

In Re:
Public Service Company of New Hampshire
and
New Hampshire Electric Cooperative, Inc.
(See Attached Case List)

PRE-HEARING ORDER AND HEARING NOTICE

This Pre-Hearing Order and Hearing Notice: addresses various questions discussed at a December 2, 2014 informal meeting requested by attorneys for the parties in the above appeals; and confirms (with one minor modification) the dates scheduled for the hearings on the merits of these appeals. [The two “Taxpayers” in these appeals are “PSNH” (Public Service Company of New Hampshire) and “NHEC” (New Hampshire Electric Cooperative, Inc., otherwise referred to as the “Coop”) and the “municipalities” are the towns enumerated in the attached case list.]

1. Two Consolidated Hearings

As discussed at the informal meeting, the board will hold two separate consolidated hearings, first for the NHEC appeals and second for the PSNH appeals. As stated in the December 18, 2013 Order (at p. 3 and fn. 5): the board has reserved six weeks on its 2015 calendar for all of these appeals, with three hearing days (Tuesdays, Wednesdays and Thursdays)

in each week (January 13-15, 20-22 and 27-29 and February 3-5, 10-12 and 17-19)¹; and each hearing day will start promptly at 8:30 a.m. and continue through 4:00 p.m., with a one hour lunch break.

The parties originally estimated three weeks would be necessary to hear each set of appeals. In the event the NHEC consolidated hearing finishes sooner than estimated, the PSNH consolidated hearing will commence the next scheduled day.

2. Orderly Presentation of Expert Witness Testimony in Each Set of Appeals

The board has also considered how best to receive the testimony of expert witnesses in an orderly and efficient manner and rules as follows. The Taxpayer shall present the full direct testimony of its respective expert appraisers (George Lagassa in the NHEC appeals and Thomas Tegarden in the PSNH appeals), followed by full cross-examination. The Taxpayer shall also present the full direct testimony of Scott Dickman (a State of New Hampshire employee to be subpoenaed by the Taxpayer) in each set of appeals, followed by full cross-examination. (This order of expert witness presentation does not impact the presentation of other taxpayer witnesses and any possible rebuttal testimony.)

If the municipalities choose to present expert witness testimony of their own in either set of appeals, the order of presentation (for full direct and cross-examination) shall be: Gary Roberge, Fred Smith and George Sansoucy in the NHEC appeals; and George Sansoucy and Gary Roberge, followed by a possible, yet unidentified expert for “Pelham” in the PSNH

¹ The only modification to this schedule may occur during the week of February 17-19, 2015 because several attorneys mentioned a possible February 17 and 18 trial commitment in a “Gilmanton” tax abatement appeal involving NHEC in the superior court: if this commitment materializes, the board is willing to modify the hearing days for that week to: Thursday and Friday, February 19 and 20 (not Monday, February 16 because it is a legal holiday).

appeals. (This order of presentation is detailed in the November 7, 2014 letter filed by Attorney Judith E. Whitelaw.)

3. Timely Exchange of Certain Additional Documents

The attorneys at the informal meeting raised concerns regarding compliance with the so-called “14 day rule” pertaining to certain additional documents any party may seek to introduce at the hearings [to the extent copies of such documents have not yet been supplied to the opposing party(ies)]: See Tax 201.33 (Comparable Properties) and Tax 201.35 (Exchange of Appraisals and Statistical Reports); see also the board’s definitions in PART Tax 102; cf. December 18, 2013 Order, p. 3.

Recognizing these concerns, and at the request of the parties, the board modifies the applicable timelines as follows: all document exchanges required by the board’s rules shall be performed not later than Tuesday, January 6, 2015 for both sets of appeals.

4. No Pre-Marking of Exhibits

The parties have already submitted to the board their respective appraisals and these appraisals will be marked as exhibits prior to the commencement of the consolidated hearing in each set of appeals. The parties are directed not to ‘pre-mark’ any documents they intend to submit as exhibits; all such documents shall be paginated and four copies of each is required.

5. Legal Memoranda and Requests for Findings of Fact and Rulings of Law

To the extent the parties choose to submit them, pre-hearing memoranda shall be filed with the board not later than January 6, 2015 for both the NHEC and PSNH appeals. With respect to Tax 201.36, any requests for findings of fact and rulings of law and legal memoranda the parties may choose to submit shall be filed no later than thirty (30) days after the close of the consolidated PSNH hearing. The board will accept input from the parties prior to the close of

that hearing before it rules on how many requests for findings of fact and rulings of law will be permitted.

