

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty  
Municipal Property Tax Reconciliation As Of March 31, 2021

Docket No. DG 21-128  
Updated Attachment DBS-1  
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<u>Line</u>	<u>Amount</u>	<u>Reference</u>	<u>Source</u>
1	\$9,259,401	EnergyNorth Total Property Tax	Included in Page 6 of 16 Line 24 in Appendix 1 from Order No. 26,122 in Docket No. DG 17-048
2	\$153,854	Keene Total Property Tax	Included in Page 6 of 16 Line 24 in Appendix 1 from Order No. 26,122 in Docket No. DG 17-048
3	(\$1,952,162)	EnergyNorth State Property Taxes	Included in Page 6 of 16 Line 24 in Appendix 1 from Order No. 26,122 in Docket No. DG 17-048
4	(\$15,492)	Keene State Property Taxes	Included in Page 6 of 16 Line 24 in Appendix 1 from Order No. 26,122 in Docket No. DG 17-048
5	\$7,445,601	2016 Municipal Property Taxes	Sum of Lines 1 through 4
6	\$187,530	2017 CIBS	Annual incremental property taxes multiplied by the 2016 Municipal Property Tax %
7	\$153,572	2018 CIBS	Annual incremental property taxes multiplied by the 2016 Municipal Property Tax %
8	\$332,299	2018 Capital Step Increase (2017 Investment)	Appendix 4 from Order No. 26,122 in Docket No. DG 17-048 multiplied by the 2016 Municipal Property Tax %
9	\$90,647	2019 CIBS	Annual incremental property taxes multiplied by the 2016 Municipal Property Tax %
10	\$90,249	2020 CIBS (Jul 2020 - Sep 2020)	Three months of annual incremental property taxes multiplied by the 2016 Municipal Property Tax %
11	\$624,999	DG 20-105 Reconciliation (Oct 2020 - Mar 2021)	Temp to Perm Reconciliation to Recoupment (Oct 2020 - Mar 2021)
12	\$8,924,897	Calculated Municipal Property Taxes Included In Rates Through March 31, 2021	Settlement Agreement in Docket No DG 20-105 Bates 32
13			
14	\$10,902,358	Actual Municipal Property Taxes Billed April 2020 - March 2021 (ties to the initial filing)	
15	(\$4,794)	Department of Energy Audit Staff Recommendation	
16	\$0	Actual Abatements or Other Adjustments	
17	\$10,897,564	Adjusted Municipal Property Taxes Billed April 2020 - March 2021	Line 14 plus Line 15 plus Line 16
18			
19	\$1,972,667	Increase To Rates Due To Municipal Property Tax Reconciliation	Line 17 minus Line 12
20			
21	\$1,943,506	Increase to Base Rates	
22	\$29,161	Gas Assistance Plan Recovery Through The LDAC	
23	\$1,972,667		

