

2020 UNAPPLIED PREVIOUS BILLS

1: These are bills where the final bill is less than the July bill. Therefore the overage/overtax needs to be abated. Or abated and refunded.

NAME/ADDRESS	MAP/LOT	ABATE ONLY PRINCIPAL	ABATE/REFUND PRINCIPAL	ABATE/REFUND TOTAL	REASON
Boudreau, Jaqueline A 18 Folly Mill Rd Seabrook, NH 03874	9-162	\$0.00	\$361.00	\$351.00	Elderly Exemption rec'd after July bill.
Day, John & Noreen 25108 Laurel Valley Rd Leesburg, FL 34748	14-32-57	\$33.00	\$0.00	\$33.00	Travel Trailer moved out before Apr. 1st
Malo Dorothy P O Box 2447 Seabrook, NH 03874	10-73	\$0.00	\$843.00	\$843.00	Elderly Exemption rec'd after July bill.
Marshall, Priscilla L 15 Washington St Seabrook, NH 03874	15-49-0	\$709.00	\$0.00	\$709.00	Elderly Exemption rec'd after July bill.
Northern Utilities % Unutil Utilities 6 Liberty Ln West Hampton, NH 03842	26-903	\$63,022.00	\$0.00	\$63,022.00	most of value moved to new bill due to utility law changes
Reynolds, Max & Doris 1516 Valley Forge Blvd Sun City Center, FL 33573	14-32-61	\$33.00	\$0.00	\$33.00	Travel Trailer moved out before Apr. 1st
Seabrook Beach Precinct P O Box 2660 Seabrook, NH 03874	26-97-100	\$736.00	\$0.00	\$736.00	not rented in 2020
Unitil Energy Systems Inc 6 Liberty Ln West Hampton, NH 03841	26-901	\$89,036.00	\$0.00	\$89,036.00	most of value moved to new bill due to utility law changes
Boudreau, Roland (payer) 24 Folly Mill Rd Seabrook, NH 03874	9-163-2	\$0.00	\$123.00	\$123.00	valued decreased after inspection
		TOTAL ABATE ONLY \$153,569.00	ABATE/ REFUND \$1,327.00	TOTAL REFUNDS ABATE/REFUNDS \$154,886.00	

TOTALS:

DATE: _____

Theresa Kyle, Chairman _____

Ella Brown, Vice-Chairman _____

Aboul Khan, Clerk _____



INTER-OFFICE MEMORANDUM
FROM THE DESK OF
ANGELA L. SILVA, ASSESSOR

TO: WILLIAM MANZI, TOWN MANAGER &
BOARD OF SELECTMEN

DATE: NOVEMBER 23, 2020

SUBJECT: JULY OVERTAXES A/K/A UNAPPLIED PREVIOUS BILLS

I apologize for bringing you to another meeting, however with this newest law regarding taxation of utilities it is important that we get these "overtaxes" signed off so that Michelle can send out the correct amounts due for the utilities Unitil and Northern Utilities.

Usually I can wait a month to get this part done, however with the above changes, it's important to get this done before we send out the tax bills.

The reason for the overtax in general is that the July bill was committed to the Tax Collector in a certain amount. Then when I calculated the December bill, the July bill was higher than the bill for the total year, and higher than the "real" amount due on that property. In order to clean these "overtaxes" off of Michelle's books (computer) we need to abate them. These figures were already calculated into the final tax warrant, nothing is changing there. See also copy of final page of tax warrant showing "Unapplied Prev Bills".

Some reasons can be that the taxpayer received an elderly or disabled exemption after the July bill was committed, or that something was removed before April 1st, or something was taxed in error therefore lowering the December bill.

With these utility bills for Northern Utilities and Unitil, the July bill was much higher. Skip told me that the State of NH DRA wants these new law utility taxes (RSA 72:8d) taxed under a separate bill. So when I lowered the original bills to remove that 72:8d tax, it caused the overtax. Rest assured they are being taxed under the new bills also attached showing Northern Utilities at \$166,457.00, and Unitil at \$258,065.00.

