

CHAPTER Rev 1400 UTILITY PROPERTY TAX (UPT)

PART Rev 1403 DETERMINING UPT DUE

Readopt with amendment Rev 1403.02, effective 1-8-19 (Doc# 12706), cited and to read as follows:

Rev 1403.02 Notice of Value and Tax Bill.

(a) Pursuant to RSA 83-F:3, the commissioner shall issue the annual notice of value and tax bill within 15 days of his or her determination which states:

- (1) The assessed value;
- (2) The statutory tax rate;
- (3) The total UPT due; and
- (4) The penalty under RSA 83-F:5, VII for failure to file a completed Form PA-20, "Utility Property Tax Information Update," if applicable.

(b) The UPT shall be paid on or before January 15 each year, pursuant to RSA 83-F:5.

(c) The taxpayer shall have 60 days from the date of the notice of value and tax bill to appeal the valuation to the department's hearing bureau in accordance with RSA 21-J:28-b and Rev 200.

(d) A taxpayer failing to receive an annual notice of value and tax bill from the department shall not be relieved of its obligation to make timely payment of any balance shown to be due.

PART Rev 1404 FILING PAYMENT FORMS, ESTIMATES AND EXTENSIONS

Readopt with amendment Rev 1404.01, effective 1-8-19 (Doc# 12706), cited and to read as follows:

Rev 1404.01 Payment Forms and Payments. Form DP-255-ES, "Estimated Utility Property Tax", shall be filed electronically through the Granite Tax Connect portal located at www.revenue.nh.gov/gtc or mailed to:

New Hampshire Department of Revenue Administration
Taxpayer Services Division
P.O. Box 637
109 Pleasant Street
Concord, NH 03302-0637.

Readopt with amendment Rev 1404.02, effective 1-8-19 (Doc# 12706), to read as follows:

Rev 1404.02 Filing Estimated UPT.

(a) A utility or person liable for the UPT and having an estimated annual tax of more than \$200, shall complete and file quarterly Form DP-255-ES, "Estimated Utility Property Tax," with the department on or before April 15, June 15, September 15, and December 15 for the current taxable period.

(b) The initial filing shall be accompanied by either:

- (1) Payment of the estimated tax in full; or
- (2) Payment of the estimated tax for that quarter.

(c) All other quarterly tax filings shall be accompanied by payment of the estimated tax for that quarter.

(d) In the event the 15th of the month referenced in (a) above falls on a Saturday, Sunday, or legal holiday, the filing date shall be the first business day following the 15th.

Repeal Rev 1404.03, effective 1-8-19 (Doc# 12706), and renumber the remaining sections in Part Rev 1404 to read as follows:

~~Rev 1404.03 Filing a UPT Payment Form.~~

~~(a) A utility or person liable for the UPT, shall annually complete and file Form DP-255, "Utility Property Tax Payment Form," with the department on or before January 15.~~

~~(b) The payment form shall be accompanied by the payment of such amount as has not been prepaid in accordance with Rev 1404.02, including any interest and penalties.~~

PART Rev 1405 ADMINISTRATION

Readopt with amendment Rev 1405.01, effective 1-8-19 (Doc# 12706), cited and to read as follows:

Rev 1405.01 Mailing Address for Filing Documents Other Than Payment Forms and Payments. Form PA-70, "Declaration of Ownership Interest in Utility Property," Form PA-20, "Utility Property Tax Information Update," including any accompanying documents as required by Rev 1406.03, Form PA-20-E, "Utility Property Tax List of Pollution Control Exemptions," and Form PA-20-EXT, "Request for Extension to File Utility Property Tax Information Update," shall be filed electronically through the Granite Tax Connect portal located at www.revenue.nh.gov/gtc, or mailed to:

New Hampshire Department of Revenue Administration
Municipal and Property Division
Utility Appraisal
P.O. Box 487
109 Pleasant Street
Concord, NH 03302-0487.

PART Rev 1406 FORMS

Readopt with amendment Rev 1406.01, effective 1-8-19 (Doc# 12706), cited and to read as follows:

Rev 1406.01 Form Availability. All forms shall be available by:

- (a) Downloading them at www.revenue.nh.gov;

(b) Requesting them by telephone at 603-230-5001;

(c) Writing to:

New Hampshire Department of Revenue Administration
Municipal and Property Division
Utility Appraisal
P.O. Box 487
109 Pleasant Street
Concord, NH 03302-0487;

(d) Requesting them in person at:

New Hampshire Department of Revenue Administration
Governor Hugh Gallen State Office Park
109 Pleasant Street
Concord, NH 03301; or

(e) Logging into the Granite Tax Connect portal located at www.revenue.nh.gov/gtc.