City of Bridgeport, Connecticut
OFFICE OF THE TAX ASSESSOR
CITY HALL - 45 LYON TERRACE
BRIDGEPORT, CONNECTICUT 06604
PHONE (203) 576-7241
FAX (203) 332-5521

JOSEPH P. GANIM
Mayor

William Gaffney, CCMA II
Interim Assessor

Kenneth Flatto
Director of Finance/CFO

May 3, 2024

Connecticut Light & Power
Dba Eversource
PO Box 270
Hartford, CT 06141

Certified Mail: 9589 0710 5270 0876 3497 43

Dear Business Owner:

Re: Results of Personal Property Audit Account P--0044200

As you know, the Personal Property Schedule you recently filed was reviewed by auditors from the Tax Assessor's Office. You are hereby notified that the results of that review are as follows:

GRAND LIST	ASSESSMENT PRIOR TO AUDIT	ASSESSMENT AFTER AUDIT
October 1, 2023	44,701,940	46,175,376
October 1, 2022	45,152,870	46,817,402
October 1, 2021	46,127,490	47,361,659

Enclosed is a copy of the audit report and notes for your records. Please contact us within 10 days if you have any questions.

If you wish to contest the results of this audit, you may appeal to the Board of Assessment Appeals at their next regularly scheduled meeting. Information and forms are available on the City of Bridgeport Board of Assessment Appeals webpage.

If you have any questions, please feel free to contact this office at (203) 576-7241.

Thank you for your cooperation.

Sincerely,

William Gaffney, CCMA II
Enclosures – Audit Findings & Notes

	CLP355 3.77%	CLP356 3.01%	CLP364 3.58%	CLP365 2.86%	CLP366 1.49%	CLP367 2.44%	CLP368 2.48%	CLP369 2.91%	CLP370 4.92%	CLP371 7.37%	CLP371 SP 7.37%	CLP373 5.71%	CLP 397 2.63%
2023	96.23	96.09	96.42	97.14	98.51	98.81	97.52	97.09	95.08	92.63	92.63	94.29	97.37
2022	92.46	93.98	92.84	94.28	97.02	96.37	95.04	94.18	90.16	85.26	85.26	88.58	94.74
2021	88.69	90.97	89.26	91.42	95.53	93.93	92.56	91.27	85.24	77.89	77.89	82.87	92.11
2020	84.92	87.96	85.68	88.56	94.04	91.49	90.08	88.36	80.32	70.52	70.52	77.16	89.48
2019	81.15	84.95	82.10	85.70	92.55	89.05	87.60	85.45	75.40	63.15	63.15	71.45	86.85
2018	77.38	81.94	78.52	82.84	91.06	86.61	85.12	82.54	70.48	55.78	55.78	65.74	84.22
2017	73.61	78.93	74.94	79.98	89.57	84.17	82.64	79.63	65.56	48.41	48.41	60.03	81.59
2016	69.84	75.92	71.36	77.12	88.08	81.73	80.16	76.72	60.64	41.04	41.04	54.32	78.96
2015	66.07	72.91	67.78	74.26	86.59	79.29	77.68	73.81	55.72	33.67	33.67	48.61	76.33
2014	62.30	69.90	64.20	71.40	85.10	76.85	75.20	70.90	50.80	30.00	30.00	42.90	73.70
2013	58.53	66.89	60.62	68.54	83.61	74.41	72.72	67.99	45.88	30.00	30.00	37.19	71.07
2012	54.76	63.88	57.04	65.68	82.12	71.97	70.24	65.08	40.96	30.00	30.00	31.48	68.44
2011	50.99	60.87	53.46	62.82	80.63	69.53	67.76	62.17	36.04	30.00	30.00	30.00	65.81
2010	47.22	57.86	49.88	59.96	79.14	67.09	65.28	59.26	31.12	30.00	30.00	30.00	63.18
2009	43.45	54.85	46.30	57.10	77.65	64.65	62.80	56.35	30.00	30.00	30.00	30.00	60.55
2008	39.68	51.84	42.72	54.24	76.16	62.21	60.32	53.44	30.00	30.00	30.00	30.00	57.92
2007	35.91	48.83	39.14	51.38	74.67	59.77	57.84	50.53	30.00	30.00	30.00	30.00	55.29
2006	32.14	45.82	35.56	48.52	73.18	57.33	55.36	47.62	30.00	30.00	30.00	30.00	52.66
2005	30.00	42.81	31.98	45.66	71.69	54.89	52.88	44.71	30.00	30.00	30.00	30.00	50.03
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
2003	30.00	36.79	30.00	39.94	68.71	50.01	47.92	38.89	30.00	30.00	30.00	30.00	44.77
2002	30.00	33.78	30.00	37.08	67.22	47.57	45.44	35.98	30.00	30.00	30.00	30.00	42.14
2001	30.00	30.77	30.00	34.22	65.73	45.13	42.96	33.07	30.00	30.00	30.00	30.00	39.51
2000	30.00	30.00	30.00	31.36	64.24	42.69	40.48	30.16	30.00	30.00	30.00	30.00	36.88
1999	30.00	30.00	30.00	30.00	62.75	40.25	38.00	30.00	30.00	30.00	30.00	30.00	34.25
1998	30.00	30.00	30.00	30.00	61.26	37.81	35.52	30.00	30.00	30.00	30.00	30.00	31.62
1997	30.00	30.00	30.00	30.00	59.77	35.37	33.04	30.00	30.00	30.00	30.00	30.00	30.00
1996	30.00	30.00	30.00	30.00	58.28	32.93	30.56	30.00	30.00	30.00	30.00	30.00	30.00
1995	30.00	30.00	30.00	30.00	56.79	30.49	30.00	30.00	30.00	30.00	30.00	30.00	30.00
1994	30.00	30.00	30.00	30.00	55.30	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
1993	30.00	30.00	30.00	30.00	53.81	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
1992	30.00	30.00	30.00	30.00	52.32	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
1991	30.00	30.00	30.00	30.00	50.83	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
1990	30.00	30.00	30.00	30.00	49.34	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
1989	30.00	30.00	30.00	30.00	47.85	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
1988	30.00	30.00	30.00	30.00	46.36	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
1987	30.00	30.00	30.00	30.00	44.87	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
1986	30.00	30.00	30.00	30.00	43.38	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
1985	30.00	30.00	30.00	30.00	41.89	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
1984	30.00	30.00	30.00	30.00	40.40	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
1983	30.00	30.00	30.00	30.00	38.91	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
1981	30.00	30.00	30.00	30.00	35.93	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
1980	30.00	30.00	30.00	30.00	34.44	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
1979	30.00	30.00	30.00	30.00	32.95	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
1978	30.00	30.00	30.00	30.00	31.46	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
1977	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
1976	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
1975	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
1974	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
1973	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
1972	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
1971	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
1970	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
1969	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
1968	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
1967	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
1966	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
1965	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00

		Total Rate
CLP 355 Trans Poles & Fixtures	CLP 355	3.77%
CLP 356 Trans OH Conductors	CLP 356	3.01%
CLP 364 Dist Poles & Fixtures	CLP 364	3.58%
CLP 365 Dist OH Conductors	CLP 365	2.86%
CLP 366 Dist UG Conduit	CLP 366	1.49%
CLP 367 Dist UG Conductors	CLP 367	2.44%
CLP 368 Dist Line Transformers	CLP 368	2.48%
CLP 369 Dist Services OH or UG	CLP 369	2.91%
CLP 370 Dist Meters	CLP 370	4.92%
CLP 371 Cust. Install-Area Lighting	CLP 371	7.37%
CLP 371 Surge Protectors	CLP 371 SURGE PROTECTORS	7.37%
CLP 373 Dist Street Lighting	CLP 373	5.71%
CLP 397 Communication Equip	CLP 397	2.63%

