In Re:

Public Service Company of New Hampshire

(See Attached Case List)

ORDER

The board has reviewed: the August 3, 2015 "Motion for Rehearing" ("Rehearing Motion") filed by the "Taxpayer"[1]; the August 10, 2015 "Objection" to the Rehearing Motion filed by the "municipalities"; the Taxpayer's August 14, 2015 "Motion to Submit Limited Reply" ("Reply Motion"); and the municipalities' August 20, 2015 "Joint Objection" to the Reply Motion (hereinafter, the "Reply Objection"). These pleadings all pertain to the July 2, 2015 Decision, issued by the board after a consolidated hearing spanning eight days, as well as consideration of pre-hearing and post-hearing legal memoranda, on a total of 86 individual tax abatement appeals on the Taxpayer's "Property" located in 31 municipalities (for tax year 2011) and 55 municipalities (for tax year 2012).

The suspension Order issued on August 5, 2015 to allow the board more time to consider the Rehearing Motion is hereby dissolved. Both motions are denied for the reasons stated below and in the Objection and Reply Objection.

[1] Sometimes referred to in the record as "PSNH," a wholly owned subsidiary of Northeast Utilities, now doing business as "Eversource Energy."

A. The Reply Motion

The Reply Motion is denied insofar as the Taxpayer contends the board is obligated to consider at this time the extraneous materials contained in Attachments A and B to the Rehearing Motion. These attachments contain documents from three prior year tax abatement appeals filed by an unrelated taxpayer (the owner and operator of an oil pipe line) against one town. [See Portland Pipe Line Corp. v. Town of Gorham, BTLA Docket Nos. 24198-08PT/25123-09PT/25539-10PT (hereinafter "Portland Pipe Line"), decided by the board on July 22, 2013 and affirmed by the supreme court in an unpublished November 25, 2014 Order.]

The documents consist of selective excerpts from: (1) what appears to be an unofficial and incomplete transcript of parts of the direct testimony and cross-examination of Portland Pipe Line's expert witness (John H. Davis, III); and (2) legal arguments submitted by one attorney (Robert Upton, II) representing the Town of Gorham in those appeals. As such, the documents are not probative in determining whether a rehearing is warranted in the present appeals. Both the Taxpayer and the municipalities have already argued at great length, both orally and in their respective legal memoranda, the relevance of the board's decision in Portland Pipe Line. That decision speaks for itself and must stand on its own merits. No useful purpose can be served by further perusal or delving into what is, at best, a small aspect of the voluminous record pertaining to those prior appeals involving another taxpayer and only one town.

Further, the board agrees with the municipalities the Taxpayer has not complied with Tax 201.37(g). (See Objection, p. 5, fn. 3.) The Taxpayer has made no showing the documents in these attachments were "newly discovered and could not have been discovered with due diligence

in time for the [consolidated] hearing" or that their submittal at this time would "assist the board." Nor has the Taxpayer established why a "waiver" should be granted to permit the "Limited Reply" requested in the Reply Motion. [See Tax 201.37(c); and Tax 201.41.]

For all of these reasons, the Reply Motion is denied.

B. The Rehearing Motion

The Rehearing Motion is denied because it fails to satisfy the "good reason" standard for granting a rehearing (or reconsideration) set forth in RSA 541:3 and Tax 201.37. The Rehearing Motion, in many instances without specific citations to the Decision or the actual evidence presented, generally faults the board for not giving more weight and credibility to the expert testimony and appraisal evidence presented by the Taxpayer at the consolidated hearing. Far from being "undisputed," however, as implied throughout the Rehearing Motion, the market value estimates and other evidence presented by the Taxpayer were challenged in almost every material respect by the municipalities, notably with extensive cross-examination of the experts called by the Taxpayer, along with the municipalities' own expert testimony, appraisals and other evidence.