6. Other Matters

The board intends to have enough seats in the hearing room for all attorneys participating in these appeals (with ‘overflow’ seating available in the adjoining conference room). One additional room each is available for use by the Taxpayers and the municipalities in each set of appeals for conference and storage purposes during the hearings.

All parties and representatives are further directed to review and comply with the attached Hearing Notice and “Important Rules and Reminders” regarding their appearance and conduct at the hearings.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Michele E. LeBrun, Chair

Albert F. Shamash, Member

Theresa M. Walker, Member

HEARING NOTICE

**Public Service Company of New Hampshire
and
New Hampshire Electric Cooperative, Inc.
(See Attached Case List)**

- Date/Time:** See Order included herewith.
- Place:** Gov. Gallen State Office Park
107 Pleasant Street, 1st Fl., Johnson Hall
Concord, NH 03301
- Subject:** Pursuant to RSA 71-B, the above appeals have been scheduled for hearing on the appeal of property tax assessment(s) in accordance with RSA 76:16-a.
- Statutes & Rules:** The following statutes and board rules are applicable to this appeal: RSA 71-B:5, 1; RSA 541-A:30-a; RSA 75:1; RSA 76:16-a; Tax 101, 201, 202 & 203. Because the board's rules or governing statutes address the requirements of RSA 541-A:30-a, the model rules shall not apply to board procedures.
- Appearances:** Parties are not required to have an attorney present, but have the right to have one at the party's own expense. See RSA 541-A:31, III(e). Parties may choose to represent themselves or have a tax representative do so. See RSA 71-B:7-a and Tax 207.
- Attendance:** Attendance is required at the hearing unless you receive leave from the board to not attend. (See Tax 202.06).

PLEASE READ CAREFULLY.

**ATTACHED TO AND INCLUDED AS A PART OF THIS HEARING NOTICE IS AN
INSERT WHICH SUMMARIZES BOARD RULES AND REMINDERS.**

Date: 12/12/14

Anne M. Stelmach, Clerk

IMPORTANT RULES & REMINDERS BEFORE A BTLA HEARING

EXHIBITS/NUMBER OF COPIES:

If you plan to submit any document as evidence at a hearing, please bring **4** copies with you. Otherwise, you will be charged .25 per page. (See Tax 201.31 and 501.01(a)(11)).

If you wish to have any or all of your exhibits returned to you, please complete the form available at the board's office on the day of your hearing. All exhibits can be returned 45 days after a final, non-appealable decision has been issued. (See Tax 201.32).

CONTINUANCE:

A continuance (or rescheduling) of the hearing dates will only be granted in extraordinary circumstances or medical emergencies.

INCLEMENT WEATHER:

The board intends to hear all cases as scheduled. Any weather related questions should be addressed to the Clerk.

SETTLEMENT/WITHDRAWAL OF APPEAL:

The board encourages the parties to discuss their positions even after a hearing has been scheduled. If you settle or withdraw your case prior to or the day of the hearing, please contact the board via telephone immediately. Forms can be found on the board's website at www.nh.gov/forms. (See Tax 201.23).

MISCELLANEOUS:

- Advise the board should you require any assistance or need special accommodations before the start of a hearing.
- Avoid use of strong perfumes or colognes as others in the room may have allergies.
- Turn off all cell phones, pagers and other electronic devices during the hearing.
- Because we record our hearings please limit private conversation during testimony.
- The board has a refrigerator available should you wish to bring a lunch or snack.

EXCHANGE OF DOCUMENTS:

See Order included herewith.