CL&P Transmission

Company	Depr Group Description	Depr Meth	Mid Perio	Effective D	Life Depr F	Salvage R	COR Ra	Total Rate	ASL	End of Life	Source of Verification
CL&P-Transmission	CLP 355 Trans Poles & Fixtures	CLP 355	Monthly	Oct-2018	2.160%	0.000%	1.610%	3.770%	38		ISO-NE OATT (effective 1-1-22) Page 410
CL&P-Transmission	CLP 356 Trans OH Conductors	CLP 356	Monthly	Oct-2018	1.970%	0.000%	1.040%	3.010%	42		ISO-NE OATT (effective 1-1-22) Page 410
Connecticut Light & Power Co	CLP 364 Dist Poles & Fixtures	CLP 364	Monthly	May-2018	1.80%	0.00%	1.78%	3.58%	53		Attachment 4 - Depreciation Rates 1.11.18 Final
Connecticut Light & Power Co	CLP 365 Dist OH Conductors	CLP 365	Monthly	May-2018	1.99%	0.00%	0.87%	2.86%	52		Attachment 4 - Depreciation Rates 1.11.18 Final
Connecticut Light & Power Co	CLP 366 Dist UG Conduit	CLP 366	Monthly	May-2018	1.28%	0.00%	0.21%	1.49%	75		Attachment 4 - Depreciation Rates 1.11.18 Final
Connecticut Light & Power Co	CLP 367 Dist UG Conductors	CLP 367	Monthly	May-2018	1.77%	0.00%	0.67%	2.44%	53		Attachment 4 - Depreciation Rates 1.11.18 Final
Connecticut Light & Power Co	CLP 368 Dist Line Transformers	CLP 368	Monthly	May-2018	2.20%	-0.05%	0.33%	2.48%	45		Attachment 4 - Depreciation Rates 1.11.18 Final
Connecticut Light & Power Co	CLP 369 Dist Services OH or UG	CLP 369	Monthly	May-2018	1.48%	0.00%	1.43%	2.91%	60		Attachment 4 - Depreciation Rates 1.11.18 Final
Connecticut Light & Power Co	CLP 370 Dist Meters	CLP 370	Monthly	May-2018	5.03%	-0.27%	0.16%	4.92%	23		Attachment 4 - Depreciation Rates 1.11.18 Final
Connecticut Light & Power Co	CLP 371 Cust. Install-Area Lighti	CLP 371	Monthly	May-2018	5.81%	0.00%	1.56%	7.37%	20		Attachment 4 - Depreciation Rates 1.11.18 Final
Connecticut Light & Power Co	CLP 371 Surge Protectors	CLP 371 SU	Monthly	May-2018	5.81%	0.00%	1.56%	7.37%	20		Attachment 4 - Depreciation Rates 1.11.18 Final
Connecticut Light & Power Co	CLP 373 Dist Street Lighting	CLP 373	Monthly	May-2019	4.32%	0.00%	1.39%	5.71%	25		Attachment 4 - Depreciation Rates 1.11.18 Final

REDACTED

CITY OF: BRIDGEPORT Year 2021

PERSONAL PROPERTY AUDIT REPORT

Account Name:	EVERSOURCE ENERGY	Account #:	P-0044200
Address:	PO BOX 270	Auditor:	SK
City, State, Zip	HARTFORD CT 06141-0270	Date:	4/27/2024

I. Accountant Information:

Accountant or Financial Representative, and of what firm:

Name:	[redacted]	Phone:	[redacted]
Address:	PO BOX 270		
City, State, Zip:	HARTFORD CT 06141-0270		

II . Data Entry Information:

A. Net Assessment by Assessor:	N/A
B. Date Last Audited:	4/27/2024
C. Business type/code:	REGULATED UTILITY
D. Auditor Code:	2
E. Filed Declaration:	YES

III. Business Type:

( ) Professional	( ) Retail	(**X**) Other
( ) Manufacturer	( ) Service	
( ) Wholesaler	( ) Construction	

IV. Schedules Reviewed:

( ) Schedule L (Balance Sheet)	( ) IRS 4562	( ) Other
( ) Depreciation/Fixed Asset	( ) IRS 8594	
( ) General Ledger	( ) Invoices	
( ) Disbursement Ledger	( ) Financial Statement	
( ) Sales Contract	( ) IRS 4797	

V. Audit Result:

Net Assessment per audit:	47,561,659
Reported net assessment by taxpayer:	46,327,490
Net Assessment Gains/Loss:	1,234,169

REDACTED

VI. NET ASSESSMENT COMPUTATION(S):

Year 2021

CODE #22:CLP 354 Towers and Fixtures

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2021	0	96.23%	0	0
2020	0	92.46%	0	0
2019	0	88.69%	0	0
2018	0	84.92%	0	0
2017	0	81.15%	0	0
2016	0	77.38%	0	0
2015	0	73.61%	0	0
2014	0	69.84%	0	0
2013	0	66.07%	0	0
2012	0	62.30%	0	0
2011	0	58.53%	0	0
2010	0	54.76%	0	0
2009	0	50.99%	0	0
2008	0	47.22%	0	0
2007	0	43.45%	0	0
2006	0	39.68%	0	0
2005	0	35.91%	0	0
2004	0	32.14%	0	0
Prior	165,972	30.00%	49,792	34,854
Total	165,972		49,792	34,854

REDACTED

CODE #22:CLP 355 Trans Poles & Fixtures

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2021	0	96.23%	0	0
2020	0	92.46%	0	0
2019	0	88.69%	0	0
2018	0	84.92%	0	0
2017	0	81.15%	0	0
2016	0	77.38%	0	0
2015	0	73.61%	0	0
2014	0	69.84%	0	0
2013	0	66.07%	0	0
2012	0	62.30%	0	0
2011	0	58.53%	0	0
2010	0	54.76%	0	0
2009	0	50.99%	0	0
2008	0	47.22%	0	0
2007	0	43.45%	0	0
2006	0	39.68%	0	0
2005	0	35.91%	0	0
2004	0	32.14%	0	0
Prior	583,449	30.00%	175,035	122,524
Total	583,449		175,035	122,524

REDACTED

CODE #22: CLP 356 Trans OH Conductors

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2021	0	96.99%	0	0
2020	0	93.98%	0	0
2019	16,257	90.97%	14,789	10,352
2018	0	87.96%	0	0
2017	58,243	84.95%	49,477	34,634
2016	0	81.94%	0	0
2015	0	78.93%	0	0
2014	65,480	75.92%	49,712	34,799
2013	0	72.91%	0	0
2012	0	69.90%	0	0
2011	0	66.89%	0	0
2010	0	63.88%	0	0
2009	0	60.87%	0	0
2008	0	57.86%	0	0
2007	0	54.85%	0	0
2006	0	51.84%	0	0
2005	0	48.83%	0	0
2004	0	45.82%	0	0
2003	0	42.81%	0	0
2002	0	39.80%	0	0
2001	0	36.79%	0	0
2000	0	33.78%	0	0
1999	0	30.77%	0	0
Prior	321,677	30.00%	96,503	67,552
Total	461,657		210,482	147,337

