

# Bill as Introduced

HB 64-LOCAL - AS INTRODUCED

2021 SESSION

21-0044

10/05

HOUSE BILL

**64-LOCAL**

AN ACT

relative to renewable generation facility property subject to a voluntary payment in lieu of taxes agreement.

SPONSORS:

Rep. Aron, Sull. 7; Rep. Porter, Hills. 1; Rep. Steven Smith, Sull. 11; Sen. Ward, Dist 8; Rep. McGhee, Hills. 27

COMMITTEE:

Municipal and County Government

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ANALYSIS

This bill clarifies the exclusion of a renewable generation facility's payments in lieu of taxes from a municipality's tax base for the education tax.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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

AN ACT                   relative to renewable generation facility property subject to a voluntary payment  
in lieu of taxes agreement.

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

1           1 Property Taxation; Renewable Generation Facilities; Equalization. Amend RSA 72:74, II to  
2 read as follows:

3           II. A renewable generation facility subject to a voluntary agreement to make a payment in  
4 lieu of taxes under this section shall be subject to the laws governing the utility property tax under  
5 RSA 83-F. Payments made pursuant to such agreement shall satisfy any tax liability relative to the  
6 renewable generation facility that otherwise exists under RSA 72. The payment in lieu of taxes shall  
7 be equalized under RSA 21-J:3, XIII in the same manner as other payments in lieu of taxes, *but*  
8 *shall be excluded from the tax base used to determine the statewide education property tax*  
9 *in accordance with RSA 76:8, I(a)*. In the absence of a payment in lieu of taxes agreement, the  
10 renewable generation facility shall be subject to taxation under RSA 72.

11          2 Effective Date. This act shall take effect July 1, 2021.

CHAPTER 31  
HB 64-LOCAL - FINAL VERSION

2021 SESSION

21-0044  
10/05

HOUSE BILL

**64-LOCAL**

AN ACT relative to renewable generation facility property subject to a voluntary payment in lieu of taxes agreement.

SPONSORS: Rep. Aron, Sull. 7; Rep. Porter, Hills. 1; Rep. Steven Smith, Sull. 11; Sen. Ward, Dist 8; Rep. McGhee, Hills. 27

COMMITTEE: Municipal and County Government

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HB 64-LOCAL - FINAL VERSION

21-0044  
10/05

STATE OF NEW HAMPSHIRE

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9 *in accordance with RSA 76:8, I(a)*. In the absence of a payment in lieu of taxes agreement, the  
10 renewable generation facility shall be subject to taxation under RSA 72.

31:2 Effective Date. This act shall take effect July 1, 2021.

Approved: May 17, 2021

Effective Date: July 01, 2021

# Committee Minutes

# SENATE CALENDAR NOTICE

## Election Law and Municipal Affairs

Sen James Gray, Chair  
Sen Regina Birdsell, Vice Chair  
Sen Ruth Ward, Member  
Sen Donna Soucy, Member  
Sen Rebecca Perkins Kwoka, Member

Date: April 7, 2021

### HEARINGS

Monday

04/12/2021

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Election Law and Municipal Affairs	REMOTE	9:00 a.m.
(Name of Committee)	(Place)	(Time)

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9:00 a.m.	HB 64-LOCAL	relative to renewable generation facility property subject to a voluntary payment in lieu of taxes agreement.
9:15 a.m.	HB 79	relative to town health officers.
9:30 a.m.	HB 88	relative to the city of Claremont police commission.
9:50 a.m.	HB 101	relative to the close of a county's books of records.
10:15 a.m.	HB 284	relative to the restoration of involuntarily merged lots.

Committee members will receive secure Zoom invitations via email.

