#### **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	ABATE/REFUND	ABATE/REFUND	REASON
		PRINCIPAL	PRINCIPAL	TOTAL	
Boudreau, Jaquline A	9-162	\$0.00	\$361.00	\$351.00	Elderly Exemption rec'
18 Folly Mill Rd					after July bill.
Seabrook, NH 03874					]
Day, John & Noreen	14-32-57	\$33.00	\$0.00	\$33.00	Travel Trailer moved
25108 Laurel Valley Rd					out before Apr. 1st
Leesburg, FL 34748					
Malo Dorothy	10-73	\$0.00	\$843.00	\$843.00	Elderly Exemption rec'o
P O Box 2447					after July bill.
Seabrook, NH 03874					
Marshall, Priscilla L	15-49-0	\$709.00	\$0.00	\$709.00	Elderly Exemption rec'o
15 Washington St					after July bill.
Seabrook, NH 03874					,
Northern Utilities	26-903	\$63,022.00	\$0.00	\$63,022,00	most of value moved
% Unitil Utilities		+ + + + + + + + + + + + + + + + + + + +	Ţ O.O.O.	<b>\$55,022.50</b>	to new bill due to utility
6 Liberty Ln West					law changes
Hampton, NH 03842					id w changes
Reynolds, Max & Doris	14-32-61	\$33.00	\$0.00	\$33.00	Travel Trailer moved
1516 Valley Forge Blvd			7	755.00	out before Apr. 1st
Sun City Center, FL 33573					
Seabrook Beach Precinct	26-97-100	\$736.00	\$0.00	\$736.00	not rented in 2020
O Box 2660		7.55.55	¥0.00	\$750.00	1100 Terrica III 2020
Seabrook, NH 03874					
Unitil Energy Systems Inc	26-901	\$89,036.00	\$0.00	\$89,036,00	most of value moved
Liberty Ln West		,	70.00	\$55,550.00	to new bill due to utility
Hampton, NH 03841					law changes
Boudreau, Roland (payer)	9-163-2	\$0.00	\$123.00	\$123.00	valued decreased after
24 Folly Mill Rd			,	7	inpsection
Seabrook, NH 03874					
FOTALS:		TOTAL ABATE ONLY \$153,569.00	ABATE/ REFUND \$1,327.00	TOTAL REFUNDS ABATE/REFUNDS \$154,886.00	

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 1<sup>st</sup>, 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.

Run: 11/04/20 12:28PM

## Un-Applied Previous Bills TOWN OF SEABROOK

Page: 1 Angela Print\_UnApp\_Bills

Owner	Map-Lot	Net Bil	I (w/Credits)	Previous Bills	Un-App Prev Bills
BOUDREAU JAQUELINE A 18 FOLLY MILL RD SEABROOK, NH 03874	9-162	eld	1,794.00	-2,145.00	351.00 M
DAY JOHN & NOREEN 25108 LAUREL VALLEY RD LEESBURG, FL 34748	14-32-57	gover	0.00	-33.00	33.00 Work
MALO DOROTHY A PO BOX 2447 SEABROOK, NH 03874	10-73	eld	979.00	-1,822.00	843.00 Mima
MARSHALL PRISCILLA L 15 WASHINGTON ST SEABROOK, NH 03874	15-49	eld	1,682.00	-2,391.00	709.00 K 0
NORTHERN UTILITIES C/O UNITIL UTILITIES 6 LIBERTY LANE WEST HAMPTON, NH 03842	26-903	new act + 1	2,318.00	-65,340.00	63,022.00 Ml 0
REYNOLDS MAX & DORIS 1516 VALLEY FORGE BLVD SUN CITY CENTER, FL 33573	14-32-61	gril	0.00	-33.00	33.00 A/C
SEABROOK BEACH PRECINCT PO BOX 2660 SEABROOK, NH 03874	26-97-100	gover	0.00	-736.00	736.00 A LO
UNITIL ENERGY SYSTEMS INC 6 LIBERTY LANE WEST HAMPTON, NH 03842	26-901	new act gold	4,813.00	-93,849.00	89,036.00
WOOD SHAWN M 28A FOLLY MILL RD SEABROOK, NH 03874	9-163-2	wassesoner	394.00	-517.00	123.00 M

