From: Harriet E. Cady [mailto:kd4318@yahoo.com]

Sent: Thursday, June 22, 2017 10:34 PM

To: Monroe, Pamela

Subject: Assessing of Utilities

For those who don't understand that any business who believes they are not entitled to apply state law regarding their right to be taxed equally when over assessed. Further they are a big business and thus have money to throw away, right?

At the Northern pass Hearings a woman from Littleton complained that Eversource applied for an abatement of their assessed value. They are a business but further they are regulated as to what they can charge for their production of electricity by the Public Utilities Commission so they must justify costs. Now every town hires different companies to assess the property in their town including the utilities. For the life of me I cannot understand how one town charges a certain value for poles and other charges another but of course neither can the utility and so they ask for abatements. Worse yet the towns don't keep track of the assessors who keep losing when brought before the Board of Tax and Land Appeals and thus would know better than to hire the assessing company that is always losing or having to give back part of the valuation they set the electric companies value at. Why shouldn't the ones who we paid to do a proper valuation have to pay for their mistake in value and not the town's taxpayers?

Then the companies appraisers use the states valuation or their own in combination and say we are where we should be or we are taxed more than they charge in this or another town for the same thing. Thus they follow the laws of the state just as I do as a property owner when I feel over assessed. Now this woman testifying is angry that Littleton had to pay Eversource back for having appraised their property to high and they had to bond the payback, money which the court or BTLA Ordered as overpaid to the town. So if she was over assessed and the town had to pay her back the excess taxes she paid is every one treated the same? Of course they are yet she seems to feel it is okay to over assess Eversource but I am sure she would say not her. Now let me explain one more factor in the Eversource over assessment of any town, any extra they pay in taxes gets charged into our light bill as allowed by the Public Utilities Commission something set by the Public Utilities Commission.

So now do I understand these people testifying against Northern Pass that if they are over assessed and then charge it into our electric bills that's okay but it's not okay for them to ask for abatements and be treated as every other taxpayer? Sincerely,

Harriet E. Cady

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