Members of the public may attend using the following links:

1. Link to Zoom Webinar: <https://www.zoom.us/j/93269591456>
2. To listen via telephone: Dial (for higher quality, dial a number based on your current location): 1-301-715-8592, or 1-312-626-6799 or 1-929-205-6099, or 1-253-215-8782, or 1-346-248-7799, or 1-669-900-6833
3. Or iPhone one-tap: US: 13126266799, 93269591456# or 16465588656, 93269591456#
4. Webinar ID: [932 6959 1456](https://www.zoom.us/j/93269591456)
5. To view/listen to this hearing on YouTube, use this link:  
<https://www.youtube.com/channel/UCjBZdtrjRnQdmg-2MPMiWrA>
6. To sign in to speak, register your position on a bill and/or submit testimony, use this link:  
<http://gencourt.state.nh.us/remotecommittee/senate.aspx>

The following email will be monitored throughout the meeting by someone who can assist with and alert the committee to any technical issues: [remotesenate@leg.state.nh.us](mailto:remotesenate@leg.state.nh.us) or call (603-271-6931).

**EXECUTIVE SESSION MAY FOLLOW**

**Sponsors:**

**HB 64-LOCAL**

Rep. Aron  
Rep. McGhee

**HB 79**

Rep. Marsh  
Rep. Edwards

**HB 88**

Rep. O'Hearne

**HB 101**

Rep. J. MacDonald  
Rep. Avellani

**HB 284**

Rep. McBeath

Rep. Porter

Rep. Salloway  
Rep. Deshaies

Rep. Merchant

Rep. Marsh  
Rep. Deshaies

Rep. Steven Smith

Rep. Merchant  
Sen. Bradley

Rep. Stapleton

Rep. Crawford

Sen. Ward

Rep. Avellani  
Sen. Sherman

Rep. Cloutier

Rep. Nelson

Tricia Melillo 271-3077

James P. Gray  
Chairman



**Senate Election Law and Municipal Affairs Committee**  
*Tricia Melillo 271-3077*

**HB 64-LOCAL**, relative to renewable generation facility property subject to a voluntary payment in lieu of taxes agreement.

**Hearing Date:** April 12, 2021

**Members of the Committee Present:** Senators Gray, Birdsell, Ward and Perkins Kwoka

**Members of the Committee Absent :** Senator Soucy

**Bill Analysis:** This bill clarifies the exclusion of a renewable generation facility's payments in lieu of taxes from a municipality's tax base for the education tax.

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**Sponsors:**

Rep. Aron  
Sen. Ward

Rep. Porter  
Rep. McGhee

Rep. Steven Smith

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**Who supports the bill:** Senator Ruth Ward, Representative Judy Aron, Representative Marjorie Porter, Jim Grenier, Eric Pauer

**Who opposes the bill:** None

**Summary of testimony presented in support:**

**Representative Aron**

- This bill seeks to fix and clarify a problem within RSA 72:74, Payment in Lieu of Taxes for Renewable Generation Facilities.
- The problem was identified last year by the Lempster town auditor, Jim Grenier.
- The Department of Revenue Administration has been including these facilities into their State Wide Education Property Tax (SWEPT) calculations even though both RSA 76:8 and RSA 83-F:9 make clear they should be excluded.
- These RSAs require that they be taxed as utilities.
- Including them in the SWEPT calculations resulted in a decrease in state education aid to the communities and an increase in property tax.
- In Lempster, the Education Property Tax increased by 40% and caused a \$60-70,000 decrease in adequacy funding for their school.
- After discussing the issue with DRA and the NHMA it was determined that the language in this bill was needed in statute for clarity of the assessments.

- The change to RSA 72:74 II will insert the line “but shall be excluded from the tax base used to determine statewide education property tax in accordance with RSA 76:8, 1(a)”.
- With passage of this bill the DRA can correctly calculate the assessments which impact adequacy funding.

### **Representative Porter**

- The town of Antrim was concerned about this as well.
- She believes it is a simple fix to make sure that municipalities are not shortchanged on education funding.

**Summary of testimony presented in opposition: None**

TJM

Date Hearing Report completed: April 13, 2021

# Speakers

## Senate Remote Testify

Election Law and Municipal Affairs Committee Testify List for Bill HB64 on 2021.