Line	Municipality	Parcel	Tax Year 2020		
			Installment #1	Installment #2	Total Due
1	Allenstown	0400-001	31,593.00	30,921.00	62,514.00
2	Amherst	002-033-008	48,413.00	80,849.00	129,262.00
3	Amherst	002-033-007	4,126.00	2,514.00	6,640.00
4	Auburn	000001/000001/000UTL	672.00	701.00	1,373.00
5	Bedford	1-1-A	52,590.10	84,861.05	137,451.15
6	Belmont	999-000-000-001	21,029.95	20,132.18	41,162.13
7	Berlin	000404-000051.0000L1	11,111.00	8,383.00	19,494.00
8	Boscawen	000099-000002-000000	11,580.00	14,546.00	26,126.00
9	Bow	0-9-99	69,774.00	78,317.00	148,091.00
10	Canterbury	000000-000002-000000	3,203.00	3,703.00	6,906.00
11	Derry	35-102	47,828.22	45,728.60	93,556.82
12	Franklin	000-001-00	45,854.30	64,515.93	110,370.23
13	Gilford	200-003.000	3,650.00	4,116.00	7,766.00
14	Goffstown	99-4-3	135.12	109.16	244.28
15	Goffstown	99-4-2	38,905.55	46,871.32	85,776.87
16	Goffstown	99-4-1	1,150.77	1,383.36	2,534.13
17	Hollis	056-027-001	2,631.00	2,130.00	4,761.00
18	Hooksett	0GAS-0001	143,837.00	160,925.00	304,762.00
19	Hooksett	0036-0041-0001	2,921.00	3,269.00	6,190.00
20	Hudson	100-006-000	185,678.71	225,252.30	410,931.01
21	Hudson	167-030-000	797.20	894.54	1,691.74
22	Hudson	167-029-000	760.84	853.74	1,614.58
23	Laconia	425/44/83/1	126,928.00	185,652.00	312,580.00
24	Litchfield	000UTL-000UTL-000001	11,037.00	9,863.00	20,900.00
25	Londonderry	81-7-0 & 81-7-1	226,762.00	359,845.00	586,607.00
26	Londonderry	81-14-0	19,677.00	18,625.60	38,302.60
27	Loudon	000070-000004-000000	116,850.00	87,751.00	204,601.00
28	Manchester	0999A-0075	1,012,094.43	1,339,286.70	2,351,381.13
29	Manchester	0752-0001	23,548.64	24,929.45	48,478.09
30	Manchester	0508-0002A	73.83	75.58	149.41
31	Manchester	0394-0004	319.58	327.12	646.70
32	Manchester	0471-0008	545.49	558.36	1,103.85
33	Merrimack	006D-3-000000-000000	180,814.00	202,185.00	382,999.00
34	Milford	036-183-000-000	787.31	748.01	1,535.32
35	Milford	055-007-000-000	60,055.53	65,463.33	125,518.86
36	Nashua	0039-00026	2,678.51	411.26	3,089.77
37	Nashua	0038-00063	90.30	98.58	188.88
38	Nashua	0038-00020	142.32	155.37	297.69
39	Nashua	0041-00011	1,079,903.15	(1,000,343.24)	79,559.91
40	Nashua	0000PC-00005	44,737.47	2,564,724.67	2,609,462.14
41	Northfield	000999-000001-000001	34,622.00	25,647.00	60,269.00
42	Pembroke	999-11	59,232.00	96,412.00	155,644.00
43	Sanborton	00.003.000.000	1,563.00	3,762.00	5,325.00
44	Tilton	000R23-000013-000000	109,193.00	149,626.00	258,819.00
45	Tilton	000R23-000014-000000	12,359.00	10,708.00	23,067.00
46	Concord	109/1/2 & 77Z/12	8,275.40	7,832.49	16,107.89
47	Concord	77Z/12	8,379.61	8,379.63	16,759.24

Line	Municipality	Parcel	Tax Year 2020		
			Installment #1	Installment #2	Total Due
48	Concord	109/1/3 & 77Z/11	586.44	593.82	1,180.26
49	Concord	77Z/11	593.79	550.20	1,143.99
50	Concord	109/1/4 & 77Z/10	6,783.21	6,420.15	13,203.36
51	Concord	77Z/1	6,868.63	6,868.61	13,737.24
52	Concord	109/2/1 & 77Z/9	329.68	333.85	663.53
53	Concord	77Z/9	333.85	312.04	645.89
54	Concord	109/2/3 & 77Z/7	604.13	571.79	1,175.92
55	Concord	77Z7	611.73	611.73	1,223.46
56	Concord	109/2/4 & 77Z/6	954.13	903.70	1,857.83
57	Concord	77Z/6	966.16	966.17	1,932.33
58	Concord	NO00/1/13	1,293.37	22,179.04	23,472.41
59	Concord	NO00/1/13	1,309.65	1,309.67	2,619.32
60	Concord	P000/1/6	232.00	232.00	464.00
61	Concord	P000/1/6	235.81	1,635.84	1,871.65
62	Concord	P000/1/3	37,111.17	28,405.54	65,516.71
63	Concord	P000/1/3	33,839.12	33,839.13	67,678.25
64	Concord	NO00/1/2	370,457.04	437,962.64	808,419.68
65	Concord	NO00/1/2	345,004.57	345,004.56	690,009.13
66	Concord	202Z/21	272.74	272.73	545.47
67	Concord	202Z/21	269.35	254.93	524.28
68	Concord	26/1/6 & 743Z/19	1,865.09	1,780.21	3,645.30
69	Concord	743Z/19	1,888.58	1,888.59	3,777.17
70	Concord	494Z/3	310.68	310.71	621.39
71	Concord	494Z/3	306.82	290.42	597.24
72	Concord	109/2/4/A	5.91	5.46	11.37
73	Concord	109/2/4/A	5.79	5.90	11.69
74	Concord	110H/2/11		125.68	125.68
75	Keene	583038000001000	44,479.25	-	44,479.25
76	Keene	1160390000000000	8,138.07	8,023.32	16,161.39
77	R&M REALTY	5820140000000000	5,014.04	4,640.75	9,654.79
78	Keene Propane	047020020000	20,666.09	187,317.40	207,983.49
79	<b>Total</b>		<b>\$ 4,760,247</b>	<b>6,137,316.67</b>	<b>\$ 10,897,564</b>

**Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty  
Property Tax Adjustment Mechanism (PTAM)  
Proposed Distribution Rates Effective November 1, 2021**

**Docket No. DG 21-128  
Updated Attachment DBS-3  
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	<b>Current Rates Effective <u>August 1, 2021</u></b>	<b>PTAM Adjustment <u>% Increase</u></b>	<b>Proposed Rates Effective <u>November 1, 2021</u></b>
<b><u>Residential Non Heating - R-1</u></b>			
Customer Charge per Month per Meter	\$15.39	0.00%	\$15.39
All therms	\$0.3844	6.92%	\$0.4109
<b><u>Residential Heating - R-3</u></b>			
Customer Charge per Month per Meter	\$15.39	0.00%	\$15.39
All therms	\$0.5632	3.10%	\$0.5807
<b><u>Residential Heating - R-4</u></b>			
Summer Customer Charge per Month per Meter	\$15.39	0.00%	\$15.39
Winter Customer Charge per Month per Meter	\$8.47	0.00%	\$8.47
Summer Therms	\$0.5632	3.32%	\$0.5819
Winter Therms	\$0.3098	3.32%	\$0.3201
<b><u>MEP Residential Non Heating - R-5</u></b>			
Customer Charge per Month per Meter	\$20.01	0.00%	\$20.01
All therms	\$0.4997	6.92%	\$0.5342
<b><u>MEP Residential Heating - R-6</u></b>			
Customer Charge per Month per Meter	\$20.01	0.00%	\$20.01
All therms	\$0.7322	3.10%	\$0.7549
<b><u>MEP Residential Heating - R-7</u></b>			
Summer Customer Charge per Month per Meter	\$20.01	0.00%	\$20.01
Winter Customer Charge per Month per Meter	\$11.01	0.00%	\$11.01
Summer Therms	\$0.7322	3.32%	\$0.7565
Winter Therms	\$0.4027	3.32%	\$0.4161
<b><u>Commercial/Industrial - G-41</u></b>			
Customer Charge per Month per Meter	\$57.06	2.18%	\$58.30
Headblock	\$0.4688	2.18%	\$0.4790
Tailblock	\$0.3149	2.18%	\$0.3218
<b><u>Commercial/Industrial - G-42</u></b>			
Customer Charge per Month per Meter	\$171.19	2.18%	\$174.92
Headblock	\$0.4261	2.18%	\$0.4353
Tailblock	\$0.2839	2.18%	\$0.2901

Liberty (EnergyNorth)  
 Property Tax Adjustment Mechanism (PTAM)  
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	<u>Current</u> <u>Rates Effective</u> <u>August 1, 2021</u>	<u>PTAM</u> <u>Adjustment</u> <u>% Increase</u>	<u>Proposed</u> <u>Rates Effective</u> <u>November 1, 2021</u>
<b><u>Commercial/Industrial - G-43</u></b>			
Customer Charge per Month per Meter	\$734.69	2.18%	\$750.69
Summer Therms	\$0.1198	2.18%	\$0.1224
Winter Therms	\$0.2620	2.18%	\$0.2677
<b><u>MEP Commercial/Industrial - G-44</u></b>			
Customer Charge per Month per Meter	\$74.18	2.18%	\$75.79
Headblock	\$0.6094	2.18%	\$0.6227
Tailblock	\$0.4094	2.18%	\$0.4183
<b><u>MEP Commercial/Industrial - G-45</u></b>			
Customer Charge per Month per Meter	\$222.55	2.18%	\$227.40
Headblock	\$0.5539	2.18%	\$0.5659
Tailblock	\$0.3691	2.18%	\$0.3772
<b><u>MEP Commercial/Industrial - G-46</u></b>			
Customer Charge per Month per Meter	\$955.10	2.18%	\$975.90
Summer Therms	\$0.1557	2.18%	\$0.1591
Winter Therms	\$0.3406	2.18%	\$0.3480
<b><u>Commercial/Industrial - G-51</u></b>			
Customer Charge per Month per Meter	\$57.06	2.18%	\$58.30
Headblock	\$0.2819	2.18%	\$0.2880
Tailblock	\$0.1833	2.18%	\$0.1873
<b><u>Commercial/Industrial - G-52</u></b>			
Customer Charge per Month per Meter	\$171.19	2.18%	\$174.92
Summer Headblock	\$0.1759	2.18%	\$0.1798
Summer Tailblock	\$0.1000	2.18%	\$0.1021
Winter Headblock	\$0.2428	2.18%	\$0.2481
Winter Tailblock	\$0.1617	2.18%	\$0.1652
<b><u>Commercial/Industrial - G-53</u></b>			
Customer Charge per Month per Meter	\$756.10	2.18%	\$772.57
Summer Therms	\$0.0814	2.18%	\$0.0832
Winter Therms	\$0.1697	2.18%	\$0.1734

