

**NHPUC
SUPPLEMENT NO. 1**

**ATKINSON AREA WASTE WATER
RECYCLING, INC.**

Authorized by NHPUC Order #24,917 in Docket DW 07-131

Issued: July 10, 2020

Effective: December 1, 2020

Issued by: _____

Christine Lewis Morse

Title: Vice President

CONTENTS AND INDEX

SERVICE AREA 3
DEFINITIONS..... 4
TERMS AND CONDITIONS 6
1. Application for Service 6
2. Service Pipe 6
 A. Location. 6
 B. Installation, Ownership, and Maintenance..... 6
 C. Joint Use of Service Pipe Trench..... 8
 D. Stop Cock..... 8
 E. Thawing. 8
3. Winter Construction..... 8
4. Maintenance of Plumbing 8
5. Meters. 8
 A. Use of Meters..... 8
6. Use of Service. 9
 A. Waste and Leaks. 9
7. Cross-connections. 9
8. Tampering. 9
9. Company Liability. 9
10. Payment for Service..... 10
 A. Bills..... 10
 B. Deposits..... 10
11. Discontinuance of Service - by Company. 11
 A. Disconnection With Notice - Residential. 11
 B. Disconnection With Notice - Other Than Residential. 13
 C. Accounts Involving Landlord - 13
12. Vacancy of Premises..... 13
13. Miscellaneous Charges. 13
 A. Service Calls. 13
 B. Penalty for Bad Checks..... 14
14. Right of Access..... 14
15. Main Pipe Extensions. 14
 A. General Terms..... 14
 B. For an Individual Customer or Group of Customers. 16
 C. For Developers..... 17
RATE SCHEDULE - GM 18

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SERVICE AREA

The territory authorized to be served by this Company and to which this tariff applies is as follows:

A limited area of Atkinson NH described as follows:

BEGINNING at a point common to the Towns of Atkinson and Salem, New Hampshire and the City of Haverhill, Massachusetts; thence Northeasterly along the State Line of New Hampshire and Massachusetts to the centerline of North Broadway; thence Northwesterly along the centerline of North Broadway to the centerline intersection of North Broadway and Providence Hill Road; thence Northwesterly along the centerline of Providence Hill Road to the Salem, New Hampshire town line; thence Southwesterly, Easterly, and Southeasterly along the Salem and Atkinson town line to the point of beginning, This area containing approximately 1100 acres.

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DEFINITIONS

“Arrearage” means any amount due to the utility for basic utility service which remains unpaid after the due date printed on the original bill. PUC 1202.01

“Basic utility service” means any tariffed fee or rate that has been filed with and approved by the commission. PUC 1202.02

“CIAC” means Contributions in Aid of Construction as defined in 26 CFR §1.118.2.

“Current bill” means the amount of money due to the utility for basic utility service, including all applicable state and federal taxes, rendered in the most recent billing period. PUC 1202.06

“Commission” means the New Hampshire Public Utilities Commission. PUC 1202.03

"Customer" means any person, firm, corporation, municipality or any other entity being supplied sewage disposal service by a utility. PUC 702.02

“Disconnection” means a technological function which occurs when a customer is physically or effectively separated or shut off from a utility service. PUC 1202.08

“Due date” means the date no less than 25 calendar days from the bill date when the bill is sent electronically or via first class mail. PUC 1202.09

“Financial hardship” means a residential customer has provided the utility with evidence of current enrollment of the customer or the customer’s household in the Low Income Home Energy Assistance Program, the Electric Assistance Program, the Neighbor Helping Neighbor Program, the Link-Up and Lifeline Telephone Assistance Programs, their successor programs or any other federal, state or local government program or government funded program of any social service agency which provides financial assistance or subsidy assistance for low income households based upon a written determination of household financial eligibility. PUC 1202.10

“Holding tanks” means a series of tanks that receive the sewage discharge from the premises served through the outflow pipe and are connected to the main by the service pipe.

“Late payment” means any payment made to the Company or its authorized agent after the due date printed on the bill. PUC 1202.11

"Main" means a sewage pipe owned, operated, or maintained by a utility which is used to transport sewage from the service pipe to the point of disposal. PUC 702.03.

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“Medical emergency” means a licensed physician or mental health practitioner as defined in RSA 330-A:2, VII has notified the utility that the customer has a physical or mental health condition which would become a danger to the customer’s physical or mental health in the absence of utility service. PUC 1202.12

“Meter” means a device installed by the utility to measure the amount of use. PUC 1202.13

“Outflow pipe” means the customer-owned pipe which takes the sewage discharge from the premises served to the holding tanks.

“Septic pumping” means the removal of sludge and scum from a septic or holding tank system for transport to appropriate disposal facilities. PUC 702.04

“Service pipe” means the utility-owned pipe used to transport sewage from the holding tanks to the main. PUC 702.05

“Sewage” means ground garbage, human or animal excretions and all other waterborne waste normally disposed of by residential, industrial, or commercial facilities through a sanitary sewage disposal system excluding solid waste, industrial waste and septic pumping. PUC 702.06

“Sewage disposal service” means the collection, transportation, treatment, and disposal of sewage including but not limited to the active processing of sewage to remove impurities and its ultimate discharge in the environment. This definition does not include septic pumping. PUC 702.07

“Tariff” means the current schedule of rates, charges, terms and conditions filed by a utility and either approved by the commission or effective by operation of law. PUC 1202.15

“Termination” means a bookkeeping function which occurs when a customer account is closed permanently. PUC 1202.16

“Water Company” means the Hampstead Area Water Company, Inc.

“Utility” or “Company” means the Atkinson Area Waste Water Recycling, Inc.

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TERMS AND CONDITIONS

1. Application for Service

Application for sewer service may be made by the owner or his agent. Each customer of the Company must also be a customer of the Water Company. By making application for sewer service, the customer consents to the sharing of service and billing information by and between the Company and the Water Company. Whether or not a signed application for service is made by the customer and accepted by the Company, the rendering of service by the Company and its use by the customer shall be deemed a contract between the parties and subject to all provisions of the tariff applicable to the service. The customer shall provide all information required by the Company in the application for service reasonably necessary to conduct business and the Company may require updated customer information as it deems fit.