Mere disagreement with the board's findings regarding contested evidence does not constitute "good reason" to grant a rehearing. See Decision, p. 14; and, e.g., Great Lakes Hydro America, LLC v. City of Berlin, BTLA Docket Nos.: 25531-10PT/26219-11PT/Great Lakes Hydro America, LLC v. Town of Gorham, BTLA Docket Nos.: 25532-10PT/26220-11PT (January 2, 2015 Order at pp. 1-2):

> The disagreements with the [d]ecision… stem from disputes between the municipalities and the [t]axpayer regarding some of the many assumptions made by their respective experts to form opinions regarding the 2010 and 2011 market values of the [t]axpayer's property, consisting of five hydroelectric facilities ("hydros") located in the City and the Town. . . .

> When expert testimony is presented: the board's task is to "resolve issues of fact and conflicts of opinion"; the board "is not compelled to accept the opinion evidence of any one witness or group of witnesses, including expert witnesses"; and the board can "accept or reject such portions of the evidence as it [finds] proper, including that of expert witnesses." See, e.g., Appeal of Pennichuck Water Works, 160 N.H. 18, 41 (2010) (citations omitted). In light of the "extraordinary difficulties" in "valuing the property of a regulated utility," the Supreme Court in Pennichuck further noted: the fact finder is given "considerable deference in this area"; can rely "upon its own experience and expertise"; and is "not required to believe even uncontroverted evidence." Id. at pp. 37 and 40-41.

See also Objection, pp. 2 and 11, citing Appeal of Liberty Assembly of God, 163 N.H. 622, 634-35 (2012), which held:

> [When a taxpayer] contends, in effect, that the BTLA failed to weigh the evidence properly, we defer to its judgment on such issues as resolving conflicts in testimony, measuring the credibility of witnesses, and determining the weight to be given evidence. See LLK Trust v. Town of Wolfeboro, 159 N.H. 734, 739 (2010).

Accord, MTS Development Corp. v. City of Lebanon, BTLA Docket No. 26031-10PT (October 31, 2013 Order at pp. 1-2) ("mere disagreement either with the board's specific findings or its overall conclusion that the [t]axpayer failed to present sufficient evidence to meet its burden of proving disproportionality" does not constitute proper ground for granting a rehearing motion).

Much of the Rehearing Motion is premised on very general assertions regarding regulation and its alleged impact on the market value of property. To the extent the Taxpayer believes it was the tribunal's task, not the Taxpayer's obligation, to "measure the impact of regulation" (cf. Rehearing Motion, p. 1) as it relates to its claims for tax abatements, the board does not agree. The board reviewed the entire record before finding the Taxpayer failed to present sufficient evidence to satisfy its acknowledged burden of proving disproportionality. In other words, the contested issue in these tax abatement appeals is not whether, in the abstract, various forms of government regulation (such as zoning, to cite another, more common example) can impact a property's market value, a principle recognized "by New Hampshire Law" (id.) on which the

parties probably agree. Rather, one of the contested issues the Taxpayer failed to address with sufficient probative evidence at the consolidated hearing (rather than mere assertions during and after that hearing) is how the specific utility regulatory environment in which it operates[2] (considering both the benefits and burdens of such regulation) impacted the market value of the Property in each municipality to a such a degree as to make each challenged local assessment disproportional in tax years 2011 and 2012. (Cf. Objection, pp. 3-4.) The Taxpayer did not do so and its principal expert (Thomas K. Tegarden) demonstrated little, if any, knowledge of the New Hampshire regulatory environment (or, for that matter, the composition and market value of the Property located in each municipality) and did not explain how, if at all, that value was impacted by the regulatory environment.

The Taxpayer mischaracterizes statements in the Decision regarding "net book value."[3] Contrary to the implications in the Rehearing Motion, the board did not find net book value can

---

[2] The Taxpayer acknowledges it is a "quasi-monopol[y]" and this status is a direct result of regulation. (See Decision, p. 11.)