Michelle will also be putting the tax credits onto the newer, higher bills because that's where they need to go. The lower bills are already paid, and any overpayment will be moved to the newer bill.

I will answer questions and explain anything further at the meeting.

Un-Applied Previous Bills
TOWN OF SEABROOK

Owner	Map-Lot		Net Bill (w/Credits)	Previous Bills	Un-App Prev Bills
BOUDREAU JAQUELINE A 18 FOLLY MILL RD SEABROOK, NH 03874	9-162	<i>eld</i>	1,794.00	-2,145.00	351.00 <i>red line</i>
DAY JOHN & NOREEN 25108 LAUREL VALLEY RD LEESBURG, FL 34748	14-32-57	<i>gone</i>	0.00	-33.00	33.00 <i>delete out</i>
MALO DOROTHY A PO BOX 2447 SEABROOK, NH 03874	10-73	<i>eld</i>	979.00	-1,822.00	843.00 <i>refund</i>
MARSHALL PRISCILLA L 15 WASHINGTON ST SEABROOK, NH 03874	15-49	<i>eld</i>	1,682.00	-2,391.00	709.00 <i>A/O</i>
NORTHERN UTILITIES C/O UNITIL UTILITIES 6 LIBERTY LANE WEST HAMPTON, NH 03842	26-903	<i>new acct 26-903-1</i>	2,318.00	-65,340.00	<u>63,022.00</u> <i>A/O</i>
REYNOLDS MAX & DORIS 1516 VALLEY FORGE BLVD SUN CITY CENTER, FL 33573	14-32-61	<i>gone</i>	0.00	-33.00	33.00 <i>A/C</i>
SEABROOK BEACH PRECINCT PO BOX 2660 SEABROOK, NH 03874	26-97-100	<i>gone</i>	0.00	-736.00	736.00 <i>A/O</i>
UNITIL ENERGY SYSTEMS INC 6 LIBERTY LANE WEST HAMPTON, NH 03842	26-901	<i>new acct 26-901-1</i>	4,813.00	-93,849.00	<u>89,036.00</u> <i>A/O</i>
WOOD SHAWN M 28A FOLLY MILL RD SEABROOK, NH 03874	9-163-2	<i>re-assess pool comm</i>	394.00	-517.00	123.00 <i>afford</i>
Total Un-Applied Previous Bills:					154,886.00

*LIST COMPUTER
GIVES ME
OF OVERTAXES*

TOTALS

Gross Valuation:	2,858,760,450.00	Previous Bill Total:	-20,371,302.00		
Exemptions:	-138,710,400.00	Previous Abatements:	0.00		
Unapplied Exemptions:	9,380,300.00	Net Previous Bill Total:	-20,371,302.00		
Total Tax:	41,501,026.00	Unapplied Prev Bills:	154,886.00		
Charges:	0.00	Tax Due:	20,908,681.00		
Credits:	-412,250.00	PrePayments:	0.00		
Unapplied Credits:	36,321.00				
Net Total Tax:	41,125,097.00	TIF Value:	0.00		
Owner Count:	4,245	Exmpt Count:	252	Current Value:	0.00
Assess Count:	4,356	Credit Count:	451	Increm Assess:	0.00

DEC.
TAX WARRANT
PAGE SHOWS
THE ABOVE



TOWN OF SEABROOK

PO BOX 476, SEABROOK, NH 03874

Final Tax Bill - 2020

Tax Year	Prop ID	Bill Date	Map/Parcel No.
2020	3931	11/18/2020	26-903
Town Rate		6.57	Assessed Valuation
Local School Rate		6.41	Land: 0
State School Rate		0	Building: 166,800
County Rate		0.92	Curr Use: 0
Beach Precinct Rate		0	Oth Val: 0
TOTAL RATE		13.9	Tot Value: 166,800 Area: 0.00