Total Un-Applied Previous Bills:

154,886.00

LIST GIVES OVER THES

Run: 11/18/20 10:26AM Warrant ID 272

## Property Tax Warrant - Final

Town of Seabrook 2020 Final Property Tax Warrant

U-PCS

Page: 869

Angela

## **TOTALS**

Gross Valuation:	2,8	858,760,450.00	Previous	Bill Total:	-20,371,302.0	0
Exemptions:	-1	38,710,400.00	Previous	Abatements:	0.0	0
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:		20,908,681.0	n
Credits:	-412,250.00 PrePayments;		ante:			
Unapplied Credits:		36,321.00	rierayii	ienis,	0.0	U
Net Total Tax:	4	11,125,097.00		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. MARRANT SHOWS TAX WARRANT REPOVE TO

#### PO BOX 476, SEABROOK, NH 03874

#### Final Tax Bill - 2020

Tax Year	Prop ID	Bill Date	Map/Par	cel No.		MAIL TO: SEABROOK TAX COLLECTOR		
2020	3931	11/18/2020	26-903	- No. 1997 - Park Supplement	1000	PO BOX 476 SEABROOK, NH 03874		
Town Rate			6.57	Assessed Valu	ation	3EABROOK, 1911 03874		
Local School	l Rate		6.41	Land:	0	Michele X. Knowles, Tax Collector (	603) 474-9881	
State School	l Rate		0	Building:	166,800	Tax Calcula	tions	
County Rate	ŧ		0.92	Curr Use: Oth Val.	0	0	\$166,800.00	
Beach Preci	nct Rate		0	Tot Value:	166.800		Ų 100,000.00	
TOTAL RATE	TAL RATE		13.9		0.00	Net Value	\$166,800.00	
Taxpay	er's Name and Ac	Idress		Bill #:153291		Total Tax	\$2,318.00	
NA	THERN UTILI	TICC				Veteran Credit		
	UNITIL UTILIT					1st Bill	\$65,340.00	
	BERTY LANE					Previous Payments	\$27,807.63	
						Prepayments		
HAN	IPTON, NH 03	042				AMOUNT DUE 12/30/2020		

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/Par		cel No.		MAIL TO: SEABROOK TAX COLLECTOR				
2020	3931	11/18/2020	26-903			PO BOX 476 SEABROOK, NH 03874			
Town Rate			6.57	Assessed	Valuation				
Local School	ol Rate		6.41	Land:	(	Michele X. Knowles, Tax Collector (603) 474-	9881		
State School	State School Rate		0	.92 Curr Use: Oth Val: Tot Value:	166,800	Tay Calculations	BY SERVICE PRO		
	County Rate Beach Precinct Rate	0.92	0		Gross Value Exemptions Net Value	\$166,800.00			
TOTAL RATE	OTAL RATE		13.9			166,800 0.00	\$166,800.00		
Taxpa	ver's Name and Ac	idress		Bill #:153291		Total Tax \$			
NO	RTHERN UTILI	TIEC				Veteran Credit			
	UNITH UTILIT			1 1 61	.0.	1st Bill	\$65,340.00		
6 LI	BERTY LANE MPTON, NH 03	WEST		ola n.	( V -	Previous Payments Prepaymants AMOUNT DUE 12/30/2020	\$27,807.63		