Support: 5 Oppose: 0 Neutral: 0 Total to Testify: 3

<u>Name</u>	<u>Email Address</u>	<u>Phone</u>	<u>Title</u>	<u>Representing</u>	<u>Position</u>	<u>Testifying</u>	<u>S</u>
Grenier, Jim	Not Given	Not Given	An Elected Official	Residents of Lempster	Support	Yes	4
Aron, Judy	Judy.aron@leg.state.nh.us	603.843.5908	An Elected Official	Myself	Support	Yes	4
Porter, Marjorie	maporter995@gmail.com	Not Given	An Elected Official	Hillsborough D 1	Support	Yes	4
Pauer, Eric	secretary@BrooklineGOP.org	603.732.8489	A Member of the Public	Myself	Support	No	4
Ward, Senator Ruth	Not Given	Not Given	An Elected Official	Senate District 8	Support	No	4

# Testimony

## Tricia Melillo

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**From:** Judy Aron  
**Sent:** Monday, April 12, 2021 9:18 AM  
**To:** James Gray; Regina Birdsell; Ruth Ward; Donna Soucy; Rebecca Perkins Kwoka; Tricia Melillo  
**Subject:** HB64 Testimony for your records

Testimony - HB64 -Local 4/12/2021 Senate Election law and Municipal Affairs

Thank you Chairman Gray and Good Morning to Senate Committee Members,

I bring before you today this bill which seeks to fix and clarify a problem within RSA 72:74 Payment in Lieu of Taxes for Renewable Generation Facilities. The problem was identified by the Hon. Jim Grenier of Lempster last year during his auditing duties as town auditor in Lempster.

Hon. Jim Grenier alerted me, Rep. Porter and others regarding an issue with the way the Department of Revenue (DRA) was dealing with renewable energy-generating facilities valuation calculations for those facilities who have entered into PILOT agreements with their municipalities.

We tried to get this fix in last year when he found the error, but because of passed deadlines and COVID complications regarding work on bills, it did not make it through the process.

Without going into too much detail, DRA had been including these facilities into their State Wide Education Property Tax (SWEPT) calculations, although both RSA 76:8 and RSA 83-F:9 make clear they should be excluded from the education tax and instead taxed as utilities. Including them in SWEPT calculations resulted in a decrease in state education aid to the communities where the facility is located--which means local property taxpayers saw their tax bills increase. That is what happened to Lempster taxpayers when the renewable generation facility switched to PILOT payments. The Hon. Jim Grenier was looking at adequacy estimates for 2021 last year for the town of Lempster. Lempster had recently changed to a PILOT agreement with the local windfarm and he saw that the Statewide Education Property Tax (SWEPT) increased by 40% and caused a \$60-70,000 decrease in adequacy funding for their school as a result. He discovered that the windfarm valuation had not been excluded from the tax base valuation as it should have been. The issue was discussed with DRA and Barbara Reid of NHMA, Rep. Marjorie Porter, and Loren Martin of Avatar and they all determined that the language, in this bill that I am presenting, needed to be placed in statute for clarity.

So I am simply making the statutes match up with each other for clarity by submitting the change to RSA 72:74 II which inserts the line "*but shall be excluded from the tax base used to determine statewide education property tax in accordance with RSA 76:8, 1(a)*" to make it clear how the tax calculation is to be calculated in the case of renewable generation facility that has a PILOT agreement with their municipality.

With this in place, DRA can correctly calculate the necessary tax calculations, as the statutes require, for these PILOT facilities which impacts adequacy funding. This is important for the interest of fair taxation and the funding of students in Lempster and other towns that are affected, such as places like Groton and Antrim. Many of our towns may not have even noticed the problem and have been shortchanged on education funding as a result.

I ask you please to pass this bill through this committee and I am happy to answer any questions.