MAIL TO: SEABROOK TAX COLLECTOR
PO BOX 476
SEABROOK, NH 03874

Michele X. Knowles, Tax Collector (603) 474-9881

Tax Calculations	
Gross Value	\$166,800.00
Exemptions	
Net Value	\$166,800.00
Total Tax	\$2,318.00
Veteran Credit	
1st Bill	\$65,340.00
Previous Payments	\$27,807.63
Prepayments	
AMOUNT DUE 12/30/2020	-----

Taxpayer's Name and Address Bill #: 153291

NORTHERN UTILITIES
C/O UNITIL UTILITIES
6 LIBERTY LANE WEST
HAMPTON, NH 03842

Property Location: UTILITY-GAS

SEE REVERSE SIDE FOR TAXPAYER RIGHTS & FURTHER INFORMATION

8.00 % APR Interest Charged After 12/30/2020

TOWN OF SEABROOK

PO BOX 476, SEABROOK, NH 03874

Final Tax Bill - 2020

Tax Year	Prop ID	Bill Date	Map/Parcel No.
2020	3931	11/18/2020	26-903
Town Rate		6.57	Assessed Valuation
Local School Rate		6.41	Land: 0
State School Rate		0	Building: 166,800
County Rate		0.92	Curr Use: 0
Beach Precinct Rate		0	Oth Val: 0
TOTAL RATE		13.9	Tot Value: 166,800 Area: 0.00

MAIL TO: SEABROOK TAX COLLECTOR
PO BOX 476
SEABROOK, NH 03874

Michele X. Knowles, Tax Collector (603) 474-9881

Tax Calculations	
Gross Value	\$166,800.00
Exemptions	
Net Value	\$166,800.00
Total Tax	\$2,318.00
Veteran Credit	
1st Bill	\$65,340.00
Previous Payments	\$27,807.63
Prepayments	
AMOUNT DUE 12/30/2020	-----

Taxpayer's Name and Address Bill #: 153291

NORTHERN UTILITIES
C/O UNITIL UTILITIES
6 LIBERTY LANE WEST
HAMPTON, NH 03842

*old bill
with new
lower value*

Property Location: UTILITY-GAS

SEE REVERSE SIDE FOR TAXPAYER RIGHTS & FURTHER INFORMATION

8.00 % APR Interest Charged After 12/30/2020

TOWN OF SEABROOK

PO BOX 476, SEABROOK, NH 03874

Final Tax Bill - 2020

Tax Year	Prop ID	Bill Date	Map/Parcel No.
2020	3931	11/18/2020	26-903
Town Rate		6.57	Assessed Valuation
Local School Rate		6.41	Land: 0
State School Rate		0	Building: 166,800
County Rate		0.92	Curr Use: 0
Beach Precinct Rate		0	Oth Val: 0
TOTAL RATE		13.9	Tot Value: 166,800 Area: 0.00

MAIL TO: SEABROOK TAX COLLECTOR
PO BOX 476
SEABROOK, NH 03874

Michele X. Knowles, Tax Collector (603) 474-9881

Tax Calculations	
Gross Value	\$166,800.00
Exemptions	
Net Value	\$166,800.00
Total Tax	\$2,318.00
Veteran Credit	
1st Bill	\$65,340.00
Previous Payments	\$27,807.63
Prepayments	
AMOUNT DUE 12/30/2020	-----

