

# Bill as Introduced

SB 304-LOCAL - AS INTRODUCED

2014 SESSION

14-2820  
06/05

SENATE BILL

**304-LOCAL**

AN ACT relative to the valuation of property for purposes of agreements for payments in lieu of taxes.

SPONSORS: Sen. Woodburn, Dist 1; Sen. Rausch, Dist 19; Sen. Watters, Dist 4

COMMITTEE: Ways and Means

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ANALYSIS

This bill requires county commissioners to value property subject to agreements in lieu of taxes every 2 years.

This bill also requires county commissioners to use the department of revenue's valuation of certain property subject to payments in lieu of taxes.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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

AN ACT                   relative to the valuation of property for purposes of agreements for payments in lieu of taxes.

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

1           1 New Paragraphs; Tax Warrants and Extents. Amend RSA 29:11 by inserting after paragraph  
2 II the following new paragraphs:

3           III. Notwithstanding any law to the contrary, in determining the just portion of Coos county  
4 taxes to be assessed with respect to property that is subject to an agreement to make payments in  
5 lieu of taxes under RSA 72:74, the treasurer and commissioners shall consider differences between  
6 the valuation of the property used in determining the payments under that agreement and the value  
7 of the property as determined by the department of revenue administration for purposes of RSA 84.  
8 If the department's valuation is higher by more than 50 percent, the commissioners shall use the  
9 agreement's valuation to assess taxes.

10           IV. The commissioners shall undertake valuation of properties subject to an agreement to  
11 make payments in lieu of taxes under RSA 72:74 every 2 years.

12           2 New Paragraph; Payments in Lieu of Taxes. Amend RSA 72:74 by inserting after paragraph I  
13 the following new paragraph:

14           I-a. Towns or unincorporated areas seeking to enter into payments in lieu of taxes  
15 agreements with utilities shall obtain an independent, expert evaluation of the agreement before it is  
16 signed. The evaluation shall include an assessment of potential risks and benefits of the agreement  
17 and a comparison to comparable agreements where possible.

18           3 Effective Date. This act shall take effect 60 days after its passage.

# Committee Minutes

**SENATE CALENDAR NOTICE  
WAYS AND MEANS**

Senator Bob Odell Chairman  
 Senator Lou D'Allesandro V Chairman  
 Senator Andrew Hosmer  
 Senator Chuck Morse  
 Senator Jim Rausch

For Use by Senate Clerk's Office ONLY	
<input type="checkbox"/>	Bill Status
<input type="checkbox"/>	Docket
<input type="checkbox"/>	Calendar
Proof: <input type="checkbox"/>	Calendar <input type="checkbox"/> Bill Status

Date: January 29, 2014

**HEARINGS**

**Tuesday**

**2/4/2014**

WAYS AND MEANS

SH 103

9:00 AM

(Name of Committee)

(Place)

(Time)

**EXECUTIVE SESSION MAY FOLLOW**

9:00 AM	SB208-FN	allowing for the deduction of foreign taxes paid from taxable dividends under the interest and dividends tax.
9:15 AM	SB233	relative to property tax exemption for district fire mutual aid systems.
9:30 AM	SB286	relative to abatements for prior years' property taxes.
9:45 AM	SB300	allowing municipalities to calculate and set annual property tax rates for the municipality.
10:15 AM	SB304-L	relative to the valuation of property for purposes of agreements for payments in lieu of taxes.

**Sponsors:**

**SB208-FN**

Sen. Jeff Woodburn

Sen. Lou D'Allesandro

**SB233**

Sen. Molly Kelly

Sen. Job Bradley

Rep. Kris Roberts

Rep. Larry Phillips

**SB286**

Sen. Andy Sanborn

**SB300**

Sen. Andy Sanborn

Rep. Kathleen Stroud

**SB304-L**

Sen. Jeff Woodburn

Sen. Jim Rausch

Sen. David Watters

Sonja Caldwell 271-2117

Sen. Bob Odell

Chairman

# Ways and Means Committee

*Sonja Caldwell, Legislative Aide*

**SB304-L relative to the valuation of property for purposes of agreements for payments in lieu of taxes.**

**Hearing date:** February 4, 2014

**Members present:** Sen. Odell, Sen. D'Allesandro, Sen. Morse, Sen. Rausch, Sen. Hosmer

**Members absent:**

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**Sponsor(s):** Sen. Woodburn, Dist 1; Sen. Rausch, Dist 19; Sen. Watters, Dist 4

**What the bill does:** This bill requires county commissioners to value property subject to agreements in lieu of taxes every 2 years.