2. Service Pipe

A. Location. Service pipe connections normally will be made only from the street which is the legal address of the premises served unless otherwise installed by the Company.

B. Installation, Ownership, and Maintenance.

1) For an Individual Customer or Group of Customers:

- a) The outflow pipe, holding tanks, and service pipe will be installed by the Company or a representative of the Company at the customer's expense from the existing main to the premises served (the "main-to-end"). For services installed by the Company at the time application for service is made a deposit will be required based upon the estimated cost of construction. For services installed by either the Company or the Customer, the Customer shall, at the time of application, pay any fees to the Company as set forth in this tariff's rate schedules to recover the costs of State and Federal taxes on CIAC payments. Thereafter, the main-to-end shall be owned and maintained by the Utility.
- b) All service pipes, mains, and holding tanks shall be owned and maintained by the Company.
- c) The customer for the premises served will own and maintain the outflow pipe from the premises served to the first holding tank.

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- 2) For Developers
Developers will be responsible for the cost of installation of outflow pipes, holding tanks, service pipes and new mains from the existing main to the premises served, to be installed per Company specifications, and shall pay any fees to the Company as set forth in this tariff's rate schedules to recover the costs of State and Federal taxes on CIAC payments.
- 3) The Company reserves the right to refuse sewer service to any location until such time as the Company shall decide that there is sufficient progress to show that the building will be completed and occupied.

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- C. Joint Use of Service Pipe Trench. No service pipes shall be laid in the same trench with gas pipe, water pipe, or any other facility of a public utility, nor within three (3) feet of any open excavation or vault.
- D. Stop Cock. Every water service must be provided with a stop cock or valve easily accessible and located inside the building near the service entrance, so that the water may be turned of in order to perform maintenance and repair on the sewer service facility. All piping shall be below frost level or otherwise protected from freezing and shall be so arranged as to permit drainage whenever necessary.
- E. Thawing. When it becomes necessary to thaw a frozen service pipe and it cannot be determined where it is frozen and the Company at the customer's request undertakes to thaw the same, one-half of the cost thereof shall be paid by the customer.

3. Winter Construction.

Ordinarily no new service pipes or extensions of mains will be installed during winter conditions (when frost is in the ground) unless the customer shall (i) present evidence satisfactory to the Company that no governmental law, ordinance, or regulation will be violated thereby, and (ii) defray all extra expense incurred by such installation.

4. Maintenance of Plumbing.

Customers shall maintain the plumbing and fixtures within their own premises in good repair, free from leaks and protected from freezing, at their own expense; and for failure to do so may require the customers' water service to be disconnected. Any relocation of the service pipe on customer's premises due to change in grade, relocation of grade, or otherwise shall be at the customer's expense; and in no event shall the Company be responsible for any damage done by effluent escaping therefrom.

5. Meters.

- A. Use of Meters. All sewer service rates will be calculated as a function of

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TERMS AND CONDITIONS

the metered water service supplied to the customer, in addition to the base rate pursuant with the Contract with the Company and the Water Company as approved by the PUC.

6. Use of Service.

A. Waste and Leaks. Customers shall prevent all unnecessary waste of water. The Company shall determine what constitutes waste or improper use.

B. Water service may be disconnected without notice for any of the following reasons and in accordance with PUC §1203.11:

- 1) Disconnection of water service by the Water Company.
- 2) Tampering with Company property.
- 3) Vacancy of the premises.
- 4) Cross-connecting the Company's service with any other outflow or distribution source.

7. Cross-connections.

Cross-connection of any service pipe with that of any third party outflow or distribution pipe is prohibited.

8. Tampering.

All gates, valves, shut-offs, holding tanks, and pipes are the property of the Company and shall not be opened or closed or tampered with in any way by any person other than an authorized person of the Company.

9. Company Liability.

A. The Company will not be responsible for any damage caused by shut-offs in the mains or service pipes, because of shortage of water supply, setting or removing meters by the Water Company, repairs, construction, or for other reasons beyond the control of the Company. Notice of shut-off will be given when practicable; however, nothing in this rule shall be construed as requiring the giving of such notice.

B. The Company will not be responsible for damage caused by discharge of effluent, which may be occasioned by periodic cleaning of mains, holding tanks, or service pipes, or any other cause due to no lack of reasonable care on the part of the Company.

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TERMS AND CONDITIONS

10. Payment for Service.

- A. Bills. Bills for sewer service will be rendered periodically in accordance with the “Terms of Payment” specified in the applicable rate schedule and are due and payable at the office of the Company upon presentation. Sewer charges cannot be transferred by lease, contract, agreement, or otherwise, by a customer to a third party.
- B. Deposits. In order to protect against loss, a deposit may be required when the following situations occur:
- 1) New residential service may require a cash deposit or other guarantee when:
 - a) The customer had a prior account with a similar type of utility within the last three (3) years which remains in arrears and is an undisputed overdue balance.
 - b) Any utility has successfully obtained judgment against the customer during the past two (2) years for non-payment of a delinquent account for utility service.
 - c) A similar type utility has disconnected the customer’s service within the last three (3) years because of violations of that utility’s tariff provisions.
 - d) The customer requests short-term service (for a period of less than twelve [12] consecutive months), and the customer has been delinquent in an account with any other utility within the six (6) months prior to application.
 - 2) Existing residential service will require a cash deposit or other guarantee when:
 - a) The customer has had two (2) disconnect notices within a twelve (12) month period.

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- b) The service of the customer has been discontinued for non-payment of a delinquent account.
- c) The service has been disconnected for violation of the Company's tariff provisions.