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

TOTAL OF THE STATE			TO BOX 410, OLADITOOK, MIT BOX			514 I MAI TUX DIII - 2020		
Tax Year	Prop ID Bill Date		Map/Par	cel No.	BIBLES	MAIL TO: SEABROOK TAX COL	LECTOR	
2020	3931	11/18/2020	26-903			PO BOX 476 SEABROOK, NH 0387	74	
Town Rate			6.57	Assessed Valu	ation		7	
Local Schoo	l Rate		6.41	Land:	C	Michele X. Knowles, Tax Collector	(603) 474-9881	
State Schoo	l Rate		0	Building: Curr Use:	166,800	Tax Calcu	lations	
County Rate			0.92	Oth Val:	, u	Gross Value	\$166,800.00	
Beach Preci	nct Rate		0	Tot Value:	166.800	Exemptions	, , , , , ,	
TOTAL RATE			13.9	Area:	0.00	Net Value	\$166,800.00	
Taxpay	er's Name and Ad	ddress		Bill #:153291		Total Tax	\$2,318.00	
NOS	THERN UTILI	TICE		10		Veteran Credit		
						1st Bill	\$65,340.00	
	UNITIL UTILIT					Previous Payments	\$27,807.63	
	BERTY LANE					Prepayments		
HAIV	IPTON, NH 03	042				AMOUNT DUE 12/30/2020		

Property Location:

**UTILITY-GAS** 

#### PO BOX 476, SEABROOK, NH 03874

#### Final Tax Bill - 2020

Tax Year	Prop ID	Bill Date	. Map/Par	cel No. 🦠 🖠	生 清 著為外	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	0EABROOK, 1911 03074		
Local School Ra	ite.		6.41	Land:	(	Michele X. Knowles, Tax Collector (60	3) 474-9881	
	State School Rate		0	Building: Curr Use:	11,975,300 0	Tax Calculations		
County Rate  Beach Precinct i	Data		0.92	Oth Val:		Gross Value	\$11,975,300.00	
TOTAL RATE	\ale			Tot Value:	11,975,300	Exemptions		
			13.9	Area:	0.00	Net Value	\$11,975,300.00	
Taxpayer's	Name and Ad	ldress		Bill #:153	290	Total Tax \$16		
NOPTH	IERN UTILI	TIEC				Veteran Credit		
						1st Bill		
	ITIL UTILIT	*				Previous Payments		
- · · ·	RTY LANE					Prepaymants		
HAMPTON, NH 03842						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	Мар/Раг	cel No.		MAIL TO: SEABROOK TAX COLLECTO	R
2020	107608	11/18/2020	26-903-1			PO BOX 476 SEABROOK, NH 03874	
Town Rate			6.57	Assessed	Valuation :	OEADI(00K, NIT 038/4	
Local School	Local School Rate State School Rate County Rate Beach Precinct Rate DTAL RATE					Michele X. Knowles, Tax Collector (603)	474-9881
			0	Building: Curr Use:	· ·	* Tax Calculations	
•			0.92	Oth Val:		Gross Value	\$11,975,300.00
TOTAL RATE			42.0	Tot Value: Area:	11,975 <u>,</u> 300 0.00	Exemptions Net Value	\$11,975,300.00
Taxpay	er's Name and A	ddress	Marie V	, Bill #:153	290	Total Tax	\$166,457.00
NORTHERN UTILITIES C/O UNITIL UTILITIES 6 LIBERTY LANE WEST HAMPTON, NH 03842		<u> </u>	New bill		Veteran Credit 1st Bill Previous Payments Prepaymants	<u> </u>	
ПА	ir i ON, NH 03	042	L	•0		AMOUNT DUE 12/30/2020	\$166,4