Liberty (EnergyNorth)  
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	<b>Current Rates Effective <u>August 1, 2021</u></b>	<b>PTAM Adjustment <u>% Increase</u></b>	<b>Proposed Rates Effective <u>November 1, 2021</u></b>
<b><u>Commercial/Industrial - G-54</u></b>			
Customer Charge per Month per Meter	\$756.10	2.18%	\$772.57
Summer Therms	\$0.0352	2.18%	\$0.0359
Winter Therms	\$0.0648	2.18%	\$0.0662
<b><u>MEP Commercial/Industrial - G-55</u></b>			
Customer Charge per Month per Meter	\$74.18	2.18%	\$75.79
Headblock	\$0.3665	2.18%	\$0.3745
Tailblock	\$0.2383	2.18%	\$0.2435
<b><u>MEP Commercial/Industrial - G-56</u></b>			
Customer Charge per Month per Meter	\$222.55	2.18%	\$227.40
Summer Headblock	\$0.2287	2.18%	\$0.2337
Summer Tailblock	\$0.1300	2.18%	\$0.1328
Winter Headblock	\$0.3157	2.18%	\$0.3226
Winter Tailblock	\$0.2102	2.18%	\$0.2148
<b><u>MEP Commercial/Industrial - G-57</u></b>			
Customer Charge per Month per Meter	\$982.93	2.18%	\$1,004.34
Summer Therms	\$0.1059	2.18%	\$0.1082
Winter Therms	\$0.2207	2.18%	\$0.2255
<b><u>MEP Commercial/Industrial - G-58</u></b>			
Customer Charge per Month per Meter	\$982.93	2.18%	\$1,004.34
Summer Therms	\$0.0457	2.18%	\$0.0467
Winter Therms	\$0.0842	2.18%	\$0.0860

Line		Annual Impact
1	Annual Increase due to Property Tax Adjustment Mechanism	\$1,972,667
2		
3	Annual Throughput (see DG 20-104 COG filing - schedule 10B)	178,132,666
4		
5	Increase Factor	\$0.0111
6		
7		
8	<b>Typical R-3 Residential bill</b>	\$1,112
9		
10	Typical Usage	811
11		
12	Annual Increase for Residential Heating customer	\$8.98
13		
14	Percent Bill Increase	0.81%
15		
16		
17	<b>Typical G-41</b>	\$2,819
18		
19	Typical Usage	2,261
20		
21	Annual Increase for G-41 customer	\$25.04
22		
23	Percent Bill Increase	0.89%
24		
25		
26	<b>Typical G-42</b>	\$18,647
27		
28	Typical Usage	18,075
29		
30	Annual Increase for G-42 customer	\$200.17
31		
32	Percent Bill Increase	1.07%
33		
34		
35	<b>Typical G-52</b>	\$15,015
36		
37	Typical Usage	17,937
38		
39	Annual Increase for G-52 customer	\$198.64
40		
41	Percent Bill Increase	1.32%

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty  
 Property Tax Adjustment Mechanism (PTAM)  
 GAP Recovery Through LDAC

	<u>Current Rates Effective August 1, 2021</u>	<u>PTAM Adjustment % Increase</u>	<u>Proposed Rates Effective November 1, 2021 [1]</u>	<u>Billing Determinants CY 2020</u>	<u>Discounted Incremental Revenue</u>	<u>Non-Discounted Incremental Revenue</u>
<b><u>Residential Heating - R-4</u></b>						
Summer Customer Charge per Month per Meter	\$15.39	0.00%	\$15.39	31,744		
Winter Customer Charge per Month per Meter	\$8.47	0.00%	\$8.47	32,534		
Summer Therms	\$0.5632	3.37%	\$0.5822	710,043		
Winter Therms	\$0.3098	3.37%	\$0.3202	3,411,122	\$35,608	\$64,741
<b><u>MEP Residential Heating - R-7</u></b>						
Summer Customer Charge per Month per Meter	\$20.01	0.00%	\$20.01	37		
Winter Customer Charge per Month per Meter	\$11.01	0.00%	\$11.01	38		
Summer Therms	\$0.7322	3.37%	\$0.7569	516		
Winter Therms	\$0.4027	3.37%	\$0.4163	2,503	\$34	\$62
					\$35,642	\$64,803
						\$29,161 difference

[1] Proposed rates before LDAC GAP adjustment