09

HOUSE BILL **547**

AN ACT requiring the assessing standards board to make recommendations on the valuation of telecommunications poles and conduits and the assessment of utility property.

SPONSORS: Rep. C. McGuire, Merr 29; Rep. Abrami, Rock 19; Rep. Introne, Rock 5; Rep. L. Ober, Hills 37; Rep. Lovejoy, Rock 36; Rep. Barry, Hills 21; Sen. Cataldo, Dist 6; Sen. Birdsell, Dist 19; Sen. Carson, Dist 14

COMMITTEE: Ways and Means

AMENDED ANALYSIS

This bill requires the assessing standards board to study and recommend how best to assess the value of telecommunication poles and conduits for purposes of local property taxation and the use of the value of utility property determined under the state utility property tax in an abatement of property taxes.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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

AN ACT requiring the assessing standards board to make recommendations on the valuation of telecommunications poles and conduits and the assessment of utility property.

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

1 1 Assessing Standards Board; Valuation of Telecommunications Poles and Conduits; Application
2 of Utility Property Assessments.

3 I. The assessing standards board established in RSA 21-J:14-f shall study and recommend,
4 for purposes of local property tax assessments, how best to appraise as real estate the value of all
5 structures, poles, towers, and conduits employed in the transmission of telecommunication, cable, or
6 commercial mobile radio services, as those terms are used in RSA 72:8-a.

7 II. The assessing standards board established in RSA 21-J:14-f shall study and recommend
8 standards and appropriate legislation as necessary for the use of the value of utility property
9 determined by the commissioner of revenue administration under RSA 83-F:3 in any application for
10 abatement of tax under RSA 76:16 or any appeal thereof under RSA 76:16-a or RSA 76:17.

11 III. The board shall make its recommendations in an interim report filed with the house and
12 senate ways and means committees on or before December 1, 2015 and in a final report to such
13 committees on or before December 1, 2016.

14 2 Effective Date. This act shall take effect upon its passage.