3) The customer's account will be credited annually with interest equal to the prime rate on all deposits from the date of deposit to the date of termination. Deposits, plus any accrued interest thereon, less any amount due the Company, will be refunded within sixty (60) days of termination of service. When a deposit is applied against an account which has been terminated, interest shall cease to be accumulated on the balance at the date of termination. In lieu of a cash deposit, the Company will accept an irrevocable written guarantee of a responsible party as a security for a customer service account. The receipt of a deposit by the Company shall in no way relieve the customer from compliance with the Company's regulations as to the prompt payment of bills nor constitute a waiver or modification of the practices of the Company for the discontinuance of service for non-payment of any sum due for service rendered. The above provisions concerning service deposits are separate and apart from the terms and conditions of deposits for main pipe extensions, service installation, special contracts, and other special provisions.

11. Discontinuance of Service - by Company.

A. Disconnection With Notice - Residential.

- 1) The Company may have the Water Company disconnect service to a residential customer after appropriate notice under PUC §1203.11, if:
 - a) The customer has failed to pay within thirty (30) days following the postmarked date of any proper undisputed bill or deposit request.
 - b) The customer has failed to abide by the terms of a payment agreement pursuant to section 11.A. 4) below.
 - c) The customer refuses to give reasonable access to his premises for necessary inspection of utility property.

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- d) The Public Utilities Commission orders the disconnection.
- 2) Notice may be sent not less than thirty (30) days after the postmark date of the original bill. Written notice of the Company's intent to disconnect shall be postmarked at least fourteen (14) days in advance of the date of disconnect.
- 3) Service shall be disconnected only between the hours of 8 a.m. to 3:30 p.m. on any regular business day but not preceding a day on which the Company's business office will be closed.
 - a) Prior to disconnection the Water Company employee disconnecting the service shall notify an adult occupant of the premises or leave a note if no adult is present. The note shall contain the procedure to have service re-established.
 - b) The Water Company employee disconnecting the service shall accept payment in full of the bill tendered prior to his commencing the disconnection to prevent disconnection. In such event the employee shall give a receipt and leave the service intact. The Company will charge a fee to customer for collection of payment at the customer's premises equal to reconnection fee.
 - c) The Company will cause the Water Company to restore service promptly upon the customer's request when the cause for disconnection has been removed and the customer has paid a reconnection fee of an amount equal to the Company's normal service charge as enumerated in section 13A.
- 4) When a customer cannot pay a bill in full, the Company shall continue to serve the customer, if the customer pays a reasonable portion, at least twenty-five percent (25%), of the outstanding bill in reasonable installments and pays all future bills within thirty (30) days following the postmarked date of the bill.
- 5) Customer Appeals. If a customer disputes a bill, the customer must request a conference with the Company prior to the date of disconnect. The appeals process shall comply with the procedures prescribed by the Public Utilities Commission.

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TERMS AND CONDITIONS

- 6) Medical Emergency. No service will be disconnected when the Company is advised that a medical emergency exists at the location or would result from the disconnection, in accordance with procedures set forth in Commission Rules §703.03 and §1203.11.

B. Disconnection With Notice - Other Than Residential.

Service may be disconnected without notice for any of the following reasons:

- 1) Disconnection of water service by the Water Company.
- 2) Fraudulent use or procurement of service by the customer.
- 3) Violation of rules which endanger life or property.
- 4) Tampering with Company property.
- 5) Abandonment of premises.

C. Accounts Involving Landlord - Tenant Relationships.

In the event that the Company desires to discontinue service of an account involving a landlord-residential tenant relationship, the Company shall notify the Commission of the intent. Thereafter, the Company shall follow the procedure as prescribed by the Commission.

12. Vacancy of Premises.

Until the Company is notified in writing of a change in occupancy, the customer of record will be held responsible for all charges.

13. Miscellaneous Charges.

A. Service Calls.

There will be a charge for any and all service calls that occur due to no lack of reasonable care on the part of the Utility. Effective until further notice, the hourly charge, not including materials, equipment use, or transportation, will be as follows:

During regular working hours	\$50.00 per hour
Off regular hours & weekends	\$75.00 per hour

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TERMS AND CONDITIONS

B. Penalty for Bad Checks.

Whenever a check or draft presented for payment is not accepted by the institution on which it is written, the Utility will impose a charge of \$25.00 or the processing fee, whichever is greater.

14. Right of Access.

Any authorized Company representative shall have the right and be permitted access to customer's premises at any time to inspect the plumbing, fixtures, and/or appliances supplied with service.

15. Main Pipe Extensions.

A. General Terms.

Main pipe extensions will be made upon petition of prospective customers, subject to the following terms and conditions:

- 1) Main pipe extensions shall be laid by the Company or its authorized representative and shall be the property of the Company. Main pipe extensions on private property may be installed by the customer at the customer's option. Inspection of such work shall be provided by the Company, and the cost of said inspection will be paid by the customer. For extensions installed by the Company or its authorized representative the Customer shall pay the Company a fee in accordance with the Rate Schedules Miscellaneous Utility Service Fees on Page 16 to cover the cost of state and federal taxes on CIAC payments.
- 2) Highways or streets in which an extension is to be made must have been laid out, lines and grades established, rough-graded, and approved by the municipality. In addition, an extension on private property may, at the discretion of the Company, be made if:
 - a) Access along a public highway or street is not feasible; and
 - b) The prospective customer(s) provide without expense to the Company, the necessary permits, consents, and easements, providing the Company with suitable legal rights for the construction, maintenance, and operation of pipelines and equipment, including the right to excavate whenever necessary.

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- 3) The size of pipe shall be determined by the Company in accordance with conditions surrounding the extension, including the possibility of future expansion. If, in the opinion of the Company, a pipe smaller than eight inches (8") in diameter is sufficient, the Company may, in its sole discretion, install such smaller pipe; and the cost will be based upon the size of the pipe to be installed.
- 4) The estimated construction cost shall be based on the average cost of 8-inch (8") pipe installed during the previous year plus ten percent (10%). Where it is anticipated that abnormal costs will be encountered, the required deposit will be based on one hundred fifty percent (150%) of the previous yearly average. The customer advance will be adjusted to the actual cost, when the actual costs are known.
- 5) Special contracts will be negotiated whenever in the opinion of the Company the regular extension plan should not be used or is not feasible. Each special contract shall be submitted to the Commission for approval.
- 6) All main pipe extensions will comply with the specifications and standards set forth in the Company's Technical Specifications for Main, and Service Installations.
- 7) The Company may refuse to render service in any case where the estimated revenue from the applicant is expected to be insufficient to warrant the Company making the investment necessary to supply the desired service under the applicable rate and the applicant refused to negotiate an equitable agreement for the desired service, which agreement would usually require a contribution from the applicant for the capital cost of construction to render the desired service.

