

## **AGREEMENT**

**SUBJECT:** A Contract to provide valuation services and engineering consulting services to the City of Berlin, New Hampshire to value, as of April 1, 2018, for *ad valorem* taxation purposes, the public utility and special purpose property located in the City of Berlin. The City of Berlin, hereinafter called the City, and George E. Sansoucy, P.E., LLC, a Certified Appraiser and Professional Engineer having a principal place of business at 7 Greenleaf Woods Drive, Unit 102, Portsmouth, New Hampshire 03801 in the County of Rockingham, State of New Hampshire, hereinafter called Sansoucy, hereby mutually agree as follows:

### **GENERAL PROVISIONS**

#### **1. IDENTIFICATION**

1.1 Client: City of Berlin, NH

1.1.1 Name: City of Berlin  
168 Main Street  
Berlin, NH 03570

1.1.2 Contracting Official: City Council

1.1.3 Authorized Contact: James Wheeler, City Manager

1.2 Consultant: George E. Sansoucy, P.E., LLC

1.2.1 Name: George E. Sansoucy, P.E., LLC  
Address: 279 Main Street, Lancaster, NH 03584  
Tel: (603) 788-4000  
Fax: (603) 788-2798  
E-mail: [gsansoucy@sansoucy.com](mailto:gsansoucy@sansoucy.com)

Remittance Address: 89 Reed Road, Lancaster, NH 03584

## 2. GENERAL SERVICES TO BE PERFORMED BY SANSOUCY

### 2.1 Scope of Work:

We propose an Agreement, for an update of the values prepared for 2017 of the properties listed below for *ad valorem* tax assessment purposes in the City of Berlin as of April 1, 2018.

EnergyNorth Natural Gas / Liberty Utilities
Portland Natural Gas Transmission System
Brookfield Renewable Power, Inc. – Great Lakes Hydro America, LLC – Under Settlement through 2020
Gorham Paper & Tissue, LLC
PSNH d/b/a Eversource Energy
FairPoint Communications (Poles and Conduit)
Charter Communications d/b/a Spectrum
MetroCast (Public Rights-of-Way only)
New Hampshire Optical Systems, LLC (Attacher – Needs license for operation in the Rights-of-Way in the City)
Teleport Communications America, LLC (Attacher – Needs license for operation in the Rights-of-Way in the City)
SegTel (Attacher – Needs license for operation in the Rights-of-Way of the City)

The 2018 valuations will be developed considering all three traditional approaches to value (cost, sales comparison, and income approaches). Land and land rights valuations, including easements and use of public rights-of-way, will be developed based, in part, on the 2015 City-wide mass appraisal land value schedules prepared by the City's revaluation contractor, which will be provided to Sansoucy by the City. The City will also provide Sansoucy with the 2015 revaluation CAMA system values for any parcels owned in fee by the above listed owners in the City.

Sansoucy will provide a USPAP-compliant valuation summary sheet and transmittal letter that includes improvement values, any estimated economic depreciation, equalized improvement values, land/site values, use of public rights-of-way values, and the total overall recommended valuations, including equalization. Work papers for all years will be retained in our files.

#### 2.1.1 Scope of the Work Products:

Sansoucy will provide valuation services for the properties listed above for the tax year of April 1, 2018. The values will be provided in a USPAP-compliant format and will include our recommendation for equalization on the MS-1 form. This report will include summary facts, figures and calculations to support our recommendations.

#### 2.1.2 Services to be Provided by the City:

The City will provide access to City records, tax maps, and information provided by the companies, and will request that the companies provide information directly to Sansoucy in electronic format, if possible.

The City will provide, where applicable, the following information to the best of its ability:

- Each company's 2017 tax cards, including cell tower host sites, and tax bills;
- Any company's 2018 Inventory of Taxable Property Form PA-28;
- The 2017 MS-1;
- Copy of, or authorized access to, the most recent tax maps;
- Any recent building permits;
- Any current settlement agreements;
- Any PILOTS for the companies;
- Any leases for cell towers or cellular carriers;
- Any cell tower current use / land use change tax forms;
- Any municipal GIS mapping indicating utility location and data;
- Pole license / franchise agreements (cable/telephone/fiber optic/attachers); and
- Most recent land valuation schedules.

#### 2.1.3 Services to be Provided by Sansoucy:

Sansoucy will provide valuation services for special purpose utility property using accepted appraisal standards for utility valuations.

#### 2.2 Completion of Work:

Valuations are to be completed by September 1, 2018 and the report will be provided by October 1, 2018.

#### 2.3 Personnel:



All work will be overseen and reviewed by a DRA-certified Assessor or Assessor Supervisor.

