

In Re:

Public Service Company of New Hampshire

(See Attached Case List)

STRUCTURING CONFERENCE ORDER

On May 9, 2013, the board held a structuring conference on 32 individual tax abatement appeals by the “Taxpayer” of the assessments in 31 municipalities (listed on the attached sheet). This structuring conference was consolidated with the structuring conference for 13 other public utility appeals (involving New Hampshire Electric Cooperative, Inc.). Attorneys and/or assessing contractors for each of the parties attended this conference in response to the March 25, 2013 Order (the “March Order”), which addressed the “Motion to Reschedule Date for Submission of Report of Settlement Meeting and to Schedule a Structuring Conference” (the “Motion”) filed by the “Taxpayer.” The board partially grants the Motion as set forth below.

At the conference, the Taxpayer filed a “Proposal re Case Structuring” (the “Taxpayer’s Proposal”) containing suggestions regarding various procedural issues and the board gave the parties an opportunity to comment and respond to these suggestions. Following board questions and further discussion, as well as review of additional written responses filed on May 17, 2013 by Attorney Judith E. Whitelaw on behalf of all the

municipalities and on May 22, 2013 by Attorney Margaret H. Nelson on behalf of the Taxpayer, the following schedule is hereby ordered to govern each appeal:

1. By June 3, 2013 – filing of any requests and/or stipulations for protective orders regarding the confidentiality of data submitted in these appeals;
2. By June 17, 2013 – filing of any stipulation regarding:
 - a. assessed value, tax rate and the level of assessment in each municipality; and
 - b. the proportionality of the land assessment on the Taxpayer’s property in each municipality;
3. By September 3, 2013 – filing of any motions and supporting briefs concerning the use of DRA appraisals (pursuant to RSA ch. 83-F);
4. By September 16, 2013 – filing of any reply briefs regarding the use of the DRA appraisals;
5. By October 2, 2013 – completion of all discovery (except for any appraiser depositions) and filing of any discovery motions in connection therewith;
6. By December 2, 2013 - deadline for submission of Taxpayer appraisal to each municipality (if the Taxpayer intends to rely upon an appraisal);
7. By January 15, 2014 – deadline for compliance with Tax 203.07 mediation requirements, including filing of report with the board;
8. By March 17, 2014 – deadline for submission of municipality appraisal to Taxpayer (if the municipality intends to rely upon an appraisal);
9. By April 4, 2014 – completion of any appraiser (expert witness) depositions;
10. By May 9, 2014 – submission to the board of four copies¹ of any appraisal each party intends to rely upon; and
11. The weeks of June 9, June 16 and June 23, 2014– hearings on the merits of each appeal.

¹ The board intends to keep three copies for board members and to mark one copy as an official exhibit. Therefore, the parties should not submit any additional copies of these appraisals at the hearing.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Michele E. LeBrun, Chairman

Albert S. Shamash, Esq., Member

CERTIFICATION

I hereby certify a copy of the foregoing Structuring Conference Order has this date been mailed, postage prepaid, to: Margaret H. Nelson, Esq., Sulloway & Hollis, PO Box 1256, Concord, NH 03302, 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; Mr. George Hildum, 2 Sanborn Road, Concord, NH 03301; Christopher L. Boldt, Esq., Donahue, Tucker & Ciandella, PLLC, 56 NH Route 25, PO Box 214, Meredith, NH 03253; Justin L. Pasay, Esq., Donahue, Tucker & Ciandella, PLLC, 111 Maplewood Avenue - Suite D, Portsmouth, NH 03801; Robert Upton, II, Esq., Upton & Hatfield LLP, 23 Seavey Street, PO Box 2242, North Conway, NH 03860; 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, 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

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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, Frankestown, NH 03043; Chairman, Board of Selectmen, PO Box 88, Bath, NH 03740; and Chairman, Board of Selectmen, 25 Main Street, Lancaster, NH 03584.

Dated: May 31, 2013

Anne M. Stelmach, Clerk