Thank you,

Judy Aron  
NH State Representative  
Sullivan County District 7  
(Acworth, Goshen, Langdon, Lempster, Washington)  
Environment and Agriculture Committee, Vice-Chair  
Transportation, Member  
266 Forest Road, South Acworth, NH 03607  
603-843-5908

## Senate Election Law and Municipal Affairs

### Testimony for HB 64; 4/12/2021

Honorable Members of Senate Election Law and Municipal Affairs:

The purpose of this bill is to clarify a language issue in RSA 72:74 that has led to DRA failing to exempt many utilities (renewable energy facilities) from the state education property tax. As a cosponsor of the amending legislation (HB 1549; attached), I know it was never the intent to eliminate the exemption of these utilities from the state education property tax (SWEPT henceforth). There was not language in that 2014 bill to eliminate the exemption as several other statutes would have needed to be changed.

It is important to understand the SWEPT is used to determine the state adequacy funds paid to each town. The funds are collected and stay in district. There are some towns that receive no money because the SWEPT raises enough revenue to provide an adequate education (as determined by the NH Legislature). Most towns do receive some level of fiscal support in addition to the SWEPT funds which are entirely local property taxes. When such a town has an increase in SWEPT revenues (all things being equal) there will be a one for one reduction in Adequacy Grant funds from the state and thus an increase in local tax burden.

RSA 72:74, II provides for the DRA to convert a payment in lieu of taxes to an equalized property value. That value should not be used for taxation when calculating the SWEPT tax warrant for a town (RSA 83-F: 9; attached and RSA 76:8; attached). The nonutility valuation for Lempster is \$120,932,969 as calculated on the DRA 2020 Tax Rate Breakdown for Lempster (attached) and yet the 2020 Education Tax Warrant for Lempster (attached) shows a nonutility evaluation of \$143,209,201. This is intrinsically contradictory; it makes no sense grammatically nor logically. What DRA has done for the Education Tax Warrant calculation is to add the equalized value of the wind farm (a utility), \$22,276,381.65 to the Education Tax Warrant. This is unequivocally using the value of the wind farm to generate SWEPT tax dollars and is contrary to RSA 83-F and 76:8. This raises the SWEPT tax for Lempster by \$42,882.03 and results in a loss of that amount in state Adequacy Grant funding.

It should be noted that before Lempster entered into a payment in lieu of taxes (PILOT) with the local wind farm, the equalized value of the wind farm was never used to calculate the SWEPT tax. While Lempster never wanted to enter into a PILOT, frequent legal costs were created by the wind farm pressuring for a PILOT. Ultimately, to save these legal costs Lempster acquiesced. Consequently, the town settled for a lower payment than heretofore taxes from the wind farm and greater SWEPT taxes from DRA. How is that fair????

Do support this bill and fix this inconsistency regarding the exemption from SWEPT and the subsequent loss of state Adequacy Grant funds for many towns with renewable energy



facilities. These facilities are a plus for state funds at \$6.60 per thousand from the state utility property tax. This present practice of taxing the windfarm is double state taxation; the utility property tax plus the SWEPT tax. Do not continue to punish the towns that host these facilities by double taxation and subsequent decreased Adequacy Grant funds.

Respectfully Submitted,

James Grenier; Former NH Representative, Former Lempster School Board Member and Lempster Town Auditor

### Attached Documents

#### **HB 1549 – VERSION ADOPTED BY BOTH BODIES**

19Mar2014... 0705h

2014 SESSION

14-2560

10/06

HOUSE BILL ***1549***

AN ACT relative to assessment of renewable generation facility property subject to a voluntary payment in lieu of taxes agreement.

SPONSORS: Rep. Moffett, Merr 9; Rep. Grenier, Sull 7; Rep. Porter, Hills 1; Sen. Woodburn, Dist 1

COMMITTEE: Municipal and County Government

#### AMENDED ANALYSIS

This bill clarifies assessment of renewable generation facility property provided for in a voluntary payment in lieu of taxes agreement.

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Explanation: Matter added to current law appears in ***bold italics***.

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

19Mar2014... 0705h

14-2560

10/06

STATE OF NEW HAMPSHIRE

*In the Year of Our Lord Two Thousand Fourteen*

AN ACT relative to assessment of renewable generation facility property subject to a voluntary payment in lieu of taxes agreement.