CASE LIST

26401-11PT	NH Electric Coop., Inc. v. Andover
26402-11PT	NH Electric Coop., Inc. v. Brentwood
26403-11PT	NH Electric Coop., Inc. v. Colebrook
26404-11PT	NH Electric Coop., Inc. v. Epping
26405-11PT	NH Electric Coop., Inc. v. Grafton
26406-11PT	NH Electric Coop., Inc. v. Lempster
26407-11PT	NH Electric Coop., Inc. v. Lyme
26408-11PT	NH Electric Coop., Inc. v. New Hampton
26410-11PT	NH Electric Coop., Inc. v. Plainfield
26412-11PT	NH Electric Coop., Inc. v. Thornton
26413-11PT	NH Electric Coop., Inc. v. Unity
26775-12PT	NH Electric Coop., Inc. v. Andover
26776-12PT	NH Electric Coop., Inc. v. Brentwood
26777-12PT	NH Electric Coop., Inc. v. Colebrook
26778-12PT	NH Electric Coop., Inc. v. Epping
26779-12PT	NH Electric Coop., Inc. v. Grafton
26781-12PT	NH Electric Coop., Inc. v. Lyme
26782-12PT	NH Electric Coop., Inc. v. New Hampton
26783-12PT	NH Electric Coop., Inc. v. Northfield
26784-12PT	NH Electric Coop., Inc. v. Plainfield
26786-12PT	NH Electric Coop., Inc. v. Thornton
26787-12PT	NH Electric Coop., Inc. v. Unity
26788-12PT	NH Electric Coop., Inc. v. Warren
25689-10PT	Public Service Co. of New Hampshire v. Dalton
26246-11PT	Public Service Co. of New Hampshire v. Andover
26256-11PT	Public Service Co. of New Hampshire v. Bath
26253-11PT	Public Service Co. of New Hampshire v. Bristol
26252-11PT	Public Service Co. of New Hampshire v. Dalton
26251-11PT	Public Service Co. of New Hampshire v. Durham
26255-11PT	Public Service Co. of New Hampshire v. Frankestown
26254-11PT	Public Service Co. of New Hampshire v. Hampstead
26243-11PT	Public Service Co. of New Hampshire v. Henniker
26242-11PT	Public Service Co. of New Hampshire v. Hinsdale
26241-11PT	Public Service Co. of New Hampshire v. Hopkinton
26427-11PT	Public Service Co. of New Hampshire v. Lancaster
26250-11PT	Public Service Co. of New Hampshire v. Landaff
26249-11PT	Public Service Co. of New Hampshire v. Lincoln
26248-11PT	Public Service Co. of New Hampshire v. Madison

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26247-11PT	Public Service Co. of New Hampshire v. Marlborough
26228-11PT	Public Service Co. of New Hampshire v. Nelson
26227-11PT	Public Service Co. of New Hampshire v. New Hampton
26245-11PT	Public Service Co. of New Hampshire v. New Ipswich
26244-11PT	Public Service Co. of New Hampshire v. Newport
26240-11PT	Public Service Co. of New Hampshire v. Pelham
26239-11PT	Public Service Co. of New Hampshire v. Pembroke
26238-11PT	Public Service Co. of New Hampshire v. Randolph
26237-11PT	Public Service Co. of New Hampshire v. Sandwich
26236-11PT	Public Service Co. of New Hampshire v. So. Hampton
26235-11PT	Public Service Co. of New Hampshire v. Springfield
26234-11PT	Public Service Co. of New Hampshire v. Stoddard
26233-11PT	Public Service Co. of New Hampshire v. Sunapee
26232-11PT	Public Service Co. of New Hampshire v. Unity
26231-11PT	Public Service Co. of New Hampshire v. Warner
26230-11PT	Public Service Co. of New Hampshire v. Whitefield
26229-11PT	Public Service Co. of New Hampshire v. Wilmot
26790-12PT	Public Service Co. of New Hampshire v. Andover
26791-12PT	Public Service Co. of New Hampshire v. Antrim
26792-12PT	Public Service Co. of New Hampshire v. Bath
26793-12PT	Public Service Co. of New Hampshire v. Bennington
26795-12PT	Public Service Co. of New Hampshire v. Bradford
26797-12PT	Public Service Co. of New Hampshire v. Bridgewater
26799-12PT	Public Service Co. of New Hampshire v. Bristol
26801-12PT	Public Service Co. of New Hampshire v. Chester
26805-12PT	Public Service Co. of New Hampshire v. Croydon
26794-12PT	Public Service Co. of New Hampshire v. Dalton
26796-12PT	Public Service Co. of New Hampshire v. Danville
26798-12PT	Public Service Co. of New Hampshire v. Dunbarton
26800-12PT	Public Service Co. of New Hampshire v. Durham
26802-12PT	Public Service Co. of New Hampshire v. E. Kingston
26806-12PT	Public Service Co. of New Hampshire v. Frankestown
26808-12PT	Public Service Co. of New Hampshire v. Fremont
26811-12PT	Public Service Co. of New Hampshire v. Gorham
26813-12PT	Public Service Co. of New Hampshire v. Greenville
26815-12PT	Public Service Co. of New Hampshire v. Hampstead
26817-12PT	Public Service Co. of New Hampshire v. Haverhill
26819-12PT	Public Service Co. of New Hampshire v. Henniker
26820-12PT	Public Service Co. of New Hampshire v. Hinsdale
26821-12PT	Public Service Co. of New Hampshire v. Hollis