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B. For an Individual Customer or Group of Customers.

1) For each customer served at the regular filed and published tariff rates, the Company will, at its own expense, extend its main a distance not to exceed twenty-five (25) feet. For the purpose of this section, each service connection installed to serve premises improved with structures of a permanent nature will be considered as one customer.

2) For extensions averaging more than twenty-five (25) feet per customer, the customer or customer group will be required to make a "Customer Advance for Construction" to be deposited with the Company in advance of construction. The Customer Advance will be the construction cost as defined in Section 15, A., 4.

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3) If, during the period of five (5) years immediately following the date of the original contract, an additional customer or customers are connected to an extension made under a deposit agreement, the deposit requirements will be recomputed according to the new density established; and the new customer or customers will be required to deposit their proportional part of the total deposit and pro-rata refund made to the original depositors or successors in title.

4) If a subsequent main extension is made, either continuous or lateral, supplied from the original extension upon which a deposit is still refundable, a recalculation will be made on the basis of the customer density thereby established. If the customer density is increased thereby, it will be combined with the original extension and pro-rata and equitable refunds will be made to the original depositors or successors in title. If the customer density is decreased thereby, then such extension will be considered a new and separate extension.

C. For Developers.

Extensions requested to provide sewer service to a prospective housing development or for the other purposes of a speculative nature, as determined by the Company, will be treated as a “developer” extension, subject to terms and conditions set forth below:

- 1) For extensions installed by the Company, the Company may require the developer to advance the entire estimated construction cost as defined in Section 15, A., 4. The Company may require the installation of larger pipe in anticipation of future development. Additional cost to install the larger pipe will be paid for by the Company. The developer’s advance will be adjusted to the actual main extension cost.
- 2) For extensions installed by the developer, the Company may require payment in advance of construction of a main pipe extension fee of three dollars (\$3.00) per foot to defray the Company’s costs of engineering, inspection, and administration associated with main extensions.
- 3) The developer will not receive any pro-rata refunds for subsequent customers connected to the main or lateral extensions of new mains.

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GENERAL SERVICE - METERED

RATE SCHEDULE - GM

AVAILABILITY:

This schedule is available to all sewer service in the Company's following franchise areas:

Town of Atkinson: Atkinson Core System

CHARACTER OF SERVICE:

Receiving and transporting of sewage from the Customer's premises, subject to the Terms and Conditions of this Tariff. The Company will make every effort to maintain normal outflow but shall not be liable for the failure of either the outflow or the distribution system when such failure is due to the elements, natural causes, breaks, leaks, unusual or concurrent droughts, or waste or unlawful use of water or unauthorized discharge of effluent.

RATES: Sewer Rates (Annual Rate-billed monthly in arrears)

- i. Residential \$210.15
- ii. Commercial \$5,837.42

All Consumption - \$16.87 per 100 cubic feet of consumption of water service as metered by the Water Company.

- iii. Contributions in Aid of Construction (CIAC) payments Tax

The formula for calculating the tax costs associated with CIAC is as follows:

Current Effective Tax Rate: $\text{Current BPT Rate} + (\text{Current Federal Tax Rate} * (1 - \text{Current BPT Rate}))$

Plant or Equipment Tax Cost: $((\text{CIAC} - [\text{CIAC} * (1/\text{Tax Life}) * .5]) / (1 - \text{Current Effective Tax Rate})) - \text{CIAC Value}$

Land or Cash Tax Cost: $((\text{CIAC}) / (1 - \text{Current Effective Tax Rate})) - \text{CIAC value}$

CIAC Tax Rate: $\text{Tax Cost} / \text{CIAC value}$

Examples of proposed formulas based upon 1) \$1,000 of plant and equipment contributions and 2) \$1,000 of cash or land contributions:

Issued:

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Effective Tax Rate (as of 1/1/2020): $.077 + (.21 * (1 - .077)) = 27.08\%$

1) Contributed Plant or Equipment example:

Tax Cost: $(\$1,000 - [\$1,000 * (1/25) * .5] / (1 - .2708)) - \$1,000 = \$343.94$

2) Contributed Land or Cash example:

Tax Cost: $(\$1,000 / (1 - .2708)) - \$1,000 = \$371.37$

CIAC Tax Rate: $\$371.37 / \$1,000 = 37.14\%$

The above examples describe how this calculation is made based on proforma property value of \$1,000 and using for example purposes only, tax rates effective as of January 1, 2020. These examples are for demonstrative purposes only – actual tax rates and property values are subject to change and will be determined at the time the CIAC payment is calculated.

Information about the Federal Corporate Tax Rate as of January 1, 2020 can be found at <http://www.irs.gov/pub/irs-pdf/p542.pdf>

Information about the State of NH BPT rate can be found at <https://www.revenue.nh.gov/transparency/business-tax.htm>

TERMS OF PAYMENT:

Bills under this rate are net and will be rendered monthly and are due and payable upon presentation. All accounts thirty (30) days past due will be assessed a late fee of Ten Dollars (\$10.00) at the discretion of the Company.

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CONTENTS AND INDEX

SERVICE AREA 3
DEFINITIONS..... 4
TERMS AND CONDITIONS 6
1. Application for Service 6
2. Service Pipe 6
 A. Location. 6
 B. Installation, Ownership, and Maintenance..... 6
 C. Joint Use of Service Pipe Trench..... 8
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7. Cross-connections. 9
8. Tampering. 9
9. Company Liability. 9
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 B. Deposits..... 10
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 B. Disconnection With Notice - Other Than Residential. 13
 C. Accounts Involving Landlord - 13
12. Vacancy of Premises..... 13
13. Miscellaneous Charges. 13
 A. Service Calls. 13
 B. Penalty for Bad Checks..... 14
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BEGINNING at a point common to the Towns of Atkinson and Salem, New Hampshire and the City of Haverhill, Massachusetts; thence Northeasterly along the State Line of New Hampshire and Massachusetts to the centerline of North Broadway; thence Northwesterly along the centerline of North Broadway to the centerline intersection of North Broadway and Providence Hill Road; thence Northwesterly along the centerline of Providence Hill Road to the Salem, New Hampshire town line; thence Southwesterly, Easterly, and Southeasterly along the Salem and Atkinson town line to the point of beginning, This area containing approximately 1100 acres.