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

1 Commissioner of Revenue Administration; Equalization of Property. Amend RSA 21-J:3, XIII to read as follows:

XIII. Equalize annually by May 1 the valuation of the property as assessed in the several towns, cities, and unincorporated places in the state including the value of property exempt pursuant to RSA 72:37, 72:37-b, 72:39-a, 72:62, 72:66, and 72:70, **and** property which is subject to tax relief under RSA 79-E:4, [~~and property which is the subject of a payment in lieu of taxes under RSA 72:74~~] by adding to or deducting from the aggregate valuation of the property in towns, cities, and unincorporated places such sums as will bring such valuations to the true and market value of the property, and by making such adjustments in the value of other property from which the towns, cities, and unincorporated places receive taxes or payments in lieu of taxes, **including renewable generation facility property subject to a payment in lieu of taxes agreement under RSA 72:74**, as may be equitable and just, so that any public taxes that may be apportioned among them shall be equal and just. In carrying out the duty to equalize the valuation of property, the commissioner shall follow the procedures set forth in RSA 21-J:9-a.

2 Payment in Lieu of Taxes for Renewable Generation Facilities. Amend RSA 72:74, II to read as follows:

II. A renewable generation facility subject to a voluntary agreement to make a payment in lieu of taxes under this section shall be subject to the laws governing the utility property tax under RSA 83-F. Payments made pursuant to such agreement shall satisfy any tax liability relative to the renewable generation facility that otherwise exists under RSA 72. **The payment in lieu of taxes shall be equalized under RSA 21-J:3, XIII in the same manner as other payments in**

*lieu of taxes.* In the absence of a payment in lieu of taxes agreement, the renewable generation facility shall be subject to taxation under RSA 72.

3 Appraisal of Taxable Property; Renewable Generation Facility PILOT. Amend RSA 75:1 to read as follows:

75:1 How Appraised. The selectmen shall appraise open space land pursuant to RSA 79-A:5, open space land with conservation restrictions pursuant to RSA 79-B:3, land with discretionary easements pursuant to RSA 79-C:7, residences on commercial or industrial zoned land pursuant to RSA 75:11, earth and excavations pursuant to RSA 72-B, land classified as land under qualifying farm structures pursuant to RSA 79-F, buildings and land appraised under RSA 79-G as qualifying historic buildings, residential rental property subject to a housing covenant under the low-income housing tax credit program pursuant to RSA 75:1-a, *renewable generation facility property subject to a voluntary payment in lieu of taxes agreement under RSA 72:74 as determined under said agreement*, and all other taxable property at its market value. Market value means the property's full and true value as the same would be appraised in payment of a just debt due from a solvent debtor. The selectmen shall receive and consider all evidence that may be submitted to them relative to the value of property, the value of which cannot be determined by personal examination.

4 Applicability. The provisions of this act shall apply beginning with the property tax year ending March 31, 2015.

5 Effective Date. This act shall take effect upon its passage.

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## CHAPTER 83-F UTILITY PROPERTY TAX

### Section 83-F:9

**83-F:9 Exemption From Education Tax.** – Persons and property subject to taxation under this chapter shall not be subject to tax under RSA 76:3; provided, however, that nothing in this chapter shall be construed to exempt such persons or property from local school, municipal, district, or county taxation under RSA 76.

**Source.** 1999, 17:35; 303:8. 2005, 257:3. 2008, 173:15, eff. July 1, 2009.

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**76:8 Commissioner's Warrant. –**

I. (a) The commissioner shall annually determine a municipality's tax base for the education tax by subtracting from the total equalized valuation of all property, as determined under RSA 21-J:3, XIII for the preceding year, property that was then taxable under RSA 82 and RSA 83-F. In determining the tax base, the value of any utility property that is included in the total equalized valuation upon which the statewide education property tax is computed, and is also taxable under RSA 83-F for that year, shall also be subtracted from the tax base, provided the sum value of the utility property represents at least 5 percent of the total equalized value of all property, except property taxable under RSA 82 or RSA 83-F in the preceding year.