[3] Compare, for example, the Taxpayer's arguments based on the selective indented quotation of two sentences from page 25 of the Decision (in the Rehearing Motion, p. 5) with the full paragraphs where these sentences appear in the Decision (pp. 25-26):

> The board finds Mr. Tegarden's use of original cost less book depreciation is essentially a calculation of net book value ("NBV") [fn. omitted] and this NBV, further adjusted by his estimates of external obsolescence, is not credible as an indication of market value. Simply put, what the Taxpayer paid for the Property (to construct or acquire the various generation, transmission and distribution components) over many decades does not provide any probative evidence of its market value in 2011 and 2012. Further, and to employ one stark analogy, a buyer of utility property is not likely to differentiate between what would be paid for an electric pole based on whether it has been fully depreciated or partially depreciated for "book" purposes. Yet, an approach to value that focuses on NBV does precisely this.
>
> The municipalities emphasize the many problems associated with use of the NBV approach to valuing utility property and how these problems have been recognized by the board and the New Hampshire superior and supreme courts. See, e.g., the discussion in the Pretrial Memorandum, pp. 4-6, citing and discussing Public Service Company of New Hampshire v. New Hampton, 101 N.H. 142, 151 (1957); Public Service Company of New Hampshire v. Farmington, BTLA Docket Nos. 1281-81 and 1940-82 (February 9, 1990); and Public Service Company of New Hampshire v. Bow, Merrimack County Superior Court Docket No. 88-E-161, where the superior court noted: "The facilities in question were built over a span of years under varying conditions as to construction costs, rates of inflation, and strategic considerations of the company. A comparison based on original cost may thus be quite misleading." [Additional emphasis added.]

never be considered in valuing utility property; instead, the board simply made a case-specific finding the calculation of net book value in the Tegarden Appraisals (reduced further by a substantial estimate for "external obsolescence") did not result in a "credible indication of market value for local assessment purposes." (Decision, p. 27.)

The Rehearing Motion (pp. 2 and 5-6) first acknowledges "original cost less depreciation" ("sometimes referred to as 'net book cost or net book value'") is but one of "5 approaches to valuation potentially applicable to utility property" articulated by the supreme court, a fact recognized in the Decision [see p. 12 (quoting from Public Serv. Co. v. Town of Ashland, 117 N.H. 635, 638-39 (1977)], but then faults the board for not giving this one approach more weight. In fact, neither of the valuation witnesses called to testify by the Taxpayer (Mr. Tegarden and Mr. Dickman) placed exclusive reliance on net book value; Mr. Tegarden placed "most weight" on the "income" approach, not a cost approach reflective of net book value, whereas Mr. Dickman placed more weight on the cost approach. [See Decision, p. 28.]

The board's reasons for not accepting as credible the value conclusions in the Tegarden Appraisals (or, for that matter, the DRA Appraisals prepared by Mr. Dickman), including their use of the income approach, the unit method and allocation methodology, are contained in the Decision and are also discussed in the Objection. Consequently, they need not be repeated here.

The "new arguments" presented in the Rehearing Motion (pp. 12-13) with respect to "RSA 369-B:3 [sic]" [actually, RSA 369-B:3-a] contravene the board's rules [see Tax 201.37(g), cited above] and are without merit. The plain meaning of this statute, as enacted in 2003 (and prior to being substantially rewritten in 2014), is that sale ("divestiture") of the Taxpayer's "fossil and hydro generation assets" could "not take place before April 30, 2006," well before the tax years under appeal (2011 and 2012). The Decision (see, e.g., p. 21) does not suggest or imply sale

of the "hydros" could take place without regulatory review, but only that neither of the expert appraisers the Taxpayer called to testify sufficiently considered the possibility of such a sale in their valuations for tax years 2011 and 2012. The Taxpayer's lack of credible evidence in this and in other respects does not make the Decision "erroneous as a matter of law" or "otherwise unjust and unreasonable," as contended at multiple points in the Rehearing Motion.

