

New Hampshire Department of Revenue Administration

RSA 72:8-a Telecommunications Poles and Conduits - All structures, poles, towers, and conduits employed in the transmission of telecommunication, cable, or commercial mobile radio services shall be taxed as real estate in the town in which such property or any part of it is situated. Except as provided in RSA 72:8-c, the valuation of such property shall be based on its value as real estate. Other devices and equipment, including wires, fiber optics, and switching equipment employed in the transmission of telecommunication, cable or commercial mobile radio services shall not be taxable as real estate.

RSA 72:8-c, I - The value of wooden poles or conduits employed in the transmission of telecommunications owned in whole or in part by telephone utilities, as described in RSA 362:7, or providers of Voice over Internet Protocol ("VoIP") service, each as defined in RSA 362:7, or commercial mobile radio services, for purposes of tax assessment against said entity, shall be determined by the following formula: the Replacement Cost New (RCN) of the telecommunications pole or conduit, less depreciation calculated on a straight-line basis for a period of 40 years with a residual value of 20 percent.

2023 Telecommunications Poles Replacement Cost New (RCN)

	RSMMeans Installed Pole Costs*					FINAL 5-YR ROLLING AVERAGE FOR USE IN TAX YEAR 2023
	Year 1 (Current) 2023	Year 2 (Prior) 2022	Year 3 (Prior) 2021	Year 4 (Prior) 2020	Year 5 (Prior) 2019	
Pole Height	*Source: RSMMeans data from Gordian. This is a nationally published construction cost data guide. Their database contains over 85,000 line item researched construction costs that are validated and updated quarterly. New Hampshire costs from the 2nd quarter are used in this table.					
25	\$1,069	\$1,139	\$868	\$908	\$857	\$968
30	\$1,172	\$1,259	\$1,024	\$1,033	\$969	\$1,091
35	\$1,538	\$1,687	\$1,283	\$1,293	\$1,205	\$1,402
40	\$1,735	\$1,924	\$1,450	\$1,480	\$1,360	\$1,590
45	\$1,865	\$2,065	\$1,620	\$1,619	\$1,493	\$1,732
50	\$2,176	\$2,444	\$1,841	\$1,885	\$1,727	\$2,015
55	\$2,443	\$2,746	\$2,062	\$2,124	\$1,944	\$2,264
60	\$2,680	\$2,997	\$2,278	\$2,631	\$2,308	\$2,579
65	\$3,249	\$3,757	\$2,747	\$3,164	\$2,729	\$3,129
70	\$4,121	\$4,802	\$3,003	\$4,042	\$3,425	\$3,879