Lindsay M. Stopp  
Commissioner  
Carolynn J. Lear  
Assistant Commissioner

State of New Hampshire  
Department of Revenue Administration

109 Pleasant Street  
PO Box 487, Concord, NH 03302-0487  
Telephone (603) 230-6000  
www.revenue.nh.gov



MUNICIPAL AND PROPERTY  
DIVISION  
James P. Gerry  
Director  
Samuel T. Greene  
Assistant Director

EDUCATION TAX WARRANT  
FOR TAX YEAR 2020

November 12, 2019

To the Selectmen or Assessors of LEMPSTER

In accordance with the provisions of RSA 76:8 II, you are hereby required to assess the sum of \$ 275,678 for the 2020 Education Tax. Per RSA 76:3, this amount is based on a uniform rate of \$1.925/1000 of the 2018 equalized valuation without utilities in the amount of \$143,209,201.

James P. Gerry, Director  
Municipal & Property Division

Note: This warrant amount will be used to calculate your locally assessed state education rate in the fall of 2020.

TDD Access: Relay NH 1-800-735-2964  
Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.



New Hampshire  
Department of  
Revenue  
Administration

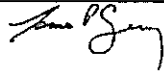
2020  
\$24.84

### Tax Rate Breakdown Lempster

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$503,541	\$126,595,269	\$3.98
County	\$401,387	\$126,595,269	\$3.17
Local Education	\$1,951,110	\$126,595,269	\$15.41
State Education	\$275,678	\$120,932,969	\$2.28
<b>Total</b>	<b>\$3,131,716</b>		<b>\$24.84</b>

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
<b>Total</b>			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$3,131,716
War Service Credits	(\$22,600)
Village District Tax Effort	
<b>Total Property Tax Commitment</b>	<b>\$3,109,116</b>

  
 James P. Gerry  
 Director of Municipal and Property Division  
 New Hampshire Department of Revenue Administration

10/29/2020

# Voting Sheets

**Senate Election Law  
& Municipal Affairs Committee  
EXECUTIVE SESSION RECORD  
2021 Session**

Bill **HB 64**

Hearing date: 4-12-2021

Executive Session date: 4-15-2021

Motion of: OTP Vote: 5-0

Committee Member	Present	Made by	Second	Yes	No
Sen. Gray, Chair	X	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sen. Birdsell, Vice Chair	X	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sen. Ward	X	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sen. Soucy	X	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sen. Perkins-Kwoka	X	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Motion of: Consent Vote: 5-0

Committee Member	Present	Made by	Second	Yes	No
Sen. Gray, Chair	X	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sen. Birdsell, Vice Chair	X	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sen. Ward	X	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sen. Soucy	X	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sen. Perkins-Kwoka	X	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Motion of: \_\_\_\_\_ Vote: \_\_\_\_\_

Committee Member	Present	Made by	Second	Yes	No
Sen. Gray, Chair	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Birdsell, Vice Chair	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Ward	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Soucy	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Perkins-Kwoka	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Reported out by: Sen. Ward

Notes: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



# Committee Report

STATE OF NEW HAMPSHIRE

SENATE

REPORT OF THE COMMITTEE  
FOR THE CONSENT CALENDAR

Thursday, April 15, 2021

THE COMMITTEE ON Election Law and Municipal Affairs

to which was referred **HB 64-LOCAL**

AN ACT

relative to renewable generation facility property  
subject to a voluntary payment in lieu of taxes  
agreement.

Having considered the same, the committee recommends that the Bill

OUGHT TO PASS

BY A VOTE OF: 5-0

Senator Ruth Ward  
For the Committee

This bill is a housekeeping bill which clarifies the exclusion of a renewable generation facility's property valuation from the municipality's tax base which is used to determine the statewide education property tax. Including these properties in the SWEPT calculations results in a decrease in state education aid to the community and an increase in property tax. The Department of Revenue of Administration determined that the language in this bill was needed in statute for clarity of the assessments.

Tricia Melillo 271-3077

## General Court of New Hampshire - Bill Status System

**Docket of HB64**

Docket Abbreviations

**Bill Title:** relative to renewable generation facility property subject to a voluntary payment in lieu of taxes agreement.