This bill also requires county commissioners to use the department of revenue's valuation of certain property subject to payments in lieu of taxes.

**Who supports the bill:** Sen. Rausch

**Who opposes the bill:** Doug Patch (Wagner Forest Man.), Heidi Kroll (Granite State Hydropower Assoc.)

**Summary of testimony received:**

**Senator Woodburn** asked the committee to defeat the bill. He said these issues can be dealt with in HB1549 which will offer a better solution to problem they're having in the unincorporated towns of Dixville and Millsville.

# Speakers





# Committee Report

STATE OF NEW HAMPSHIRE  
SENATE  
REPORT OF THE COMMITTEE  
FOR THE CONSENT CALENDAR

Date: February 6, 2014

THE COMMITTEE ON Ways and Means

to which was referred Senate Bill 304-L

AN ACT                      relative to the valuation of property for purposes of  
   agreements for payments in lieu of taxes.

Having considered the same, the committee recommends that the Bill:

**IS INEXPEDIENT TO LEGISLATE**

BY A VOTE OF:    5-0

AMENDMENT # {Type 4-digits here}s

CONSENT CALENDAR VOTE: 5-0

Senator Andrew J. Hosmer for the Committee

The prime sponsor asked that this bill be voted inexpedient to legislate as he will instead be working to address the issues outlined in this bill through HB1549, which he believes offers a better solution.

Sonja Caldwell 271-2117

## New Hampshire General Court - Bill Status System

**Docket of SB304**

Docket Abbreviations

**Bill Title:** relative to the valuation of property for purposes of agreements for payments in lieu of taxes.*Official Docket of SB304:*

<b>Date</b>	<b>Body</b>	<b>Description</b>
12/17/2013	S	<b>Introduced</b> 1/8/2014 and Referred to Ways and Means
1/29/2014	S	Hearing: 2/4/14, Room 103, SH, 10:15 a.m.; <b>SC5</b>
2/6/2014	S	Committee Report: Inexpedient to Legislate, 2/13/14; Vote 5-0; CC; <b>SC6</b>
2/13/2014	S	Inexpedient to Legislate, MA, VV === BILL KILLED ===

NH House

NH Senate

# Other Referrals

# COMMITTEE REPORT FILE INVENTORY

SB 304  ORIGINAL REFERRAL  RE-REFERRAL

1. THIS INVENTORY IS TO BE SIGNED AND DATED BY THE COMMITTEE AIDE AND PLACED INSIDE THE FOLDER AS THE FIRST ITEM IN THE COMMITTEE FILE.
2. PLACE ALL DOCUMENTS IN THE FOLDER FOLLOWING THE INVENTORY IN THE ORDER LISTED.
3. THE DOCUMENTS WHICH HAVE AN "X" BESIDE THEM ARE CONFIRMED AS BEING IN THE FOLDER.
4. THE COMPLETED FILE IS THEN DELIVERED TO THE CALENDAR CLERK.

DOCKET (Submit only the latest docket found in Bill Status)

COMMITTEE REPORT

CALENDAR NOTICE

HEARING REPORT

PREPARED TESTIMONY AND OTHER SUBMISSIONS HANDED IN AT THE PUBLIC HEARING

SIGN-UP SHEET(S)

ALL AMENDMENTS (passed or not) CONSIDERED BY COMMITTEE:

- AMENDMENT # \_\_\_\_\_  - AMENDMENT # \_\_\_\_\_  
 - AMENDMENT # \_\_\_\_\_  - AMENDMENT # \_\_\_\_\_

ALL AVAILABLE VERSIONS OF THE BILL:

AS INTRODUCED  
 AS AMENDED BY THE SENATE (IF AMENDED)

OTHER (Anything else deemed important but not listed above, such as amended fiscal notes):

DATE DELIVERED TO SENATE CLERK

6-17-14

BY:

SC

COMMITTEE AIDE