Taxpayer's Name and Address Bill #: 153291

NORTHERN UTILITIES
C/O UNITIL UTILITIES
6 LIBERTY LANE WEST
HAMPTON, NH 03842

Property Location: UTILITY-GAS

SEE REVERSE SIDE FOR TAXPAYER RIGHTS & FURTHER INFORMATION

8.00 % APR Interest Charged After 12/30/2020



TOWN OF SEABROOK

PO BOX 476, SEABROOK, NH 03874

Final Tax Bill - 2020

Tax Year	Prop ID	Bill Date	Map/Parcel No.	MAIL TO: SEABROOK TAX COLLECTOR PO BOX 476 SEABROOK, NH 03874	
2020	107608	11/18/2020	26-903-1		
Town Rate		6.57	Assessed Valuation		
Local School Rate		6.41	Land:	0	Michele X. Knowles, Tax Collector (603) 474-9881
State School Rate		0	Building:	11,975,300	
County Rate		0.92	Curr Use:	0	Tax Calculations
Beach Precinct Rate		0	Oth Val:	0	Gross Value \$11,975,300.00
TOTAL RATE		13.9	Tot Value:	11,975,300	Exemptions
			Area:	0.00	Net Value \$11,975,300.00
Taxpayer's Name and Address			Bill #:153290	Total Tax	\$166,457.00
NORTHERN UTILITIES C/O UNITIL UTILITIES 6 LIBERTY LANE WEST HAMPTON, NH 03842				Veteran Credit	
				1st Bill	
				Previous Payments	
				Prepayments	
				AMOUNT DUE 12/30/2020-----	\$166,457.00

Property Location: UTILITY-GAS 72:8-d

SEE REVERSE SIDE FOR TAXPAYER RIGHTS & FURTHER INFORMATION

8.00 % APR Interest Charged After 12/30/2020

TOWN OF SEABROOK

PO BOX 476, SEABROOK, NH 03874

Final Tax Bill - 2020

Tax Year	Prop ID	Bill Date	Map/Parcel No.	MAIL TO: SEABROOK TAX COLLECTOR PO BOX 476 SEABROOK, NH 03874	
2020	107608	11/18/2020	26-903-1		
Town Rate		6.57	Assessed Valuation		
Local School Rate		6.41	Land:	0	Michele X. Knowles, Tax Collector (603) 474-9881
State School Rate		0	Building:	11,975,300	
County Rate		0.92	Curr Use:	0	Tax Calculations
Beach Precinct Rate		0	Oth Val:	0	Gross Value \$11,975,300.00
TOTAL RATE		13.9	Tot Value:	11,975,300	Exemptions
			Area:	0.00	Net Value \$11,975,300.00
Taxpayer's Name and Address			Bill #:153290	Total Tax	\$166,457.00
NORTHERN UTILITIES C/O UNITIL UTILITIES 6 LIBERTY LANE WEST HAMPTON, NH 03842				Veteran Credit	
				1st Bill	
				Previous Payments	
				Prepayments	
				AMOUNT DUE 12/30/2020-----	\$166,457.00

New bill

Property Location: UTILITY-GAS 72:8-d

SEE REVERSE SIDE FOR TAXPAYER RIGHTS & FURTHER INFORMATION

8.00 % APR Interest Charged After 12/30/2020

TOWN OF SEABROOK

PO BOX 476, SEABROOK, NH 03874

Final Tax Bill - 2020

Tax Year	Prop ID	Bill Date	Map/Parcel No.	MAIL TO: SEABROOK TAX COLLECTOR PO BOX 476 SEABROOK, NH 03874	
2020	107608	11/18/2020	26-903-1		
Town Rate		6.57	Assessed Valuation		
Local School Rate		6.41	Land:	0	Michele X. Knowles, Tax Collector (603) 474-9881
State School Rate		0	Building:	11,975,300	
County Rate		0.92	Curr Use:	0	Tax Calculations
Beach Precinct Rate		0	Oth Val:	0	Gross Value \$11,975,300.00
TOTAL RATE		13.9	Tot Value:	11,975,300	Exemptions
			Area:	0.00	Net Value \$11,975,300.00
Taxpayer's Name and Address			Bill #:153290	Total Tax	\$166,457.00
NORTHERN UTILITIES C/O UNITIL UTILITIES 6 LIBERTY LANE WEST HAMPTON, NH 03842				Veteran Credit	
				1st Bill	
				Previous Payments	
				Prepayments	
				AMOUNT DUE 12/30/2020-----	\$166,457.00

