

Subject Cooperative utility distribution line attachments and appurtenances

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Summary

Modifies 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 metering equipment, streetlights, and any other infrastructure that is physically or electrically connected to the cooperative association’s distribution system.

Effective date: This section is effective beginning with assessment year 2023.