REDACTED

CODE #22: CLP 364 Dist Poles & Fixtures

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2021	0	96.42%	0	0
2020	0	92.84%	0	0
2019	0	89.26%	0	0
2018	0	85.68%	0	0
2017	0	82.10%	0	0
2016	0	78.52%	0	0
2015	0	74.94%	0	0
2014	0	71.36%	0	0
2013	0	67.78%	0	0
2012	0	64.20%	0	0
2011	0	60.62%	0	0
2010	0	57.04%	0	0
2009	0	53.46%	0	0
2008	0	49.88%	0	0
2007	0	46.30%	0	0
2006	0	42.72%	0	0
2005	0	39.14%	0	0
2004	0	35.56%	0	0
2003	0	31.98%	0	0
Prior	0	30.00%	0	0
Total	0		0	0

REDACTED

CODE #22: CLP 365 Dist OH Conductors

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2021	0	97.14%	0	0
2020	0	94.28%	0	0
2019	0	91.42%	0	0
2018	0	88.56%	0	0
2017	0	85.70%	0	0
2016	0	82.84%	0	0
2015	0	79.98%	0	0
2014	0	77.12%	0	0
2013	0	74.26%	0	0
2012	0	71.40%	0	0
2011	0	68.54%	0	0
2010	0	65.68%	0	0
2009	0	62.82%	0	0
2008	0	59.96%	0	0
2007	0	57.10%	0	0
2006	0	54.24%	0	0
2005	0	51.38%	0	0
2004	0	48.52%	0	0
2003	0	45.66%	0	0
2002	0	42.80%	0	0
2001	0	39.94%	0	0
2000	0	37.08%	0	0
1999	0	34.22%	0	0
1998	0	31.36%	0	0
Prior	0	30.00%	0	0
Total	0		0	0

REDACTED

CODE #22: CLP 366 Dist UG Conduit

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2021	0	98.51%	0	0
2020	0	97.02%	0	0
2019	0	95.53%	0	0
2018	0	94.04%	0	0
2017	0	92.55%	0	0
2016	0	91.06%	0	0
2015	0	89.57%	0	0
2014	0	88.08%	0	0
2013	0	86.59%	0	0
2012	0	85.10%	0	0
2011	0	83.61%	0	0
2010	0	82.12%	0	0
2009	0	80.63%	0	0
2008	50,130,459	79.14%	39,673,245	27,771,272
2007	0	77.65%	0	0
2006	0	76.16%	0	0
2005	0	74.67%	0	0
2004	0	73.18%	0	0
2003	0	71.69%	0	0
2002	0	70.20%	0	0
2001	0	68.71%	0	0
2000	0	67.22%	0	0
1999	0	65.73%	0	0
1998	0	64.24%	0	0
1997	0	62.75%	0	0
1996	0	61.26%	0	0
1995	0	59.77%	0	0
1994	0	58.28%	0	0
1993	0	56.79%	0	0
1992	0	55.30%	0	0
1991	0	53.81%	0	0
1990	0	52.32%	0	0
1989	0	50.83%	0	0
1988	0	49.34%	0	0
1987	0	47.85%	0	0
1986	0	46.36%	0	0
1985	0	44.87%	0	0
1984	0	43.38%	0	0
1983	0	41.89%	0	0
1982	0	40.40%	0	0
1981	0	38.91%	0	0
1980	0	37.42%	0	0
1979	0	35.93%	0	0
1978	0	34.44%	0	0
1977	0	32.95%	0	0
1976	0	31.46%	0	0
Prior	0	30.00%	0	0
Total	50,130,459		39,673,245	27,771,272

REDACTED

CODE #22: CLP 367 Dist UG Conductors

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2021	0	0.00%	0	0
2020	0	0.00%	0	0
2019	0	0.00%	0	0
2018	0	0.00%	0	0
2017	0	0.00%	0	0
2016	0	0.00%	0	0
2015	0	0.00%	0	0
2014	0	0.00%	0	0
2013	0	0.00%	0	0
2012	0	0.00%	0	0
2011	0	0.00%	0	0
2010	0	0.00%	0	0
2009	0	0.00%	0	0
2008	32,331,461	84.57%	27,343,504	19,140,453
2007	0	0.00%	0	0
2006	0	0.00%	0	0
2005	0	0.00%	0	0
2004	0	0.00%	0	0
2003	0	0.00%	0	0
2002	0	0.00%	0	0
2001	0	0.00%	0	0
2000	0	0.00%	0	0
1999	0	0.00%	0	0
1998	0	0.00%	0	0
1997	0	0.00%	0	0
1996	0	0.00%	0	0
1995	0	0.00%	0	0
1994	0	0.00%	0	0
Prior	0	0.00%	0	0
Total	32,331,461		27,343,504	19,140,453

REDACTED

CODE #22: CLP 368 Dist Line Transformers

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2021	0	97.52%	0	0
2020	0	95.04%	0	0
2019	0	92.56%	0	0
2018	0	90.08%	0	0
2017	0	87.60%	0	0
2016	0	85.12%	0	0
2015	0	82.64%	0	0
2014	0	80.16%	0	0
2013	0	77.68%	0	0
2012	0	75.20%	0	0
2011	0	72.72%	0	0
2010	0	70.24%	0	0
2009	0	67.76%	0	0
2008	0	65.28%	0	0
2007	0	62.80%	0	0
2006	0	60.32%	0	0
2005	0	57.84%	0	0
2004	0	55.36%	0	0
2003	0	52.88%	0	0
2002	0	50.40%	0	0
2001	0	47.92%	0	0
2000	0	45.44%	0	0
1999	0	42.96%	0	0
1998	0	40.48%	0	0
1997	0	38.00%	0	0
1996	0	35.52%	0	0
1995	0	33.04%	0	0
1994	0	30.56%	0	0
Prior	0	30.00%	0	0
Total	0		0	0

REDACTED

CODE #22: CLP 369 Dist Services OH or UG

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2021	0	97.09%	0	0
2020	0	94.18%	0	0
2019	0	91.27%	0	0
2018	0	88.36%	0	0
2017	0	85.45%	0	0
2016	0	82.54%	0	0
2015	0	79.63%	0	0
2014	0	76.72%	0	0
2013	0	73.81%	0	0
2012	0	70.90%	0	0
2011	0	67.99%	0	0
2010	0	65.08%	0	0
2009	0	62.17%	0	0
2008	0	59.26%	0	0
2007	0	56.35%	0	0
2006	0	53.44%	0	0
2005	0	50.53%	0	0
2004	0	47.62%	0	0
2003	0	44.71%	0	0
2002	0	41.80%	0	0
2001	0	38.89%	0	0
2000	0	35.98%	0	0
1999	0	33.07%	0	0
1998	0	30.16%	0	0
Prior	0	30.00%	0	0
Total	0		0	0

REDACTED

CODE #22: CLP 370 Dist Meters

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2021	0	95.08%	0	0
2020	0	90.16%	0	0
2019	0	85.24%	0	0
2018	0	80.32%	0	0
2017	0	75.40%	0	0
2016	0	70.48%	0	0
2015	0	65.56%	0	0
2014	0	60.64%	0	0
2013	0	55.72%	0	0
2012	0	50.80%	0	0
2011	0	45.88%	0	0
2010	0	40.96%	0	0
2009	0	36.04%	0	0
2008	0	31.12%	0	0
Prior	0	30.00%	0	0
Total	0		0	0