With respect to the unit method and allocation issues presented in Portland Pipe Line, the Rehearing Motion (p. 18) errs in asserting the board "did not seem to take account" the non-pipe line portion of the stabilized income stream. In fact, the board deducted 25% from the "system value" (to account for non-pipe line income arising from docking and storage fees unrelated to the length of the pipe line) before allocating the residual value using pipe line length (miles) in each municipality. (See Portland Pipe Line Decision, p. 17.)

The reliance in the Rehearing Motion (pp. 15-16) on "*Appeal of Bow, et al.*, 133 N.H. 194 (1990)" is misplaced: the board does not agree the findings in the Decision "are directly at odds" with Appeal of Bow for several reasons. That decision resulted from appeals by three towns of the "assessment ratios and equalization" procedures used by the department of revenue administration (DRA) for one tax year (1987), not tax abatement appeals filed under RSA 76:16-a against municipalities exercising their statutory obligation to assess utility property at the local level.

(See Objection, p. 9, fn. 7.) Nothing in Appeal of Bow[4] precludes each municipality from assessing utility property annually (using its own appraisal methodology) without deference to the value estimated and allocated by the DRA (using a different methodology) for purposes of equalization (or, for that matter, the RSA ch. 83-F utility tax). (See Decision, pp. 15-16 and 32.) This practice of local property tax assessment, rather than centralized assessment relying upon the DRA, is authorized by statute. (Id.) The municipalities note "[i]t is not the role of the [b]oard, nor is it the role of any judge, to change New Hampshire's system of taxation; that is a function exclusively reserved for the legislature." (Objection, p. 12.)

Finally, whether phrased as "quasi estoppel" or "judicial estoppel" by the Taxpayer in the Rehearing Motion (pp. 19-22), the board agrees with the Objection (p. 10) that the only two New Hampshire cases cited by the Taxpayer are "inapposite" to the facts and issues presented in these

---

[4] 133 N.H. at 202-04:

> The [three] Towns do not question the way the DRA determines the market value of PSNH as a whole as noted above. Rather, they object to the DRA's method of allocating that market value to PSNH's property located in various towns. . . .
>
> Bow and Newington have [] waived their objection to the DRA's method of allocation of PSNH property. We therefore approach the allocation issue only as it relates to Seabrook.
>
> The record does not reveal that Seabrook has demonstrated mathematically exactly how the DRA's method of allocation of PSNH property over-values the total property within the Town of Seabrook, or the extent of the harm to Seabrook from such allocation. While it is conceivable that the DRA's method could unfairly disadvantage Seabrook, we have insufficient evidence before us upon which we can determine that the allocation has harmed Seabrook. Given the inherent difficulty in precisely determining the value of a property such as the Seabrook plant, and given that the Town of Seabrook did not present a viable alternative to the DRA's method of allocation, or evidence that the DRA's method actually harmed the Town of Seabrook (it is conceded by the Towns that the DRA's method likely benefits the Towns of Bow and Newington), we will not disturb the [b]oard's findings.
>
> It is possible that an acceptable alternative exists to the DRA's method of determining PSNH's market value as a whole and to its method of allocating that value to the various New Hampshire municipalities. However, the Town of Seabrook has not persuaded us that the DRA's method is unreasonable. . . . In short, Seabrook has not met its burden of proving unreasonableness in the DRA's original cost method of allocation. We therefore affirm the [b]oard's decision on this issue.

appeals.[5] Insofar as judicial estoppel is concerned, the Taxpayer has not cited any prior litigation where any of the municipalities have taken inconsistent or contrary positions. [The Objection (p. 12) further states the municipalities "have not made any representation to the DRA that the DRA should use the 83-F values for county tax purposes."] See also Porter v. City of Manchester, 155 N.H. 149, 156-57 (noting the factors necessary for judicial estoppel did not apply to the facts presented).

