



**George E. Sansoucy, PE, LLC**  
Engineers & Appraisers

November 20, 2018

James Wheeler, City Manager  
City of Berlin  
168 Main Street  
Berlin, NH 03570

RE: Proposed Agreement

Dear Mr. Wheeler:

Enclosed you will find (2) copies of a proposed agreement to provide valuation, engineering, and general consulting services to the City of Berlin, New Hampshire for the public utility and special purpose property located in the city.

We would appreciate (1) signed copy returned for our records. Thank you in advance for your response.

Very truly yours,

GEORGE E. SANSOUCY, P.E., LLC

A handwritten signature in cursive script that reads 'George E. Sansoucy'.

George E. Sansoucy, P.E.

GES/lt

Enclosure (2)

**George E. Sansoucy, PE, LLC**

7 Greenleaf Woods Drive, Unit 102, Portsmouth, NH 03801 Tel 603.431.7636 Fax 603.431.7115 mail@sansoucy.com

279 Main Street, Lancaster, NH 03584 Tel 603.788.4000 Fax 603.788.2798 gsansoucy@sansoucy.com

419 SE Main Street, Suite 201, Simpsonville, SC 29681 Tel 864.757.9575 msansoucy@sansoucy.com

Remittance Address 89 Reed Rd., Lancaster, NH 03584



**George E. Sansoucy, PE, LLC**  
Engineers & Appraisers

November 20, 2018

Lindsey M. Stepp, Commissioner  
NH Department of Revenue Administration  
Governor Hugh Gallen State Office Park  
109 Pleasant Street  
Concord, NH 03302-1467

RE: Berlin, NH

Dear Commissioner Stepp:

In accordance with RSA 21-J:11 "Appraisal of Property for Ad Valorem Tax Purposes", please be advised that George E. Sansoucy, P.E., LLC proposes to provide valuation, engineering, and general consulting services to the City of Berlin, New Hampshire regarding the public utility and special purpose property located in the City as of 4/1/2019. I am a Certified General Appraiser (NHCG-774) and will be responsible for the services rendered under this Agreement.

Our proposed Agreement is enclosed herein and has this day been forwarded to the City of Berlin. Please feel free to contact me if you have any questions.

Very truly yours,

GEORGE E. SANSOUCY, P.E., LLC

A handwritten signature in cursive script that reads 'George E. Sansoucy'.

George E. Sansoucy, P.E.

GES/lt

Enclosure

cc: City of Berlin

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## **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, 2019, 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 General 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, 2019.

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 – T&D Property
Hull Street Energy, LLC – Smith Hydro
Consolidated 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 2019 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.

Other assignments that may be added to this contract include such items as cell towers. Cell towers are priced at \$2,500 each for the first-time value, and then \$1,000 per year for



each subsequent update. Updates for cell towers are not required each year, and are elective.

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, 2019. 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 2018 tax cards, including cell tower host sites, and tax bills;
- Any company's 2018 Inventory of Taxable Property Form PA-28;
- The 2018 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, 2019 and the report will be provided by October 1, 2019.

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.

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 \$14,000.

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.

**2.7 Future Legislation:**

Any future change of New Hampshire law that changes the methodology to value any of the above listed utilities will automatically trigger a voluntary renegotiation and possible repricing of this contract.

**3. INSURANCE.**

**3.1 Sansoucy will maintain general liability insurance with an endorsement for hired and non-owned automobile liability.**

3.1.1 The liability insurance will be in the form of commercial general liability with limits of \$2,000,000 each occurrence/person for bodily injury, and \$4,000,000 general aggregate for the life of the policy.

3.1.2 The hired and non-owned automobile liability insurance endorsement will have a limit of \$2,000,000 each accident.

**3.2 Sansoucy will provide a certificate of insurance confirming the above insurance coverages. 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: \_\_\_\_\_

James Wheeler, City Manager

In the presence of:

George E. Sansoucy, P.E., LLC

*Linda Thomas*  
\_\_\_\_\_

Witness

*George Sansoucy*  
by: \_\_\_\_\_

George E. Sansoucy, P.E.





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.