CODE #22: CLP 371 Cust. Install-Area Lighting

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2021	0	92.63%	0	0
2020	0	85.26%	0	0
2019	0	77.89%	0	0
2018	0	70.52%	0	0
2017	0	63.15%	0	0
2016	0	55.78%	0	0
2015	0	48.41%	0	0
2014	0	41.04%	0	0
2013	0	33.67%	0	0
Prior	0	30.00%	0	0
Total	0		0	0

CODE #22: CLP 371 Surge Protectors

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2021	0	92.63%	0	0
2020	0	85.26%	0	0
2019	0	77.89%	0	0
2018	0	70.52%	0	0
2017	0	63.15%	0	0
2016	0	55.78%	0	0
2015	0	48.41%	0	0
2014	0	41.04%	0	0
2013	0	33.67%	0	0
Prior	0	30.00%	0	0
Total	0		0	0

CODE #22: CLP 373 Dist Street Lighting

REDACTED

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2021	0	94.29%	0	0
2020	0	88.58%	0	0
2019	0	82.87%	0	0
2018	0	77.16%	0	0
2017	0	71.45%	0	0
2016	0	65.74%	0	0
2015	0	60.03%	0	0
2014	0	54.32%	0	0
2013	0	48.61%	0	0
2012	0	42.90%	0	0
2011	0	37.19%	0	0
2010	0	31.48%	0	0
Prior	0	30.00%	0	0
Total	0		0	0

REDACTED

CODE #22: CLP 397 Communication Equip

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2021	0	97.37%	0	0
2020	0	94.74%	0	0
2019	0	92.11%	0	0
2018	0	89.48%	0	0
2017	0	86.85%	0	0
2016	0	84.22%	0	0
2015	0	81.59%	0	0
2014	0	78.96%	0	0
2013	0	76.33%	0	0
2012	0	73.70%	0	0
2011	0	71.07%	0	0
2010	0	68.44%	0	0
2009	0	65.81%	0	0
2008	310,582	63.18%	196,226	137,358
2007	0	60.55%	0	0
2006	0	57.92%	0	0
2005	0	55.29%	0	0
2004	0	52.66%	0	0
2003	0	50.03%	0	0
2002	0	47.40%	0	0
2001	0	44.77%	0	0
2000	26,648	42.14%	11,229	7,861
1999	0	39.51%	0	0
1998	0	36.88%	0	0
1997	0	34.25%	0	0
1996	0	31.62%	0	0
Prior	0	30.00%	0	0
Total	337,230		207,455	145,219

REDACTED

SUMMARY

Code No.	Net Value	Net Assessment
Code #9	0	0
Code #10	0	0
Code #13	0	0
Code #16	0	0
Code #20	0	0
Code #22	67,659,513	47,361,659
Code #24	0	0
Sub-Total	67,659,513	47,361,659
Code #25 Penalty		0
Final Assessment per Audit		**47,361,659**

VII. Audit Result:

Net Assessment per audit:	47,361,659
Reported net assessment:	46,127,490
Net Assessment Gains/Loss:	1,234,169
Add 25% Penalty:	0
Total Net Assessment:	47,361,659

Auditors Signature:	[signature]
Date Reviewed:	9/29/24
Assessors Signature:	[signature]
Date Reviewed:	5/9/24

Auditors Notes:

TAXPAYER IS A REGULATED PUBLIC UTILITY UNDER THE AUTHORITY OF (PURA) PUBLIC UTILITY REGULATORY AUTHORITY

AS SUCH, DEPRECIATION USED BY TAXPAYER MUST BE APPROVED BY PURA.

YANKEE GAS v CITY OF MERIDEN COURT CASE INDICATES THAT THE MOST PREFERRED METHOD OF DETERMINING THE FAIR MARKET VALUE OF PERSONAL PROPERTY OF A REGULATED UTILITY FOR MUNICIPAL TAX PURPOSES IS ORIGINAL COST INCLUDING TRANSPORTATION & INSTALLATION LESS DEPRECIATION APPROVED BY REGULATORY AUTHORITY NOT TO EXCEED 70%.

REDACTED

CITY OF: BRIDGEPORT Year 2022

PERSONAL PROPERTY AUDIT REPORT

Account Name: EVERSOURCE ENERGY
Address: PO BOX 270
City, State, Zip HARTFORD CT 06141-0270

Account #: P--0044200
Auditor: SK
Date: 4/27/2024

I. Accountant Information:

Accountant or Financial Representative, and of what firm:

Name: [redacted] Phone: [redacted]
Address: PO BOX 270
City, State, Zip: HARTFORD CT 06141-0270

II . Data Entry Information:

A. Net Assessment by Assessor:	N/A
B. Date Last Audited:	4/27/2024
C. Business type/code:	REGULATED UTILITY
D. Auditor Code:	2
E. Filed Declaration:	YES

III. Business Type:

( ) Professional	( ) Retail	(X) Other
( ) Manufacturer	( ) Service	
( ) Wholesaler	( ) Construction	

IV. Schedules Reviewed:

( ) Schedule L (Balance Sheet)	( ) IRS 4562	( ) Other
( ) Depreciation/Fixed Asset	( ) IRS 8594	
( ) General Ledger	( ) Invoices	
( ) Disbursement Ledger	( ) Financial Statement	
( ) Sales Contract	( ) IRS 4797	

V. Audit Result:

Net Assessment per audit:	46,817,402
Reported net assessment by taxpayer:	45,152,870
Net Assessment Gains/Loss:	1,664,532

REDACTED

VI. NET ASSESSMENT COMPUTATION(S):

Year 2022

CODE #22:CLP 354 Towers and Fixtures

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2022	0	96.23%	0	0
2021	0	92.46%	0	0
2020	0	88.69%	0	0
2019	0	84.92%	0	0
2018	0	81.15%	0	0
2017	0	77.38%	0	0
2016	0	73.61%	0	0
2015	0	69.84%	0	0
2014	0	66.07%	0	0
2013	0	62.30%	0	0
2012	0	58.53%	0	0
2011	0	54.76%	0	0
2010	0	50.99%	0	0
2009	0	47.22%	0	0
2008	0	43.45%	0	0
2007	0	39.68%	0	0
2006	0	35.91%	0	0
2005	0	32.14%	0	0
Prior	165,972	30.00%	49,792	34,854
Total	165,972		49,792	34,854

REDACTED

CODE #22:CLP 3.55 Trans Poles & Fixtures

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2022	0	96.23%	0	0
2021	0	92.46%	0	0
2020	34,819	88.69%	30,881	21,617
2019	0	84.92%	0	0
2018	0	81.15%	0	0
2017	0	77.38%	0	0
2016	0	73.61%	0	0
2015	0	69.84%	0	0
2014	0	66.07%	0	0
2013	0	62.30%	0	0
2012	0	58.53%	0	0
2011	0	54.76%	0	0
2010	0	50.99%	0	0
2009	0	47.22%	0	0
2008	0	43.45%	0	0
2007	0	39.68%	0	0
2006	0	35.91%	0	0
2005	0	32.14%	0	0
Prior	583,449	30.00%	175,035	122,524
Total	618,268		205,916	144,141

