

**Public Service Company of New Hampshire d/b/a Eversource Energy**  
**Docket No. DE 22-010**

**Date Request Received: May 31, 2022**  
**Data Request No. DOE 1-009**

**Date of Response: June 13, 2022**  
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**Request from: Department of Energy**

**Witness: Paruta, Marisa B**

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**Request:**

Reference MBP/EAD-4 page 5 of 5 (Bates 44-49). Please respond to the following:

- a) Regarding Col. E ("Property Tax Abatements Post 2018"). Were there any property tax abatement amounts received in 2021 that related to abatements prior to 2018 that were not included in this list?
- b) Please provide a detailed explanation for each of the amounts listed in Col. F ("Property Tax Adjustments") for Bow and Nashua.

**Response:**

- a. Yes, an amount of \$36,987.89 was not included in Col. E related to pre-2019 disputes with the municipalities of Chester, Hudson and Keene.
- b. Bow, NH - the (\$329,656) reflects the reversal of prior period adjustments recorded that assumed property taxes would be higher than what was actually billed. A portion of the (\$329,656) was determined to be tax year 2017 and inadvertently included in the filing; therefore, the Company will be removing the tax year 2017 adjustment amount of (\$203,978) from Attachment MBP/EAD-4, page 5 of 5, line 22, Col. F. The revised amount will be (\$125,678).

Nashua, NH – the amount of \$716,580 represents a manual journal entry recorded in January 2021 to increase the system generated accrual by the cash payment received from the Town of Nashua in January 2021, thereby negating the impact of the Town of Nashua's cash payment. In December 2020, it was discovered that the Town of Nashua overcharged the Company in property taxes totaling \$716,580. The Company recorded a manual journal entry in December 2020 to appropriately decrease the property tax accrual by the overbilled amount and appropriately included that manual journal entry in the property tax expense, as filed in DE 21-029.