26807-12PT	Public Service Co. of New Hampshire v. Hopkinton
26809-12PT	Public Service Co. of New Hampshire v. Lancaster
26810-12PT	Public Service Co. of New Hampshire v. Landaff
26812-12PT	Public Service Co. of New Hampshire v. Lincoln
26814-12PT	Public Service Co. of New Hampshire v. Littleton
26816-12PT	Public Service Co. of New Hampshire v. Madison
26818-12PT	Public Service Co. of New Hampshire v. Marlborough
26823-12PT	Public Service Co. of New Hampshire v. Milan
26825-12PT	Public Service Co. of New Hampshire v. Nelson
26828-12PT	Public Service Co. of New Hampshire v. New Hampton
26830-12PT	Public Service Co. of New Hampshire v. New Ipswich
26832-12PT	Public Service Co. of New Hampshire v. Newport
26834-12PT	Public Service Co. of New Hampshire v. Northfield
26822-12PT	Public Service Co. of New Hampshire v. Pelham
26824-12PT	Public Service Co. of New Hampshire v. Pembroke
26826-12PT	Public Service Co. of New Hampshire v. Plymouth
26827-12PT	Public Service Co. of New Hampshire v. Randolph
26829-12PT	Public Service Co. of New Hampshire v. Raymond
26831-12PT	Public Service Co. of New Hampshire v. Sandwich
26833-12PT	Public Service Co. of New Hampshire v. So. Hampton
26835-12PT	Public Service Co. of New Hampshire v. Springfield
26836-12PT	Public Service Co. of New Hampshire v. Stark
26837-12PT	Public Service Co. of New Hampshire v. Stewartstown
26838-12PT	Public Service Co. of New Hampshire v. Stoddard
26842-12PT	Public Service Co. of New Hampshire v. Stratford
26846-12PT	Public Service Co. of New Hampshire v. Sullivan
26847-12PT	Public Service Co. of New Hampshire v. Sunapee
26839-12PT	Public Service Co. of New Hampshire v. Unity
26840-12PT	Public Service Co. of New Hampshire v. Warner
26841-12PT	Public Service Co. of New Hampshire v. Washington
26843-12PT	Public Service Co. of New Hampshire v. Whitefield
26845-12PT	Public Service Co. of New Hampshire v. Wilmot

CERTIFICATION

NH ELECTRIC COOP 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, 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; Brett S. Purvis & Associates, Inc., c/o Allison Purvis, 1195 Acton Ridge Road, Acton, ME 04001; Chairman, Board of Selectmen, PO Box 61, Andover, NH 03216; Chairman, Board of Selectmen, 1 Dalton Road, Brentwood, NH 03833; Chairman, Board of Selectmen, 17 Bridge Street, Colebrook, NH 03576; Chairman, Board of Selectmen, 157 Main Street, Epping, NH 03042; Chairman, Board of Selectmen, PO Box 299, Grafton, NH 03240; Chairman, Board of Selectmen, PO Box 33, East Lempster, NH 03605; Chairman, Board of Selectmen, PO Box 126, Lyme, NH 03768; Chairman, Board of Selectmen, 6 Pinnacle Hill Road, New Hampton, NH 03256; Chairman, Board of Selectmen, PO Box 380, Meriden, NH 03770; Chairman, Board of Selectmen, 16 Merrill Access Road, Thornton, NH 03285; and Chairman, Board of Selectmen, Town of Unity - 13 Center Road #1, Charlestown, NH 03603-7500.

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PSNH CERTIFICATION FOR TAX YEARS 2010 & 2011

I hereby certify a copy of the foregoing 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 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.

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(See Attached Case List)

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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, Bristol, 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: 12/12/14

Anne M. Stelmach, Clerk