

BEFORE THE NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION

UNITIL ENERGY SYSTEMS, INC.)
)
Petitioner)
)
)

DOCKET NO. DE 21-___

**PETITION FOR APPROVAL OF RATE RECOVERY MECHANISM FOR
PROPERTY TAXES**

Unitil Energy Systems, Inc., (“UES” or the “Company”) submits this Petition requesting approval of the New Hampshire Public Utilities Commission (“Commission”) of its proposal for a property tax recovery mechanism and the recovery of the increase in property taxes associated with changes in RSA 72:8-d and RSA 72:8-e.

In support of its Petition, UES states the following:

Petitioner

UES is a New Hampshire corporation and public utility primarily engaged in the distribution of electricity in the capital and seacoast regions of New Hampshire.

Background

On June 21, 2019, the Governor of the State of New Hampshire signed HB 700, which established a methodology for valuing utility distribution assets for property tax purposes, codified as RSA 72:8-d and 72:8-e. Part of that law established a new methodology for assessing utility property, and a five-year phase-in period to fully transition to that new methodology. The first property tax year of the phase-in period was the tax year beginning April 1, 2020. The law also requires the Commission to establish by order a rate recovery mechanism for the property taxes paid by a public utility. The

Company hereby submits its proposal for a property tax recovery mechanism and recovery of the increase in property taxes associated with the change in law.

Description of Exhibits

Attached to this Petition are the following Exhibits:

Exhibit CJG-1: Testimony of Christopher J. Goulding

Schedule CJG-1: Schedules of Christopher J. Goulding

Proposed Tariffs

UES is proposing to include the following language in its External Delivery Charge tariff, Schedule EDC: “The EDC shall include the reconciliation of the prior year’s local property tax recovery included in distribution rates and the actual property tax expense for the calendar year. The over- or under-recovery associated with the reconciliation shall be charged or credited to the EDC on January 1 of the following calendar year.” If the Company’s proposed methodology is approved by the Commission, the Company will file a compliance tariff at that time.

Conclusion

For all of the foregoing reasons, UES requests that the Commission grant it the approvals requested in this Petition, and for such other relief as the Commission may deem necessary and proper.

Respectfully submitted,

UNITIL ENERGY SYSTEMS, INC.
By its Attorney:



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March 29, 2021

CERTIFICATE OF SERVICE

I certify that I have caused copies of Unitil Energy Systems, Inc.'s, "Petition for Approval of Recovery Mechanism for Property Taxes" to be served on the following parties or individuals:

D. Maurice Kreis (via electronic mail)
Office of Consumer Advocate
21 S. Fruit Street, Suite 18
Concord, NH 03301-2429

Dated at Hampton, New Hampshire this 29th day of March, 2021.



Gary Epler