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"Customer" means any person, firm, corporation, municipality or any other entity being supplied sewage disposal service by a utility. PUC 702.02

“Disconnection” means a technological function which occurs when a customer is physically or effectively separated or shut off from a utility service. PUC 1202.08

“Due date” means the date no less than 25 calendar days from the bill date when the bill is sent electronically or via first class mail. PUC 1202.09

“Financial hardship” means a residential customer has provided the utility with evidence of current enrollment of the customer or the customer’s household in the Low Income Home Energy Assistance Program, the Electric Assistance Program, the Neighbor Helping Neighbor Program, the Link-Up and Lifeline Telephone Assistance Programs, their successor programs or any other federal, state or local government program or government funded program of any social service agency which provides financial assistance or subsidy assistance for low income households based upon a written determination of household financial eligibility. PUC 1202.10

“Holding tanks” means a series of tanks that receive the sewage discharge from the premises served through the outflow pipe and are connected to the main by the service pipe.

“Late payment” means any payment made to the Company or its authorized agent after the due date printed on the bill. PUC 1202.11

"Main" means a sewage pipe owned, operated, or maintained by a utility which is used to transport sewage from the service pipe to the point of disposal. PUC 702.03.

Issued: ~~October 1, 2008~~ July 10, 2020

Issued by: _____

Christine Lewis Morse

Effective: ~~September 25, 2008~~ December 1, 2020

Title: Vice President

“Medical emergency” means a licensed physician or mental health practitioner as defined in RSA 330-A:2, VII has notified the utility that the customer has a physical or mental health condition which would become a danger to the customer’s physical or mental health in the absence of utility service. PUC 1202.12

“Meter” means a device installed by the utility to measure the amount of use. PUC 1202.13

“Outflow pipe” means the customer-owned pipe which takes the sewage discharge from the premises served to the holding tanks.

“Septic pumping” means the removal of sludge and scum from a septic or holding tank system for transport to appropriate disposal facilities. PUC 702.04

“Service pipe” means the utility-owned pipe used to transport sewage from the holding tanks to the main. PUC 702.05

“Sewage” means ground garbage, human or animal excretions and all other waterborne waste normally disposed of by residential, industrial, or commercial facilities through a sanitary sewage disposal system excluding solid waste, industrial waste and septic pumping. PUC 702.06

“Sewage disposal service” means the collection, transportation, treatment, and disposal of sewage including but not limited to the active processing of sewage to remove impurities and its ultimate discharge in the environment. This definition does not include septic pumping. PUC 702.07

“Tariff” means the current schedule of rates, charges, terms and conditions filed by a utility and either approved by the commission or effective by operation of law. PUC 1202.15

“Termination” means a bookkeeping function which occurs when a customer account is closed permanently. PUC 1202.16

“Water Company” means the Hampstead Area Water Company, Inc.

“Utility” or “Company” means the Atkinson Area Waste Water Recycling, Inc.

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Issued: ~~October 1, 2008~~ July 10, 2020

Issued by: _____

Christine Lewis Morse

Effective: ~~September 25, 2008~~ December 1, 2020

Title: Vice President

TERMS AND CONDITIONS

1. Application for Service

Application for sewer service may be made by the owner or his agent. Each customer of the Company must also be a customer of the Water Company. By making application for sewer service, the customer consents to the sharing of service and billing information by and between the Company and the Water Company. Whether or not a signed application for service is made by the customer and accepted by the Company, the rendering of service by the Company and its use by the customer shall be deemed a contract between the parties and subject to all provisions of the tariff applicable to the service. The customer shall provide all information required by the Company in the application for service reasonably necessary to conduct business and the Company may require updated customer information as it deems fit.

2. Service Pipe

A. Location. Service pipe connections normally will be made only from the street which is the legal address of the premises served unless otherwise installed by the Company.

B. Installation, Ownership, and Maintenance.

1) For an Individual Customer or Group of Customers:

a) The outflow pipe, holding tanks, and service pipe will be installed by the Company or a representative of the Company at the customer's expense from the existing main to the premises served (the "main-to-end"). For services installed by the Company at the time application for service is made a deposit will be required based upon the estimated cost of construction. For services installed by either the Company or the Customer, the Customer shall, at the time of application, pay any fees to the Company as set forth in this tariff's rate schedules to recover the costs of State and Federal taxes on CIAC payments. Thereafter, the main-to-end shall be owned and maintained by the Utility.

b) All service pipes, mains, and holding tanks shall be owned and maintained by the Company.

c) The customer for the premises served will own and maintain the outflow pipe from the premises served to the first holding tank.

Issued: ~~October 1, 2008~~ July 10, 2020

Issued by: _____

Christine Lewis Morse

Effective: ~~September 25, 2008~~ December 1, 2020

Title: Vice President

- 2) For Developers
Developers will be responsible for the cost of installation of outflow pipes, holding tanks, service pipes and new mains from the existing main to the premises served, to be installed per Company specifications, and shall pay any fees to the Company as set forth in this tariff's rate schedules to recover the costs of State and Federal taxes on CIAC payments.
- 3) The Company reserves the right to refuse sewer service to any location until such time as the Company shall decide that there is sufficient progress to show that the building will be completed and occupied.