REDACTED

CODE #22: CLP 356 Trans OH Conductors

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2022	0	96.99%	0	0
2021	0	93.98%	0	0
2020	0	90.97%	0	0
2019	0	87.96%	0	0
2018	0	84.95%	0	0
2017	58,241	81.94%	47,723	33,406
2016	0	78.93%	0	0
2015	0	75.92%	0	0
2014	65,480	72.91%	47,741	33,419
2013	0	69.90%	0	0
2012	0	66.89%	0	0
2011	0	63.88%	0	0
2010	0	60.87%	0	0
2009	0	57.86%	0	0
2008	0	54.85%	0	0
2007	0	51.84%	0	0
2006	0	48.83%	0	0
2005	0	45.82%	0	0
2004	0	42.81%	0	0
2003	0	39.80%	0	0
2002	0	36.79%	0	0
2001	0	33.78%	0	0
2000	0	30.77%	0	0
Prior	321,677	30.00%	96,503	67,552
Total	445,398		191,967	134,377

REDACTED

CODE #22: CLP 364 Dist Poles & Fixtures

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2022	0	96.42%	0	0
2021	0	92.84%	0	0
2020	0	89.26%	0	0
2019	0	85.68%	0	0
2018	0	82.10%	0	0
2017	0	78.52%	0	0
2016	0	74.94%	0	0
2015	0	71.36%	0	0
2014	0	67.78%	0	0
2013	0	64.20%	0	0
2012	0	60.62%	0	0
2011	0	57.04%	0	0
2010	0	53.46%	0	0
2009	0	49.88%	0	0
2008	0	46.30%	0	0
2007	0	42.72%	0	0
2006	0	39.14%	0	0
2005	0	35.56%	0	0
2004	0	31.98%	0	0
Prior	0	30.00%	0	0
Total	0		0	0

REDACTED

CODE #22: CLP 365 Dist OH Conductors

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2022	0	97.14%	0	0
2021	0	94.28%	0	0
2020	0	91.42%	0	0
2019	0	88.56%	0	0
2018	0	85.70%	0	0
2017	0	82.84%	0	0
2016	0	79.98%	0	0
2015	0	77.12%	0	0
2014	0	74.26%	0	0
2013	0	71.40%	0	0
2012	0	68.54%	0	0
2011	0	65.68%	0	0
2010	0	62.82%	0	0
2009	0	59.96%	0	0
2008	0	57.10%	0	0
2007	0	54.24%	0	0
2006	0	51.38%	0	0
2005	0	48.52%	0	0
2004	0	45.66%	0	0
2003	0	42.80%	0	0
2002	0	39.94%	0	0
2001	0	37.08%	0	0
2000	0	34.22%	0	0
1999	0	31.36%	0	0
Prior	0	30.00%	0	0
Total	0		0	0

REDACTED

CODE #22: CLP 366 Dist UG Conduit

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2022	455,730	98.51%	448,940	314,258
2021	0	97.02%	0	0
2020	0	95.53%	0	0
2019	0	94.04%	0	0
2018	0	92.55%	0	0
2017	0	91.06%	0	0
2016	0	89.57%	0	0
2015	0	88.08%	0	0
2014	0	86.59%	0	0
2013	0	85.10%	0	0
2012	0	83.61%	0	0
2011	0	82.12%	0	0
2010	0	80.63%	0	0
2009	0	79.14%	0	0
2008	50,130,459	77.65%	38,926,301	27,248,411
2007	0	76.16%	0	0
2006	0	74.67%	0	0
2005	0	73.18%	0	0
2004	0	71.69%	0	0
2003	0	70.20%	0	0
2002	0	68.71%	0	0
2001	0	67.22%	0	0
2000	0	65.73%	0	0
1999	0	64.24%	0	0
1998	0	62.75%	0	0
1997	0	61.26%	0	0
1996	0	59.77%	0	0
1995	0	58.28%	0	0
1994	0	56.79%	0	0
1993	0	55.30%	0	0
1992	0	53.81%	0	0
1991	0	52.32%	0	0
1990	0	50.83%	0	0
1989	0	49.34%	0	0
1988	0	47.85%	0	0
1987	0	46.36%	0	0
1986	0	44.87%	0	0
1985	0	43.38%	0	0
1984	0	41.89%	0	0
1983	0	40.40%	0	0
1982	0	38.91%	0	0
1981	0	37.42%	0	0
1980	0	35.93%	0	0
1979	0	34.44%	0	0
1978	0	32.95%	0	0
1977	0	31.46%	0	0
Prior	0	30.00%	0	0
Total	50,586,189		39,375,241	27,562,669

REDACTED

CODE #22: CLP 367 Dist UG Conductors

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2022	0	0.00%	0	0
2021	0	0.00%	0	0
2020	0	0.00%	0	0
2019	0	0.00%	0	0
2018	0	0.00%	0	0
2017	0	0.00%	0	0
2016	0	0.00%	0	0
2015	0	0.00%	0	0
2014	0	0.00%	0	0
2013	0	0.00%	0	0
2012	0	0.00%	0	0
2011	0	0.00%	0	0
2010	0	0.00%	0	0
2009	0	0.00%	0	0
2008	32,331,461	83.08%	26,860,501	18,802,351
2007	0	0.00%	0	0
2006	0	0.00%	0	0
2005	0	0.00%	0	0
2004	0	0.00%	0	0
2003	0	0.00%	0	0
2002	0	0.00%	0	0
2001	0	0.00%	0	0
2000	0	0.00%	0	0
1999	0	0.00%	0	0
1998	0	0.00%	0	0
1997	0	0.00%	0	0
1996	0	0.00%	0	0
1995	0	0.00%	0	0
Prior	0	0.00%	0	0
Total	32,331,461		26,860,501	18,802,351

REDACTED

CODE #22: CLP 368 Dist Line Transformers

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2022	0	97.52%	0	0
2021	0	95.04%	0	0
2020	0	92.56%	0	0
2019	0	90.08%	0	0
2018	0	87.60%	0	0
2017	0	85.12%	0	0
2016	0	82.64%	0	0
2015	0	80.16%	0	0
2014	0	77.68%	0	0
2013	0	75.20%	0	0
2012	0	72.72%	0	0
2011	0	70.24%	0	0
2010	0	67.76%	0	0
2009	0	65.28%	0	0
2008	0	62.80%	0	0
2007	0	60.32%	0	0
2006	0	57.84%	0	0
2005	0	55.36%	0	0
2004	0	52.88%	0	0
2003	0	50.40%	0	0
2002	0	47.92%	0	0
2001	0	45.44%	0	0
2000	0	42.96%	0	0
1999	0	40.48%	0	0
1998	0	38.00%	0	0
1997	0	35.52%	0	0
1996	0	33.04%	0	0
1995	0	30.56%	0	0
Prior	0	30.00%	0	0
Total	0		0	0

REDACTED

CODE #22: CLP 369 Dist Services OH or UG

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2022	0	97.09%	0	0
2021	0	94.18%	0	0
2020	0	91.27%	0	0
2019	0	88.36%	0	0
2018	0	85.45%	0	0
2017	0	82.54%	0	0
2016	0	79.63%	0	0
2015	0	76.72%	0	0
2014	0	73.81%	0	0
2013	0	70.90%	0	0
2012	0	67.99%	0	0
2011	0	65.08%	0	0
2010	0	62.17%	0	0
2009	0	59.26%	0	0
2008	0	56.35%	0	0
2007	0	53.44%	0	0
2006	0	50.53%	0	0
2005	0	47.62%	0	0
2004	0	44.71%	0	0
2003	0	41.80%	0	0
2002	0	38.89%	0	0
2001	0	35.98%	0	0
2000	0	33.07%	0	0
1999	0	30.16%	0	0
Prior	0	30.00%	0	0
Total	0		0	0