C. Summary

In summary, both the Rehearing Motion and the Reply Motion are denied. Any appeal of the Decision must be by petition to the supreme court filed within thirty (30) days of the date of this Order, with a copy provided to the board in accordance with Supreme Court Rule 10(7).

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

_____
Michele E. LeBrun, Chairman

_____
Albert F. Shamash, Member

_____
Theresa M. Walker, Member

[5] The board further notes the Taxpayer does not cite any estoppel cases involving a municipality, even though one of the decisions cited several times in the Rehearing Motion, Appeal of Coos County Commissioners, 166 N.H. 379, 389 (2014), squarely addresses this issue: in affirming the denial of an estoppel claim, the Coos County decision cites City of Concord v. Tompkins, 124 N.H. 463, 467-68 (1984), for the "four essential elements" to maintain an estoppel claim against a municipality and further notes "[t]he party asserting estoppel bears the burden of proof." The Taxpayer fails to cite anywhere in the record where it attempted to present evidence regarding each element or satisfy its burden of proof as to each of them.

PSNH CERTIFICATION FOR TAX YEAR 2011

I hereby certify a copy of the foregoing Order has this date been mailed, postage prepaid, to: Margaret H. Nelson, Esq., Sulloway & Hollis, 9 Capitol Street, Concord, NH 03301, Taxpayer representative; Walter L. Mitchell, Esq. and Judith E. Whitelaw, Esq., Mitchell Municipal Group, P.A., 25 Beacon St. East, Laconia, NH 03246; Mr. George E. Sansoucy and Mr. Brian D. Fogg, George E. Sansoucy, PE, LLC, 89 Reed Road, Lancaster, NH 03584; Avitar Associates of New England, Inc., 150 Suncook Valley Highway, Chichester, NH 03258; Christopher L. Boldt, Esq., Donahue, Tucker & Ciandella, PLLC, 56 NH Route 25, PO Box 214, Meredith, NH 03253; John J. Ratigan, Esq., Donahue, Tucker & Ciandella, PLLC, 225 Water Street, Exeter, NH 03833; Barton L. Mayer, Esq., Upton & Hatfield LLP, PO Box 1090, Concord, NH 03302; Shawn M. Tanguay, Esq., Gardner, Fulton & Waugh, PLLC, 78 Bank Street, Lebanon, NH 03766; Mr. Wil Corcoran, Corcoran Consulting Associates, Inc., PO Box 1175, Wolfeboro Falls, NH 03896; Chairman, Board of Selectmen, 6 Pinnacle Hill Road, New Hampton, NH 03256; Chairman, Board of Selectmen, 7 Nelson Common Road, Nelson, NH 03457; Chairman, Board of Selectmen, PO Box 72, Wilmot, NH 03287; Chairman, Board of Selectmen, 7 Jefferson Road, Whitefield, NH 03598; Chairman, Board of Selectmen, PO Box 265, Warner, NH 03278; Chairman, Board of Selectmen, 756 Dalton Road, Dalton, NH 03598; Chairman, Board of Selectmen, Town of Unity - 13 Center Road #1, Charlestown, NH 03603-7500; Chairman, Board of Selectmen, 23 Edgemont Road, Sunapee, NH 03782-2513; Chairman, Board of Selectmen, 1450 Route 123 North, Stoddard, NH 03464; Chairman, Board of Selectmen, PO Box 22, Springfield, NH 03284; Chairman, Board of Selectmen, 3 Hilldale Avenue, South Hampton, NH 03827; Chairman, Board of Selectmen, PO Box 194, Center Sandwich, NH 03227; Chairman, Board of Selectmen, 130 Durand Road, Randolph, NH 03593; Chairman, Board of Selectmen, 311 Pembroke Street, Pembroke, NH 03275; Chairman, Board of Selectmen, 6 Village Green, Pelham, NH 03076-3172; Chairman, Board of Selectmen, 330 Main Street, Hopkinton, NH 03229; Chairman, Board of Selectmen, PO Box 13, Hinsdale, NH 03451; Chairman, Board of Selectmen, 18 Depot Hill Road, Henniker, NH 03242; Chairman, Board of Selectmen, 15 Sunapee Street, Newport, NH 03773; Chairman, Board of Selectmen, 661 Turnpike Road, New Ipswich, NH 03071; Chairman, Board of Selectmen, PO Box 61, Andover, NH 03216; Chairman, Board of Selectmen, PO Box 487, Marlborough, NH 03455; Chairman, Board of Selectmen, PO Box 248, Madison, NH 03849; Chairman, Board of Selectmen, PO Box 25, Lincoln, NH 03251; Chairman, Board of Selectmen, PO Box 125, Landaff, NH 03585; Assessing Office - Mr. James Rice, 15 Newmarket Road, Durham, NH 03824; Chairman, Board of Selectmen, 230 Lake Street, Bristol, NH 03222; Chairman, Board of Selectmen, 11 Main Street, Hampstead, NH 03841; Chairman, Board of Selectmen, PO Box 5, Francestown, NH 03043; Chairman, Board of Selectmen, PO Box 88, Bath, NH 03740; and Chairman, Board of Selectmen, 25 Main Street, Lancaster, NH 03584.

