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**PROPERTY APPRAISAL DIVISION, 109 Pleasant
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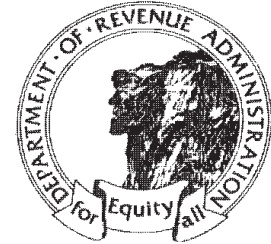
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Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.

**STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
(603) 271-2191**

**FREQUENTLY ASKED QUESTIONS
(FAQ's)**

**UTILITY PROPERTY TAX
RSA 83-F REV 2706**



Kevin A. Clougherty, Commissioner

The New Hampshire Department of Revenue Administration offers this publication of answers to the most frequently asked questions. While we have attempted to identify the most common concerns, this publication does not address every situation, set of facts, or circumstances. Our goal is to develop a tax administration system that is fair and efficient, with taxpayers having the highest degree of confidence in the integrity of the Department.

Visit us on the web: www.nh.gov/revenue

Q: What is the Utility Property Tax?

A: A tax of utility property is placed on all real estate, buildings and structures, machinery, dynamos, apparatus, poles, wires, fixtures of all kinds and descriptions and pipelines located within New Hampshire employed in the generation, production, supply, distribution, transmission, or transportation of electric power, natural gas, crude petroleum, refined petroleum products or combinations thereof, water, or sewage.

Q: Who pays it?

A: Utility Property owners.

Q: When is the tax due?

A: Utility Property tax is due 30 days from the date of Notice of Value.

Q: Are there exemptions to the Utility Property Tax?

A: Telephone and cable television lines and poles, water pollution control facilities, as well as property otherwise exempt from local taxation, are exempt from the Utility Property tax.

Q: Do I have to make estimated payments?

A: Yes. Every corporation or company required to pay a utility Property Tax must file a declaration of its estimated utility property tax for the subsequent taxable period. One quarter of the utility estimated tax is due on April 15, June 15, September 15 and December 15. If any of these dates fall on a weekend or Holiday, the estimate payment is due on the next business day.

Q: What are my appeal rights?

A: Appeals: Utility property taxpayers aggrieved by the determination by the Commissioner of the value of utility property pursuant to RSA 83-F:3 may appeal such valuation within 30 days of notification of such determination to the Board of Tax and Land Appeals or the Superior Court of the county in which the taxpayer resides or has a place of business. Appeals other than appeals of valuation shall be made according to the procedure and subject to the time limits provided for other taxes administered by the Department under RSA 21-J.

Returns and Declarations: Taxes and estimated taxes not paid when due shall be subject to appropriate penalties and interest under RSA 21-J.

Q: Where do I obtain the forms for filing?

A: You may obtain forms by visiting our web site at www.nh.gov/revenue or by calling the New Hampshire Department of Revenue Administration forms line at (603) 271-2192, 24 hours a day seven days a week or by coming into the Department between 8:00 am and 4:30 pm on regular business days.

Q: Where can I obtain more information?

A: You may access more information on our web site at www.nh.gov/revenue or you may write or call the Community Services Division at PO Box 487, Concord, NH 03302-0487 or (603) 271-2687.