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

TOWN O	F SEABROO	K	PO B	OX 476, SEAB	ROOK, NH 03	74 Final Tax Bill - 2020		2020
Tax Year	Prop ID	Bill Date	Map/Par	cel No.		MAIL TO: SEABROOK TAX CO	LLECTOR	
2020	107608	11/18/2020	26-903-1		7 6 7 6	PO BOX 476 SEABROOK, NH 038	274	
Town Rate			6.57	Assessed	Valuation	SEABROOK, NH US	0/4	
Local School	ol Rate		6.41	Land:	(	Michele X. Knowles, Tax Collecte	or (603) 474-9	881
State School	ol Rate		0	Building:	11,975,300	Tax Calc	ollestalls.	
County Rate	Э		0.92	Curr Use: Oth Val:	(	0	uiauons	\$11,975,300.00
Beach Prec	inct Rate		-0	Tot Value:	11,975,300	,		Ψ11,010,000.00
TOTAL RATE			13.9		0.00	Net Value		\$11,975,300.00
Taxpay	er's Name and Ad	ldress		BIII #: 153	290	Total Tax		\$166,457.00
NO	RTHERN UTILI	TIEC				Veteran Credit		
	UNITIL UTILI					1st Bill		
						Previous Payments		
	BERTY LANE					Prepaymants		
HAI	APTON, NH 03	842				AMOUNT DUE 12/30/2020	$(\Lambda)$	\$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

#### PO BOX 476, SEABROOK, NH 03874

#### Final Tax Bill - 2020

Tax Year	Prop ID	Bill Date	Map/Par	cel No.	THE STATE OF	MAIL TO: SEABROOK TAX COLLECTOR		
2020	2866	11/18/2020	26-901			PO BOX 476 SEABROOK, NH 03874		
Town Rate			6.57	Assessed Valu	ation	3EABROOK, 1811 03874		
Local School	ol Rate		6.41	Land:	0	Michele X. Knowles, Tax Collector (603) 474	-9881	
	State School Rate		0	Building: 346,200 Curr Use: 0	Tax Calculations			
County Rate Beach Prec			0.92	Oth Val:	ō	Gross Value	\$346,200.00	
TOTAL RATE			13.9	Tot Value: Area:	346,200 0.00	Exemptions Net Value	\$346,200.00	
Taxpay	er's Name and Ad	ldress		Bill #: 153295	ne do a d	Total Tax	\$4,813.00	
LIMIT	TIL ENERGY S	VETEME INC			X	Veteran Credit		
						1st Bill	\$93,849.00	
6 LIBERTY LANE WEST HAMPTON, NH 03842					Previous Payments Prepaymants AMOUNT DUE 12/30/2020	\$39,814.33		

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 1	/aluation		
Local School	l Rate		6.41	Land:	0	M	
State Schoo	l Rate		0	Building:	346,200	E	
County Rate			0.92	Curr Use: Oth Val:	0	G	
Beach Preci	nct Rate		0	Tot Value:	346.200		
TOTAL RATE			13.9	Area:	0.00	N	
Taxpayer's Name and Address				Bill #:1532	95	Ţ	
UNI	TIL ENERGY S	SYSTEMS INC	)		_	1	

**6 LIBERTY LANE WEST** HAMPTON, NH 03842

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

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

Gross Value	\$346,200.00
Exemptions	
Net Value	\$346,200.00
Total Tax	\$4,813.00
Veteran Credit	

**Tax Calculations** 

\$93,849.00 **Previous Payments** \$39,814.33 Prepaymants

AMOUNT DUE 12/30/2020-

**Property Location:** 

UTILITY-ELECTRIC

SEE REVERSE SIDE FOR TAXPAYER RIGHTS & FURTHER INFORMATION

8.00 % APR Interest Charged After 12/30/2020

#### TOWN OF SEARROOK

PO BOX 476 SEARROOK NH 03874

Final Tay Bill - 2020

LOAMIA OL	SLADIO	PO BOX 476, SEABROOK, NH 03			8/4 Final Lax Bill - 2020		
Tax Year	Prop ID	Bill Date	Map/Parcel No.			MAIL TO: SEABROOK TAX COL	LECTOR
2020	2866	11/18/2020	26-901			PO BOX 476 SEABROOK, NH 0387	'A
Town Rate			6.57	Assessed Valu	ation	OLINO ON INTO OUR	T
Local School Rate State School Rate		6.41 0	Building:	(	0 Michele X. Knowles, Tax Collector (603) 474-9881		
				346,200			
County Rate			0.92	Curr Use: Oth Val:	(	One as Maline	\$346,200,00
Beach Precin	nct Rate		0	Tot Value:	346,200		ψ0το,200.00
TOTAL RATE			13.9	Area:	0.00	Net Value	\$346,200.00
Taxpaye	er's Name and A	ddress		Bill #:153295		Total Tax	\$4,813.00
LIMIT	II ENEDOV O	EVETEME INC				Veteran Credit	. ,
UNITIL ENERGY SYSTEMS INC 6 LIBERTY LANE WEST HAMPTON, NH 03842						1st Bill	\$93,849.00
						Previous Payments	\$39,814.33
						Prepaymants	
						AMOUNT DUE 12/30/2020	

**Property Location:** 

UTILITY-ELECTRIC

#### PO BOX 476, SEABROOK, NH 03874

#### Final Tax Bill - 2020

Tax Year	Prop ID	Bill Date	Map/Par	cel 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	SEABNOON, 1411 03874		
Local Scho	ol Rate		6.41	Land:	(	Michele X. Knowles, Tax Collector (603	3) 474-9881	
State School	ol Rate		0	Building:	18,565,800	Tax Calculatio	ne	
County Rat	e		0.92	Curr Use: Oth Val:	{	0	\$18,565,800.00	
Beach Pred	inct Rate		0	Tot Value:	18,565,800	,	Ψ10,000,000	
TOTAL RATE			13.9	Area:	0.00	Net Value	\$18,565,800.00	
Taxpayer's Name and Address  UNITIL ENERGY SYSTEMS  6 LIBERTY LANE WEST			- SERVE	Bill #:1532	294	Total Tax	\$258,065.00	
						Veteran Credit		
						1st Bill		
HAMPTON, NH 03842					Previous Payments			
					Prepaymants			
						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/Par	cel No.	
2020	107607	11/18/2020	26-901-1		
Town Rate			6.57	, Assessed	Valuation
Local School	l Rate		6.41	Land:	0
State Schoo	l Rate		0	Building:	18,565,800
County Rate	1		0.92	Curr Use: Oth Val:	0
Beach Preci	nct Rate		0	Tot Value:	18,565,800
TOTAL RATE			13.9	Area:	0.00
Taxpay	er's Name and Ac	ldress	AST RE	Bill #:1532	94
UNI	TIL ENERGY S	YSTEMS			

**6 LIBERTY LANE WEST** HAMPTON, NH 03842

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

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

Tax Cal	culations
Gross Value	\$18,565,800.00
Exemptions	
Net Value	\$18,565,800.00
Total Tax	\$258,065.00
Veteran Credit	

1st Bill Previous Payments Prepaymants

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

TOMITO	OFVDIGO	FO BOX 470, SEABROOK, NO 03			0/4 I IIIai I ax Dili = 2020			
Tax Year	Prop ID	Map/Parcel No.			MAIL TO: SEABROOK TAX COLLECTOR			
2020	107607	11/18/2020	26-901-1			PO BOX 476 SEABROOK, NH 03874		
Town Rate			6.57 Assessed Valuation			SEABROOK, IND 03874		
Local School Rate State School Rate County Rate		6,41 0 0.92	Building:	18,565,800 0	Michele X. Knowles, Tax Collector (603) 474-9881			
								Gross Value
					Beach Precin	nct Rate		0
TOTAL RATE			13.9	Area:	0.00	Net Value		\$18,565,800,0
Taxpayer's Name and Address				Bill #:153294		Total Tax	\$258,065.0	
UNITIL ENERGY SYSTEMS					Veteran Credit			
6 LIBERTY LANE WEST						1st Bill		
HAMPTON, NH 03842						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

JOSEPH GlUFFRE <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

Joseph Duffer

HEND JOE GUFFE PRECINCT
RE. PRECINCT



## TITLE V TAXATION



# 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 I, 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.