



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

TO: WILLIAM MANZI, TOWN MANAGER &
BOARD OF SELECTMEN
MICHELE X. KNOWLES, TAX COLLECTOR

DATE: November 18, 2020

SUBJECT: December 2020 Tax Abatement Credits – due to Tax Agreements

Below is a list of Tax Abatement Credits due to the various tax agreements that were signed last year. They will have to be voted on as abatements for 2020 in order to credit those amounts off the Tax books for 2020:

December tax bill abatement/credits:

PSNH/Eversource – Map 26 Lot 902 : \$17,390.42,
US Foods – Map 6 Lot 1 :\$33,793.77
Northern Utilities – Map 26 Lot 903 : \$37,532.37
Unitil Energy Systems, Inc – Map 26 Lot 901 : \$54,034.67
TOTAL ABATEMENT/CREDITS IN DECEMBER 2020: \$142,751.23

We the undersigned Selectmen of the Town of Seabrook authorize these abatements for tax year 2020 as per the previously signed agreements.

Theresa Kyle, Chairman

Ella Brown, Vice Chairman

Aboul B Khan, Clerk

Page 2, December 2020 tax abatements due to Tax Agreements previously signed

Witness

Date

If you have any questions, please feel free to contact me or I will be at the meeting.
Sincerely,

Angela Silva, Assessor

EVERSOURCE

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

US FOODS

SETTLEMENT AGREEMENT

This Settlement Agreement ("Agreement") is made and entered into as of 7/24/19, 2019, between US Foods, Inc. ("Taxpayer") and the Town of Seabrook, New Hampshire (the "Town") (collectively, the "Parties").

Whereas, Taxpayer believes that its property located at 100 Ledge Road (Map 6, Lot 1) within the Town (the "Subject Property") is excessively and disproportionately valued and has challenged the Town's property tax valuation for the tax for the 2017 tax year and has sought an abatement for the 2017 tax year before the Board of Tax and Land Appeals (the "Litigation");

Whereas, Taxpayer also contends that the Subject Property is excessively and disproportionately valued and that it is entitled to an abatement for the 2018 property tax year (the "2018 Claim");

Whereas, the Town disputes that the Subject Property is excessively and disproportionately valued that disputes Taxpayer's entitlement to abatements of its 2017 or 2018 property taxes; and

Whereas, Taxpayer and the Town desire to settle and resolve the Litigation and the 2018 Claim.

NOW, THEREFORE, Taxpayer and the Town agree to settle and resolve the Litigation and the 2018 Claim as follows:

1. Abatement

To resolve, compromise, and bring about a settlement of the Litigation and the 2018 Claim, the Town and Taxpayer agree that the assessment of the Property for 2017 and 2018 shall be abated to \$43,500,000.00. As part of said abatement the Town shall grant to Taxpayer a refund in the amount of \$135,175.10, inclusive of interest that has accrued at six percent (6%) per annum ("Refund"). No other costs, expenses, or interest shall be due or owed.

2. Payment of Refund

The Refund shall be realized by Taxpayer as follows:

(a) Within twenty (20) days of the full execution of this Settlement Agreement, the Town shall remit a check in the amount of \$67,587.55 by check, sent to US Foods, Inc., Attn: Tax Dept., P.O Box 29291, Phoenix, Arizona 85038.

(b) ~~The remaining \$67,587.55 shall be made to Taxpayer in the form of two equal credits applied to the tax bills issued to Taxpayer during the June 2020 and December 2020 tax billings.~~

✓

NORTHERN
UTILS

SETTLEMENT AGREEMENT

This Settlement Agreement ("Agreement") is made and entered into as of July 24, 2019, between Northern Utilities, Inc. ("NU") and the Town of Seabrook, New Hampshire (the "Town") (collectively, the "Parties").

Whereas, NU believes that its property located within the Town (collectively, the "Subject Property") is excessively and disproportionately valued and has challenged the Town's property tax valuation for the tax for the 2015, 2016, and 2017 property tax years and has sought an abatement for the 2015, 2016, and 2017 property tax years before the Board of Tax and Land Appeals (Docket Nos. 28229-15PT, 28641-16PT, 28997-17PT) (the "Litigation");

Whereas, NU also contends that the Subject Property is excessively and disproportionately valued and that it is entitled to an abatement for the 2018 property tax year (the "2018 Claim");

Whereas, the Town disputes that the Subject Property is excessively and disproportionately valued that disputes NU's entitlement to abatements of its 2015, 2016, 2017, or 2018 property taxes; and

Whereas, NU and the Town desire to settle and resolve the Litigation and the 2018 Claim.

NOW, THEREFORE, NU and the Town agree to settle and resolve the Litigation and the 2018 Claim as follows:

1. Abatement

To resolve, compromise, and bring about a settlement of the Litigation and the 2018 Claim, the Town hereby grants a tax abatement to NU in the amount of \$225,194.25, which constitutes a tax refund in the amount of \$191,066.84 plus interest that has accrued at six percent (6%) per annum to June 1, 2020, which is calculated to be \$34,127.41 for all Tax Years at issue in the Litigation and the 2018 Claim ("the Abatement"). No other costs, expenses, or interest shall be due or owed.

2. Credits

The Abatement shall be realized by NU in the form of six (6) equal credits of \$37,532.37 to be applied by NU against six (6) semi-annual property tax obligations due to the Town, with the first credit of \$37,532.37 to be applied to the first semi-annual tax obligation of tax year April 1, 2020, the second credit of \$37,532.37 to be applied to the second semi-annual tax obligation of tax year April 1, 2020, and the next four (4) credits to be applied against the semiannual property tax obligations for tax years April 1, 2021 and April 1, 2022, respectively. In the event that the semi-annual property tax obligation due to the Town is less than \$37,532.37, then the difference between the \$37,532.37 and the amount of taxes shown as due shall be carried forward and applied as a credit against the next succeeding tax bills, with interest, until the entirety of the credits not to exceed \$225,194.25 have been applied.

UNITL

SETTLEMENT AGREEMENT

This Settlement Agreement ("Agreement") is made and entered into as of July 24, 2019, between Unitil Energy Systems, Inc. ("UES") and the Town of Seabrook, New Hampshire (the "Town") (collectively, the "Parties").

Whereas, UES believes that its property located within the Town (collectively, the "Subject Property") is excessively and disproportionately valued and has challenged the Town's property tax valuation for the tax for the 2015, 2016, and 2017 property tax years and has sought an abatement for the 2015, 2016, and 2017 property tax years before the Board of Tax and Land Appeals (Docket Nos. 28219-15PT, 28640-16PT, 28988-17PT) (the "Litigation");

Whereas, UES also contends that the Subject Property is excessively and disproportionately valued and that it is entitled to an abatement for the 2018 property tax year (the "2018 Claim");

Whereas, the Town disputes that the Subject Property is excessively and disproportionately valued that disputes UES's entitlement to abatements of its 2015, 2016, 2017, or 2018 property taxes; and

Whereas, UES and the Town desire to settle and resolve the Litigation and the 2018 Claim.

NOW, THEREFORE, UES and the Town agree to settle and resolve the Litigation and the 2018 Claim as follows:

1. Abatement

To resolve, compromise, and bring about a settlement of the Litigation and the 2018 Claim, the Town hereby grants a tax abatement to UES in the amount of \$324,208 (the "Abatement"), without interest, costs or other expenses.

2. Credits

The Abatement shall be realized by UES, without interest, in the form of six (6) equal credits of \$54,034.67 to be applied by UES against six (6) semi-annual property tax obligations due to the Town, with the first credit of \$54,034.67 to be applied to the first semi-annual tax obligation of Tax Year April 1, 2020, the second credit of \$54,034.67 to be applied to the second semi-annual tax obligation of Tax Year April 1, 2020, and the next four (4) credits to be applied against the semiannual property tax obligations for Tax Years April 1, 2021 and April 1, 2022, respectively. In the event that the semi-annual property tax obligation due to the Town is less than \$54,034.67, then the difference between the \$54,034.67 and the amount of taxes shown as due shall be carried forward and applied as a credit against the next succeeding tax bills, without interest, until the entirety of the credits not to exceed \$324,208 have been applied.