2

Property Location: UTILITY-GAS 72:8-d

SEE REVERSE SIDE FOR TAXPAYER RIGHTS & FURTHER INFORMATION

8.00 % APR Interest Charged After 12/30/2020

TOWN OF SEABROOK

PO BOX 476, SEABROOK, NH 03874

Final Tax Bill - 2020

Tax Year	Prop ID	Bill Date	Map/Parcel No.
2020	2866	11/18/2020	26-901
Town Rate		6.57	Assessed Valuation
Local School Rate		6.41	Land: 0
State School Rate		0	Building: 346,200
County Rate		0.92	Curr Use: 0
Beach Precinct Rate		0	Oth Val: 0
TOTAL RATE		13.9	Tot Value: 346,200 Area: 0.00

MAIL TO: SEABROOK TAX COLLECTOR
PO BOX 476
SEABROOK, NH 03874

Michele X. Knowles, Tax Collector (603) 474-9881

Tax Calculations	
Gross Value	\$346,200.00
Exemptions	
Net Value	\$346,200.00
Total Tax	\$4,813.00
Veteran Credit	
1st Bill	\$93,849.00
Previous Payments	\$39,814.33
Prepayments	
AMOUNT DUE 12/30/2020	-----

Taxpayer's Name and Address Bill #:153295

UNITIL ENERGY SYSTEMS INC
6 LIBERTY LANE WEST
HAMPTON, NH 03842

Property Location: UTILITY-ELECTRIC

SEE REVERSE SIDE FOR TAXPAYER RIGHTS & FURTHER INFORMATION

8.00 % APR Interest Charged After 12/30/2020

TOWN OF SEABROOK

PO BOX 476, SEABROOK, NH 03874

Final Tax Bill - 2020

Tax Year	Prop ID	Bill Date	Map/Parcel No.
2020	2866	11/18/2020	26-901
Town Rate		6.57	Assessed Valuation
Local School Rate		6.41	Land: 0
State School Rate		0	Building: 346,200
County Rate		0.92	Curr Use: 0
Beach Precinct Rate		0	Oth Val: 0
TOTAL RATE		13.9	Tot Value: 346,200 Area: 0.00

MAIL TO: SEABROOK TAX COLLECTOR
PO BOX 476
SEABROOK, NH 03874

Michele X. Knowles, Tax Collector (603) 474-9881

Tax Calculations	
Gross Value	\$346,200.00
Exemptions	
Net Value	\$346,200.00
Total Tax	\$4,813.00
Veteran Credit	
1st Bill	\$93,849.00
Previous Payments	\$39,814.33
Prepayments	
AMOUNT DUE 12/30/2020	-----

Taxpayer's Name and Address Bill #:153295

UNITIL ENERGY SYSTEMS INC
6 LIBERTY LANE WEST
HAMPTON, NH 03842

OLD BILL WITH NEW LOWER VALUE

Property Location: UTILITY-ELECTRIC

SEE REVERSE SIDE FOR TAXPAYER RIGHTS & FURTHER INFORMATION

8.00 % APR Interest Charged After 12/30/2020

TOWN OF SEABROOK

PO BOX 476, SEABROOK, NH 03874

Final Tax Bill - 2020

Tax Year	Prop ID	Bill Date	Map/Parcel No.
2020	2866	11/18/2020	26-901
Town Rate		6.57	Assessed Valuation
Local School Rate		6.41	Land: 0
State School Rate		0	Building: 346,200
County Rate		0.92	Curr Use: 0
Beach Precinct Rate		0	Oth Val: 0
TOTAL RATE		13.9	Tot Value: 346,200 Area: 0.00

MAIL TO: SEABROOK TAX COLLECTOR
PO BOX 476
SEABROOK, NH 03874

Michele X. Knowles, Tax Collector (603) 474-9881

Tax Calculations	
Gross Value	\$346,200.00
Exemptions	
Net Value	\$346,200.00
Total Tax	\$4,813.00
Veteran Credit	
1st Bill	\$93,849.00
Previous Payments	\$39,814.33
Prepayments	
AMOUNT DUE 12/30/2020	-----

