



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: May 10, 2021

SUBJECT: July 2021 Tax Abatement Credits – due to Tax Agreements

Below is a list of Tax Abatement Credits due to the various tax agreements that were signed IN 2019 for the Utilities and 2021 for Kohls. They will have to be voted on as abatements for 2021 in order to credit those amounts off the Tax books for 2021:

July 2021 tax bill abatement/credits:

PSNH/Eversource – Map 26 Lot 902 : \$17,390.42,
Northern Utilities – Map 26 Lot 903 : \$37,532.37
Unitil Energy Systems, Inc – Map 26 Lot 901 : \$54,034.67
Kohls – Map 9–240 – \$23,671.00
TOTAL ABATEMENT/CREDITS IN JULY 2021: \$132,628.46

We the undersigned Selectmen of the Town of Seabrook authorize these abatements for tax year 2021 as per the previously signed agreements.

Ella Brown, Chairman

Aboul Khan, Vice Chairman

Theresa Kyle, Clerk

Page 2, July 2021 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

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.



UNITIL

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.

RECEIVED

APR 30 2021

SETTLEMENT AGREEMENT

Town of Seabrook
Assessor's Office

This Settlement Agreement ("Agreement") is made and entered into as of 4/21/21, 2021, between CNLV Kohsenh, LLC, a New Hampshire Limited Liability Company, doing business at 195 North St., Suite 100, Teterboro, NJ 07608 ("Owner"), Kohl's, Inc., formerly known as Kohl's Department Stores, Inc., ("Kohl's"), a Wisconsin Corporation, with a principal place of business of N56 W 17000 Ridgewood Drive, Menomonee Falls, WI 53051, and the Town of Seabrook, New Hampshire (the "Town") (collectively, the "Parties").

Whereas, the Owner and Kohl's believes that the Taxpayer's property located within the Town located at 325 Lafayette Road (Parcel ID#: 09/240/000) (collectively, the "Subject Property") is excessively and disproportionately valued;

Whereas, on behalf of Owner, Kohl's has challenged the Town's property tax valuation of the Subject Property for the April 1, 2019 property tax year and sought an abatement for that year before the Board of Tax and Land Appeals (Docket No.29763-19PT) (the "Litigation");

Whereas, Owner is a subsidiary of Kohl's, and the Town issued bills for Tax Year 2019 and Tax Year 2020 related to the Subject Property "care of" Kohl's and Kohl's has timely paid those bills;

Whereas, the Town disputes the assertions made by the Owner and Kohl's and further asserts that the Town has proportionately, fairly, and accurately assessed the Subject Property;

Whereas, to avoid the time, expense, and uncertainty of litigation, the Parties desire to settle and resolve the Litigation;

NOW, THEREFORE, the Parties agree to settle and resolve the Litigation as follows:

1. Abatements

To resolve, compromise, and bring about a settlement of the Litigation, the Town hereby agrees to reduce the assessed value of the Subject Property from \$11,475,700 to \$10,600,000 for the April 1, 2019 property tax year and to reduce the assessed value of the Subject Property from \$11,608,600 to \$10,990,000 for the April 1, 2020 property tax year.

The Parties agree that these reductions in assessed value result in a tax abatement of \$13,792.00 for the April 1, 2019 property tax year and \$9,879.00 for the April 1, 2020 property tax year, for a total tax abatement for both years of \$23,671.00 (the "Tax Abatement").

Moreover, as an integral part of this settlement, the Town hereby agrees to reduce the assessed value of the Subject Property to \$11,000,000 for the April 1, 2021 property tax year.

authority to exercise this Agreement and make it binding on the Owner and Kohl's, Kohl's shall indemnify, defend, and hold the Town harmless with regard to any demands, suits, causes of action, liabilities, claims, obligations, liabilities, and judgments, and the costs and expenses related thereto (including reasonable attorney's fees) arising out of the Town's assessment, valuation, and taxation of the Subject Property by the Town.

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

This Agreement shall be binding on the Parties' successors and assigns.


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, and may be executed in counterparts.

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

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

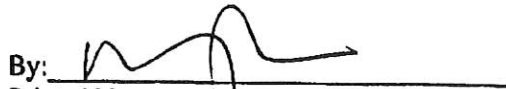
CNLV KOHSENH, LLC

Dated: 4/21, 2021

By: 
Printed Name: Michael Hanson
Title: Manager

KOHL'S INC.

Dated: _____, 2021

By: 
Printed Name: DANEY von Bokken
Title: SR PROPERTY TAX ANALYST