REDACTED

CODE #22: CLP 370 Dist Meters

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2022	0	95.08%	0	0
2021	0	90.16%	0	0
2020	0	85.24%	0	0
2019	0	80.32%	0	0
2018	0	75.40%	0	0
2017	0	70.48%	0	0
2016	0	65.56%	0	0
2015	0	60.64%	0	0
2014	0	55.72%	0	0
2013	0	50.80%	0	0
2012	0	45.88%	0	0
2011	0	40.96%	0	0
2010	0	36.04%	0	0
2009	0	31.12%	0	0
Prior	0	30.00%	0	0
Total	0		0	0

CODE #22: CLP 371 Cust. Install-Area Lighting

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2022	0	92.63%	0	0
2021	0	85.26%	0	0
2020	0	77.89%	0	0
2019	0	70.52%	0	0
2018	0	63.15%	0	0
2017	0	55.78%	0	0
2016	0	48.41%	0	0
2015	0	41.04%	0	0
2014	0	33.67%	0	0
Prior	0	30.00%	0	0
Total	0		0	0

CODE #22: CLP 371 Surge Protectors

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2022	0	92.63%	0	0
2021	0	85.26%	0	0
2020	0	77.89%	0	0
2019	0	70.52%	0	0
2018	0	63.15%	0	0
2017	0	55.78%	0	0
2016	0	48.41%	0	0
2015	0	41.04%	0	0
2014	0	33.67%	0	0
Prior	0	30.00%	0	0
Total	0		0	0

CODE #22: CLP 373 Dist Street Lighting

REDACTED

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2022	0	94.29%	0	0
2021	0	88.58%	0	0
2020	0	82.87%	0	0
2019	0	77.16%	0	0
2018	0	71.45%	0	0
2017	0	65.74%	0	0
2016	0	60.03%	0	0
2015	0	54.32%	0	0
2014	0	48.61%	0	0
2013	0	42.90%	0	0
2012	0	37.19%	0	0
2011	0	31.48%	0	0
Prior	0	30.00%	0	0
Total	0		0	0

REDACTED

CODE #22: CLP 397 Communication Equip

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2022	0	97.37%	0	0
2021	0	94.74%	0	0
2020	0	92.11%	0	0
2019	0	89.48%	0	0
2018	0	86.85%	0	0
2017	0	84.22%	0	0
2016	0	81.59%	0	0
2015	0	78.96%	0	0
2014	0	76.33%	0	0
2013	0	73.70%	0	0
2012	0	71.07%	0	0
2011	0	68.44%	0	0
2010	0	65.81%	0	0
2009	0	63.18%	0	0
2008	310,582	60.55%	188,057	131,640
2007	0	57.92%	0	0
2006	0	55.29%	0	0
2005	0	52.66%	0	0
2004	0	50.03%	0	0
2003	0	47.40%	0	0
2002	0	44.77%	0	0
2001	0	42.14%	0	0
2000	26,648	39.51%	10,529	7,370
1999	0	36.88%	0	0
1998	0	34.25%	0	0
1997	0	31.62%	0	0
Prior	0	30.00%	0	0
Total	337,230		198,586	139,010

REDACTED

SUMMARY

Code No.	Net Value	Net Assessment
Code #9	0	0
Code #10	0	0
Code #13	0	0
Code #16	0	0
Code #20	0	0
Code #22	66,882,003	46,817,402
Code #24	0	0
Sub-Total	66,882,003	46,817,402
Code #25 Penalty		0
Final Assessment per Audit		**46,817,402**

REDACTED

VII. Audit Result:

Net Assessment per audit:	46,817,402
Reported net assessment:	45,152,870
Net Assessment Gains/Loss:	1,664,532
Add 25% Penalty:	0
Total Net Assessment:	46,817,402

Auditors Signature:	CCMA II
Date Reviewed:	4/19/24
Assessors Signature:	
Date Reviewed:	5/9/24

Auditors Notes:

TAXPAYER IS A REGULATED PUBLIC UTILITY UNDER THE AUTHORITY OF (PURA) PUBLIC UTILITY REGULATORY AUTHORITY

AS SUCH, DEPRECIATION USED BY TAXPAYER MUST BE APPROVED BY PURA.

YANKEE GAS v CITY OF MERIDEN COURT CASE INDICATES THAT THE MOST PREFERRED METHOD OF DETERMINING THE FAIR MARKET VALUE OF PERSONAL PROPERTY OF A REGULATED UTILITY FOR MUNICIPAL TAX PURPOSES IS ORIGINAL COST INCLUDING TRANSPORTATION & INSTALLATION LESS DEPRECIATION APPROVED BY REGULATORY AUTHORITY NOT TO EXCEED 70%.

REDACTED

CITY OF: BRIDGEPORT Year 2023

PERSONAL PROPERTY AUDIT REPORT

Account Name:	EVERSOURCE ENERGY	Account #:	P--0044200
Address:	PO BOX 270	Auditor:	SK
City, State, Zip	HARTFORD CT 06141-0270	Date:	4/27/2024

I. Accountant Information:

Accountant or Financial Representative, and of what firm:

Name:	[redacted]	Phone:	[redacted]
Address:	PO BOX 270		
City, State, Zip:	HARTFORD CT 06141-0270		

II . Data Entry Information:

A. Net Assessment by Assessor:	N/A
B. Date Last Audited:	4/27/2024
C. Business type/code:	REGULATED UTILITY
D. Auditor Code:	2
E. Filed Declaration:	YES

III. Business Type:

( ) Professional	( ) Retail	(X) Other
( ) Manufacturer	( ) Service	
( ) Wholesaler	( ) Construction	

IV. Schedules Reviewed:

( ) Schedule L (Balance Sheet)	( ) IRS 4562	( ) Other
( ) Depreciation/Fixed Asset	( ) IRS 8594	
( ) General Ledger	( ) Invoices	
( ) Disbursement Ledger	( ) Financial Statement	
( ) Sales Contract	( ) IRS 4797	

V. Audit Result:

Net Assessment per audit:	46,175,376
Reported net assessment by taxpayer:	44,701,940
Net Assessment Gains/Loss:	1,473,436

REDACTED

VI. NET ASSESSMENT COMPUTATION(S):

Year 2023

CODE #22:CLP 354 Towers and Fixtures

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2023	0	96.23%	0	0
2022	0	92.46%	0	0
2021	0	88.69%	0	0
2020	0	84.92%	0	0
2019	0	81.15%	0	0
2018	0	77.38%	0	0
2017	0	73.61%	0	0
2016	0	69.84%	0	0
2015	0	66.07%	0	0
2014	0	62.30%	0	0
2013	0	58.53%	0	0
2012	0	54.76%	0	0
2011	0	50.99%	0	0
2010	0	47.22%	0	0
2009	0	43.45%	0	0
2008	0	39.68%	0	0
2007	0	35.91%	0	0
2006	0	32.14%	0	0
Prior	165,972	30.00%	49,792	34,854
Total	165,972		49,792	34,854

REDACTED

CODE #22:CLP 355 Trans Poles & Fixtures

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2023	0	96.23%	0	0
2022	0	92.46%	0	0
2021	0	88.69%	0	0
2020	34,819	84.92%	29,568	20,698
2019	0	81.15%	0	0
2018	0	77.38%	0	0
2017	0	73.61%	0	0
2016	0	69.84%	0	0
2015	0	66.07%	0	0
2014	0	62.30%	0	0
2013	0	58.53%	0	0
2012	0	54.76%	0	0
2011	0	50.99%	0	0
2010	0	47.22%	0	0
2009	0	43.45%	0	0
2008	0	39.68%	0	0
2007	0	35.91%	0	0
2006	0	32.14%	0	0
Prior	583,449	30.00%	175,035	122,524
Total	618,268		204,603	143,222

