

Northern Utilities, Inc.
Docket No. DG 21-123
Record Requests – Set 2

Date Request Received: 02/02/22
Request No. Record Request 2-01
Hearing Exhibit No 4

Date of Response: 02/09/2022
Witness: C. Goulding

REQUEST:

Record Request 2-01

Please explain the process for reviewing the property tax bills for compliance with the calculation set forth under RSA 72:8-d?

RESPONSE:

When the Company receives the property tax bills, the Company reviews the property tax bills and inquires with the municipality if the amount has fluctuated significantly from prior periods. In the recent past, the Company has retained outside counsel to assist it in its review, and, through litigation, has successfully challenged the property appraisal methodology employed by several towns. It is the Company's understanding that RSA 72:8-d and -e were intended, in part, to standardize the appraisal methodology used by cities and towns to value utility company distribution assets and reduce the necessity of such litigation.