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RECEIVED  
December 19, 2019

RETIRED  
MICHAEL J. DONAHUE  
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NICHOLAS R. AESCHLIMAN

Board of Selectmen  
Town of Seabrook  
P.O. Box 456  
99 Lafayette Road  
Seabrook, NH 03874

DEC 20 2019  
TOWN OF SEABROOK, NH  
TOWN MANAGER'S OFFICE

Re: PSNH TY 2014-2017 v. Town of Seabrook

Dear Members of the Board:

Enclosed is the Settlement Agreement between the Town and Public Service Company of New Hampshire d/b/a Eversource Energy.

Per the Agreement the total abatement is \$104,342.56. The abatement is payable in form of credits in the amount of \$17,390.42 to be applied over the next five (5) tax bills and then \$17,390.46 for the sixth tax bill, starting with the December 2019 tax bill.

It is my understanding that, in anticipation of this settlement, PSNH may have already reduced its tax payment on the December 2019 tax bill by the amount of the tax credit.

I recommend that you check the bill and the refund amount to confirm that Eversource has applied the right credit. I also recommend that you present the enclosed agreement to the Board of Selectmen for execution at the Board's next meeting.

Please feel free to contact me with any questions.

Sincerely yours,  
DONAHUE, TUCKER & CIANDELLA, PLLC

  
Eric A. Maher, Esq.  
[emaher@dtclawyers.com](mailto:emaher@dtclawyers.com)

EAM/jlh  
Enclosure

cc: Christopher L. Boldt, Esq.  
DONAHUE, TUCKER & CIANDELLA, PLLC  
16 Acadia Lane, P.O. Box 630, Exeter, NH 03833  
111 Maplewood Avenue, Suite D, Portsmouth, NH 03801  
Towle House, Unit 2, 164 NH Route 25, Meredith, NH 03253  
83 Clinton Street, Concord, NH 03301

STATE OF NEW HAMPSHIRE

BOARD OF TAX AND LAND APPEALS

Docket Nos. 27841-14PT, 28183-15PT & 28767-16PT

Public Service Company of New Hampshire d/b/a Eversource Energy

v.

Town of Seabrook

**SETTLEMENT AGREEMENT**

This Settlement Agreement (“Agreement”) is made and entered into as of November \_\_, 2019, between Public Service Company of New Hampshire d/b/a Eversource Energy (“PSNH”) and the Town of Seabrook, New Hampshire (the “Town”) (collectively, the “Parties”).

Whereas, PSNH owns taxable property in the Town, including, but not limited to electric distribution and/or transmission improvements, land, improvements, easements, and use of the municipal rights-of-way, amongst other taxable property (“Subject Property”);

Whereas, the Town assessed PSNH for the taxable value of the Subject Property for Tax Years 2014, 2015 and 2016 (“Disputed Tax Years”) as follows: \$7,290,300 for Tax Year 2014, \$7,133,400 for Tax year 2015 and \$7,575,000 for Tax Year 2016;

Whereas, PSNH appealed the Town’s assessments of the Subject Property for Tax Years 2014, 2015 and 2016 with the New Hampshire Board of Tax and Land Appeal, those cases having Docket Numbers 27841-14PT, 28183-15PT and 28767-16PT (“BTLA Appeals”);

Whereas, additional litigation of the Disputed Tax Years over the assessed value of the Subject Property would involve significant expense, time and risk on the part of both Parties, and a final decision on such litigation would not likely be rendered in the near future, thereby causing financial uncertainties for both PSNH and the Town; and

Whereas, in order to avoid the costs, risks and inconvenience of litigation, PSNH and the Town desire to settle and resolve the Disputed Tax Years.

Now, therefore, PSNH and the Town agree as follows:

1. **Refund**

A. To settle and resolve the BTLA Appeals, PSNH shall receive a refund in the total amount of \$104,342.56 (the “Refund”), to be paid, either by cash or credit as set forth in Section 2 below. The Refund is without interest or other costs, which PSNH waives.

B. No further refunds, abatements, interest, costs, or other sums or expenses shall be due or owed to PSNH by the Town regarding property assessment matters for the Disputed Tax Years.

**2. Payment of Refund**

A. If the Town elects, it may pay the Refund by cash over a period of three years commencing December 1, 2019 in 6 installments payable as of the due date of Eversource's property tax bills based on the Town's municipal property tax billing schedule. The Town may elect to make a lump sum payment or make installment payments on an earlier schedule than the three years set forth in this Agreement. If the Town elects to make cash payments, those cash payments shall be forwarded to Eversource as follows:

Kevin P. Morrissey – Director of Taxes  
Eversource Tax Department  
107 Selden Street  
Berlin, CT 06037

B. Alternatively, the entire Refund shall be realized by PSNH, without interest, in the form of a series of credits to be applied as follows:

- a. The Town shall provide \$17,390.42 of the Refund in the form of a credit for the taxes imposed by the Town on or around December 1, 2019;
- b. The Town shall provide \$17,390.42 of the Refund in the form of a credit for the taxes imposed by the Town on or around July 1, 2020;
- c. The Town shall provide \$17,390.42 of the Refund in the form of a credit for the taxes imposed by the Town on or around December 1, 2020;
- d. The Town shall provide \$17,390.42 of the Refund in the form of a credit for the taxes imposed by the Town on or around July 1, 2021;
- e. The Town shall provide \$17,390.42 of the Refund in the form of a credit for the taxes imposed by the Town on or around December 1, 2021;
- f. The Town shall provide \$17,390.46 of the Refund in the form of a credit for the taxes imposed by the Town on or around July 1, 2022;

**3. Release and Disposition of the Litigation**

A. PSNH hereby waives and releases the Town from any and all claims to a refund for or any additional abatement of any taxes paid to the Town for the Disputed Tax Years and further releases and waives any and all claims to any interest, costs, or other sums or expenses

which PSNH alleges, has alleged, or may allege are due to PSNH by the Town as a result of any alleged over-assessment of the Subject Property for the Disputed Tax Years.

B. PSNH shall notify the BTLA that the Town and PSNH have settled claims related to the Disputed Tax Years. The parties shall file "Neither Party" Docket Markings and request that the above-referenced appeals be closed in light of that communicated settlement. Provided the BTLA allows for a delayed filing, after the issuance of a final, un-appealable decision on the merits, PSNH may file the Settlement Agreement with the BTLA. PSNH agrees and understands that the closure of the BTLA appeals as a result of the Settlement Agreement shall be with prejudice, and no further action shall be filed or commenced by the Town or PSNH with regard to the Disputed Tax Years, except to the extent necessary to enforce the terms of this Agreement.

#### 4. No Admissions

A. This Agreement is intended solely to resolve the litigation over the Disputed Tax Years and to avoid similar litigation of future tax years covered by this Agreement. Nothing in this Agreement is intended to be or shall constitute an admission by either party for any purpose whatsoever.

B. This Agreement shall not be used by PSNH, the Town, or any other person as evidence or referenced in any other manner in any matter or proceeding of any kind, including any other tax abatement litigation between PSNH and the Town involving other Tax Years and other proceedings against any other municipalities, except that this Agreement may be used as evidence in any suit or proceeding to enforce the terms of this Agreement.

#### 5. Miscellaneous Provisions

A. Each of the Parties represents and warrants that it has full power and authority to enter into and execute this Agreement, and that all applicable laws ordinances, rules and procedures have been satisfied in the approval and execution of this Agreement.

B. This Agreement may not be changed, altered, modified or waived except by written amendment entered into by the Parties or their successors-in-interest.

C. This Agreement shall not be construed more strictly against one party than the other merely by virtue of the fact that it has been prepared initially by counsel for one of the Parties, it being recognized that both the Town and PSNH and their respective counsel have had a full and fair opportunity to negotiate and review the terms and provisions of this Agreement and to contribute to its substance and form.

D. This Agreement shall be binding on the Parties' successors and assigns, including future Boards of Selectmen. In the event of a material breach of this Agreement, the non-breaching party may pursue any remedy available to it either in law or in equity, including an action for injunctive relief or to compel specific performance of this Agreement.

E. The Parties acknowledge that this Agreement constitutes a full, final and complete settlement of their differences with regard to the subject matter hereof and supersedes any and all other written or oral communications or understandings between or among them related hereto. The Parties further acknowledge that this Agreement contains the sole and entire agreement between the Parties related to the subject matter of this agreement.

F. This agreement shall be governed by the laws of the State of New Hampshire, without regard to its choice of law principles.

G. This Agreement may be executed in counterparts, which shall then be read together and shall constitute for all purposes a single, binding agreement.

H. No representations or warranties have been made by either party to the other or by anyone else except as expressly set forth in this Agreement, and this Agreement is not being executed in reliance upon any representation or warranty not expressly set forth herein.

I. This Agreement has been approved by the Seabrook Board of Selectmen at a duly called and noticed public meeting held on the \_\_\_ day of \_\_\_\_\_, 2019.

This Agreement is EXECUTED by the undersigned, duly authorized representatives of the Parties.

[SIGNATURE PAGE TO FOLLOW]

**PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE  
D/B/A EVERSOURCE ENERGY**

Dated: \_\_\_\_\_, 2019

By: \_\_\_\_\_  
Printed Name:  
Title:

**TOWN OF SEABROOK, NEW HAMPSHIRE**

Dated: \_\_\_\_\_, 2019

By: \_\_\_\_\_  
Printed Name:  
Title: Chair of Board of Selectmen

Dated: \_\_\_\_\_, 2019

By: \_\_\_\_\_  
Printed Name:  
Title: Member

Dated: \_\_\_\_\_, 2019

By: \_\_\_\_\_  
Printed Name:  
Title: Member