*Official Docket of HB64.:*

<b>Date</b>	<b>Body</b>	<b>Description</b>
1/4/2021	H	<b>Introduced</b> (in recess of) 01/06/2021 and referred to Municipal and County Government <b>HJ 2 P. 34</b>
2/2/2021	H	Public Hearing: 02/09/2021 10:00 am Members of the public may attend using the following link: To join the webinar: <a href="https://www.zoom.us/j/93215390740">https://www.zoom.us/j/93215390740</a> / Executive session on pending legislation may be held throughout the day (time permitting) from the time the committee is initially convened.
2/18/2021	H	Executive Session: 02/18/2021 01:30 pm Members of the public may attend using the following link: To join the webinar: <a href="https://www.zoom.us/j/94522837794">https://www.zoom.us/j/94522837794</a>
2/25/2021	H	Committee Report: Ought to Pass (Vote 19-0; CC) <b>HC 18 P. 19</b>
4/7/2021	H	<b>Ought to Pass:</b> MA VV 04/07/2021 <b>HJ 5 P. 42</b>
4/7/2021	H	Reconsider (Rep. Osborne): MF VV 04/07/2021 <b>HJ 5 P. 50</b>
4/7/2021	S	Introduced 04/01/2021 and Referred to Election Law and Municipal Affairs; <b>SJ 11</b>
4/7/2021	S	Remote <b>Hearing:</b> 04/12/2021, 09:00 am; Links to join the hearing can be found in the Senate Calendar; <b>SC 19</b>
4/16/2021	S	Committee Report: Ought to Pass, 04/22/2021; Vote 5-0; CC; <b>SC 20</b>
4/22/2021	S	<b>Ought to Pass:</b> RC 23Y-1N, MA; OT3rdg; 04/22/2021; <b>SJ 12</b>
5/6/2021	S	Enrolled <b>RC 23Y-0N, MA</b> , (In recess of 05/06/2021); <b>SJ 15</b>
5/6/2021	H	Enrolled (in recess of) 04/09/2021 <b>HJ 7 P. 102</b>
5/19/2021	H	Signed by Governor Sununu 05/17/2021; Chapter 31; Eff: 07/01/2021

NH House

NH Senate

# Other Referrals

**Senate Inventory Checklist for Archives**

Bill Number: HB 64

Senate Committee: ELMA

Please include all documents in the order listed below and indicate the documents which have been included with an "X" beside

Final docket found on Bill Status

**Bill Hearing Documents: {Legislative Aides}**

- Bill version as it came to the committee
- All Calendar Notices
- Hearing Sign-up sheet(s)
- Prepared testimony, presentations, & other submissions handed in at the public hearing
- Hearing Report
- Revised/Amended Fiscal Notes provided by the Senate Clerk's Office

**Committee Action Documents: {Legislative Aides}**

All amendments considered in committee (including those not adopted):

\_\_\_ - amendment # \_\_\_\_\_      \_\_\_ - amendment # \_\_\_\_\_  
 \_\_\_ - amendment # \_\_\_\_\_      \_\_\_ - amendment # \_\_\_\_\_

- Executive Session Sheet
- Committee Report

**Floor Action Documents: {Clerk's Office}**

All floor amendments considered by the body during session (only if they are offered to the senate):

\_\_\_ - amendment # \_\_\_\_\_      \_\_\_ - amendment # \_\_\_\_\_  
 \_\_\_ - amendment # \_\_\_\_\_      \_\_\_ - amendment # \_\_\_\_\_

**Post Floor Action: (if applicable) {Clerk's Office}**

- \_\_\_ Committee of Conference Report (if signed off by all members. Include any new language proposed by the committee of conference):
- \_\_\_ Enrolled Bill Amendment(s)
- \_\_\_ Governor's Veto Message

**All available versions of the bill: {Clerk's Office}**

as amended by the senate      \_\_\_ as amended by the house  
 final version

Completed Committee Report File Delivered to the Senate Clerk's Office By:

\_\_\_\_\_  
Committee Aide

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Date

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