PSNH CERTIFICATION FOR TAX YEAR 2012

I hereby certify a copy of the foregoing Order has this date been mailed, postage prepaid, to: Margaret H. Nelson, Esq., Sulloway & Hollis, 9 Capitol Street, Concord, NH 03301, Taxpayer representative; Walter L. Mitchell, Esq. and Judith E. Whitelaw, Esq., Mitchell Municipal Group, P.A., 25 Beacon St. East, Laconia, NH 03246; Mr. George E. Sansoucy and Mr. Brian D. Fogg, George E. Sansoucy, PE, LLC, 89 Reed Road, Lancaster, NH 03584; Avitar

Associates of New England, Inc., 150 Suncook Valley Highway, Chichester, NH 03258; Christopher L. Boldt, Esq., Donahue, Tucker & Ciandella, PLLC, 56 NH Route 25, PO Box 214, Meredith, NH 03253; Shawn M. Tanguay, Esq., Gardner, Fulton & Waugh, PLLC, 78 Bank Street, Lebanon, NH 03766; Barton L. Mayer, Esq., Upton & Hatfield LLP, PO Box 1090, Concord, NH 03302; John J. Ratigan, Esq., Donahue, Tucker & Ciandella, PLLC, 225 Water Street, Exeter, NH 03833; Mr. Wil Corcoran, Corcoran Consulting Associates, Inc., PO Box 1175, Wolfeboro Falls, NH 03896; Brett S. Purvis & Associates, Inc., c/o Allison Purvis, 1195 Acton Ridge Road, Acton, ME 04001; Chairman, Board of Selectmen, 756 Dalton Road, Dalton, NH 03598; Chairman, Board of Selectmen, 6 Pinnacle Hill Road, New Hampton, NH 03256; Chairman, Board of Selectmen, 7 Nelson Common Road; Nelson, NH 03457; Chairman, Board of Selectmen, PO Box 72, Wilmot, NH 03287; Chairman, Board of Selectmen, 7 Jefferson Road, Whitefield, NH 03598; Chairman, Board of Selectmen, PO Box 265, Warner, NH 03278; Chairman, Board of Selectmen, Town of Unity - 13 Center Road #1, Charlestown, NH 03603-7500; Chairman, Board of Selectmen, 23 Edgemont Road; Sunapee, NH 03782-2513; Chairman, Board of Selectmen, 1450 Route 123 North, Stoddard, NH 03464; Chairman, Board of Selectmen, PO Box 22, Springfield, NH 03284; Chairman, Board of Selectmen, 3 Hilldale Avenue, South Hampton, NH 03827; Chairman, Board of Selectmen, PO Box 194, Center Sandwich, NH 03227; Chairman, Board of Selectmen, 130 Durand Road, Randolph, NH 03593; Chairman, Board of Selectmen, 311 Pembroke Street, Pembroke, NH 03275; Chairman, Board of Selectmen, 6 Village Green, Pelham, NH 03076-3172; Chairman, Board of Selectmen, 330 Main Street, Hopkinton, NH 03229; Chairman, Board of Selectmen, PO Box 13, Hinsdale, NH 03451; Chairman, Board of Selectmen, 18 Depot Hill Road, Henniker, NH 03242; Chairman, Board of Selectmen, 15 Sunapee Street, Newport, NH 03773; Chairman, Board