REDACTED

CODE #22: CLP 356 Trans OH Conductors

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2023	0	96.99%	0	0
2022	260,094	93.98%	244,436	171,105
2021	0	90.97%	0	0
2020	0	87.96%	0	0
2019	0	84.95%	0	0
2018	0	81.94%	0	0
2017	58,241	78.93%	45,970	32,179
2016	0	75.92%	0	0
2015	0	72.91%	0	0
2014	65,480	69.90%	45,771	32,039
2013	0	66.89%	0	0
2012	0	63.88%	0	0
2011	0	60.87%	0	0
2010	0	57.86%	0	0
2009	0	54.85%	0	0
2008	0	51.84%	0	0
2007	0	48.83%	0	0
2006	0	45.82%	0	0
2005	0	42.81%	0	0
2004	0	39.80%	0	0
2003	0	36.79%	0	0
2002	0	33.78%	0	0
2001	0	30.77%	0	0
Prior	321,676	30.00%	96,503	67,552
Total	705,491		432,679	302,875

REDACTED

CODE #22: CLP 364 Dist Poles & Fixtures

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2023	0	96.42%	0	0
2022	0	92.84%	0	0
2021	0	89.26%	0	0
2020	0	85.68%	0	0
2019	0	82.10%	0	0
2018	0	78.52%	0	0
2017	0	74.94%	0	0
2016	0	71.36%	0	0
2015	0	67.78%	0	0
2014	0	64.20%	0	0
2013	0	60.62%	0	0
2012	0	57.04%	0	0
2011	0	53.46%	0	0
2010	0	49.88%	0	0
2009	0	46.30%	0	0
2008	0	42.72%	0	0
2007	0	39.14%	0	0
2006	0	35.56%	0	0
2005	0	31.98%	0	0
Prior	0	30.00%	0	0
Total	0		0	0

REDACTED

CODE #22: CLP 365 Dist OH Conductors

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2023	0	97.14%	0	0
2022	0	94.28%	0	0
2021	0	91.42%	0	0
2020	0	88.56%	0	0
2019	0	85.70%	0	0
2018	0	82.84%	0	0
2017	0	79.98%	0	0
2016	0	77.12%	0	0
2015	0	74.26%	0	0
2014	0	71.40%	0	0
2013	0	68.54%	0	0
2012	0	65.68%	0	0
2011	0	62.82%	0	0
2010	0	59.96%	0	0
2009	0	57.10%	0	0
2008	0	54.24%	0	0
2007	0	51.38%	0	0
2006	0	48.52%	0	0
2005	0	45.66%	0	0
2004	0	42.80%	0	0
2003	0	39.94%	0	0
2002	0	37.08%	0	0
2001	0	34.22%	0	0
2000	0	31.36%	0	0
Prior	0	30.00%	0	0
Total	0		0	0

REDACTED

CODE #22: CLP 366 Dist UG Conduit

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2023	455,730	98.51%	448,940	314,258
2022	0	97.02%	0	0
2021	0	95.53%	0	0
2020	0	94.04%	0	0
2019	0	92.55%	0	0
2018	0	91.06%	0	0
2017	0	89.57%	0	0
2016	0	88.08%	0	0
2015	0	86.59%	0	0
2014	0	85.10%	0	0
2013	0	83.61%	0	0
2012	0	82.12%	0	0
2011	0	80.63%	0	0
2010	0	79.14%	0	0
2009	0	77.65%	0	0
2008	50,130,459	76.16%	38,179,358	26,725,550
2007	0	74.67%	0	0
2006	0	73.18%	0	0
2005	0	71.69%	0	0
2004	0	70.20%	0	0
2003	0	68.71%	0	0
2002	0	67.22%	0	0
2001	0	65.73%	0	0
2000	0	64.24%	0	0
1999	0	62.75%	0	0
1998	0	61.26%	0	0
1997	0	59.77%	0	0
1996	0	58.28%	0	0
1995	0	56.79%	0	0
1994	0	55.30%	0	0
1993	0	53.81%	0	0
1992	0	52.32%	0	0
1991	0	50.83%	0	0
1990	0	49.34%	0	0
1989	0	47.85%	0	0
1988	0	46.36%	0	0
1987	0	44.87%	0	0
1986	0	43.38%	0	0
1985	0	41.89%	0	0
1984	0	40.40%	0	0
1983	0	38.91%	0	0
1982	0	37.42%	0	0
1981	0	35.93%	0	0
1980	0	34.44%	0	0
1979	0	32.95%	0	0
1978	0	31.46%	0	0
Prior	0	30.00%	0	0
Total	50,586,189		38,628,297	27,039,808

REDACTED

CODE #22: CLP 367 Dist UG Conductors

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2023	0	0.00%	0	0
2022	0	0.00%	0	0
2021	0	0.00%	0	0
2020	0	0.00%	0	0
2019	0	0.00%	0	0
2018	0	0.00%	0	0
2017	0	0.00%	0	0
2016	0	0.00%	0	0
2015	0	0.00%	0	0
2014	0	0.00%	0	0
2013	0	0.00%	0	0
2012	0	0.00%	0	0
2011	0	0.00%	0	0
2010	0	0.00%	0	0
2009	0	0.00%	0	0
2008	32,331,461	81.83897%	26,459,735	18,521,814
2007	0	0.00%	0	0
2006	0	0.00%	0	0
2005	0	0.00%	0	0
2004	0	0.00%	0	0
2003	0	0.00%	0	0
2002	0	0.00%	0	0
2001	0	0.00%	0	0
2000	0	0.00%	0	0
1999	0	0.00%	0	0
1998	0	0.00%	0	0
1997	0	0.00%	0	0
1996	0	0.00%	0	0
Prior	0	0.00%	0	0
Total	32,331,461		26,459,735	18,521,814

REDACTED

CODE #22: CLP 368 Dist Line Transformers

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2023	0	97.52%	0	0
2022	0	95.04%	0	0
2021	0	92.56%	0	0
2020	0	90.08%	0	0
2019	0	87.60%	0	0
2018	0	85.12%	0	0
2017	0	82.64%	0	0
2016	0	80.16%	0	0
2015	0	77.68%	0	0
2014	0	75.20%	0	0
2013	0	72.72%	0	0
2012	0	70.24%	0	0
2011	0	67.76%	0	0
2010	0	65.28%	0	0
2009	0	62.80%	0	0
2008	0	60.32%	0	0
2007	0	57.84%	0	0
2006	0	55.36%	0	0
2005	0	52.88%	0	0
2004	0	50.40%	0	0
2003	0	47.92%	0	0
2002	0	45.44%	0	0
2001	0	42.96%	0	0
2000	0	40.48%	0	0
1999	0	38.00%	0	0
1998	0	35.52%	0	0
1997	0	33.04%	0	0
1996	0	30.56%	0	0
Prior	0	30.00%	0	0
Total	0		0	0