Issued: ~~October 1, 2008~~ July 10, 2020

Issued by: _____

Effective: ~~September 25, 2008~~ December 1, 2020

Christine Lewis Morse
Title: Vice President

TERMS AND CONDITIONS

~~until such time as the Company shall decide that there is sufficient~~

~~progress to show that the building will be completed and occupied.~~

- C. Joint Use of Service Pipe Trench. No service pipes shall be laid in the same trench with gas pipe, water pipe, or any other facility of a public utility, nor within three (3) feet of any open excavation or vault.
- D. Stop Cock. Every water service must be provided with a stop cock or valve easily accessible and located inside the building near the service entrance, so that the water may be turned of in order to perform maintenance and repair on the sewer service facility. All piping shall be below frost level or otherwise protected from freezing and shall be so arranged as to permit drainage whenever necessary.
- E. Thawing. When it becomes necessary to thaw a frozen service pipe and it cannot be determined where it is frozen and the Company at the customer's request undertakes to thaw the same, one-half of the cost thereof shall be paid by the customer.

3. Winter Construction.

Ordinarily no new service pipes or extensions of mains will be installed during winter conditions (when frost is in the ground) unless the customer shall (i) present evidence satisfactory to the Company that no governmental law, ordinance, or regulation will be violated thereby, and (ii) defray all extra expense incurred by such installation.

4. Maintenance of Plumbing.

Customers shall maintain the plumbing and fixtures within their own premises in good repair, free from leaks and protected from freezing, at their own expense; and for failure to do so may require the customers' water service to be disconnected. Any relocation of the service pipe on customer's premises due to change in grade, relocation of grade, or otherwise shall be at the customer's expense; and in no event shall the Company be responsible for any damage done by effluent escaping therefrom.

5. Meters.

- A. Use of Meters. All sewer service rates will be calculated as a function of

Issued: ~~October 1, 2008~~ July 10, 2020

Issued by: _____

Christine Lewis Morse

Effective: ~~September 25, 2008~~ December 1, 2020

Title: Vice President

TERMS AND CONDITIONS

the metered water service supplied to the customer, in addition to the base rate pursuant with the Contract with the Company and the Water Company as approved by the PUC.

6. Use of Service.

- A. Waste and Leaks. Customers shall prevent all unnecessary waste of water. The Company shall determine what constitutes waste or improper use.
- B. Water service may be disconnected without notice for any of the following reasons and in accordance with PUC §1203.11:
- 1) Disconnection of water service by the Water Company.
 - 2) Tampering with Company property.
 - 3) Vacancy of the premises.
 - 4) Cross-connecting the Company's service with any other outflow or distribution source.

7. Cross-connections.

Cross-connection of any service pipe with that of any third party outflow or distribution pipe is prohibited.

8. Tampering.

All gates, valves, shut-offs, holding tanks, and pipes are the property of the Company and shall not be opened or closed or tampered with in any way by any person other than an authorized person of the Company.

9. Company Liability.

A. The Company will not be responsible for any damage caused by shut-offs in the mains or service pipes, because of shortage of water supply, setting or removing meters by the Water Company, repairs, construction, or for other reasons beyond the control of the Company. Notice of shut-off will be given when practicable; however, nothing in this rule shall be construed as requiring the giving of such notice.

B. The Company will not be responsible for damage caused by discharge of effluent, which may be occasioned by periodic cleaning of mains, holding tanks, or service pipes, or any other cause due to no lack of reasonable care on the part of the Company.

Issued: ~~October 1, 2008~~ July 10, 2020

Issued by: _____

Christine Lewis Morse

Effective: ~~September 25, 2008~~ December 1, 2020

Title: Vice President

TERMS AND CONDITIONS

~~the Company.~~

10. Payment for Service.

- A. Bills. Bills for sewer service will be rendered periodically in accordance with the “Terms of Payment” specified in the applicable rate schedule and are due and payable at the office of the Company upon presentation. Sewer charges cannot be transferred by lease, contract, agreement, or otherwise, by a customer to a third party.
- B. Deposits. In order to protect against loss, a deposit may be required when the following situations occur:
- 1) New residential service may require a cash deposit or other guarantee when:
 - a) The customer had a prior account with a similar type of utility within the last three (3) years which remains in arrears and is an undisputed overdue balance.
 - b) Any utility has successfully obtained judgment against the customer during the past two (2) years for non-payment of a delinquent account for utility service.
 - c) A similar type utility has disconnected the customer’s service within the last three (3) years because of violations of that utility’s tariff provisions.
 - d) The customer requests short-term service (for a period of less than twelve [12] consecutive months), and the customer has been delinquent in an account with any other utility within the six (6) months prior to application.
 - 2) Existing residential service will require a cash deposit or other guarantee when:
 - a) The customer has had two (2) disconnect notices within a twelve (12) month period.

Issued: ~~October 1, 2008~~ July 10, 2020

Issued by: _____

Effective: ~~September 25, 2008~~ December 1, 2020

Christine Lewis Morse
Title: Vice President

TERMS AND CONDITIONS

- b) The service of the customer has been discontinued for non-payment of a delinquent account.
- c) The service has been disconnected for violation of the Company's tariff provisions.

3) The customer's account will be credited annually with interest equal to the prime rate on all deposits from the date of deposit to the date of termination. Deposits, plus any accrued interest thereon, less any amount due the Company, will be refunded within sixty (60) days of termination of service. When a deposit is applied against an account which has been terminated, interest shall cease to be accumulated on the balance at the date of termination. In lieu of a cash deposit, the Company will accept an irrevocable written guarantee of a responsible party as a security for a customer service account. The receipt of a deposit by the Company shall in no way relieve the customer from compliance with the Company's regulations as to the prompt payment of bills nor constitute a waiver or modification of the practices of the Company for the discontinuance of service for non-payment of any sum due for service rendered. The above provisions concerning service deposits are separate and apart from the terms and conditions of deposits for main pipe extensions, service installation, special contracts, and other special provisions.

11. Discontinuance of Service - by Company.

A. Disconnection With Notice - Residential.

- 1) The Company may have the Water Company disconnect service to a residential customer after appropriate notice under PUC §1203.11, if:
 - a) The customer has failed to pay within thirty (30) days following the postmarked date of any proper undisputed bill or deposit request.
 - b) The customer has failed to abide by the terms of a payment agreement pursuant to section 11.A. 4) below.
 - c) The customer refuses to give reasonable access to his premises for necessary inspection of utility property.

