



STATE OF NEW HAMPSHIRE

*In the Year of Our Lord Two Thousand Twenty-Six*

AN ACT relative to the valuation of telecommunications use of public rights-of-way.

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

1 1 Valuation of Telecommunications Poles and Conduits; Rulemaking. Amend RSA 72:8-c to  
2 read as follows:

3 72:8-c Valuation of Telecommunications Poles and Conduits; Rulemaking.

4 I. The value of wooden poles or conduits employed in the transmission of  
5 telecommunications owned in whole or in part by telephone utilities, as described in RSA 362:7, or  
6 providers of Voice over Internet Protocol ("VoIP") service or IP-enabled service, each as defined in  
7 RSA 362:7, or commercial mobile radio services, for purposes of tax assessment against said entity,  
8 shall be determined by the following formula: the Replacement Cost New (RCN) of the  
9 telecommunications pole or conduit, less depreciation calculated on a straight-line basis for a period  
10 of 40 years with a residual value of 20 percent without applying the annual equalization ratio.

11 II. ***In addition to the appraisal determined under paragraph I, the assessed value***  
12 ***for the use of public rights-of-way shall be equal to the average assessed per acre value of***  
13 ***adjacent land multiplied by the total length of all class I, II, IV, and V roads, as***  
14 ***determined by the department of transportation in the previous year, divided by 43,560.***

15 III. On or before July 1 of the tax year, the department of revenue administration shall  
16 provide to every municipality a schedule of telecommunications pole and conduit RCN, using  
17 national published telecommunications standard cost data guides calculated annually using a 5-year  
18 rolling average.

19 ~~III.~~ IV. The commissioner of the department of revenue administration shall adopt rules  
20 pursuant to RSA 541-A relative to how telecommunications pole and conduit RCN shall be  
21 established, including a process for receiving public input prior to such establishment.

22 2 Effective Date. This act shall take effect 60 days after its passage.