All personnel and necessary field assistants employed by Sansoucy will be competent to perform the work they are called upon to do in a good and workmanlike manner and in accordance with all applicable laws and rules in effect at the time of the agreement. Sansoucy will not hire or compensate, in any way, a City officer or employee or any member of the family of such officer or employee in the performance of such work under this contract. Sansoucy will notify the City of the names of all field personnel, technical assistants, and professional personnel who will work on this project.

All personnel performing *ad valorem* valuation tasks will be approved by the State of New Hampshire Department of Revenue Administration at an approval level commensurate with their level of appraisal involvement. The Assessor Supervisors are George Sansoucy and Brian Fogg, and the manager of field listings and assessor assistant is Charelle Lucas.

2.4 Public Relations:

The City and Sansoucy, during the progress of the work, will use their best efforts and that of their agents and employees to promote full cooperation and amiable relations with the utilities. All publicity and news releases, if any, will be sent out only by the City, or its authorized representative(s), and not Sansoucy.

2.5 Confidentiality:

The work file for this assignment will contain confidential information from the utility company(s). The towns and cities do not have a mechanism to confidentially retain this information. The work file will be retained by Sansoucy, but will be made available to the City in the event that an appropriate request is made and the utility agrees to the release of the confidential information.

Sansoucy agrees to not disclose to anyone except to the City or its authorized representative(s) any information discovered for any purpose, or to permit anyone to use or peruse any of the data on file in connection with the report, unless disclosure is specifically authorized by the City.

2.6 Compensation and Terms:

The City of Berlin, in consideration of the services hereunder to be performed by Sansoucy, agrees to pay Sansoucy a fixed fee of \$9,000.

Should a taxpayer file for an abatement of taxes, as part of this contract Sansoucy will defend its values through the local abatement process. Any assistance at BTLA or Superior Court hearings as well as litigation support in the future related to these valuations will be charged on a time and material basis per the attached rate sheet.

**3. INSURANCE.**

3.1 Sansoucy will maintain public liability insurance and automobile insurance.

3.1.1 The public liability insurance will be in the form of commercial general liability with limits of \$1,000,000 each person and \$1,000,000 each occurrence for bodily injury disability, and \$1,000,000 each occurrence for property damage liability.

3.1.2 The automobile liability insurance will be in the form of comprehensive automobile liability and will provide limits of \$1,000,000 each accident.

3.2 Sansoucy will not be responsible for consequential or compensatory damages arising from the late performance or non-performance of the agreement caused by circumstances which are either outside Sansoucy's scope of services, beyond Sansoucy's control, or as a result of non-performance of any other party, person, or entity affecting this contract.

3.3 Sansoucy will provide a certificate of insurance confirming the required insurance coverages and providing that the City will receive ten (10) days written notice of the cancellation or material change in the required insurance coverage. All insurance will be valid in the State of New Hampshire.

**4. ASSIGNMENT.**

This Contract and the duties of Sansoucy hereunder will not be assigned.

**5. AMENDMENTS.**

This Agreement will not be amended, waived or discharged, unless by mutual written consent of both parties.

Date: \_\_\_\_\_

In witness thereof, the City of Berlin has caused these presents to be signed by its City Manager, thereunto lawfully authorized and caused its corporate (if appropriate) seal to be affixed and George E. Sansoucy, P.E., LLC has caused the same to be signed by his authorized representative, lawfully authorized, on the date and year first above written.

*In the presence of:*

City of Berlin, New Hampshire

\_\_\_\_\_  
Witness

by: \_\_\_\_\_

City Manager

*In the presence of:*

George E. Sansoucy, P.E., LLC

Diana Brann  
Witness

George Sansoucy  
by: \_\_\_\_\_  
George E. Sansoucy, P.E.



George E. Sansoucy, PE, LLC  
Engineers & Appraisers

**2018**

**ENGINEERING AND APPRAISAL RATE SCHEDULE\***

Principal engineers, senior appraisers, MBAs,  
including court testimony and deposition attendance .....\$290.00/hour

Research engineers, associates, appraisers .....\$225.00/hour

Technical personnel .....\$175.00/hour

Clerical personnel .....\$125.00/hour

- \* All rates are portal to portal from Lancaster, N.H. or Portsmouth, N.H. Rates include general office expenses, such as: non-specific in-house copies, meals, non-specific mileage, office supplies, non-specific postage, telecommunications charges, and tolls.

Job-specific and identifiable expenses are billed at cost in addition to the rates shown, including but not limited to: transportation (air fare, car rental, taxi fare, specific parking, specific mileage, etc.), lodging, document printing and reproduction, research materials such as publications, subscriptions, and database purchases.