Issued: ~~October 1, 2008~~ July 10, 2020

Issued by: _____

Effective: ~~September 25, 2008~~ December 1, 2020

Christine Lewis Morse
Title: Vice President

TERMS AND CONDITIONS

- d) The Public Utilities Commission orders the disconnection.
- 2) Notice may be sent not less than thirty (30) days after the postmark date of the original bill. Written notice of the Company's intent to disconnect shall be postmarked at least fourteen (14) days in advance of the date of disconnect.
- 3) Service shall be disconnected only between the hours of 8 a.m. to 3:30 p.m. on any regular business day but not preceding a day on which the Company's business office will be closed.
 - a) Prior to disconnection the Water Company employee disconnecting the service shall notify an adult occupant of the premises or leave a note if no adult is present. The note shall contain the procedure to have service re-established.
 - b) The Water Company employee disconnecting the service shall accept payment in full of the bill tendered prior to his commencing the disconnection to prevent disconnection. In such event the employee shall give a receipt and leave the service intact. The Company will charge a fee to customer for collection of payment at the customer's premises equal to reconnection fee.
 - c) The Company will cause the Water Company to restore service promptly upon the customer's request when the cause for disconnection has been removed and the customer has paid a reconnection fee of an amount equal to the Company's normal service charge as enumerated in section 13A.
- 4) When a customer cannot pay a bill in full, the Company shall continue to serve the customer, if the customer pays a reasonable portion, at least twenty-five percent (25%), of the outstanding bill in reasonable installments and pays all future bills within thirty (30) days following the postmarked date of the bill.
- 5) Customer Appeals. If a customer disputes a bill, the customer must request a conference with the Company prior to the date of disconnect. The appeals process shall comply with the procedures prescribed by the Public Utilities Commission.

Issued: ~~October 1, 2008~~ July 10, 2020

Issued by: _____

Christine Lewis Morse

Effective: ~~September 25, 2008~~ December 1, 2020

Title: Vice President

TERMS AND CONDITIONS

- 6) Medical Emergency. No service will be disconnected when the Company is advised that a medical emergency exists at the location or would result from the disconnection, in accordance with procedures set forth in Commission Rules §703.03 and §1203.11.

B. Disconnection With Notice - Other Than Residential.

Service may be disconnected without notice for any of the following reasons:

- 1) Disconnection of water service by the Water Company.
- 2) Fraudulent use or procurement of service by the customer.
- 3) Violation of rules which endanger life or property.
- 4) Tampering with Company property.
- 5) Abandonment of premises.

C. Accounts Involving Landlord - Tenant Relationships.

In the event that the Company desires to discontinue service of an account involving a landlord-residential tenant relationship, the Company shall notify the Commission of the intent. Thereafter, the Company shall follow the procedure as prescribed by the Commission.

12. Vacancy of Premises.

Until the Company is notified in writing of a change in occupancy, the customer of record will be held responsible for all charges.

13. Miscellaneous Charges.

A. Service Calls.

There will be a charge for any and all service calls that occur due to no lack of reasonable care on the part of the Utility. Effective until further notice, the hourly charge, not including materials, equipment use, or transportation, will be as follows:

During regular working hours	\$45 50.00 per hour
Off regular hours & weekends	\$67.50 75.00 per hour

Issued: ~~October 1, 2008~~ July 10, 2020

Issued by: _____

Effective: ~~September 25, 2008~~ December 1, 2020

Christine Lewis Morse
Title: Vice President

TERMS AND CONDITIONS

B. Penalty for Bad Checks.

Whenever a check or draft presented for payment is not accepted by the institution on which it is written, the Utility will impose a charge of ~~\$5.00~~25.00 or the processing fee, whichever is greater.

14. Right of Access.

Any authorized Company representative shall have the right and be permitted access to customer's premises at any time to inspect the plumbing, fixtures, and/or appliances supplied with service.

15. Main Pipe Extensions.

A. General Terms.

Main pipe extensions will be made upon petition of prospective customers, subject to the following terms and conditions:

- 1) Main pipe extensions shall be laid by the Company or its authorized representative and shall be the property of the Company. Main pipe extensions on private property may be installed by the customer at the customer's option. Inspection of such work shall be provided by the Company, and the cost of said inspection will be paid by the customer. For extensions installed by the Company or its authorized representative the Customer shall pay the Company a fee in accordance with the Rate Schedules Miscellaneous Utility Service Fees on Page 16 to cover the cost of state and federal taxes on CIAC payments.
- 2) Highways or streets in which an extension is to be made must have been laid out, lines and grades established, rough-graded, and approved by the municipality. In addition, an extension on private property may, at the discretion of the Company, be made if:
 - a) Access along a public highway or street is not feasible; and
 - b) The prospective customer(s) provide without expense to the Company, the necessary permits, consents, and easements, providing the Company with suitable legal rights for the construction, maintenance, and operation of pipelines and equipment, including the right to excavate whenever necessary.

Issued: ~~October 1, 2008~~ July 10, 2020

Issued by: _____

Christine Lewis Morse

Effective: ~~September 25, 2008~~ December 1, 2020

Title: Vice President

- 3) The size of pipe shall be determined by the Company in accordance with conditions surrounding the extension, including the possibility of future expansion. If, in the opinion of the Company, a pipe smaller than eight inches (8") in diameter is sufficient, the Company may, in its sole discretion,- install such smaller pipe; and the cost will be based upon the size of the pipe to be installed.
- 4) The estimated construction cost shall be based on the average cost of 8-inch (8") pipe installed during the previous year plus ten percent (10%). Where it is anticipated that abnormal costs will be encountered, the required deposit will be based on one hundred fifty percent (150%) of the previous yearly average. The customer advance will be adjusted to the actual cost, when the actual costs are known.
- 5) Special contracts will be negotiated whenever in the opinion of the Company the regular extension plan should not be used or is not feasible.
Each special contract shall be submitted to the Commission for approval.
- 6) All main pipe extensions will comply with the specifications and standards set forth in the Company's Technical Specifications for Main, and Service Installations.
- 7) The Company may refuse to render service in any case where the estimated revenue from the applicant is expected to be insufficient to warrant the Company making the investment necessary to supply the desired service under the applicable rate and the applicant refused to negotiate an equitable agreement for the desired service, which agreement would usually require a contribution from the applicant for the capital cost of construction to render the desired service.

