

Subject Cooperative utility distribution line attachments and appurtenances

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Date March 20, 2023

Summary

Clarifies the definition of “attachments and appurtenances” to distribution line property owned by utility cooperatives. Under current law, distribution lines, including their attachments and appurtenances, that are owned by a cooperative association and located outside of a city are not subject to property taxes. Instead, the cooperative associations pay a separate tax of \$10 for each 100 members of the association. This bill specifies that “attachments and appurtenances” include but are not limited to metering and streetlighting equipment that is physically or electrically connected to the cooperative association’s distribution system.

Effective date: This section is effective beginning with assessment year 2024.