Taxpayer's Name and Address Bill #:153295

UNITIL ENERGY SYSTEMS INC
6 LIBERTY LANE WEST
HAMPTON, NH 03842

3

Property Location: UTILITY-ELECTRIC

SEE REVERSE SIDE FOR TAXPAYER RIGHTS & FURTHER INFORMATION

8.00 % APR Interest Charged After 12/30/2020

TOWN OF SEABROOK

PO BOX 476, SEABROOK, NH 03874

Final Tax Bill - 2020

Tax Year	Prop ID	Bill Date	Map/Parcel No.	MAIL TO: SEABROOK TAX COLLECTOR PO BOX 476 SEABROOK, NH 03874	
2020	107607	11/18/2020	26-901-1		
Town Rate		6.57	Assessed Valuation		
Local School Rate		6.41	Land:	0	Michele X. Knowles, Tax Collector (603) 474-9881
State School Rate		0	Building:	18,565,800	
County Rate		0.92	Curr Use:	0	Tax Calculations
Beach Precinct Rate		0	Oth Val:	0	Gross Value
TOTAL RATE		13.9	Tot Value:	18,565,800	\$18,565,800.00
			Area:	0.00	Exemptions
Taxpayer's Name and Address				Net Value	\$18,565,800.00
UNITIL ENERGY SYSTEMS 6 LIBERTY LANE WEST HAMPTON, NH 03842				Total Tax	\$258,065.00
Bill #: 153294				Veteran Credit	
				1st Bill	
				Previous Payments	
				Prepayments	
				AMOUNT DUE 12/30/2020-----	\$258,065.00

Property Location: UTILITY-ELECTRIC 72:8-d

SEE REVERSE SIDE FOR TAXPAYER RIGHTS & FURTHER INFORMATION

8.00 % APR Interest Charged After 12/30/2020

TOWN OF SEABROOK

PO BOX 476, SEABROOK, NH 03874

Final Tax Bill - 2020

Tax Year	Prop ID	Bill Date	Map/Parcel No.	MAIL TO: SEABROOK TAX COLLECTOR PO BOX 476 SEABROOK, NH 03874	
2020	107607	11/18/2020	26-901-1		
Town Rate		6.57	Assessed Valuation		
Local School Rate		6.41	Land:	0	Michele X. Knowles, Tax Collector (603) 474-9881
State School Rate		0	Building:	18,565,800	
County Rate		0.92	Curr Use:	0	Tax Calculations
Beach Precinct Rate		0	Oth Val:	0	Gross Value
TOTAL RATE		13.9	Tot Value:	18,565,800	\$18,565,800.00
			Area:	0.00	Exemptions
Taxpayer's Name and Address				Net Value	\$18,565,800.00
UNITIL ENERGY SYSTEMS 6 LIBERTY LANE WEST HAMPTON, NH 03842				Total Tax	\$258,065.00
Bill #: 153294				Veteran Credit	
				1st Bill	
				Previous Payments	
				Prepayments	
				AMOUNT DUE 12/30/2020-----	\$258,065.00

New Acct

Property Location: UTILITY-ELECTRIC 72:8-d

SEE REVERSE SIDE FOR TAXPAYER RIGHTS & FURTHER INFORMATION

8.00 % APR Interest Charged After 12/30/2020

TOWN OF SEABROOK

PO BOX 476, SEABROOK, NH 03874

Final Tax Bill - 2020

Tax Year	Prop ID	Bill Date	Map/Parcel No.	MAIL TO: SEABROOK TAX COLLECTOR PO BOX 476 SEABROOK, NH 03874	
2020	107607	11/18/2020	26-901-1		
Town Rate		6.57	Assessed Valuation		
Local School Rate		6.41	Land:	0	Michele X. Knowles, Tax Collector (603) 474-9881
State School Rate		0	Building:	18,565,800	
County Rate		0.92	Curr Use:	0	Tax Calculations
Beach Precinct Rate		0	Oth Val:	0	Gross Value
TOTAL RATE		13.9	Tot Value:	18,565,800	\$18,565,800.00
			Area:	0.00	Exemptions
Taxpayer's Name and Address				Net Value	\$18,565,800.00
UNITIL ENERGY SYSTEMS 6 LIBERTY LANE WEST HAMPTON, NH 03842				Total Tax	\$258,065.00
Bill #: 153294				Veteran Credit	
				1st Bill	
				Previous Payments	
				Prepayments	
				AMOUNT DUE 12/30/2020-----	\$258,065.00