REDACTED

CODE #22: CLP 369 Dist Services OH or UG

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2023	0	97.09%	0	0
2022	0	94.18%	0	0
2021	0	91.27%	0	0
2020	0	88.36%	0	0
2019	0	85.45%	0	0
2018	0	82.54%	0	0
2017	0	79.63%	0	0
2016	0	76.72%	0	0
2015	0	73.81%	0	0
2014	0	70.90%	0	0
2013	0	67.99%	0	0
2012	0	65.08%	0	0
2011	0	62.17%	0	0
2010	0	59.26%	0	0
2009	0	56.35%	0	0
2008	0	53.44%	0	0
2007	0	50.53%	0	0
2006	0	47.62%	0	0
2005	0	44.71%	0	0
2004	0	41.80%	0	0
2003	0	38.89%	0	0
2002	0	35.98%	0	0
2001	0	33.07%	0	0
2000	0	30.16%	0	0
Prior	0	30.00%	0	0
Total	0		0	0

REDACTED

CODE #22: CLP 370 Dist Meters

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2023	0	95.08%	0	0
2022	0	90.16%	0	0
2021	0	85.24%	0	0
2020	0	80.32%	0	0
2019	0	75.40%	0	0
2018	0	70.48%	0	0
2017	0	65.56%	0	0
2016	0	60.64%	0	0
2015	0	55.72%	0	0
2014	0	50.80%	0	0
2013	0	45.88%	0	0
2012	0	40.96%	0	0
2011	0	36.04%	0	0
2010	0	31.12%	0	0
Prior	0	30.00%	0	0
Total	0		0	0

CODE #22: CLP 371 Cust. Install-Area Lighting

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2023	0	92.63%	0	0
2022	0	85.26%	0	0
2021	0	77.89%	0	0
2020	0	70.52%	0	0
2019	0	63.15%	0	0
2018	0	55.78%	0	0
2017	0	48.41%	0	0
2016	0	41.04%	0	0
2015	0	33.67%	0	0
Prior	0	30.00%	0	0
Total	0		0	0

CODE #22: CLP 371 Surge Protectors

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2023	0	92.63%	0	0
2022	0	85.26%	0	0
2021	0	77.89%	0	0
2020	0	70.52%	0	0
2019	0	63.15%	0	0
2018	0	55.78%	0	0
2017	0	48.41%	0	0
2016	0	41.04%	0	0
2015	0	33.67%	0	0
Prior	0	30.00%	0	0
Total	0		0	0

CODE #22: CLP 373 Dist Street Lighting

REDACTED

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2023	0	94.29%	0	0
2022	0	88.58%	0	0
2021	0	82.87%	0	0
2020	0	77.16%	0	0
2019	0	71.45%	0	0
2018	0	65.74%	0	0
2017	0	60.03%	0	0
2016	0	54.32%	0	0
2015	0	48.61%	0	0
2014	0	42.90%	0	0
2013	0	37.19%	0	0
2012	0	31.48%	0	0
Prior	0	30.00%	0	0
Total	0		0	0

REDACTED

CODE #22: CLP 397 Communication Equip

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2023	0	97.37%	0	0
2022	0	94.74%	0	0
2021	0	92.11%	0	0
2020	0	89.48%	0	0
2019	0	86.85%	0	0
2018	0	84.22%	0	0
2017	0	81.59%	0	0
2016	0	78.96%	0	0
2015	0	76.33%	0	0
2014	0	73.70%	0	0
2013	0	71.07%	0	0
2012	0	68.44%	0	0
2011	0	65.81%	0	0
2010	0	63.18%	0	0
2009	0	60.55%	0	0
2008	310,582	57.92%	179,889	125,922
2007	0	55.29%	0	0
2006	0	52.66%	0	0
2005	0	50.03%	0	0
2004	0	47.40%	0	0
2003	0	44.77%	0	0
2002	0	42.14%	0	0
2001	0	39.51%	0	0
2000	26,648	36.88%	9,828	6,879
1999	0	34.25%	0	0
1998	0	31.62%	0	0
Prior	0	30.00%	0	0
Total	337,230		189,717	132,802

REDACTED

SUMMARY

Code No.	Net Value	Net Assessment
Code #9	0	0
Code #10	0	0
Code #13	0	0
Code #16	0	0
Code #20	0	0
Code #22	65,964,823	46,175,376
Code #24	0	0
Sub-Total	65,964,823	46,175,376
Code #25 Penalty		0
Final Assessment per Audit		**46,175,376**

REDACTED

VII. Audit Result:

Net Assessment per audit:	46,175,376
Reported net assessment:	44,701,940
Net Assessment Gains/Loss:	1,473,436
Add 25% Penalty:	0
Total Net Assessment:	46,175,376

Auditors Signature:	[signature]
Date Reviewed:	4/29/24
Assessors Signature:	[signature]
Date Reviewed:	5/9/24

Auditors Notes:

TAXPAYER IS A REGULATED PUBLIC UTILITY UNDER THE AUTHORITY OF
(PURA) PUBLIC UTILITY REGULATORY AUTHORITY
AS SUCH, DEPRECIATION USED BY TAXPAYER MUST BE APPROVED BY PURA.

YANKEE GAS v CITY OF MERIDEN COURT CASE INDICATES THAT THE MOST
PREFERRED METHOD OF DETERMINING THE FAIR MARKET VALUE OF
PERSONAL PROPERTY OF A REGULATED UTILITY FOR
MUNICIPAL TAX PURPOSES IS ORIGINAL COST
INCLUDING TRANSPORTATION & INSTALLATION LESS DEPRECIATION
APPROVED BY REGULATORY AUTHORITY NOT TO EXCEED 70%.

TOWN OF CANTERBURY
Assessor's Office
1 Municipal Drive
Canterbury, CT 06331
Phone: 860-546-6035
Fax: 860-546-7805
Email: assessor@canterburyct.org

Eversource Energy
DBA Conn Light & Power Co
Attn: [redacted]
PO Box 270
Hartford, CT 06141-0270

December 14th, 2022

Re: Results of Personal Property Audit

As you know, the Personal Property declarations you recently filed for 2019 through 2021 were reviewed by auditors from the Assessor's Office.

You are hereby notified that the results of that review are as follows:

GRAND LIST	ASSESSMENT AS BILLED	ASSESSMENT AFTER AUDIT
October 1, 2021	$12,135,400	$12,839,770
October 1, 2020	$11,497,690	$12,460,938
October 1, 2019	$9,842,350	$11,316,542

Enclosed is a copy of the audit report for your records.

Please email or call this office at 860-546-6035 within ten business days of the date of this letter to schedule an appointment to discuss these results, if needed. Due to holidays, email is the best option to reach the Assessor and confirm an appointment at this time.

If you wish to formally appeal the results of this audit, you may appeal to the Board of Assessment Appeals at their next regularly scheduled meeting in Spring of 2022. The appeals form is available by request from our office and is due February 20th, 2023.

Sincerely,

Angel Johnstone CCMAII
Assessor -Town of Canterbury

REDACTED

TOWN OF: CANTERBURY Year 2021

PERSONAL PROPERTY AUDIT REPORT

Account Name: EVERSOURCE ENERGY
DBA CONN LIGHT & POWER CO
Address: PO BOX 270
City, State, Zip HARTFORD CT 06141-0270

Account #: 40003600
Auditor: SK
Date: 12/8/2022

I. Accountant Information:

Accountant or Financial Representative, and of what firm:

Name: [redacted]
Address: PO BOX 270
City, State, Zip: HARTFORD CT 06141-0270

Phone: [redacted]

II . Data Entry Information:

A. Net Assessment by Assessor:	N/A
B. Date Last Audited:	12/8/2022
C. Business type/code:	REGULATED UTILITY
D. Auditor Code:	2
E. Filed Declaration:	YES

III. Business Type:

( ) Professional	( ) Retail	(X) Other
( ) Manufacturer	( ) Service	
( ) