# In Re:

DG 21-123 NORTHERN UTILITIES, INC. Petition for Rate Recovery Mechanism for Propety Tax

> Prehearing September 23, 2021

SUSAN J. ROBIDAS, N.H. LCR 30 James Pollock Drive Manchester, New Hampshire 03102 (603) 540-2083 shortrptr@comcast.net

> Original File 092321 DG21-123PHC.txt Min-U-Script® with Word Index

Page 1

1 2		STATE OF NEW HAMPSHIRE			
3	PI	UBLIC UTILITIES COMMISSION			
4					
5	September 23,	2021 - 1:34 p.m.			
6	[Remote Hearing conducted via Webex]				
7					
8		DG 21-123 NORTHERN UTILITIES, INC.			
9	1	for Property Tax			
10		(Prehearing)			
11					
12	PRESENT:	Chairwoman Dianne H. Martin, Presiding Commissioner Daniel C. Goldner			
13		Doreen Borden, Clerk			
14		Corrine Lemay, PUC Remote Hearing Host			
15					
16	APPEARANCES:	Reptg. Northern Utilities: Gary Epler, Esq.			
17		Reptg. N.H. Dept. of Energy:			
18		Paul B. Dexter, Esq.			
19					
20					
21	Court Reporte	er: Susan J. Robidas, NH LCR No. 44			
22					
23					
24					

{DG 21-123} ] Prehearing Conference] {09-23-21}

Page 2

1		
2	INDEX	
3		
4	EXAMINATION	PAGE
5	POSITION STATEMENTS:	6
6	By Mr. Dexter	6
7	By Mr. Epler	17
8		
9	QUESTIONS BY COMMISSIONERS	19
10	By Commissioner Goldner	19
11	By Chairwoman Martin	24
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		

Page 3

	Page 3
1	PROCEEDINGS
2	CHAIRWOMAN MARTIN: Okay. We're
3	here this afternoon in Docket DG 21-123 for a
4	prehearing conference regarding the Petition
5	for Rate Recovery Mechanism for Property Tax.
6	Let's take appearances, starting with Mr.
7	Epler.
8	MR. EPLER: Thank you. Good
9	afternoon, Commissioners. My name is Gary
10	Epler. I'm the chief regulatory counsel for
11	Unitil Service Corp., appearing on behalf of
12	Unitil Energy Systems, Inc. And with me
13	today remotely are Chris Goulding, who's the
14	director of rates and regulatory requirements
15	for Unitil Service Corp., and Dan Nawazelski,
16	who is the manager of revenue requirements
17	for Unitil Service Corp. And as the
18	Commission may be aware, Unitil Service Corp.
19	provides various functions to the utility
20	subsidiary companies, Unitil Corporation,
20 21	accounting, regulatory, legal, some
21 22	operational work and engineering work and so
	on. So they're both employees of Unitil
23 24	Service Corp., but they are here, appearing
27	
	{DG 21-123} ] Prehearing Conference] {09-23-21}
-	Page 4
1	on behalf of Unitil Energy Systems. Thank
2	you.
3	CHAIRWOMAN MARTIN: Okay. Thank
4	you Mr. Epler.
5	And Mr. Dexter.
6	MR. DEXTER: Well, perhaps it's not
7	my place, but I think Mr. Epler is here on
8	behalf of Northern Utilities today, or I may
9	have the wrong docket.
10	MR. EPLER: No, that's
11	CHAIRWOMAN MARTIN: Yes, I have
12	Northern Unitil, but Northern Utilities is
13	the actual entity.
14	MR. EPLER: Yes. Everything I
15	said, except instead of Unitil Energy
16	Systems, it should be Northern Utilities. My
17	apologies.
	CHAIRWOMAN MARTIN: I don't know
18	
18 19	how you keep them all straight with different
19	how you keep them all straight with different hats. So, understood. Thank you.
19 20	hats. So, understood. Thank you.
19 20 21	hats. So, understood. Thank you. And thank you, Mr. Dexter. Go
19 20 21 22	hats. So, understood. Thank you. And thank you, Mr. Dexter. Go ahead.
19 20 21	hats. So, understood. Thank you. And thank you, Mr. Dexter. Go
19 20 21 22 23	hats. So, understood. Thank you. And thank you, Mr. Dexter. Go ahead. MR. DEXTER: Yes. And thanks for

1

Ē		Page 5		Page 7
	1	have the right docket, because we have these	1	Dealing first with property taxes.
	2	property tax dockets going on for a lot of	2	Utilities pay a large amount of property
	3	utilities, and I got momentarily nervous.	3	taxes to cities and towns where they do
	4	My name is Paul Dexter with	4	business, as well as to the State of New
	5	Department of Energy, appearing on behalf of	5	Hampshire. In the case of Northern
	6	the Division of Regulatory Support.	6	Utilities, that amount appears to be about a
	7	CHAIRWOMAN MARTIN: All right.	7	little bit more than \$4 million annually.
	8	Thank you. And do we have any other	8	For decades, the representative amount of
	9	preliminary matters before we hear initial	9	those property taxes paid has been collected
	10	positions? Mr. Epler.	10	in the Company's base rates, and any
	11	MR. EPLER: Yes, Chairwoman Martin.	11	difference between what was collected from
	12	I just did want to point out that I did file	12	customers and what paid out to cities and
	13	the Return of Service Affidavit of	13	towns and the State was absorbed by the
	14	Publication, and I did note in there that we	14	utilities, either plus or minus, depending on
	15	weren't able to strictly comply with the	15	where billings went. And this provided an
	16	Commission's Order of Notice. It was posted	16	incentive for utilities to take what steps
	17	to the web site, to the Company web site, two	17	they could to minimize the taxes paid. In
	18	days later due to an internal communications	18	each base rate case, a new level of property
	19	error. That was my fault. I forwarded the	19	taxes was established for rate recovery.
	20	notice but closed my laptop before checking	20	A few years ago, a new statute was passed, RSA I'm sorry RSA 78:8-d
	21 22	to see if it actually left my inbox. And I didn't realize I neglected to do that until	21 22	[72:8-d] and -e are relevant today. 78:8-d
	22 23	checking a couple days later.	22	[72:8-e] provides that taxes are going to be
	23 24	[Court Reporter interrupts.]	23 24	valued by towns using a prescribed formula
1	27	[Court Reporter metrupis.]	27	valued by towns using a presenteed formula
		{DG 21-123} ] Prehearing Conference] {09-23-21}		{DG 21-123} ] Prehearing Conference] {09-23-21}
		Page 6		Page 8
	1	-	1	Page 8 that's based on the book values of the
	1 2	Page 6 CHAIRWOMAN MARTIN: I'm having a good conversation with myself.	1 2	that's based on the book values of the
		CHAIRWOMAN MARTIN: I'm having a		
	2	CHAIRWOMAN MARTIN: I'm having a good conversation with myself.	2	that's based on the book values of the utility plant that sits in those towns. And
	2 3	CHAIRWOMAN MARTIN: I'm having a good conversation with myself. I was saying that I did read that,	2 3	that's based on the book values of the utility plant that sits in those towns. And it's a combination of original cost and book
	2 3 4	CHAIRWOMAN MARTIN: I'm having a good conversation with myself. I was saying that I did read that, and I noticed that it was still 25 days'	2 3 4	that's based on the book values of the utility plant that sits in those towns. And it's a combination of original cost and book value, and there's a formula to phase that
	2 3 4 5	CHAIRWOMAN MARTIN: I'm having a good conversation with myself. I was saying that I did read that, and I noticed that it was still 25 days' notice and it was fairly close in time to	2 3 4 5	that's based on the book values of the utility plant that sits in those towns. And it's a combination of original cost and book value, and there's a formula to phase that in. This formula applies to taxes levied by
	2 3 4 5 6	CHAIRWOMAN MARTIN: I'm having a good conversation with myself. I was saying that I did read that, and I noticed that it was still 25 days' notice and it was fairly close in time to when it was required. So I will find that	2 3 4 5 6	that's based on the book values of the utility plant that sits in those towns. And it's a combination of original cost and book value, and there's a formula to phase that in. This formula applies to taxes levied by the cities and towns, but not taxes levied by
	2 3 4 5 6 7	CHAIRWOMAN MARTIN: I'm having a good conversation with myself. I was saying that I did read that, and I noticed that it was still 25 days' notice and it was fairly close in time to when it was required. So I will find that that still provided adequate notice and we can proceed. Thank you for pointing that out, Mr. Epler.	2 3 4 5 6 7	that's based on the book values of the utility plant that sits in those towns. And it's a combination of original cost and book value, and there's a formula to phase that in. This formula applies to taxes levied by the cities and towns, but not taxes levied by the State of New Hampshire. And the formula in RSA 78:8-d [72:8-d] applies to what are defined as, quote, utility company assets.
	2 3 4 5 6 7 8	CHAIRWOMAN MARTIN: I'm having a good conversation with myself. I was saying that I did read that, and I noticed that it was still 25 days' notice and it was fairly close in time to when it was required. So I will find that that still provided adequate notice and we can proceed. Thank you for pointing that out, Mr. Epler. Okay. Anything else?	2 3 4 5 6 7 8	that's based on the book values of the utility plant that sits in those towns. And it's a combination of original cost and book value, and there's a formula to phase that in. This formula applies to taxes levied by the cities and towns, but not taxes levied by the State of New Hampshire. And the formula in RSA 78:8-d [72:8-d] applies to what are defined as, quote, utility company assets. The statute defines "utility company assets,"
	2 3 4 5 6 7 8 9	CHAIRWOMAN MARTIN: I'm having a good conversation with myself. I was saying that I did read that, and I noticed that it was still 25 days' notice and it was fairly close in time to when it was required. So I will find that that still provided adequate notice and we can proceed. Thank you for pointing that out, Mr. Epler. Okay. Anything else? [No verbal response]	2 3 4 5 6 7 8 9 10 11	that's based on the book values of the utility plant that sits in those towns. And it's a combination of original cost and book value, and there's a formula to phase that in. This formula applies to taxes levied by the cities and towns, but not taxes levied by the State of New Hampshire. And the formula in RSA 78:8-d [72:8-d] applies to what are defined as, quote, utility company assets. The statute defines "utility company assets," I don't want to say narrowly, but they define
-	2 3 4 5 6 7 8 9 10 11	CHAIRWOMAN MARTIN: I'm having a good conversation with myself. I was saying that I did read that, and I noticed that it was still 25 days' notice and it was fairly close in time to when it was required. So I will find that that still provided adequate notice and we can proceed. Thank you for pointing that out, Mr. Epler. Okay. Anything else? [No verbal response] All right. Mr. Dexter.	2 3 4 5 6 7 8 9 10 11 12	that's based on the book values of the utility plant that sits in those towns. And it's a combination of original cost and book value, and there's a formula to phase that in. This formula applies to taxes levied by the cities and towns, but not taxes levied by the State of New Hampshire. And the formula in RSA 78:8-d [72:8-d] applies to what are defined as, quote, utility company assets. The statute defines "utility company assets," I don't want to say narrowly, but they define them in such a way that it doesn't include
	2 3 4 5 6 7 8 9 10 11 12 13	CHAIRWOMAN MARTIN: I'm having a good conversation with myself. I was saying that I did read that, and I noticed that it was still 25 days' notice and it was fairly close in time to when it was required. So I will find that that still provided adequate notice and we can proceed. Thank you for pointing that out, Mr. Epler. Okay. Anything else? [No verbal response] All right. Mr. Dexter. MR. DEXTER: Thank you, Chairwoman	2 3 4 5 6 7 8 9 10 11 12 13	that's based on the book values of the utility plant that sits in those towns. And it's a combination of original cost and book value, and there's a formula to phase that in. This formula applies to taxes levied by the cities and towns, but not taxes levied by the State of New Hampshire. And the formula in RSA 78:8-d [72:8-d] applies to what are defined as, quote, utility company assets. The statute defines "utility company assets," I don't want to say narrowly, but they define them in such a way that it doesn't include all of the properties that utilities are
	2 3 4 5 6 7 8 9 10 11 12 13 14	CHAIRWOMAN MARTIN: I'm having a good conversation with myself. I was saying that I did read that, and I noticed that it was still 25 days' notice and it was fairly close in time to when it was required. So I will find that that still provided adequate notice and we can proceed. Thank you for pointing that out, Mr. Epler. Okay. Anything else? [No verbal response] All right. Mr. Dexter. MR. DEXTER: Thank you, Chairwoman Martin. The title of Northern's petition in	2 3 4 5 6 7 8 9 10 11 12 13 14	that's based on the book values of the utility plant that sits in those towns. And it's a combination of original cost and book value, and there's a formula to phase that in. This formula applies to taxes levied by the cities and towns, but not taxes levied by the State of New Hampshire. And the formula in RSA 78:8-d [72:8-d] applies to what are defined as, quote, utility company assets. The statute defines "utility company assets." I don't want to say narrowly, but they define them in such a way that it doesn't include all of the properties that utilities are taxed on. For example: Land, office
	2 3 4 5 6 7 8 9 10 11 12 13 14	CHAIRWOMAN MARTIN: I'm having a good conversation with myself. I was saying that I did read that, and I noticed that it was still 25 days' notice and it was fairly close in time to when it was required. So I will find that that still provided adequate notice and we can proceed. Thank you for pointing that out, Mr. Epler. Okay. Anything else? [No verbal response] All right. Mr. Dexter. MR. DEXTER: Thank you, Chairwoman Martin. The title of Northern's petition in this case is "Petition for Approval of Rate	2 3 4 5 6 7 8 9 10 11 12 13 14 15	that's based on the book values of the utility plant that sits in those towns. And it's a combination of original cost and book value, and there's a formula to phase that in. This formula applies to taxes levied by the cities and towns, but not taxes levied by the State of New Hampshire. And the formula in RSA 78:8-d [72:8-d] applies to what are defined as, quote, utility company assets. The statute defines "utility company assets." I don't want to say narrowly, but they define them in such a way that it doesn't include all of the properties that utilities are taxed on. For example: Land, office buildings, garages and warehouses are not
	2 3 4 5 6 7 8 9 10 11 12 13 14 15 16	CHAIRWOMAN MARTIN: I'm having a good conversation with myself. I was saying that I did read that, and I noticed that it was still 25 days' notice and it was fairly close in time to when it was required. So I will find that that still provided adequate notice and we can proceed. Thank you for pointing that out, Mr. Epler. Okay. Anything else? [No verbal response] All right. Mr. Dexter. MR. DEXTER: Thank you, Chairwoman Martin. The title of Northern's petition in this case is "Petition for Approval of Rate Recovery Mechanism for Property Taxes." But	2 3 4 5 6 7 8 9 10 11 12 13 14 15 16	that's based on the book values of the utility plant that sits in those towns. And it's a combination of original cost and book value, and there's a formula to phase that in. This formula applies to taxes levied by the cities and towns, but not taxes levied by the State of New Hampshire. And the formula in RSA 78:8-d [72:8-d] applies to what are defined as, quote, utility company assets. The statute defines "utility company assets. The statute defines "utility company assets," I don't want to say narrowly, but they define them in such a way that it doesn't include all of the properties that utilities are taxed on. For example: Land, office buildings, garages and warehouses are not covered by the formula that's set in RSA
	2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17	CHAIRWOMAN MARTIN: I'm having a good conversation with myself. I was saying that I did read that, and I noticed that it was still 25 days' notice and it was fairly close in time to when it was required. So I will find that that still provided adequate notice and we can proceed. Thank you for pointing that out, Mr. Epler. Okay. Anything else? [No verbal response] All right. Mr. Dexter. MR. DEXTER: Thank you, Chairwoman Martin. The title of Northern's petition in this case is "Petition for Approval of Rate Recovery Mechanism for Property Taxes." But upon review of the Company's filing	2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17	that's based on the book values of the utility plant that sits in those towns. And it's a combination of original cost and book value, and there's a formula to phase that in. This formula applies to taxes levied by the cities and towns, but not taxes levied by the State of New Hampshire. And the formula in RSA 78:8-d [72:8-d] applies to what are defined as, quote, utility company assets. The statute defines "utility company assets." I don't want to say narrowly, but they define them in such a way that it doesn't include all of the properties that utilities are taxed on. For example: Land, office buildings, garages and warehouses are not covered by the formula that's set in RSA 78:8-b [72:8-b].
	2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18	CHAIRWOMAN MARTIN: I'm having a good conversation with myself. I was saying that I did read that, and I noticed that it was still 25 days' notice and it was fairly close in time to when it was required. So I will find that that still provided adequate notice and we can proceed. Thank you for pointing that out, Mr. Epler. Okay. Anything else? [No verbal response] All right. Mr. Dexter. MR. DEXTER: Thank you, Chairwoman Martin. The title of Northern's petition in this case is "Petition for Approval of Rate Recovery Mechanism for Property Taxes." But upon review of the Company's filing carefully, the Department of Energy finds	2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18	that's based on the book values of the utility plant that sits in those towns. And it's a combination of original cost and book value, and there's a formula to phase that in. This formula applies to taxes levied by the cities and towns, but not taxes levied by the State of New Hampshire. And the formula in RSA 78:8-d [72:8-d] applies to what are defined as, quote, utility company assets. The statute defines "utility company assets." I don't want to say narrowly, but they define them in such a way that it doesn't include all of the properties that utilities are taxed on. For example: Land, office buildings, garages and warehouses are not covered by the formula that's set in RSA 78:8-b [72:8-b]. RSA 78:8-e [72:8-e] requires that
	2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19	CHAIRWOMAN MARTIN: I'm having a good conversation with myself. I was saying that I did read that, and I noticed that it was still 25 days' notice and it was fairly close in time to when it was required. So I will find that that still provided adequate notice and we can proceed. Thank you for pointing that out, Mr. Epler. Okay. Anything else? [No verbal response] All right. Mr. Dexter. MR. DEXTER: Thank you, Chairwoman Martin. The title of Northern's petition in this case is "Petition for Approval of Rate Recovery Mechanism for Property Taxes." But upon review of the Company's filing carefully, the Department of Energy finds that there's actually two requests in this	2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19	that's based on the book values of the utility plant that sits in those towns. And it's a combination of original cost and book value, and there's a formula to phase that in. This formula applies to taxes levied by the cities and towns, but not taxes levied by the State of New Hampshire. And the formula in RSA 78:8-d [72:8-d] applies to what are defined as, quote, utility company assets. The statute defines "utility company assets." I don't want to say narrowly, but they define them in such a way that it doesn't include all of the properties that utilities are taxed on. For example: Land, office buildings, garages and warehouses are not covered by the formula that's set in RSA 78:8-b [72:8-b]. RSA 78:8-e [72:8-e] requires that the PUC establish a rate recovery mechanism
	2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20	CHAIRWOMAN MARTIN: I'm having a good conversation with myself. I was saying that I did read that, and I noticed that it was still 25 days' notice and it was fairly close in time to when it was required. So I will find that that still provided adequate notice and we can proceed. Thank you for pointing that out, Mr. Epler. Okay. Anything else? [No verbal response] All right. Mr. Dexter. MR. DEXTER: Thank you, Chairwoman Martin. The title of Northern's petition in this case is "Petition for Approval of Rate Recovery Mechanism for Property Taxes." But upon review of the Company's filing carefully, the Department of Energy finds that there's actually two requests in this docket: One deals with property taxes, the	2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20	that's based on the book values of the utility plant that sits in those towns. And it's a combination of original cost and book value, and there's a formula to phase that in. This formula applies to taxes levied by the cities and towns, but not taxes levied by the State of New Hampshire. And the formula in RSA 78:8-d [72:8-d] applies to what are defined as, quote, utility company assets. The statute defines "utility company assets. The statute defines "utility company assets." I don't want to say narrowly, but they define them in such a way that it doesn't include all of the properties that utilities are taxed on. For example: Land, office buildings, garages and warehouses are not covered by the formula that's set in RSA 78:8-b [72:8-b]. RSA 78:8-e [72:8-e] requires that the PUC establish a rate recovery mechanism for taxes, and that's what we're here for
	2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21	CHAIRWOMAN MARTIN: I'm having a good conversation with myself. I was saying that I did read that, and I noticed that it was still 25 days' notice and it was fairly close in time to when it was required. So I will find that that still provided adequate notice and we can proceed. Thank you for pointing that out, Mr. Epler. Okay. Anything else? [No verbal response] All right. Mr. Dexter. MR. DEXTER: Thank you, Chairwoman Martin. The title of Northern's petition in this case is "Petition for Approval of Rate Recovery Mechanism for Property Taxes." But upon review of the Company's filing carefully, the Department of Energy finds that there's actually two requests in this docket: One deals with property taxes, the second deals with the collection of the	2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21	that's based on the book values of the utility plant that sits in those towns. And it's a combination of original cost and book value, and there's a formula to phase that in. This formula applies to taxes levied by the cities and towns, but not taxes levied by the State of New Hampshire. And the formula in RSA 78:8-d [72:8-d] applies to what are defined as, quote, utility company assets. The statute defines "utility company assets. The statute defines "utility company assets," I don't want to say narrowly, but they define them in such a way that it doesn't include all of the properties that utilities are taxed on. For example: Land, office buildings, garages and warehouses are not covered by the formula that's set in RSA 78:8-b [72:8-b]. RSA 78:8-e [72:8-e] requires that the PUC establish a rate recovery mechanism for taxes, and that's what we're here for today. And that rate recovery mechanism
	2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22	CHAIRWOMAN MARTIN: I'm having a good conversation with myself. I was saying that I did read that, and I noticed that it was still 25 days' notice and it was fairly close in time to when it was required. So I will find that that still provided adequate notice and we can proceed. Thank you for pointing that out, Mr. Epler. Okay. Anything else? [No verbal response] All right. Mr. Dexter. MR. DEXTER: Thank you, Chairwoman Martin. The title of Northern's petition in this case is "Petition for Approval of Rate Recovery Mechanism for Property Taxes." But upon review of the Company's filing carefully, the Department of Energy finds that there's actually two requests in this docket: One deals with property taxes, the second deals with the collection of the annual PUC assessment, or a portion of that	2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22	that's based on the book values of the utility plant that sits in those towns. And it's a combination of original cost and book value, and there's a formula to phase that in. This formula applies to taxes levied by the cities and towns, but not taxes levied by the State of New Hampshire. And the formula in RSA 78:8-d [72:8-d] applies to what are defined as, quote, utility company assets. The statute defines "utility company assets. The statute defines "utility company assets," I don't want to say narrowly, but they define them in such a way that it doesn't include all of the properties that utilities are taxed on. For example: Land, office buildings, garages and warehouses are not covered by the formula that's set in RSA 78:8-b [72:8-b]. RSA 78:8-e [72:8-e] requires that the PUC establish a rate recovery mechanism for taxes, and that's what we're here for today. And that rate recovery mechanism either has to adjust annually to recover the
	2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23	CHAIRWOMAN MARTIN: I'm having a good conversation with myself. I was saying that I did read that, and I noticed that it was still 25 days' notice and it was fairly close in time to when it was required. So I will find that that still provided adequate notice and we can proceed. Thank you for pointing that out, Mr. Epler. Okay. Anything else? [No verbal response] All right. Mr. Dexter. MR. DEXTER: Thank you, Chairwoman Martin. The title of Northern's petition in this case is "Petition for Approval of Rate Recovery Mechanism for Property Taxes." But upon review of the Company's filing carefully, the Department of Energy finds that there's actually two requests in this docket: One deals with property taxes, the second deals with the collection of the annual PUC assessment, or a portion of that assessment. And my comments will address	2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23	that's based on the book values of the utility plant that sits in those towns. And it's a combination of original cost and book value, and there's a formula to phase that in. This formula applies to taxes levied by the cities and towns, but not taxes levied by the State of New Hampshire. And the formula in RSA 78:8-d [72:8-d] applies to what are defined as, quote, utility company assets. The statute defines "utility company assets." I don't want to say narrowly, but they define them in such a way that it doesn't include all of the properties that utilities are taxed on. For example: Land, office buildings, garages and warehouses are not covered by the formula that's set in RSA 78:8-b [72:8-b]. RSA 78:8-e [72:8-e] requires that the PUC establish a rate recovery mechanism for taxes, and that's what we're here for today. And that rate recovery mechanism either has to adjust annually to recover the taxes paid according to the formula, or it
	2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22	CHAIRWOMAN MARTIN: I'm having a good conversation with myself. I was saying that I did read that, and I noticed that it was still 25 days' notice and it was fairly close in time to when it was required. So I will find that that still provided adequate notice and we can proceed. Thank you for pointing that out, Mr. Epler. Okay. Anything else? [No verbal response] All right. Mr. Dexter. MR. DEXTER: Thank you, Chairwoman Martin. The title of Northern's petition in this case is "Petition for Approval of Rate Recovery Mechanism for Property Taxes." But upon review of the Company's filing carefully, the Department of Energy finds that there's actually two requests in this docket: One deals with property taxes, the second deals with the collection of the annual PUC assessment, or a portion of that	2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22	that's based on the book values of the utility plant that sits in those towns. And it's a combination of original cost and book value, and there's a formula to phase that in. This formula applies to taxes levied by the cities and towns, but not taxes levied by the State of New Hampshire. And the formula in RSA 78:8-d [72:8-d] applies to what are defined as, quote, utility company assets. The statute defines "utility company assets. The statute defines "utility company assets," I don't want to say narrowly, but they define them in such a way that it doesn't include all of the properties that utilities are taxed on. For example: Land, office buildings, garages and warehouses are not covered by the formula that's set in RSA 78:8-b [72:8-b]. RSA 78:8-e [72:8-e] requires that the PUC establish a rate recovery mechanism for taxes, and that's what we're here for today. And that rate recovery mechanism either has to adjust annually to recover the

	Page 9		Page 11
1	acceptable to the utility and the PUC.	1	actually -3, CLG-3. The first number that I
2	The ordinance proposal in this	2	mentioned, what should be collected, is under
3	case, the Department of Energy believes,	3	review in this case.
4	falls into the second category because it's	4	The Department of Energy believes
5	not limited to the taxes calculated pro	5	that this figure could be calculated in at
6	forma. For example: An ordinance request	6	least two ways. First, the Company could
7	for recovery includes taxes levied on office	7	seek to recover the amount that was recorded
8	buildings, land and garages, et cetera. An	8	on their books in the prior year, as reported
9	ordinance proposal does not include taxes	9	in the annual report to the PUC. This would
	levied by the State of New Hampshire. I'm	10	be a fairly simple method and would require a
10	sorry. Northern's proposal does not include		quick review of the amount reported for
11	• • • •	11	•
12	taxes levied by the State of New Hampshire.	12	property taxes to the PUC. But it would be
13	For simplicity, and what we believe	13	important that that number bear a reasonable
14	is of material concern, DOE generally	14	relationship to the taxes that were actually
15	supports this alternative method. We would	15	paid in a given year, which we believe the
16	find little value in tracing property taxes	16	books would reflect that, but it would
17	for two classes of assets those falling	17	require a review.
18	under the formula and those not and	18	Alternatively, the Department of
19	reconciling the first group but not the	19	Energy believes that the Company could total
20	other. We do, however, support excluding	20	up the various tax bills that they get from
21	taxes levied by the State of New Hampshire	21	the cities and towns, and that would be the
22	from the recovery mechanism, consistent with	22	amount that would be sought to be recovered.
23	what Northern has proposed here. First, we	23	This would take any accounting deferrals and
24	believe the statute only dealt with local	24	accruals and prepayments and things like that
	{DG 21-123} ] Prehearing Conference] {09-23-21}		{DG 21-123} ] Prehearing Conference] {09-23-21}
	Page 10		Page 12
1	Page 10 taxes, and therefore it's appropriate to	1	Page 12 out of the equation and simply focus on what
2	Page 10 taxes, and therefore it's appropriate to limit the recovery mechanism to local taxes;	2	Page 12 out of the equation and simply focus on what the Company actually paid to the cities and
2 3	Page 10 taxes, and therefore it's appropriate to limit the recovery mechanism to local taxes; and secondly, the state taxes are easily	2 3	Page 12 out of the equation and simply focus on what the Company actually paid to the cities and towns. A brief review indicates, we believe
2 3 4	Page 10 taxes, and therefore it's appropriate to limit the recovery mechanism to local taxes; and secondly, the state taxes are easily identified by the utilities and can readily	2 3 4	Page 12 out of the equation and simply focus on what the Company actually paid to the cities and towns. A brief review indicates, we believe if we have this right, that Northern gets
2 3	Page 10 taxes, and therefore it's appropriate to limit the recovery mechanism to local taxes; and secondly, the state taxes are easily identified by the utilities and can readily be excluded from any proposed mechanism.	2 3	Page 12 out of the equation and simply focus on what the Company actually paid to the cities and towns. A brief review indicates, we believe if we have this right, that Northern gets about 35 bills two times per year from about
2 3 4	Page 10 taxes, and therefore it's appropriate to limit the recovery mechanism to local taxes; and secondly, the state taxes are easily identified by the utilities and can readily be excluded from any proposed mechanism. With that background, turning more	2 3 4	Page 12 out of the equation and simply focus on what the Company actually paid to the cities and towns. A brief review indicates, we believe if we have this right, that Northern gets about 35 bills two times per year from about 20 cities and towns. Being a small utility,
2 3 4 5	Page 10 taxes, and therefore it's appropriate to limit the recovery mechanism to local taxes; and secondly, the state taxes are easily identified by the utilities and can readily be excluded from any proposed mechanism. With that background, turning more specifically to the Company's proposal,	2 3 4 5	Page 12 out of the equation and simply focus on what the Company actually paid to the cities and towns. A brief review indicates, we believe if we have this right, that Northern gets about 35 bills two times per year from about 20 cities and towns. Being a small utility, it's not a matter of calculating hundreds and
2 3 4 5 6 7 8	Page 10 taxes, and therefore it's appropriate to limit the recovery mechanism to local taxes; and secondly, the state taxes are easily identified by the utilities and can readily be excluded from any proposed mechanism. With that background, turning more specifically to the Company's proposal, Department of Energy believes that this case	2 3 4 5 6 7 8	Page 12 out of the equation and simply focus on what the Company actually paid to the cities and towns. A brief review indicates, we believe if we have this right, that Northern gets about 35 bills two times per year from about 20 cities and towns. Being a small utility, it's not a matter of calculating hundreds and hundreds of invoices.
2 3 4 5 6 7 8 9	Page 10 taxes, and therefore it's appropriate to limit the recovery mechanism to local taxes; and secondly, the state taxes are easily identified by the utilities and can readily be excluded from any proposed mechanism. With that background, turning more specifically to the Company's proposal, Department of Energy believes that this case really involves the establishment of just two	2 3 4 5 6 7	Page 12 out of the equation and simply focus on what the Company actually paid to the cities and towns. A brief review indicates, we believe if we have this right, that Northern gets about 35 bills two times per year from about 20 cities and towns. Being a small utility, it's not a matter of calculating hundreds and hundreds of invoices. The other matter that makes this
2 3 4 5 6 7 8 9 10	Page 10 taxes, and therefore it's appropriate to limit the recovery mechanism to local taxes; and secondly, the state taxes are easily identified by the utilities and can readily be excluded from any proposed mechanism. With that background, turning more specifically to the Company's proposal, Department of Energy believes that this case really involves the establishment of just two numbers: First, what taxes should the	2 3 4 5 6 7 8 9 10	Page 12 out of the equation and simply focus on what the Company actually paid to the cities and towns. A brief review indicates, we believe if we have this right, that Northern gets about 35 bills two times per year from about 20 cities and towns. Being a small utility, it's not a matter of calculating hundreds and hundreds of invoices. The other matter that makes this second method potentially appealing is that
2 3 4 5 6 7 8 9 10 11	Page 10 taxes, and therefore it's appropriate to limit the recovery mechanism to local taxes; and secondly, the state taxes are easily identified by the utilities and can readily be excluded from any proposed mechanism. With that background, turning more specifically to the Company's proposal, Department of Energy believes that this case really involves the establishment of just two numbers: First, what taxes should the Company collect through the mechanism; and	2 3 4 5 6 7 8 9 10 11	Page 12 out of the equation and simply focus on what the Company actually paid to the cities and towns. A brief review indicates, we believe if we have this right, that Northern gets about 35 bills two times per year from about 20 cities and towns. Being a small utility, it's not a matter of calculating hundreds and hundreds of invoices. The other matter that makes this second method potentially appealing is that the tax years and the accounting years don't
2 3 4 5 6 7 8 9 10 11 12	Page 10 taxes, and therefore it's appropriate to limit the recovery mechanism to local taxes; and secondly, the state taxes are easily identified by the utilities and can readily be excluded from any proposed mechanism. With that background, turning more specifically to the Company's proposal, Department of Energy believes that this case really involves the establishment of just two numbers: First, what taxes should the Company collect through the mechanism; and secondly, what taxes are the companies	2 3 4 5 6 7 8 9 10 11 12	Page 12 out of the equation and simply focus on what the Company actually paid to the cities and towns. A brief review indicates, we believe if we have this right, that Northern gets about 35 bills two times per year from about 20 cities and towns. Being a small utility, it's not a matter of calculating hundreds and hundreds of invoices. The other matter that makes this second method potentially appealing is that the tax years and the accounting years don't line up. For example: Property tax bills
2 3 4 5 6 7 8 9 10 11	Page 10 taxes, and therefore it's appropriate to limit the recovery mechanism to local taxes; and secondly, the state taxes are easily identified by the utilities and can readily be excluded from any proposed mechanism. With that background, turning more specifically to the Company's proposal, Department of Energy believes that this case really involves the establishment of just two numbers: First, what taxes should the Company collect through the mechanism; and secondly, what taxes are the companies collecting in rates right now. The	2 3 4 5 6 7 8 9 10 11	Page 12 out of the equation and simply focus on what the Company actually paid to the cities and towns. A brief review indicates, we believe if we have this right, that Northern gets about 35 bills two times per year from about 20 cities and towns. Being a small utility, it's not a matter of calculating hundreds and hundreds of invoices. The other matter that makes this second method potentially appealing is that the tax years and the accounting years don't line up. For example: Property tax bills are based on a year that starts April 1st and
2 3 4 5 6 7 8 9 10 11 12 13 14	Page 10 taxes, and therefore it's appropriate to limit the recovery mechanism to local taxes; and secondly, the state taxes are easily identified by the utilities and can readily be excluded from any proposed mechanism. With that background, turning more specifically to the Company's proposal, Department of Energy believes that this case really involves the establishment of just two numbers: First, what taxes should the Company collect through the mechanism; and secondly, what taxes are the companies collecting in rates right now. The difference between these two numbers in	2 3 4 5 6 7 8 9 10 11 12	Page 12 out of the equation and simply focus on what the Company actually paid to the cities and towns. A brief review indicates, we believe if we have this right, that Northern gets about 35 bills two times per year from about 20 cities and towns. Being a small utility, it's not a matter of calculating hundreds and hundreds of invoices. The other matter that makes this second method potentially appealing is that the tax years and the accounting years don't line up. For example: Property tax bills are based on a year that starts April 1st and ends March 31st, whereas the PUC reported
2 3 4 5 6 7 8 9 10 11 12 13 14 15	Page 10 taxes, and therefore it's appropriate to limit the recovery mechanism to local taxes; and secondly, the state taxes are easily identified by the utilities and can readily be excluded from any proposed mechanism. With that background, turning more specifically to the Company's proposal, Department of Energy believes that this case really involves the establishment of just two numbers: First, what taxes should the Company collect through the mechanism; and secondly, what taxes are the companies collecting in rates right now. The difference between these two numbers in other words, what they propose to collect	2 3 4 5 6 7 8 9 10 11 12 13 14 15	Page 12 out of the equation and simply focus on what the Company actually paid to the cities and towns. A brief review indicates, we believe if we have this right, that Northern gets about 35 bills two times per year from about 20 cities and towns. Being a small utility, it's not a matter of calculating hundreds and hundreds of invoices. The other matter that makes this second method potentially appealing is that the tax years and the accounting years don't line up. For example: Property tax bills are based on a year that starts April 1st and ends March 31st, whereas the PUC reported amount would be based on a calendar year. So
2 3 4 5 6 7 8 9 10 11 12 13 14 15 16	Page 10 taxes, and therefore it's appropriate to limit the recovery mechanism to local taxes; and secondly, the state taxes are easily identified by the utilities and can readily be excluded from any proposed mechanism. With that background, turning more specifically to the Company's proposal, Department of Energy believes that this case really involves the establishment of just two numbers: First, what taxes should the Company collect through the mechanism; and secondly, what taxes are the companies collecting in rates right now. The difference between these two numbers in other words, what they propose to collect versus what they are collecting needs to	2 3 4 5 6 7 8 9 10 11 12 13 14 15 16	Page 12 out of the equation and simply focus on what the Company actually paid to the cities and towns. A brief review indicates, we believe if we have this right, that Northern gets about 35 bills two times per year from about 20 cities and towns. Being a small utility, it's not a matter of calculating hundreds and hundreds of invoices. The other matter that makes this second method potentially appealing is that the tax years and the accounting years don't line up. For example: Property tax bills are based on a year that starts April 1st and ends March 31st, whereas the PUC reported amount would be based on a calendar year. So in theory, or I guess in practice,
2 3 4 5 6 7 8 9 10 11 12 13 14 15	Page 10 taxes, and therefore it's appropriate to limit the recovery mechanism to local taxes; and secondly, the state taxes are easily identified by the utilities and can readily be excluded from any proposed mechanism. With that background, turning more specifically to the Company's proposal, Department of Energy believes that this case really involves the establishment of just two numbers: First, what taxes should the Company collect through the mechanism; and secondly, what taxes are the companies collecting in rates right now. The difference between these two numbers in other words, what they propose to collect versus what they are collecting needs to be calculated. And Northern proposes to	2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17	Page 12 out of the equation and simply focus on what the Company actually paid to the cities and towns. A brief review indicates, we believe if we have this right, that Northern gets about 35 bills two times per year from about 20 cities and towns. Being a small utility, it's not a matter of calculating hundreds and hundreds of invoices. The other matter that makes this second method potentially appealing is that the tax years and the accounting years don't line up. For example: Property tax bills are based on a year that starts April 1st and ends March 31st, whereas the PUC reported amount would be based on a calendar year. So in theory, or I guess in practice, reconciling to the latest bills probably
2 3 4 5 6 7 8 9 10 11 12 13 14 15 16	Page 10 taxes, and therefore it's appropriate to limit the recovery mechanism to local taxes; and secondly, the state taxes are easily identified by the utilities and can readily be excluded from any proposed mechanism. With that background, turning more specifically to the Company's proposal, Department of Energy believes that this case really involves the establishment of just two numbers: First, what taxes should the Company collect through the mechanism; and secondly, what taxes are the companies collecting in rates right now. The difference between these two numbers in other words, what they propose to collect versus what they are collecting needs to be calculated. And Northern proposes to collect that difference through its annual	2 3 4 5 6 7 8 9 10 11 12 13 14 15 16	Page 12 out of the equation and simply focus on what the Company actually paid to the cities and towns. A brief review indicates, we believe if we have this right, that Northern gets about 35 bills two times per year from about 20 cities and towns. Being a small utility, it's not a matter of calculating hundreds and hundreds of invoices. The other matter that makes this second method potentially appealing is that the tax years and the accounting years don't line up. For example: Property tax bills are based on a year that starts April 1st and ends March 31st, whereas the PUC reported amount would be based on a calendar year. So in theory, or I guess in practice, reconciling to the latest bills probably would give the Company a more current number
2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17	Page 10 taxes, and therefore it's appropriate to limit the recovery mechanism to local taxes; and secondly, the state taxes are easily identified by the utilities and can readily be excluded from any proposed mechanism. With that background, turning more specifically to the Company's proposal, Department of Energy believes that this case really involves the establishment of just two numbers: First, what taxes should the Company collect through the mechanism; and secondly, what taxes are the companies collecting in rates right now. The difference between these two numbers in other words, what they propose to collect versus what they are collecting needs to be calculated. And Northern proposes to collect that difference through its annual cost of gas/LDAC filing, local distribution	2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17	Page 12 out of the equation and simply focus on what the Company actually paid to the cities and towns. A brief review indicates, we believe if we have this right, that Northern gets about 35 bills two times per year from about 20 cities and towns. Being a small utility, it's not a matter of calculating hundreds and hundreds of invoices. The other matter that makes this second method potentially appealing is that the tax years and the accounting years don't line up. For example: Property tax bills are based on a year that starts April 1st and ends March 31st, whereas the PUC reported amount would be based on a calendar year. So in theory, or I guess in practice, reconciling to the latest bills probably would give the Company a more current number to reconcile to.
2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18	Page 10 taxes, and therefore it's appropriate to limit the recovery mechanism to local taxes; and secondly, the state taxes are easily identified by the utilities and can readily be excluded from any proposed mechanism. With that background, turning more specifically to the Company's proposal, Department of Energy believes that this case really involves the establishment of just two numbers: First, what taxes should the Company collect through the mechanism; and secondly, what taxes are the companies collecting in rates right now. The difference between these two numbers in other words, what they propose to collect versus what they are collecting needs to be calculated. And Northern proposes to collect that difference through its annual cost of gas/LDAC filing, local distribution adjustment clause, based on the method	2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18	Page 12 out of the equation and simply focus on what the Company actually paid to the cities and towns. A brief review indicates, we believe if we have this right, that Northern gets about 35 bills two times per year from about 20 cities and towns. Being a small utility, it's not a matter of calculating hundreds and hundreds of invoices. The other matter that makes this second method potentially appealing is that the tax years and the accounting years don't line up. For example: Property tax bills are based on a year that starts April 1st and ends March 31st, whereas the PUC reported amount would be based on a calendar year. So in theory, or I guess in practice, reconciling to the latest bills probably would give the Company a more current number to reconcile to. The Department of Energy believes
2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19	Page 10 taxes, and therefore it's appropriate to limit the recovery mechanism to local taxes; and secondly, the state taxes are easily identified by the utilities and can readily be excluded from any proposed mechanism. With that background, turning more specifically to the Company's proposal, Department of Energy believes that this case really involves the establishment of just two numbers: First, what taxes should the Company collect through the mechanism; and secondly, what taxes are the companies collecting in rates right now. The difference between these two numbers in other words, what they propose to collect versus what they are collecting needs to be calculated. And Northern proposes to collect that difference through its annual cost of gas/LDAC filing, local distribution adjustment clause, based on the method determined in this case. And a sample of the	2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19	Page 12 out of the equation and simply focus on what the Company actually paid to the cities and towns. A brief review indicates, we believe if we have this right, that Northern gets about 35 bills two times per year from about 20 cities and towns. Being a small utility, it's not a matter of calculating hundreds and hundreds of invoices. The other matter that makes this second method potentially appealing is that the tax years and the accounting years don't line up. For example: Property tax bills are based on a year that starts April 1st and ends March 31st, whereas the PUC reported amount would be based on a calendar year. So in theory, or I guess in practice, reconciling to the latest bills probably would give the Company a more current number to reconcile to. The Department of Energy believes that Northern's proposal is to reconcile to
2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20	Page 10 taxes, and therefore it's appropriate to limit the recovery mechanism to local taxes; and secondly, the state taxes are easily identified by the utilities and can readily be excluded from any proposed mechanism. With that background, turning more specifically to the Company's proposal, Department of Energy believes that this case really involves the establishment of just two numbers: First, what taxes should the Company collect through the mechanism; and secondly, what taxes are the companies collecting in rates right now. The difference between these two numbers in other words, what they propose to collect versus what they are collecting needs to be calculated. And Northern proposes to collect that difference through its annual cost of gas/LDAC filing, local distribution adjustment clause, based on the method determined in this case. And a sample of the rate proposed by Northern is provided in the	2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20	Page 12 out of the equation and simply focus on what the Company actually paid to the cities and towns. A brief review indicates, we believe if we have this right, that Northern gets about 35 bills two times per year from about 20 cities and towns. Being a small utility, it's not a matter of calculating hundreds and hundreds of invoices. The other matter that makes this second method potentially appealing is that the tax years and the accounting years don't line up. For example: Property tax bills are based on a year that starts April 1st and ends March 31st, whereas the PUC reported amount would be based on a calendar year. So in theory, or I guess in practice, reconciling to the latest bills probably would give the Company a more current number to reconcile to. The Department of Energy believes that Northern's proposal is to reconcile to the per books amount; at least that's what it
2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21	Page 10 taxes, and therefore it's appropriate to limit the recovery mechanism to local taxes; and secondly, the state taxes are easily identified by the utilities and can readily be excluded from any proposed mechanism. With that background, turning more specifically to the Company's proposal, Department of Energy believes that this case really involves the establishment of just two numbers: First, what taxes should the Company collect through the mechanism; and secondly, what taxes are the companies collecting in rates right now. The difference between these two numbers in other words, what they propose to collect versus what they are collecting needs to be calculated. And Northern proposes to collect that difference through its annual cost of gas/LDAC filing, local distribution adjustment clause, based on the method determined in this case. And a sample of the rate proposed by Northern is provided in the exhibits the schedules, specifically	2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21	Page 12 out of the equation and simply focus on what the Company actually paid to the cities and towns. A brief review indicates, we believe if we have this right, that Northern gets about 35 bills two times per year from about 20 cities and towns. Being a small utility, it's not a matter of calculating hundreds and hundreds of invoices. The other matter that makes this second method potentially appealing is that the tax years and the accounting years don't line up. For example: Property tax bills are based on a year that starts April 1st and ends March 31st, whereas the PUC reported amount would be based on a calendar year. So in theory, or I guess in practice, reconciling to the latest bills probably would give the Company a more current number to reconcile to. The Department of Energy believes that Northern's proposal is to reconcile to the per books amount; at least that's what it says on Schedule CLG-1 Line 6, entitled "2020
2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22	Page 10 taxes, and therefore it's appropriate to limit the recovery mechanism to local taxes; and secondly, the state taxes are easily identified by the utilities and can readily be excluded from any proposed mechanism. With that background, turning more specifically to the Company's proposal, Department of Energy believes that this case really involves the establishment of just two numbers: First, what taxes should the Company collect through the mechanism; and secondly, what taxes are the companies collecting in rates right now. The difference between these two numbers in other words, what they propose to collect versus what they are collecting needs to be calculated. And Northern proposes to collect that difference through its annual cost of gas/LDAC filing, local distribution adjustment clause, based on the method determined in this case. And a sample of the rate proposed by Northern is provided in the	2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22	Page 12 out of the equation and simply focus on what the Company actually paid to the cities and towns. A brief review indicates, we believe if we have this right, that Northern gets about 35 bills two times per year from about 20 cities and towns. Being a small utility, it's not a matter of calculating hundreds and hundreds of invoices. The other matter that makes this second method potentially appealing is that the tax years and the accounting years don't line up. For example: Property tax bills are based on a year that starts April 1st and ends March 31st, whereas the PUC reported amount would be based on a calendar year. So in theory, or I guess in practice, reconciling to the latest bills probably would give the Company a more current number to reconcile to. The Department of Energy believes that Northern's proposal is to reconcile to the per books amount; at least that's what it

{DG 21-123} ] Prehearing Conference] {09-23-21}

verify that number against the annual report

verny mai number against the annual report	L T	same for an fate classes. And the DOL does
to the PUC at Page 25-B, we find a difference	2	not expect to contest that method.
of about a half a million dollars.	3	We want to clarify, and maybe
Now, we have been in contact with	4	Attorney Epler can address this, our
the Company, our audit staff, as well as	5	understanding is that in this case the
analysts working on the case and myself, to	6	Company wants, as proposed, a method, and
try to figure out what this difference is.	7	then proposed tariff changes, which all fall
And I imagine we will get to the bottom of	8	under the LDAC portion of their tariff and a
it, and that will be the subject, or one of	9	sample rate. We don't believe that the rate
the subjects of the tech sessions that	10	is at issue in this case. We believe that
follow. But as I said, if we are going to	11	the actual rate will be addressed in the
reconcile to a per books amount, it has to be	12	annual LDAC filing, which has either been
-		
crystal clear in the Department of Energy's	13	made or will be made shortly, as I
mind what makes up that number on the books.	14	understand. But I just want to make sure
We also want to explore, which we	15	that at least from the Department of Energy's
don't think the Company proposed in this	16	standpoint, we don't understand that that
case, but, again, we want to make sure we	17	rate is proposed or being approved in this
have this right we also want to explore	18	case. The methodology to determine that rate
reconciling to the list of the latest tax	19	is what's at issue, from our understanding.
bills, like I said. These numbers we think	20	With respect to the second element
should be fairly close, as there is that	21	that's contained in the Company's proposal,
timing difference that I mentioned. But we	22	this has to do with the PUC regulatory
think either method should yield a similar	23	assessment. Our understanding of what's
result, and we will continue to work with the	24	proposed here is that that item is currently
		proposed note is that then is callendy
{DG 21-123} ] Prehearing Conference] {09-23-21}		{DG 21-123} ] Prehearing Conference] {09-23-21}
{DG 21-123} ] Prehearing Conference] {09-23-21} Page 14	1	{DG 21-123} ] Prehearing Conference] {09-23-21} Page 16
{DG 21-123} ] Prehearing Conference] {09-23-21} Page 14 Company to figure out what's the most		{DG 21-123} ] Prehearing Conference] {09-23-21}
{DG 21-123} ] Prehearing Conference] {09-23-21} Page 14 Company to figure out what's the most accurate method, what's the most easily	1	{DG 21-123}] Prehearing Conference] {09-23-21} Page 16 recovered through an element of the LDAC, called the "GAPRA." Not sure what that
{DG 21-123} ] Prehearing Conference] {09-23-21} Page 14 Company to figure out what's the most accurate method, what's the most easily verified, and what will comply with the	1 2	{DG 21-123}] Prehearing Conference] {09-23-21} Page 16 recovered through an element of the LDAC, called the "GAPRA." Not sure what that stands for. I probably should have looked
{DG 21-123} ] Prehearing Conference] {09-23-21} Page 14 Company to figure out what's the most accurate method, what's the most easily verified, and what will comply with the statute.	1 2 3	{DG 21-123}] Prehearing Conference] {09-23-21} Page 16 recovered through an element of the LDAC, called the "GAPRA." Not sure what that stands for. I probably should have looked that up. And the Company's proposal is to
{DG 21-123} ] Prehearing Conference] {09-23-21} Page 14 Company to figure out what's the most accurate method, what's the most easily verified, and what will comply with the statute. The second number I mentioned,	1 2 3 4 5	{DG 21-123}] Prehearing Conference] {09-23-21} Page 16 recovered through an element of the LDAC, called the "GAPRA." Not sure what that stands for. I probably should have looked that up. And the Company's proposal is to take that element, take the PUC assessment
{DG 21-123} ] Prehearing Conference] {09-23-21} Page 14 Company to figure out what's the most accurate method, what's the most easily verified, and what will comply with the statute. The second number I mentioned, what's in collected rates now, does not	1 2 3 4 5 6	{DG 21-123}] Prehearing Conference] {09-23-21} Page 16 recovered through an element of the LDAC, called the "GAPRA." Not sure what that stands for. I probably should have looked that up. And the Company's proposal is to take that element, take the PUC assessment out of that element, rename it the "GAP"
{DG 21-123} ] Prehearing Conference] {09-23-21} Page 14 Company to figure out what's the most accurate method, what's the most easily verified, and what will comply with the statute. The second number I mentioned, what's in collected rates now, does not appear to be in dispute at this time. On	1 2 3 4 5 6 7	{DG 21-123}] Prehearing Conference] {09-23-21} Page 16 recovered through an element of the LDAC, called the "GAPRA." Not sure what that stands for. I probably should have looked that up. And the Company's proposal is to take that element, take the PUC assessment out of that element, rename it the "GAP" so I believe that is the gas assistance
{DG 21-123} ] Prehearing Conference] {09-23-21} Page 14 Company to figure out what's the most accurate method, what's the most easily verified, and what will comply with the statute. The second number I mentioned, what's in collected rates now, does not appear to be in dispute at this time. On Schedule CLG-1, Page 1, Northern provides	1 2 3 4 5 6 7 8	{DG 21-123}] Prehearing Conference] {09-23-21} Page 16 recovered through an element of the LDAC, called the "GAPRA." Not sure what that stands for. I probably should have looked that up. And the Company's proposal is to take that element, take the PUC assessment out of that element, rename it the "GAP" so I believe that is the gas assistance program and take the regulatory assessment
{DG 21-123} ] Prehearing Conference] {09-23-21} Page 14 Company to figure out what's the most accurate method, what's the most easily verified, and what will comply with the statute. The second number I mentioned, what's in collected rates now, does not appear to be in dispute at this time. On Schedule CLG-1, Page 1, Northern provides references to its most recent base case,	1 2 3 4 5 6 7 8 9	{DG 21-123}] Prehearing Conference] {09-23-21} Page 16 recovered through an element of the LDAC, called the "GAPRA." Not sure what that stands for. I probably should have looked that up. And the Company's proposal is to take that element, take the PUC assessment out of that element, rename it the "GAP" so I believe that is the gas assistance program and take the regulatory assessment piece into this new element of the LDAC,
{DG 21-123} ] Prehearing Conference] {09-23-21} Page 14 Company to figure out what's the most accurate method, what's the most easily verified, and what will comply with the statute. The second number I mentioned, what's in collected rates now, does not appear to be in dispute at this time. On Schedule CLG-1, Page 1, Northern provides references to its most recent base case, which was DG 17-070. And that settlement in	1 2 3 4 5 6 7 8 9 10	{DG 21-123}] Prehearing Conference] {09-23-21} Page 16 recovered through an element of the LDAC, called the "GAPRA." Not sure what that stands for. I probably should have looked that up. And the Company's proposal is to take that element, take the PUC assessment out of that element, rename it the "GAP" so I believe that is the gas assistance program and take the regulatory assessment piece into this new element of the LDAC, which was proposed in Mr. Goulding's
{DG 21-123} ] Prehearing Conference] {09-23-21} Page 14 Company to figure out what's the most accurate method, what's the most easily verified, and what will comply with the statute. The second number I mentioned, what's in collected rates now, does not appear to be in dispute at this time. On Schedule CLG-1, Page 1, Northern provides references to its most recent base case, which was DG 17-070. And that settlement in that case I believe had a specified amount	1 2 3 4 5 6 7 8 9 10 11	{DG 21-123}] Prehearing Conference] {09-23-21} Page 16 recovered through an element of the LDAC, called the "GAPRA." Not sure what that stands for. I probably should have looked that up. And the Company's proposal is to take that element, take the PUC assessment out of that element, rename it the "GAP" so I believe that is the gas assistance program and take the regulatory assessment piece into this new element of the LDAC, which was proposed in Mr. Goulding's testimony, called the "RCAM," which would be
{DG 21-123} ] Prehearing Conference] {09-23-21} Page 14 Company to figure out what's the most accurate method, what's the most easily verified, and what will comply with the statute. The second number I mentioned, what's in collected rates now, does not appear to be in dispute at this time. On Schedule CLG-1, Page 1, Northern provides references to its most recent base case, which was DG 17-070. And that settlement in that case I believe had a specified amount for property taxes, and then there were two	1 2 3 4 5 6 7 8 9 10 11 12	{DG 21-123}] Prehearing Conference] {09-23-21} Page 16 recovered through an element of the LDAC, called the "GAPRA." Not sure what that stands for. I probably should have looked that up. And the Company's proposal is to take that element, take the PUC assessment out of that element, rename it the "GAP" so I believe that is the gas assistance program and take the regulatory assessment piece into this new element of the LDAC, which was proposed in Mr. Goulding's testimony, called the "RCAM," which would be the regulatory cost adjustment mechanism.
{DG 21-123} ] Prehearing Conference] {09-23-21} Page 14 Company to figure out what's the most accurate method, what's the most easily verified, and what will comply with the statute. The second number I mentioned, what's in collected rates now, does not appear to be in dispute at this time. On Schedule CLG-1, Page 1, Northern provides references to its most recent base case, which was DG 17-070. And that settlement in that case I believe had a specified amount for property taxes, and then there were two subsequent step adjustments which also had a	1 2 3 4 5 6 7 8 9 10 11 12 13	{DG 21-123}] Prehearing Conference] {09-23-21} Page 16 recovered through an element of the LDAC, called the "GAPRA." Not sure what that stands for. I probably should have looked that up. And the Company's proposal is to take that element, take the PUC assessment out of that element, rename it the "GAP" so I believe that is the gas assistance program and take the regulatory assessment piece into this new element of the LDAC, which was proposed in Mr. Goulding's testimony, called the "RCAM," which would be the regulatory cost adjustment mechanism. Our understanding is that no additional
{DG 21-123} ] Prehearing Conference] {09-23-21} Page 14 Company to figure out what's the most accurate method, what's the most easily verified, and what will comply with the statute. The second number I mentioned, what's in collected rates now, does not appear to be in dispute at this time. On Schedule CLG-1, Page 1, Northern provides references to its most recent base case, which was DG 17-070. And that settlement in that case I believe had a specified amount for property taxes, and then there were two subsequent step adjustments which also had a property tax element. So what the Company	1 2 3 4 5 6 7 8 9 10 11 12 13 14	{DG 21-123}] Prehearing Conference] {09-23-21} Page 16 recovered through an element of the LDAC, called the "GAPRA." Not sure what that stands for. I probably should have looked that up. And the Company's proposal is to take that element, take the PUC assessment out of that element, rename it the "GAP" so I believe that is the gas assistance program and take the regulatory assessment piece into this new element of the LDAC, which was proposed in Mr. Goulding's testimony, called the "RCAM," which would be the regulatory cost adjustment mechanism. Our understanding is that no additional amounts will be charged to customers as a
{DG 21-123} ] Prehearing Conference] {09-23-21} Page 14 Company to figure out what's the most accurate method, what's the most easily verified, and what will comply with the statute. The second number I mentioned, what's in collected rates now, does not appear to be in dispute at this time. On Schedule CLG-1, Page 1, Northern provides references to its most recent base case, which was DG 17-070. And that settlement in that case I believe had a specified amount for property taxes, and then there were two subsequent step adjustments which also had a property tax element. So what the Company did on CLG-1, Page 1, was add those three	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15	{DG 21-123}] Prehearing Conference] {09-23-21} Page 16 recovered through an element of the LDAC, called the "GAPRA." Not sure what that stands for. I probably should have looked that up. And the Company's proposal is to take that element, take the PUC assessment out of that element, rename it the "GAP" so I believe that is the gas assistance program and take the regulatory assessment piece into this new element of the LDAC, which was proposed in Mr. Goulding's testimony, called the "RCAM," which would be the regulatory cost adjustment mechanism. Our understanding is that no additional amounts will be charged to customers as a result of that shift. It will simply be a
{DG 21-123} ] Prehearing Conference] {09-23-21} Page 14 Company to figure out what's the most accurate method, what's the most easily verified, and what will comply with the statute. The second number I mentioned, what's in collected rates now, does not appear to be in dispute at this time. On Schedule CLG-1, Page 1, Northern provides references to its most recent base case, which was DG 17-070. And that settlement in that case I believe had a specified amount for property taxes, and then there were two subsequent step adjustments which also had a property tax element. So what the Company did on CLG-1, Page 1, was add those three numbers up and determine that's what's in	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16	{DG 21-123}] Prehearing Conference] {09-23-21} Page 16 recovered through an element of the LDAC, called the "GAPRA." Not sure what that stands for. I probably should have looked that up. And the Company's proposal is to take that element, take the PUC assessment out of that element, rename it the "GAP" so I believe that is the gas assistance program and take the regulatory assessment piece into this new element of the LDAC, which was proposed in Mr. Goulding's testimony, called the "RCAM," which would be the regulatory cost adjustment mechanism. Our understanding is that no additional amounts will be charged to customers as a result of that shift. It will simply be a move from one element of the LDAC to another.
{DG 21-123} ] Prehearing Conference] {09-23-21} Page 14 Company to figure out what's the most accurate method, what's the most easily verified, and what will comply with the statute. The second number I mentioned, what's in collected rates now, does not appear to be in dispute at this time. On Schedule CLG-1, Page 1, Northern provides references to its most recent base case, which was DG 17-070. And that settlement in that case I believe had a specified amount for property taxes, and then there were two subsequent step adjustments which also had a property tax element. So what the Company did on CLG-1, Page 1, was add those three numbers up and determine that's what's in rates. We believe that's accurate. We	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17	{DG 21-123}] Prehearing Conference] {09-23-21} Page 16 recovered through an element of the LDAC, called the "GAPRA." Not sure what that stands for. I probably should have looked that up. And the Company's proposal is to take that element, take the PUC assessment out of that element, rename it the "GAP" so I believe that is the gas assistance program and take the regulatory assessment piece into this new element of the LDAC, which was proposed in Mr. Goulding's testimony, called the "RCAM," which would be the regulatory cost adjustment mechanism. Our understanding is that no additional amounts will be charged to customers as a result of that shift. It will simply be a move from one element of the LDAC to another. And the Department of Energy does not expect
{DG 21-123} ] Prehearing Conference] {09-23-21} Page 14 Company to figure out what's the most accurate method, what's the most easily verified, and what will comply with the statute. The second number I mentioned, what's in collected rates now, does not appear to be in dispute at this time. On Schedule CLG-1, Page 1, Northern provides references to its most recent base case, which was DG 17-070. And that settlement in that case I believe had a specified amount for property taxes, and then there were two subsequent step adjustments which also had a property tax element. So what the Company did on CLG-1, Page 1, was add those three numbers up and determine that's what's in	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16	{DG 21-123}] Prehearing Conference] {09-23-21} Page 16 recovered through an element of the LDAC, called the "GAPRA." Not sure what that stands for. I probably should have looked that up. And the Company's proposal is to take that element, take the PUC assessment out of that element, rename it the "GAP" so I believe that is the gas assistance program and take the regulatory assessment piece into this new element of the LDAC, which was proposed in Mr. Goulding's testimony, called the "RCAM," which would be the regulatory cost adjustment mechanism. Our understanding is that no additional amounts will be charged to customers as a result of that shift. It will simply be a move from one element of the LDAC to another.

Page 13

- 19 numbers ye20 us.
- As far as developing the rate to
  recover whatever amount we come up with for
  reconciliation, Northern has proposed an
  actual per therm charge which would be the
- equal per therm charge, which would be the

{DG 21-123} ] Prehearing Conference] {09-23-21}

{DG 21-123} ] Prehearing Conference] {09-23-21}

supported by both parties for Commission

So having said all that, we look

that I mentioned in the tech session, and we

hope to come up with a method that's

forward to plowing through the few numbers

same for all rate classes. And the DOE does

Prehearing

Petiti	on for Rate Recovery Mechanism for Propety Tax	September 23, 2021		
	Page 17		Page 19	
1	approval. Thank you.	1	consistent with the statute is the aim of the	
2	CHAIRWOMAN MARTIN: Thank you, Mr.	2	Company as well.	
3	Dexter.	3	And so we look forward to the	
4	Mr. Epler.	4	technical session and continuing to work with	
5	MR. EPLER: Thank you. I believe	5	the Department of Energy in reviewing the	
6	Attorney Dexter gave a good and robust	6	Company's proposal and hopefully being able	
7	summary of the issues that are before the	7	to present the Commission with an agreement	
8	Commission with the Company's filings, so I	8	of what the tariff should look like, how it	
9	don't feel I need to repeat them.	9	would be calculated, what filings would be	
10	The second element that was	10	required and so on. Thank you.	
11	addressed, the moving of the portion of the	11	CHAIRWOMAN MARTIN: Thank you, Mr.	
12	regulatory assessment that's not recovered in	12	Epler.	
13	base rates from the, as indicated, the gas	13	Commissioner, Goldner do you have	
14	assistance program and regulatory assessment	14	any questions?	
15	mechanism to this new proposed regulatory	15	COMMISSIONER GOLDNER: One comment	
16	cost adjustment mechanism is simply the	16	and one question.	
17	movement of that recovery from one item to	17	QUESTIONS BY COMMISSIONERS:	
18	another item. It doesn't involve any change	18	BY COMMISSIONER GOLDNER:	
19	in how that's calculated or the amounts. And	19	First, thank you for the summary,	
20	that was done, just by way of background,	20	Mr. Dexter. That was excellent and very	
21	prior to making this filing on behalf of	21	helpful.	
22	Northern Utilities, and also a similar	22	Question for Mr. Epler: Is there a	
23	filing, a similar request on behalf of Unitil	23	place I can go, or can you point me to a	
24	Energy Systems. The Company reached out to	24	place where I can go to find LDAC charges,	
	{DG 21-123} ] Prehearing Conference] {09-23-21}		{DG 21-123} ] Prehearing Conference] {09-23-21}	
	Page 18		Page 20	
-	-	_		
1	Staff, which was then at the time the Staff of the Commission, and we had a series of	1 2	you know, sort of element by element and the charges associated with each of those	
2 3	informal meetings just to discuss this new	2	elements? Is there a place I can go to find	
4	legislation and what it meant and what the	4	that?	
5	Company would be looking to do and what the	5	MR. EPLER: Yes, there is. One is	
6	Staff had. In the course of those, as I	6	to we can provide you after this hearing	
7	said, involuntary discussions, there was an	7	and technical session, and I can send this	
8	indication, or at least we understood the	8	material to you directly would be to look	
9	Staff to desire to have us move that recovery	9	at the tariff language itself which lays out	
10	of regulatory assessment not recovered in	10	what is to be recovered. There's some	
11	base rates from where it was previously	11	specificity in that tariff language. And	
12	recovered to what would be this new factor.	12	then in the annual filings, we do go through	
13	So when we filed, we did include that in our	13	each element. And there's a description and	
14	proposal. And I'm saying this not to	14	then a calculation that's done of those	
15	indicate that there's any agreement with	15	elements. So looking, for instance, at a	
16	Staff that we would do that, but just that	16	previous year's filing would most likely	
17	that's what we understood Staff was in favor	17	provide that information unless so we can	
18	of. So in terms of filing, we took that into	18	direct you to where you can find that, both	
19	consideration and tried to make our filing	19	in schedules and probably testimony.	
20	consistent with what our discussions had	20	COMMISSIONER GOLDNER: Okay. Thank	
21	been. As far as the rest, we do agree	21	you.	
22	generally that coming to a determination of	22	MR. EPLER: I don't know if Mr.	
23	what would be the most accurate, the most	23	Goulding or Mr. Nawazelski have any better	
24	easily verifiable methodology, and one that's	24	suggestions.	
	{DG 21-123} ] Prehearing Conference] {09-23-21}		{DG 21-123} ] Prehearing Conference] {09-23-21}	
1		1		

Petitic	on for Rate Recovery Mechanism for Propety Tax		September 23, 2021
	Page 21		Page 23
1	MR. GOULDING: Yeah. Sorry. This	1	yeah, just something simple is what I would
2	is Chris Goulding. We provided a copy of the	2	like to see.
3	local delivery adjustment charge in red-line	3	MR. GOULDING: I think I know what
4	form and not red-line form as part of this	4	would probably help you out. So it would be
5	filing because there was items that needed to	5	the type of schedule, but then also an
6	be made to it. So it starts off with a	6	additional line added to it that actually has
7	section that identifies all the components	7	the total dollars that are being recovered
8	that are in the LDAC. And then it's about	8	for each mechanism. Because just giving you
9	probably 25 pages or so that talk about each	9	rates, then you have to go find what the
10	component and how it's all calculated.	10	therms are being divided by to come up with
11	COMMISSIONER GOLDNER: Yeah, I can	11	that rate. So we can make it a little
12	go look at that. I was really looking for	12	simpler.
13	something in readable format that there's,	13	COMMISSIONER GOLDNER: Thank you.
13 14	like, you know, eight elements and then this	14	CHAIRWOMAN MARTIN: Just to
15	much in dollars or this much in percentage.	15	simplify things for Commissioner Goldner, if
16	Is there anything that's that simple? I	15	the Company would either file that, or we can
17	would hate to wade through 25 pages of red	17	actually make it a record request, however
18	line to sort through what you're describing.	18	you want to do it, but it would certainly be
10 19	Is there something that's kind of a summary	19	helpful to get that information for him.
20	table, something simplified?	20	MR. EPLER: Yes, certainly. If we
20 21	MR. GOULDING: Yes. I don't	20 21	don't have something that we can provide, we
21 22	let's see. Trying to see what was provided	21	will prepare something and file it in the
22	in this docket. There was a page, one of the	22	docket.
23 24	last pages after the red-line tariff, that	23 24	CHAIRWOMAN MARTIN: Perfect. Thank
27	last pages after the fed-line tariff, that	27	
	{DG 21-123} ] Prehearing Conference] {09-23-21}		{DG 21-123} ] Prehearing Conference] {09-23-21}
	Page 22		Page 24
1	lists the different components of the LDAC,	1	you.
2	the GAPRA, EEC, LBR, ERC, ITMC some of	2	MR. EPLER: I don't think we need
3	these are zeros the RCAM, and then the	3	to do a record request. We understand what
4	total illustrative LDAC. And it's listed by	4	Commissioner Goldner is asking and we will
5	rate schedules. So, heating, non-heating,	5	provide it.
	small C&I, medium C&I, large C&I, and it has	6	CHAIRWOMAN MARTIN: Okay.
6	the individual rates for each one of those		COMMISSIONER GOLDNER: That's all I
7	rate schedules per rate and in total. They	7 8	have. Thank you.
8	are illustrative. So we might want to get		CHAIRWOMAN MARTIN: Okay. Just a
9	you an updated version. We just filed the	9	couple things following up on Mr. Dexter's
10		10	
11 12	cost of gas filing last week, and in there that also included the LDAC filing. And it	11	comments. The difference of half a million
12 13	has all the different mechanisms in the rates	12	dollars, I assume that well, you didn't
13 14		13 14	say in which direction. Can you clarify?
	within that filing. COMMISSIONER GOLDNER: Yeah, I can		MR. DEXTER: Yes. The number on
15 16	poke around I guess. My request would be the	15 16	Mr. Goulding's schedule that they seek to
16 17	next time we see each other, if we could just	16 17	reconcile to is in the \$5.2 million range,
17 18	have a simplified table, something that's in	17	and the number in the PUC report for property
	a readable format, you know, just on one	18	taxes on Page 25B for the 2020 calendar year
19	page, just so everyone can see what's in	19 20	is in the area of 4.7 million. I can get you
20	DAYE THIS SO EVELVOUE CAILSEE WHATS III	20	is in the area of 4.7 minion. I can get you
20			that number exactly but that's becievely
21	there, just each of the elements and then	21	that number exactly, but that's basically what I was talking about
21 22	there, just each of the elements and then what the charges are or the percentage, that	21 22	what I was talking about.
21 22 23	there, just each of the elements and then what the charges are or the percentage, that would be very helpful. I'll look through the	21 22 23	what I was talking about. CHAIRWOMAN MARTIN: Okay. Thank
21 22	there, just each of the elements and then what the charges are or the percentage, that	21 22	what I was talking about.
21 22 23	there, just each of the elements and then what the charges are or the percentage, that would be very helpful. I'll look through the	21 22 23	what I was talking about. CHAIRWOMAN MARTIN: Okay. Thank

i enno	into trate recovery mechanism for Propery Tax		
	Page 25		Page 27
1	MR. DEXTER: So to answer your	1	CERTIFICATE
2	question directly, the PUC number reported is	2	
3	lower.	3	
4	CHAIRWOMAN MARTIN: Thank you.	4	I, Susan J. Robidas, a Licensed Shorthand Court Reporter and Notary Public
	And also Mr. Dexter raised the	5	of the State of New Hampshire, do hereby certify that the foregoing is a true and
5		6	accurate transcript of my stenographic notes of these proceedings taken at the
6	question of whether or not the rate itself is at issue here or just the mechanism, and I'm	7	place and on the date hereinbefore set forth, to the best of my skill and ability
7		8	under the conditions present at the time.
8	just wondering if the Company has a response to that.	9	I further certify that I am neither attorney or counsel for, nor related to or
9		10	employed by any of the parties to the action; and further, that I am not a
10	MR. EPLER: Mr. Goulding, if you	11	relative or employee of any attorney or counsel employed in this case, nor am I
11	want to clarify that?	12	financially interested in this action.
12	MR. GOULDING: Sure. So it is just	13	The foregoing certification of this
13	the mechanism and the calculation of the	14	transcript does not apply to any reproduction of the same by any means
14	mechanism or the calculation of the rate,		unless under the direct control and/or direction of the certifying reporter.
15	but not the actual rate. Once we get the	15	
16	mechanism and kind of the tariff approved, we	16	
17	would file a supplemental LDAC filing that	17	
18	included this component within the LDAC. So	18	
19	we'd have to do an updated filing to our	19	
20	September 17th LDAC filing, which is going to	20 -	Susan J. Robidas, LCR/RPR Licensed Shorthand Court Reporter
21	be necessary anyways because there's some	21	Registered Professional Reporter N.H. LCR No. 44 (RSA 310-A:173)
22	testimony in the LDAC filing revolving around	22	
23	the GAPRA mechanism that mentions we included	23	
24	the regulatory assessment costs as part of	24	
	{DG 21-123} ] Prehearing Conference] {09-23-21}		{DG 21-123} ] Prehearing Conference] {09-23-21}
	Page 26	-	
	Page 26		
1	the GAPRA, pending the resolution of this		
2	docket here. And then it would either have		
3	to be removed from the GAPRA filing and be		
4	included in the RCAM filing.		
5	CHAIRWOMAN MARTIN: Okay. Thank		
6	you. I appreciate that.		
7	Those are all my questions.		
8	Anything else we need to cover before the		
9	tech session?		
10	[No verbal response]		
11	CHAIRWOMAN MARTIN: Okay. Seeing		
12	nothing, we are adjourned.		
13	Are you staying on this Webex?		
14	MR. DEXTER: Yeah. My		
15	understanding is, because I asked this of the		
16	moderator, is that if I stay on for the tech		
17	session, that the moderator will be able to		
18	promote the attendees so that they can		
19	participate. So I believe we are.		
20	CHAIRWOMAN MARTIN: Okay. Thank		
21	you. Then we are adjourned and we will		
22	depart. Have a good rest of the day.		
23	(Whereupon the hearing was concluded at		
24	2:03 p.m.)		
		1	

Prehearing September 23, 2021

Petition for Rate Recove	ry Mechanism for Propety	Tax		September 23, 202
	– Affidavit (1)	assessment (9)	7:4	9:17;15:1
\$	5:13	6:22,23;15:23;16:5,		clause (1)
Φ	– afternoon (2)	8;17:12,14;18:10;	С	10:20
Φ. <b>4</b> . (1)	3:3,9	25:24	<b>–</b>	clear (1)
\$4 (1)	again (1)	assets (3)	C&I (3)	13:13
7:7	13:17	8:9,10;9:17	22:6,6,6	CLG-1 (4)
<b>5.2</b> (1)	against (1)	assistance (2)	calculated (6)	10:24;12:23;14:8,15
24:17	– 13:1	16:7;17:14		CLG-3 (1)
r			9:5;10:17;11:5;	11:1
L	ago (1)	associated (1)	17:19;19:9;21:10	
	- 7:20	20:2	calculating (1)	close (2)
[72:8-b] (1)	agree (1)	assume (1)	12:7	6:5;13:21
8:17	18:21	24:13	calculation (3)	closed (1)
72:8-d] (2)	agreement (2)	attendees (1)	20:14;25:13,14	5:20
7:22;8:8	18:15;19:7	26:18	calendar (2)	collect (3)
[72:8-e] (2)	<b>aim</b> (1)	Attorney (2)	12:15;24:19	10:11,15,18
7:23;8:18	19:1	15:4;17:6	called (2)	collected (4)
[Court (1)	alternative (1)	audit (1)	16:2,11	7:9,11;11:2;14:6
5:24	9:15	13:5	can (20)	collecting (2)
[No (2)	Alternatively (1)	aware (1)	6:8;10:4;15:4;19:23,	10:13,16
6:11;26:10	11:18	3:18	23,24;20:3,6,7,17,18;	collection (1)
	– amount (11)		21:11;22:15,20;23:11,	6:21
Α	7:2,6,8;11:7,11,22;	В	16,21;24:14,20;26:18	combination (1)
1	- 12:15,22;13:12;14:11,		carefully (1)	8:3
able (3)	22	background (2)	6:18	coming (1)
5:15;19:6;26:17	amounts (2)	10:6;17:20	case (14)	18:22
absorbed (1)	16:14;17:19	base (5)	6:15;7:5,18;9:3;10:8,	comment (1)
7:13	analysts (1)	7:10,18;14:9;17:13;	21;11:3;13:6,17;14:9,	19:15
	13:6	18:11	11;15:5,10,18	comments (2)
acceptable (1)	annual (6)	based (4)	category (1)	6:23;24:11
9:1	6:22;10:18;11:9;	8:1;10:20;12:13,15	9:4	Commission (5)
according (1)	13:1;15:12;20:12	basically (1)	certainly (2)	3:18;16:24;17:8;
8:23	annually (2)	24:21	23:18,20	18:2;19:7
accounting (3)	7:7;8:22	bear (1)	cetera (1)	Commissioner (10)
3:21;11:23;12:11	,	11:13	9:8	19:13,15,18;20:20;
accruals (1)	anyways (1)			
11:24	25:21	behalf (4)	CHAIRWOMAN (16)	21:11;22:15;23:13,15;
accurate (3)	appealing (1)	3:11;5:5;17:21,23	3:2;5:7,11;6:1,13;	24:4,7
14:2,17;18:23	12:10	believes (5)	17:2;19:11;23:14,24;	Commissioners (2)
actual (2)	appear (1)	9:3;10:8;11:4,19;	24:6,9,23;25:4;26:5,11,	3:9;19:17
15:11;25:15	14:7	12:20	20	Commission's (1)
actually (7)	appearances (1)	better (1)	chance (1)	5:16
5:21;6:19;11:1,14;	3:6	20:23	14:18	communications (1)
12:2;23:6,17	appearing (3)	billings (1)	change (1)	5:18
add (1)	3:11,24;5:5	7:15	17:18	companies (2)
14:15	appears (1)	bills (5)	changes (1)	3:20;10:12
added (1)	7:6	11:20;12:5,12,17;	15:7	Company (18)
23:6	applies (2)	13:20	charge (2)	5:17;8:9,10;10:11;
additional (2)	8:5,8	bit (1)	14:24;21:3	11:6,19;12:2,18;13:5,
16:13;23:6	appreciate (2)	7:7	charged (1)	16;14:1,14;15:6;17:24;
address (2)	22:24;26:6	book (2)	16:14	18:5;19:2;23:16;25:8
6:23;15:4	appropriate (1)	8:1,3	charges (3)	Company's (7)
addressed (2)	10:1	books (5)	19:24;20:2;22:22	6:17;7:10;10:7;
	Approval (2)	11:8,16;12:22;13:12,	checking (2)	15:21;16:4;17:8;19:6
15:11;17:11	6:15;17:1	14	5:20,23	comply (2)
adequate (1)	approved (2)	both (4)	chief (1)	5:15;14:3
6:7	15:17;25:16	3:23;6:24;16:24;	3:10	component (2)
adjourned (2)	April (1)	20:18	Chris (2)	21:10;25:18
26:12,21	12:13	<b>bottom (1)</b>	3:13;21:2	components (2)
adjust (1)	area (1)	13:8		21:7;22:1
8:22			cities (6)	
	24:20	brief (1)	7:3,12;8:6;11:21;	concern (1)
		10.2		
10:20;16:12;17:16;	around (2)	12:3	12:2,6	9:14
	<b>around (2)</b> 22:16;25:22	buildings (2)	clarify (3)	concluded (1)
	around (2)			

Min-U-Script®

tition for Rate Recov	very Mechanism for Propet	y Tax	Г	September 23, 20
3:4	decades (1)	divided (1)	5:19	26:3,4
onsideration (1)	7:8	23:10	establish (1)	filings (4)
18:19	deferrals (1)	Division (1)	8:19	17:8;19:9;20:12;
onsistent (3)	11:23	5:6	established (1)	22:24
9:22;18:20;19:1	define (1)	Docket (6)	7:19	find (7)
ntact (1)	8:11	3:3;5:1;6:20;21:23;	establishment (1)	6:6;9:16;13:2;19:24;
13:4	defined (1)	23:23;26:2	10:9	20:3,18;23:9
ntained (1)	8:9	dockets (1)	et (1)	finds (1)
15:21	defines (1)	5:2	9:8	6:18
ntest (1)	8:10	DOE (2)	everyone (1)	first (7)
15:2	delivery (1)	9:14;15:1	22:20	7:1;9:19,23;10:10;
ntinue (1)	21:3	dollars (4)	exactly (1)	11:1,6;19:19
13:24			24:21	
	depart (1)	13:3;21:15;23:7;		focus (1)
ntinuing (1)	26:22	24:13	example (3)	12:1
19:4	<b>Department</b> (11)	done (2)	8:14;9:6;12:12	follow (1)
nversation (1)	5:5;6:18;9:3;10:8;	17:20;20:14	excellent (1)	13:11
5:2	11:4,18;12:20;13:13;	due (1)	19:20	following (1)
oy (1)	15:15;16:17;19:5	5:18	excluded (1)	24:10
21:2	depending (1)	_	10:5	form (2)
orp (5)	7:14	E	excluding (1)	21:4,4
3:11,15,17,18,24	describing (1)		9:20	forma (1)
rporation (1)	21:18	easily (3)	exhibits (1)	9:6
3:20	description (1)	10:3;14:2;18:24	10:23	format (2)
st (5)	20:13	EEC (1)	expect (2)	21:13;22:19
8:3;10:19;16:12;	desire (1)	22:2	15:2;16:17	formula (7)
17:16;22:11	18:9	eight (1)	Expense (1)	7:24;8:4,5,7,16,23;
sts (1)	determination (1)	21:14	12:24	9:18
25:24	18:22	either (6)		forward (2)
			explore (2)	
unsel (1)	determine (2)	7:14;8:22;13:23;	13:15,18	16:21;19:3
3:10	14:16;15:18	15:12;23:16;26:2	F	forwarded (1)
uple (2)	determined (1)	element (11)	F	5:19
5:23;24:10	10:21	14:14;15:20;16:1,5,		functions (1)
urse (1)	developing (1)	6,9,16;17:10;20:1,1,13	factor (1)	3:19
18:6	14:21	elements (4)	18:12	
ver (1)	Dexter (10)	20:3,15;21:14;22:21	fairly (3)	G
26:8	5:4;6:12,13;17:3,6;	else (2)	6:5;11:10;13:21	
vered (1)	19:20;24:15;25:1,5;	6:10;26:8	fall (1)	<b>GAP</b> (1)
8:16	26:14	employees (1)	15:7	16:6
ystal (1)	Dexter's (1)	3:23	falling (1)	GAPRA (5)
13:13	24:10	ends (1)	9:17	16:2;22:2;25:23;
rrent (1)	DG (2)	12:14	falls (1)	26:1,3
12:18	3:3;14:10	Energy (11)	9:4	garages (2)
rrently (1)	difference (7)	3:12;5:5;6:18;9:3;	far (2)	8:15;9:8
15:24	7:11;10:14,18;13:2,	10:8;11:4,19;12:20;	14:21;18:21	Gary (1)
stomers (2)	7,22;24:12	16:17;17:24;19:5	fault (1)	3:9
7:12;16:14	different (2)	Energy's (2)	5:19	gas (3)
	22:1,13	13:13;15:15	favor (1)	16:7;17:13;22:11
D	direct (1)	engineering (1)	18:17	gas/LDAC (1)
	20:18	3:22	feel (1)	10:19
n (1)	direction (1)	entitled (1)	17:9	gave (1)
3:15	24:14	12:23	few (2)	17:6
y (1)	directly (2)	Epler (16)	7:20;16:21	generally (2)
26:22	20:8;25:2	3:7,8,10;5:10,11;6:9;	figure (3)	9:14;18:22
ys (2)	director (1)	15:4;17:4,5;19:12,22;	11:5;13:7;14:1	gets (1)
5:18,23	3:14	20:5,22;23:20;24:2;	file (4)	12:4
/	discuss (1)	25:10	5:12;23:16,22;25:17	given (1)
ys'(1)	18:3			
6:4		equal (1)	filed (2)	11:15
	discussions (2)	14:24	18:13;22:10	giving (1)
		equation (1)	filing (18)	23:8
7:1	18:7,20			
7:1 als (2)	18:7,20 dispute (1)	12:1	6:17;10:19;15:12;	Goldner (10)
7:1 als (2)				<b>Goldner (10)</b> 19:13,15,18;20:20;
ealing (1) 7:1 als (2) 6:20,21 alt (1)	dispute (1)	12:1	6:17;10:19;15:12;	

## Prehearing September 23, 2021

Petition for Rate Recover	y Mechanism for Propety	Tax	T	September 23, 2021
Good (4)	indicated (1)	20:9	3:2;5:7,11;6:1,14;	much (2)
3:8;6:2;17:6;26:22	17:13	LBR (1)	17:2;19:11;23:14,24;	21:15,15
Goulding (8)	indicates (1)	22:2	24:6,9,23;25:4;26:5,11,	myself (2)
3:13;20:23;21:1,2,	12:3	LDAC (14)	24.0,9,25,25.4,20.5,11,	6:2;13:6
				0.2,13.0
21;23:3;25:10,12	indication (1)	15:8,12;16:1,9,16;	material (2)	Ν
Goulding's (2)	18:8	19:24;21:8;22:1,4,12;	9:14;20:8	
16:10;24:16	individual (1)	25:17,18,20,22	matter (2)	
group (1)	22:7	least (4)	12:7,9	name (2)
9:19	informal (1)	11:6;12:22;15:15;	matters (1)	3:9;5:4
guess (2)	18:3	18:8	5:9	narrowly (1)
12:16;22:16	information (2)	left (1)	$\max_{2,10} (1)$	8:11
TT	20:17;23:19	5:21	3:18	Nawazelski (2)
Н	initial (1)	legal (1)	maybe (1)	3:15;20:23
	5:9	3:21	15:3	necessary (1)
half (2)	instance (1)	legislation (1)	meant (1)	25:21
13:3;24:12	20:15	18:4	18:4	need (3)
Hampshire (5)	internal (1)	level (1)	Mechanism (17)	17:9;24:2;26:8
7:5;8:7;9:10,12,21	5:18	7:18	3:5;6:16;8:19,21;	needed (1)
hate (1)	interrupts] (1)	levied (6)	9:22;10:2,5,11;16:12;	21:5
21:17	5:24	8:5,6;9:7,10,12,21	17:15,16;23:8;25:7,13,	needs (1)
hear (1)	into (3)	likely (1)	14,16,23	10:16
5:9	9:4;16:9;18:18	20:16	mechanisms (1)	neglected (1)
hearing (2)	invoices (1)	limit (1)	22:13	5:22
20:6;26:23	12:8	10:2	medium (1)	nervous (1)
heating (1)	involuntary (1)	limited (1)	22:6	5:3
22:5	18:7	9:5	meetings (1)	New (11)
help (1)	involve (1)	line (4)	18:3	7:4,18,20;8:7;9:10,
23:4	17:18	12:12,23;21:18;23:6	mentioned (4)	12,21;16:9;17:15;18:3,
helpful (3)	involves (1)	list (1)	11:2;13:22;14:5;	12
19:21;22:23;23:19	10:9	13:19	16:22	next (1)
hope (1)	issue (4)	listed (1)	mentions (1)	22:17
16:23	15:10,19;16:18;25:7	22:4	25:23	non-heating (1)
hopefully (1)	issues (2)	lists (1)	method (9)	22:5
19:6	6:24;17:7	22:1	9:15;10:20;11:10;	Northern (8)
hundreds (2)	item (3)	little (3)	12:10;13:23;14:2;15:2,	7:5;9:23;10:17,22;
12:7,8	15:24;17:17,18	7:7;9:16;23:11	6;16:23	12:4;14:8,23;17:22
т	items (1)	local (4)	methodology (2)	Northern's (3)
Ι	21:5	9:24;10:2,19;21:3	15:18;18:24	6:14;9:11;12:21
• 1 (+0• 1(1)	ITMC (1)	look (6)	might (1)	note (1)
identified (1)	22:2	16:20;19:3,8;20:8;	22:9	5:14
10:4	K	21:12;22:23	million (5)	Notice (4)
identifies (1)	<u> </u>	looked (1)	7:7;13:3;24:12,17,20	5:16,20;6:5,7
21:7		16:3	$\min_{12,14}$ (1)	noticed (1)
illustrative (2)	kind (2)	looking (3)	13:14	6:4
22:4,9	21:19;25:16	18:5;20:15;21:12	minimize (1)	number (10)
imagine (1)	L	lot (1)	7:17	11:1,13;12:18;13:1,
13:8	L	5:2 Jower (1)	<b>minus (1)</b> 7:14	14;14:5;24:15,18,21;
important (1)	Land (2)	lower (1) 25:3		25:2
11:13	Land (2)	23:3	moderator (2)	numbers (6)
inbox (1)	8:14;9:8	Μ	26:16,17	10:10,14;13:20;
5:21	language (2)	1 <b>v1</b>	momentarily (1) 5:3	14:16,19;16:21
Inc (1)	20:9,11	malag (2)		0
3:12	laptop (1)	makes (3)	more (3)	0
incentive (1)	5:20 Janga (2)	12:9;13:14;14:19	7:7;10:6;12:18 most (6)	off (1)
7:16 include (4)	large (2) 7:2;22:6	making (1)	<b>most (6)</b> 14:1,2,9;18:23,23;	off (1)
include (4)	· ·	17:21	20:16	21:6
8:12;9:9,11;18:13	last $(2)$	manager $(1)$		office (2) 8.14.0.7
included (4)	21:24;22:11	3:16	move (2)	8:14;9:7
22:12;25:18,23;26:4	later (2)	$\operatorname{manner}_{\mathfrak{S},\mathfrak{I}\mathfrak{I}}(1)$	16:16;18:9	Once (1)
includes (1)	5:18,23	8:24 March (1)	<b>movement (1)</b> 17:17	25:15 One (11)
9:7 indicate (1)	latest (2)	<b>March (1)</b> 12:14	moving (1)	One (11)
<b>indicate</b> (1)	12:17;13:19	12:14 MARTIN (16)	17:11	6:20;13:9;16:16; 17:17:18:24:10:15 16:
18:15	lays (1)		1/.11	17:17;18:24;19:15,16;

Min-U-Script®

Prehearing September 23, 2021

Petition for Rate Recover	y Mechanism for Propety	Tax
20:5;21:23;22:7,19 only (1)	point (2) 5:12;19:23	16:10;17:15 proposes (1)
9:24 operational (1)	<b>pointer (1)</b> 22:24	10:17 provide (4)
3:22	pointing (1)	20:6,17;23:2
Order (1)	6:8	provided (5)
5:16	poke (1)	6:7;7:15;10:2
ordinance (3)	22:16	22
9:2,6,9	portion (3)	provides (3)
original (1) 8:3	6:22;15:8;17:11 positions (1)	3:19;7:23;14 <b>Publication (1)</b>
out (10)	5:10	5:14
5:12;6:9;7:12;12:1;	posted (1)	<b>PUC</b> (11)
13:7;14:1;16:6;17:24;	5:16	6:22;8:19;9:
20:9;23:4	potentially (1)	12;12:14;13:
Р	12:10 practice (1)	16:5;24:18;2
I	12:16	Q
Page (6)	prehearing (1)	×
13:2;14:8,15;21:23;	3:4	quick (1)
22:20;24:19	preliminary (1)	11:11
pages (3)	5:9	quote (1)
21:9,17,24 paid (6)	prepare (1) 23:22	8:9
7:9,12,17;8:23;	prepayments (1)	R
11:15;12:2	11:24	
part (2)	prescribed (1)	raised (1)
21:4;25:24	7:24	25:5
participate (1) 26:19	<b>present (1)</b> 19:7	<b>range (1)</b> 24:17
parties (1)	previous (1)	Rate (21)
16:24	20:16	3:5;6:15;7:18
passed (1)	previously (1)	8:19,21;10:2
7:21	18:11	15:1,9,9,11,1
<b>Paul (1)</b> 5:4	<b>prior (2)</b> 11:8;17:21	8,8;23:11;25
<b>pay</b> (1)	pro (1)	<b>rates (10)</b> 3:14;7:10;10
7:2	9:5	14:6,17;17:1
pending (1)	probably (5)	22:7,13;23:9
26:1	12:17;16:3;20:19;	RCAM (3)
per (5)	21:9;23:4	16:11;22:3;2
12:5,22;13:12;14:24; 22:8	proceed (1) 6:8	<b>reached (1)</b> 17:24
percentage (2)	program (2)	read (1)
21:15;22:22	16:8;17:14	6:3
perfect (2)	promote (1)	readable (2)
14:19;23:24	26:18	21:13;22:19
<b>Petition (3)</b> 3:4;6:14,15	properties (1) 8:13	<b>readily (1)</b> 10:4
phase (1)	Property (15)	realize (1)
8:4	3:5;5:2;6:16,20;7:1,	5:22
piece (1)	2,9,18;9:16;11:12;	really (2)
16:9	12:12,24;14:12,14;	10:9;21:12
place (3) 19:23,24;20:3	24:18 proposal (10)	<b>reasonable (1)</b> 11:13
plant (1)	9:2,9,11;10:7;12:21;	recent (1)
8:2	15:21;16:4,19;18:14;	14:9
plowing (1)	19:6	reconcile (4)
16:21	propose (1)	12:19,21;13:
<b>plus (1)</b> 7:14	10:15 proposed (11)	24:17
/:14 pm (1)	<b>proposed (11)</b> 9:23;10:5,22;13:16;	reconciliation 14:23
26:24	14:23;15:6,7,17,24;	reconciling (3)
	, , - , , ,	

es (1) record (2) 23:17;24:3 (4) recorded (1) 7;23:21;24:5 11:7 recover (3) d (5) 15;10:22;21:2, 8:22;11:7;14:22 recovered (7) s (3) 11:22;16:1;17:12; 7:23:14:8 18:10,12:20:10:23:7 tion (1) Recovery (11) 3:5;6:16;7:19;8:19, 21,24;9:7,22;10:2; 1) 8:19;9:1;11:9, 17:17;18:9 ::14;13:2;15:22; red (1) 24:18;25:2 21:17 red-line (3) Q 21:3,4,24 references (1) ) 14:9 reflect (1) ) 11:16 regarding (1) 3:4 R regulatory (12) 3:10,14,21;5:6; 1) 15:22;16:8,12;17:12, 14,15;18:10;25:24 relationship (1) I) 11:14 relevant (1) 1) 7:22 15;7:18,19; 21;10:22;14:21; remotely (1) 9,9,11,17,18;22:5, 3:13 removed (1) 3:11;25:6,14,15 0) 26:37:10;10:13; rename (1) 7:17:13:18:11; 16:6 3:23:9 repeat (1) 17:9 (3) ;22:3;26:4 report (3) (1)11:9:13:1:24:18 reported (4) 11:8,11;12:14;25:2 Reporter (1) 5:24 le (2) ;22:19 representative (1) (1) 7:8 request (5) (1) 9:6;17:23;22:16; 23:17;24:3 2) requests (1) 21:12 6:19 require (2) ble (1) 11:10,17 required (2) 1) 6:6;19:10 requirements (2) e (4) ,21;13:12; 3:14,16 requires (1) liation (1) 8:18 resolution (1) 26:1econciling (3)

9:19:12:17:13:19 respect (1) 15:20 response (1) 25:8 response] (2) 6:11;26:10 rest (2) 18:21:26:22 result (2) 13:24:16:15 Return (1) 5:13 revenue (1) 3:16 review (5) 6:17;11:3,11,17;12:3 reviewing (1) 19:5 revolving (1) 25:22 right (6) 5:1,7;6:12;10:13; 12:4;13:18 robust (1) 17:6 **RSA** (5) 7:21,21;8:8,16,18 S same (1) 15:1 sample (2) 10:21;15:9 saying (2) 6:3;18:14 Schedule (5) 10:24;12:23;14:8; 23:5:24:16 schedules (4) 10:23:20:19:22:5,8 second (6) 6:21;9:4;12:10;14:5; 15:20;17:10 secondly (2) 10:3,12 section (1) 21:7 Seeing (1) 26:11 seek (2) 11:7;24:16 send (1) 20:7 sense (1) 14:19 September (1) 25:20 series (1) 18:2 Service (6) 3:11,15,17,18,24; 5:13

Min-U-Script®

$\begin{array}{c c c c c c c c c c c c c c c c c c c $		ry Mechanism for Propety	Tax		September 23, 202
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	session (5)	26:16	terms (1)	6:17	22:14:25:18
$\begin{array}{c c c c c c c c c c c c c c c c c c c $					
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $					
$\begin{array}{c c c c c c c c c c c c c c c c c c c $					
et (2)         steps (1)         12:16 $10:4:17:22$ $10:12:12:12:12:12:11:11:11:11:11:11:11:11:$					
8:16.24 $\hat{7}:16$ therefore (1)       utility (6) $3:22.22;13:24;19:$ 14:10       6:4,7       therm (1)       13:98:29,09:91; $3:22.22;13:24;19:$ 16:15       5:15       therms (1)       12:6 $3:19:82,90:91;$ $13:6$ 16:15       5:15       therms (1) $2:6$ $13:6$ $13:6$ 15:13       13:9 $13:9$ there (1) $3:19:82,90:91;$ $13:6$ $11:81:51:55:13,15$ 13:00       subject (1) $14:15$ $8:49:16$ $11:81:51:25:13,15$ $9:16$ $11:81:51:25:13,15$ 13:10:12:16:23:1       14:13       timing (1) $8:49:16$ $11:81:51:25:13,15$ $9:16$ $9:13$ $20:16$ $9:13$ $20:16$ $9:16$ $9:13$ $20:16$ $9:16$					
$\begin{array}{c c c c c c c c c c c c c c c c c c c $					
$\begin{array}{c c c c c c c c c c c c c c c c c c c $					
$\begin{array}{c c c c c c c c c c c c c c c c c c c $					<b>U</b>
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	14:10	6:4,7	therm (1)	12:6	13:6
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	nift (1)	strictly (1)	14:24		
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	16:15		therms (1)	V	Y
$\begin{array}{c c c c c c c c c c c c c c c c c c c $				-	
$\begin{array}{c c c c c c c c c c c c c c c c c c c $				value (2)	vear (6)
$\begin{array}{c c c c c c c c c c c c c c c c c c c $					
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $					
$\begin{array}{c c c c c c c c c c c c c c c c c c c $					
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $					
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	11:10;21:16;23:1	14:13	timing (1)	values (1)	7:20;12:11,11
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	mpler (1)	subsidiary (1)	13:22	8:1	vear's (1)
$\begin{array}{c c c c c c c c c c c c c c c c c c c $			title (1)		
$\begin{array}{c c c c c c c c c c c c c c c c c c c $					
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $					
$\begin{array}{c c c c c c c c c c c c c c c c c c c $					15:25
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $					7
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$					Z
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	mplify (1)	supplemental (1)	18:18	18:24	
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	23:15	25:17	total (4)	verified (1)	zeros (1)
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	mply (3)	Support (2)			
					22.3
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$					1
					1
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	· · · · · · · · · · · · · · · · · · ·				
$\begin{array}{c c c c c c c c c c c c c c c c c c c $					
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	8:2	9:15	9:16	versus (1)	14:8,15
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	nall (2)	sure (4)	tried (2)	10:16	17-070 (1)
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	12:6:22:6	13:17:15:14:16:2:	12:24:18:19		
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$			~	W	
$\begin{array}{c c c c c c c c c c c c c c c c c c c $				•••	
$\begin{array}{c c c c c c c c c c c c c c c c c c c $					
$\begin{array}{c c c c c c c c c c c c c c c c c c c $		5.12,17.24			
$\begin{array}{c c c c c c c c c c c c c c c c c c c $		T			12:13
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	·	T.			
$\begin{array}{l c c c c c c c c c c c c c c c c c c c$				15:6	2
pecifically (2) $21:20;22:18$ $5:17;6:19;9:17;10:9,$ $8:15$ $2:03 (1)$ $10:7,23$ talk (1) $14:11:6;12:5;14:12$ way (2) $26:24$ $20:11$ talking (1) $23:5$ ways (1) $12:6$ $20:11$ talking (1) $24:22$ $11:6$ $2020 (2)$ $14:11$ tariff (7) $25:7,8;19:8;20:9,11;$ $11:6$ $2020 (2)$ $14:11$ tariff (7) $15:7,8;19:8;20:9,11;$ $11:6$ $2020 (2)$ $14:11$ tariff (7) $15:7,8;19:8;20:9,11;$ $11:6$ $2020 (2)$ $13:5;18:1,1,6,9,16,17$ $21:22;25:16$ under (3) $9:18;11:2;15:8$ $26:13$ $25 (3)$ $andpoint (1)$ Tax (8) $9:18;11:2;15:8$ $26:13$ $25 (3)$ $6:4;21:9,17$ $ands (1)$ $12;24;13:19;14:14$ $18:8,17$ $22:11$ $25B (1)$ $24:19$ $16:3$ taxed (1) $0:11:12,15,17,18,20,$ $5:15$ $25-B (1)$ $13:2$ $arting (1)$ $8:14$ $3:11,12,15,17,18,20,$ $5:15$ $25-B (1)$ $13:2$ $arts (2)$ $6:16,20;7:1,3,9,17,$ $0:12;12:12;$ $14:1,2,6,16;15:19,$ $13:2$ $13:2$ $12:13;21:6$ $19,23;8:5,6,20,23;9:5,$ $20:17$ $23;22:20$ $3$ $3 (1)$ $7:4,13;8:7;9:10,12,$ $10,12;11:12,14;14:12;$ $8:24;11:20;12:12;$ $12:14$ $3 (1)$ $12:13;21:6$ $19,23;8:5,6,20,23;9:5,$ $20:17$ $23;22:10;25:19$ $3:13$ $3 (1)$ $12:14$ $11:1$ $24:19$ $3:14;14:16;62;16:4,$ $22:10;25:19$ $3:13$ $31(1)$	11:22	table (2)	two (8)	warehouses (1)	
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	ecifically (2)	21:20:22:18	5:17:6:19:9:17:10:9.		2:03 (1)
ecificity (1) $21:9$ type (1) $8:12;17:20$ $20 (1)$ $20:11$ talking (1) $24:22$ $3:5$ ways (1) $12:6$ util (1) $24:22$ U $1:6$ $2020 (2)$ $14:11$ tariff (7) $15:7,8;19:8;20:9,11;$ $U$ $veb (2)$ $12:23;24:19$ aff (7) $15:7,8;19:8;20:9,11;$ $U$ web (2) $12:23;24:19$ andpoint (1)Tax (8) $9:18;11:2;15:8$ $26:13$ $25 (3)$ $15:16$ $3:5;5:2;11:20;12:11,$ $under (3)$ $9:18;11:2;15:8$ $26:13$ $25 (3)$ $15:16$ $3:5;5:2;11:20;12:11,$ $understood (2)$ $week (1)$ $6:4;21:9,17$ $16:3$ $taxed (1)$ $unitil (8)$ $weren't (1)$ $24:19$ $arting (1)$ $8:14$ $3:11,12,15,17,18,20,$ $weth' (1)$ $24:19$ $arting (1)$ $8:14$ $3:11,12,15,17,18,20,$ $wetek (1)$ $24:19$ $art (2)$ $6:16,20;7:1,3,9,17,$ $unless (1)$ $14:1,26,16;15:19,$ $13:2$ $12:13;21:6$ $19,23;8:5,6,20,23;9:5,$ $20:17$ $23;22:20$ $3$ $at (7)$ $7,9,12,16,21;10:1,2,3,$ $wp (10)$ $whereas (1)$ $11:1$ $7:20;8:10;9:24;14:4;$ $13:10;16:22;26:9,16$ $22:10;25:19$ $3:13$ $3:13$ $3:1$ $19:1$ $technical (2)$ $22:10;25:19$ $3:13$ $3:1$ $3:1$					
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$					
ecified (1) $24:22$ $11:6$ $2020 (2)$ 14:11tariff (7) $15:7,8;19:8;20:9,11;$ $U$ web (2) $12:23;24:19$ aff (7) $15:7,8;19:8;20:9,11;$ $U$ web (2) $12:23;24:19$ andpoint (1) $15:7,8;19:8;20:9,11;$ $under (3)$ $Webx (1)$ $3:3$ andpoint (1) $12:24;25:16$ $under (3)$ $Webx (1)$ $3:3$ $15:16$ $3:5;5:2;11:20;12:11,$ $understood (2)$ $week (1)$ $6:4;21:9,17$ $ands (1)$ $12:24;13:19;14:14$ $18:8,17$ $22:11$ $25B (1)$ $16:3$ $axed (1)$ $3:11,12,15,17,18,20,$ $5:15$ $25-B (1)$ $arting (1)$ $8:14$ $3:11,12,15,17,18,20,$ $5:15$ $25-B (1)$ $3:6$ $Taxes (27)$ $0:16,20;7:1,3,9,17,$ $0:19,23;8:5,6,20,23;9:5,$ $0:17$ $23;22:20$ $3$ $arts (2)$ $6:16,20;7:1,3,9,17,$ $0:10$ $14:1,2,6,16;15:19,$ $13:2$ $12:13;21:6$ $19,23;8:5,6,20,23;9:5,$ $0:17$ $23;22:20$ $3$ $ate (7)$ $7,9,12,16,21;10:1,2,3,$ $wereas (1)$ $11:1$ $21;10:3$ $24:19$ $23;23:10;24:10$ $26:23$ $3ist (1)$ $11:1$ $23;23:10;24:10$ $26:23$ $3ist (1)$ $12:14$ $13:10;16:22;26:9,16$ $22:10;25:19$ $3:13$ $35 (1)$					
14:11tariff (7)Uweb (2) $12:23;24:19$ aff (7)15:7,8;19:8;20:9,11;under (3)S:17,17 $21-123$ (1)andpoint (1)Tax (8)9:18;11:2;15:8 $26:13$ $25$ (3)15:16 $3:5;5:2;11:20;12:11,$ understood (2)week (1) $3:3$ ands (1) $12;24;13:19;14:14$ $18:8,17$ $22:11$ $25B$ (1)16:3taxed (1)Unitil (8)weren't (1) $24:19$ $3:6$ Taxes (27) $23:17:23$ what's (7) $13:2$ arting (1) $8:14$ $3:11,12,15,17,18,20,$ $5:15$ $25-B$ (1) $3:6$ Taxes (27) $20:17$ $23;22:20$ $3$ $arts (2)$ $6:16,20;7:1,3,9,17,$ unless (1) $14:1,26,16;15:19,$ $13:2$ $12:13;21:6$ $19,23;8:5,6,20,23;9:5,$ $20:17$ $23;22:20$ $3$ $ate (7)$ $7,9,12,16,21;10:1,2,3,$ $up (10)$ whereas (1) $11:1$ $7:4,13;8:7;9:10,12,$ $10,12;11:12,14;14:12;$ $8:24;11:20;12:12;$ $12:14$ $3$ (1) $21:10:3$ tech (4) $23;23:10;24:10$ $26:23$ $31st (1)$ $11:1$ $25:23$ $31st (1)$ $12:14$ $3:10;16:22;26:9,16$ $12:14$ $19:1$ technical (2) $22:10;25:19$ $3:13$ $35 (1)$			23:5		
aff (7) $15:7,8;19:8;20:9,11;$ $21\cdot123$ (1) $13:5;18:1,1,6,9,16,17$ $21:24;25:16$ under (3) $5:17,17$ $21\cdot123$ (1)andpoint (1)Tax (8) $9:18;11:2;15:8$ $26:13$ $25$ (3) $15:16$ $3:5;5:2;11:20;12:11,$ understood (2)week (1) $6:4;21:9,17$ $ands (1)$ $12,24;13:19;14:14$ $18:8,17$ $22:11$ $25B$ (1) $16:3$ taxed (1)Unitil (8)weren't (1) $24:19$ $arting (1)$ $8:14$ $3:11,12,15,17,18,20,$ $5:15$ $25\cdotB$ (1) $3:6$ Taxes (27) $23;17:23$ what's (7) $13:2$ $arts (2)$ $6:16,20;7:1,3,9,17,$ $14:1,2,6,16;15:19,$ $13:2$ $12:13;21:6$ $19,23;8:5,6,20,23;9:5,$ $20:17$ $23;22:20$ $3$ $ate (7)$ $7,9,12,16,21;10:1,2,3,$ $up (10)$ whereas (1) $11:1$ $7:4,13;8:7;9:10,12,$ $10,12;11:12,14;14:12;$ $8:24;11:20;12:12;$ $12:14$ $3$ (1) $11:1$ $24:19$ $3:13:10;16:22;26:9,16$ $22:10;25:19$ $3:13$ $35$ (1)					
aff (7) $15:7,8;19:8;20:9,11;$ $21:24;25:16$ $5:17,17$ $21\cdot123$ (1) $3:3$ $13:5;18:1,1,6,9,16,17$ $21:24;25:16$ $under (3)$ $9:18;11:2;15:8$ $26:13$ $25 (3)$ $andpoint (1)$ $12;24;13:19;14:14$ $18:8,17$ $22:11$ $25B (1)$ $ands (1)$ $12;24;13:19;14:14$ $18:8,17$ $22:11$ $25B (1)$ $16:3$ $taxed (1)$ $0:11:12,15,17,18,20,$ $5:15$ $25-B (1)$ $arting (1)$ $8:14$ $3:11,12,15,17,18,20,$ $5:15$ $25-B (1)$ $3:6$ $Taxes (27)$ $23;17:23$ $what's (7)$ $13:2$ $arts (2)$ $6:16,20;7:1,3,9,17,$ $10,23;8:5,6,20,23;9:5,$ $20:17$ $23;22:20$ $3$ $ate (7)$ $7,9,12,16,21;10:1,2,3,$ $up (10)$ $whereas (1)$ $11:1$ $7:4,13;8:7;9:10,12,$ $10,12;11:12,14;14:12;$ $8:24;11:20;12:12;$ $12:14$ $3 (1)$ $11:1$ $24:19$ $23;23:10;24:10$ $26:23$ $31st (1)$ $11:1$ $24:19$ $23;23:10;24:10$ $26:23$ $31st (1)$ $11:1$ $13:10;16:22;26:9,16$ $updated (2)$ $who's (1)$ $12:14$ $19:1$ $12:14$ $3:13$ $35 (1)$			U		12:23;24:19
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$		15:7,8;19:8;20:9,11;		5:17,17	21-123 (1)
andpoint (1)Tax (8) $9:18;11:2;15:8$ $26:13$ $25'(3)$ $15:16$ $3:5;5:2;11:20;12:11,$ $understood (2)$ $week (1)$ $6:4;21:9,17$ $ands (1)$ $12;24;13:19;14:14$ $18:8,17$ $22:11$ $25B (1)$ $16:3$ $taxed (1)$ $understood (2)$ $week (1)$ $24:19$ $arting (1)$ $8:14$ $3:11,12,15,17,18,20,$ $5:15$ $25-B (1)$ $3:6$ $Taxes (27)$ $3:11,12,15,17,18,20,$ $5:15$ $25-B (1)$ $arts (2)$ $6:16,20;7:1,3,9,17,$ $20:17$ $23;22:20$ $3$ $12:13;21:6$ $19,23;8:5,6,20,23;9:5,$ $20:17$ $23;22:20$ $3$ $ate (7)$ $7,9,12,16,21;10:1,2,3,$ $up (10)$ $whereas (1)$ $11:1$ $7:4,13;8:7;9:10,12,$ $10,12;11:12,14;14:12;$ $8:24;11:20;12:12;$ $12:14$ $3 (1)$ $7:20;8:10;9:24;14:4;$ $13:10;16:22;26:9,16$ $updated (2)$ $who's (1)$ $12:14$ $19:1$ $technical (2)$ $22:10;25:19$ $3:13$ $35 (1)$			under (3)		
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	, , , , , ,				
ands (1) $12,24;13:19;14:14$ $18:8,17$ $22:11$ $25B (1)$ $16:3$ $taxed (1)$ $Unitil (8)$ $weren't (1)$ $24:19$ $arting (1)$ $8:14$ $3:11,12,15,17,18,20,$ $5:15$ $25-B (1)$ $3:6$ $Taxes (27)$ $23;17:23$ $what's (7)$ $13:2$ $arts (2)$ $6:16,20;7:1,3,9,17,$ $unless (1)$ $14:1,2,6,16;15:19,$ $13:2$ $12:13;21:6$ $19,23;8:5,6,20,23;9:5,$ $20:17$ $23;22:20$ $3$ $ate (7)$ $7,9,12,16,21;10:1,2,3,$ $up (10)$ $whereas (1)$ $11:1$ $7:4,13;8:7;9:10,12,$ $10,12;11:12,14;14:12;$ $8:24;11:20;12:12;$ $12:14$ $3 (1)$ $21;10:3$ $24:19$ $13:14;14:16,22;16:4,$ $26:23$ $31st (1)$ $atute (5)$ $tech (4)$ $23;23:10;24:10$ $26:23$ $31st (1)$ $7:20;8:10;9:24;14:4;$ $13:10;16:22;26:9,16$ $updated (2)$ $who's (1)$ $12:14$ $19:1$ $technical (2)$ $22:10;25:19$ $3:13$ $35 (1)$					
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$					
arting (1) $8:14$ $3:11,12,15,17,18,20,$ $5:15$ $25-B (1)$ $3:6$ Taxes (27) $23;17:23$ $uhless (1)$ $14:1,2,6,16;15:19,$ $13:2$ $arts (2)$ $6:16,20;7:1,3,9,17,$ $unless (1)$ $14:1,2,6,16;15:19,$ $33:11,12,15,17,18,20,$ $33:11,12,15,17,18,20,$ $12:13;21:6$ $6:16,20;7:1,3,9,17,$ $unless (1)$ $14:1,2,6,16;15:19,$ $33:11,12,15,17,18,20,$ $33:12,12,12,12,12,12,12,12,12,12,12,12,12,1$					
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$					
arts (2) $6:16,20;7:1,3,9,17,$ $19,23;8:5,6,20,23;9:5,$ $20:17$ $14:1,2,6,16;15:19,$ $23;22:20$ $3$ ate (7) $7,9,12,16,21;10:1,2,3,$ $10,12;11:12,14;14:12;$ $24:19$ $10,0$ $13:14;14:16,22;16:4,$ $23;23:10;24:10$ whereas (1) $12:14$ $3$ (1) $11:1$ atute (5)tech (4) $23;23:10;24:10$ $23;23:10;24:10$ $26:23$ $26:23$ $31st (1)$ $12:14$ $7:20;8:10;9:24;14:4;$ $19:1$ $13:10;16:22;26:9,16$ technical (2) $22:10;25:19$ $3:13$ $35 (1)$					
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$					13:2
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	arts (2)	6:16,20;7:1,3,9,17,	unless (1)	14:1,2,6,16;15:19,	
$\begin{array}{llllllllllllllllllllllllllllllllllll$					3
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$					
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$					2 (1)
atute (5)tech (4)23;23:10;24:1026:2331st (1)7:20;8:10;9:24;14:4;13:10;16:22;26:9,16updated (2)who's (1)12:1419:1technical (2)22:10;25:193:1335 (1)					
7:20;8:10;9:24;14:4;13:10;16:22;26:9,16updated (2)who's (1)12:1419:1technical (2)22:10;25:193:1335 (1)				<b>_</b>	
7:20;8:10;9:24;14:4;13:10;16:22;26:9,16updated (2)who's (1)12:1419:1technical (2)22:10;25:193:1335 (1)					<b>31st (1)</b>
19:1         technical (2)         22:10;25:19         3:13         35 (1)	7:20;8:10;9:24;14:4;		updated (2)	who's (1)	
		19:4;20:7	upon (1)	within (2)	12:5

4		
<b>4.7</b> (1) 24:20		
6		
<b>6 (1)</b> 12:23		
7		
<b>78:8-b</b> (1) 8:17 <b>78:8-d</b> (3) 7:21,22;8:8 <b>78:8-e</b> (1) 8:18		