4

Property Location: UTILITY-ELECTRIC 72:8-d

SEE REVERSE SIDE FOR TAXPAYER RIGHTS & FURTHER INFORMATION

8.00 % APR Interest Charged After 12/30/2020

JOSEPH GIUFFRE <jmgiuffre@comcast.net>

6/2/2020 11:31 AM

Tax Adjustment

To jmgiuffre <jmgiuffre@comcast.net>

To Angela Silver Seabrook Town Assessor

This note is to inform the assessors office that the Seabrook Beach Precinct Building has no signed leases for unit 2 and unit 3 do to the pandemic All leases expired at the end of March and were not renewed .I am returning the tax bill as requested.

Beach Commissioner
Joseph Giuffre



MEMO FROM
JOE GIUFFRE
RE: PRECINCT BLOG

(5)

TITLE V TAXATION

*New
LAW*

CHAPTER 72 PERSONS AND PROPERTY LIABLE TO TAXATION

Property Taxes

Section 72:8-d

72:8-d Valuation of Electric, Gas, and Water Utility Company Distribution Assets. –

I. In this section:

(a) "FERC" means the Federal Energy Regulatory Commission.

(b) "Utility company assets" means the following property not exempt under RSA 72:23:

(1) For an electric company providing electricity service to retail customers: the distribution poles, wires, conductors, attachments, meters, transformers, and substations accounted for by the utility in accordance with FERC Form 1, buildings, contributions in aid of construction (CIAC), construction works in progress (CWIP), and land rights, including use of the public rights of way, easements on private land owned by third parties, and land owned in fee by the electric company, so long as such easements and fee land are associated solely with distribution power lines classified as distribution according to FERC standards.

(2) For a gas company providing gas service to retail customers: distribution pipes, fittings, meters, pressure reducing stations, buildings, contributions in aid of construction (CIAC), construction works in progress (CWIP), and land rights including use of the public rights of way, easements on private land owned by third parties, and land owned in fee by the gas company.

(3) For a water company providing water service to retail customers: pipes, fittings, meters, wells, pressure/pump stations, buildings, contributions in aid of construction (CIAC), construction works in progress (CWIP), and land rights including use of the public rights of way, easements on private land owned by third parties, and land owned in fee by the water company. No electric power fixtures employed solely as an emergency source of electric power in a public water distribution system shall be taxable.

(c) "Utility company assets" shall not include:

(1) Electric company transmission poles, wires, conductors, attachments, meters, transformers, and substations, classified as transmission according to FERC standards, buildings associated with transmission, and land rights, including easements on private land owned by third parties, and land owned in fee by the electric company, so long as such easements and fee land are associated with transmission power lines classified as transmission according to FERC standards.

(2) Electric generation facilities and associated land rights, whether in fee or by easement.

(3) Gas transmission pipeline facilities regulated by FERC and associated land rights, whether in fee or easement.

(4) Wholly owned telephone, cable, or Internet service providers, and large scale natural gas and propane gas liquid storage and processing facility assets.

(5) Fee-owned land, office buildings, garages, and warehouses.

(d) "Retention dam" means a dam constructed for the purpose of impounding drinking water supply.

II. (a) The selectmen or assessors shall appraise utility company assets lying within the limits of the town or city using a unified method of valuing the utility company assets, excluding land rights, according to the following formula:

(1) For electric and gas utility company assets: a weighted average of 70 percent of each asset's original cost and 30 percent of each asset's net book cost as reported in compliance with paragraphs IV and V.

(2) For water utility company assets: a weighted average of 25 percent of each asset's original cost and 75 percent of each asset's net book cost as reported in compliance with paragraphs IV and V.

(b) To the appraisal under subparagraph (a), for the use of public rights of way and private distribution system easements, the selectmen or assessors shall add 3 percent of the valuation determined under subparagraph (a).

(c) The total of subparagraphs (a) and (b), as implemented under paragraph VI, shall be the valuation of the utility company's assets for purposes of local property taxation, and added to the municipality's assessed value of the utility company's fee-owned land, office buildings, garages, and warehouses.

III. Any water utility company land parcel owned in fee for sanitary radii, retention dams, and/or watershed protection purposes which is subject to regulation by the department of environmental services to protect water quality shall be entitled to be assessed under RSA 79-C at the value such land would have been assigned under the current use values established pursuant to RSA 79-A if the land had met the criteria for open space land under that chapter, even if said parcel is less than 10 acres in size and/or has a well structure and related piping on the parcel.

IV. Each utility company shall report by May 1 of each year to the selectmen or assessors of each town or city in which its utility company assets are located and to the department of revenue administration, the original cost and net book value as of December 31 of the preceding year of each account code category of distribution, transmission, and generation assets, if any, located within such town or city in accordance with FERC Form 1 and/or Form 2 Federal Account Code items.

V. The commissioner of the department of revenue administration shall adopt rules under RSA 541-A for the forms and requirements for the reporting under paragraph IV. Such reporting requirements shall also include an obligation on the utility company with utility company assets to utilize an accounting system to report and track with the best information available, in an efficient, equitable and transparent manner using the best information then available from the utility company's accounting records, contributions in aid of construction (CIAC), construction works in progress (CWIP), and undistributed plant assets in each town or city and the original cost of each such asset as reported by the contributing entity.

VI. (a) The assessed value of all utility company assets existing and assessed as of April 1, 2018 determined in subparagraph II(c) shall be implemented over a 5-year period as follows:

(1) The value for assessment of property taxes for the tax year effective April 1, 2020 shall be a weighted average of 80 percent of the final locally assessed value effective April 1, 2018 and 20 percent of the apportioned value determined under subparagraph II(c) effective April 1, 2020.

(2) The value for assessment of property taxes for the tax year effective April 1, 2021 shall be a weighted average of 60 percent of the final locally assessed value effective April 1, 2018 and 40 percent of the apportioned value determined under subparagraph II(c) effective April 1, 2021.

(3) The value for assessment of property taxes for the tax year effective April 1, 2022 shall be a weighted average of 40 percent of the final locally assessed value effective April 1, 2018 and 60 percent of the apportioned value determined under subparagraph II(c) effective April 1, 2022.

(4) The value for assessment of property taxes for the tax year effective April 1, 2023 shall be a weighted average of 20 percent of the final locally assessed value effective April 1, 2018 and 80 percent of the apportioned value determined under subparagraph II(c) effective April 1, 2023.

(5) For each of the years in subparagraphs (a)(1) through (4), all utility company assets installed after April 1, 2018, and not included in assessment as of April 1, 2018, shall be assessed at the apportioned value determined under subparagraph II(c) effective as of April 1 of the property tax year. For each of the years in subparagraphs (a)(1) through (4), all utility company assets retired after April 1, 2018, and included in assessment as of April 1, 2018, shall not be assessed.

(6) Beginning with the tax year effective April 1, 2024 and every tax year thereafter the locally assessed value shall be the apportioned value determined under subparagraph II(c) effective as of April 1 of the property tax year.

(b) For purposes of subparagraph (a), "final locally assessed value effective April 1, 2018" means the municipality's value of the utility company's assets as taken from the department of revenue administration's form MS-1 for 2018.

VII. All determinations or decisions under this section shall be appealable by the electric, gas, or water utility company or the town or city by petition to the board of tax and land appeals under RSA 71-B.

Source. 2019, 117:2, eff. Aug. 20, 2019.