of Selectmen, 661 Turnpike Road, New Ipswich, NH 03071; Chairman, Board of Selectmen, PO Box 61, Andover, NH 03216; Chairman, Board of Selectmen, PO Box 487, Marlborough, NH 03455; Chairman, Board of Selectmen, PO Box 248, Madison, NH 03849; Chairman, Board of Selectmen, PO Box 25, Lincoln, NH 03251; Chairman, Board of Selectmen, PO Box 125, Landaff, NH 03585; Assessing Office - Mr. James Rice, 15 Newmarket Road, Durham, NH 03824; Chairman, Board of Selectmen, 230 Lake Street, Bristol, NH 03222; Chairman, Board of Selectmen, 11 Main Street, Hampstead, NH 03841; Chairman, Board of Selectmen, PO Box 5, Francestown, NH 03043; Chairman, Board of Selectmen, PO Box 88, Bath, NH 03740; and Chairman, Board of Selectmen, 25 Main Street, Lancaster, NH 03584; Chairman, Board of Selectmen, 879 NH Route 10, Croydon, NH 03773; Chairman, Board of Selectmen, 24 Depot Road, East Kingston, NH 03827; Chairman, Board of Selectmen, PO Box 343, Greenville, NH 03048; Chairman, Board of Selectmen, PO Box 300, Milan, NH 03588-0300; Chairman, Board of Selectmen, 1189 Stark Highway, Stark, NH 03582; Chairman, Board of Selectmen, PO Box 110, Sullivan, NH 03445; Chairman, Board of Selectmen, 84 Chester Street, Chester, NH 03036; Chairman, Board of Selectmen, 4 Epping Street, Raymond, NH 03077; Chairman, Board of Selectmen, PO Box 436, Bradford, NH 03221; Chairman, Board of Selectmen, 210 Main Street, Danville, NH 03819; Chairman, Board of Selectmen, PO Box 517, Antrim, NH 03440; Chairman, Board of Selectmen, 7 School Street, Unit #101, Bennington, NH 03442; Chairman, Board of Selectmen, PO Box 120, Fremont, NH 03044; Chairman, Board of Selectmen, 2975 Dartmouth College Highway, N. Haverhill, NH 03774; Chairman, Board of Selectmen, 7 Monument Square, Hollis, NH 03049; Chairman, Board of Selectmen, 6 Post Office Square, Plymouth, NH 03264; Chairman, Board of Selectmen, PO Box 119, West Stewartstown, NH 03597; Chairman, Board of Selectmen, PO Box 366, North Stratford, NH 03590; Chairman, Board of Selectmen, 20 Park Street, Gorham, NH

03581; Chairman, Board of Selectmen, 21 Summer Street, Northfield, NH 03276; Chairman, Board of Selectmen, 297 Mayhew Turnpike, Bridgewater, NH 03222; Chairman, Board of Selectmen, 1011 School St., Dunbarton, NH 03046; Chairman, Board of Selectmen, 125 Main Street, Suite 200, Littleton, NH 03561; and Chairman, Board of Selectmen, 7 Halfmoon Pond Road, Washington, NH 03280.

Dated: 9/14/15

_____
Anne M. Stelmach, Clerk