



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

*Sent via electronic email: [pgrenier492@gmail.com; lbarrett@berlinh.gov]*

June 9, 2021

City of Berlin  
Board of Selectmen  
Town Office  
168 Main Street  
Berlin, NH 03570

RE: 2020 Abatements

Dear Board:

We have received and reviewed the 2020 abatements requested for the following utilities:

- Eversource
- Consolidated Communications
- Central Rivers Power

We have reviewed the abatement application filed with the Town by Eversource regarding its valuation of electric facilities and land in the City of Berlin. Eversource's request relies upon the value being prepared by the New Hampshire Department of Revenue Administration (DRA) as the basis for their request and abatement payment. The New Hampshire Board of Tax and Land Appeals (BTLA) has found that the DRA value does not represent true and full fair market value. The BTLA decision in this matter was upheld by the New Hampshire Supreme Court related to Eversource. Per your request for recommendation, we therefore recommend that you deny the abatement request by Eversource.

On an alternative note, regarding Eversource, we believe that some of the abatements filed by the company relate to the inability of the company to differentiate between the HB700 values and the transmission and land values based on the way either tax record cards or tax bills, or both, are written and/or sent out. We will be reaching out to Eversource to determine if that is the case in your community. We will be providing them the detailed breakdown of their values between transmission, distribution, land, and buildings and discussing ways to better report back to Eversource the categories that comprise its total tax bill. We will keep you informed on that matter through our 2021 work in progress for your utility values.

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For the abatement filed by Consolidated Communications f/k/a FairPoint, the company is requesting a reduction in value of the use of the public right-of-way and has provided no support or documentation to justify a change in methodology, the factual basis for the request, or support for its methods of calculating the use of the public right-of-way. We will be communicating with Consolidated during the 2021 valuation season regarding these deficiencies in hopes of resolving this and many other appeals on the same matter in other communities. The poles and conduit are valued based on current New Hampshire state law and do not appear to be in dispute by Consolidated Communications.

As for the abatement provided by Central Rivers Power requesting reduction in the value of the hydro and providing no supporting documents to justify a change in methodology or the reduction in value, we therefore recommend denial of the abatement request.

Should either company provide new information, or if the company has misinformed the town as to the inventory of property, we will consider those issues when and if they arise.

If you have any questions, please do not hesitate to contact me.

Very truly yours,

GEORGE E. SANSOUCY, P.E., LLC



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NHCG-774

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