Issued: ~~October 1, 2008~~ July 10, 2020

Issued by: _____

Effective: ~~September 25, 2008~~ December 1, 2020

Christine Lewis Morse
Title: Vice President

TERMS AND CONDITIONS

B. For an Individual Customer or Group of Customers.

- 1) For each customer served at the regular filed and published tariff rates, the Company will, at its own expense, extend its main a distance not to exceed twenty-five (25) feet. For the purpose of this section, each service connection installed to serve premises improved with structures of a permanent nature will be considered as one customer.
- 2) For extensions averaging more than twenty-five (25) feet per customer, the customer or customer group will be required to make a “Customer Advance for Construction” to be deposited with the Company in advance of construction. The Customer Advance will be the construction cost as defined in Section 15, A., 4.

Issued: ~~October 1, 2008~~ July 10, 2020

Issued by: _____

Christine Lewis Morse

Effective: ~~September 25, 2008~~ December 1, 2020

Title: Vice President

TERMS AND CONDITIONS

3) If, during the period of five (5) years immediately following the date of the original contract, an additional customer or customers are connected to an extension made under a deposit agreement, the deposit requirements will be recomputed according to the new density established; and the new customer or customers will be required to deposit their proportional part of the total deposit and pro-rata refund made to the original depositors or successors in title.

4) If a subsequent main extension is made, either continuous or lateral, supplied from the original extension upon which a deposit is still refundable, a recalculation will be made on the basis of the customer density thereby established. If the customer density is increased thereby, it will be combined with the original extension and pro-rata and equitable refunds will be made to the original depositors or successors in title. If the customer density is decreased thereby, then such extension will be considered a new and separate extension.

C. For Developers.

Extensions requested to provide sewer service to a prospective housing development or for the other purposes of a speculative nature, as determined by the Company, will be treated as a “developer” extension, subject to terms and conditions set forth below:

- 1) For extensions installed by the Company, the Company may require the developer to advance the entire estimated construction cost as defined in Section 15, A., 4. The Company may require the installation of larger pipe in anticipation of future development. Additional cost to install the larger pipe will be paid for by the Company. The developer’s advance will be adjusted to the actual main extension cost.
- 2) For extensions installed by the developer, the Company may require payment in advance of construction of a main pipe extension fee of three dollars (\$3.00) per foot to defray the Company’s costs of engineering, inspection, and administration associated with main extensions.
- 3) The developer will not receive any pro-rata refunds for subsequent customers connected to the main or lateral extensions of new mains.

Issued: ~~October 1, 2008~~ July 10, 2020

Issued by: _____

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Effective: ~~September 25, 2008~~ December 1, 2020

Title: Vice President

GENERAL SERVICE - METERED

RATE SCHEDULE - GM

AVAILABILITY:

This schedule is available to all sewer service in the Company's following franchise areas:

Town of Atkinson: Atkinson Core System

CHARACTER OF SERVICE:

Receiving and transporting of sewage from the Customer's premises, subject to the Terms and Conditions of this Tariff. The Company will make every effort to maintain normal outflow but shall not be liable for the failure of either the outflow or the distribution system when such failure is due to the elements, natural causes, breaks, leaks, unusual or concurrent droughts, or waste or unlawful use of water or unauthorized discharge of effluent.

RATES: Sewer Rates (Annual Rate-billed ~~quarterly~~ monthly in arrears)

- i. Residential ~~\$108.00~~ 210.15
- ii. Commercial ~~\$3,000.00~~ 5,837.42

All Consumption - ~~\$11.91~~ 16.87 per 100 cubic feet of consumption of water service as metered by the Water Company.

- iii. ~~Contributions in Aid of Construction (CIAC) payments Tax~~

The formula for calculating the tax costs associated with CIAC is as follows:

Current Effective Tax Rate: Current BPT Rate + (Current Federal Tax Rate * (1-Current BPT Rate))

Plant or Equipment Tax Cost: ((CIAC-[CIAC*(1/Tax Life)*.5]) / (1-Current Effective Tax Rate)) – CIAC Value

Land or Cash Tax Cost: ((CIAC)/(1-Current Effective Tax Rate)) – CIAC value

CIAC Tax Rate: Tax Cost/CIAC value

Examples of proposed formulas based upon 1) \$1,000 of plant and equipment contributions and 2) \$1,000 of cash or land contributions:

Issued: Issued by: _____
Christine Lewis Morse

Effective: Title: Vice President

Effective Tax Rate (as of 1/1/2020): $.077 + (.21 * (1 - .077)) = 27.08\%$

1) Contributed Plant or Equipment example:

Tax Cost: $(\$1,000 - [\$1,000 * (1/25) * .5] / (1 - .2708)) - \$1,000 = \$343.94$

2) Contributed Land or Cash example:

Tax Cost: $(\$1,000 / (1 - .2708)) - \$1,000 = \$371.37$

CIAC Tax Rate: $\$371.37 / \$1,000 = 37.14\%$

The above examples describe how this calculation is made based on proforma property value of \$1,000 and using for example purposes only, tax rates effective as of January 1, 2020. These examples are for demonstrative purposes only – actual tax rates and property values are subject to change and will be determined at the time the CIAC payment is calculated.

Information about the Federal Corporate Tax Rate as of January 1, 2020 can be found at <http://www.irs.gov/pub/irs-pdf/p542.pdf>

Information about the State of NH BPT rate can be found at <https://www.revenue.nh.gov/transparency/business-tax.htm>

TERMS OF PAYMENT:

Bills under this rate are net and will be rendered ~~quarterly~~ monthly and are due and payable upon presentation. All accounts thirty (30) days past due will be assessed a late fee of Ten Dollars (\$10.00) at the discretion of the Company.

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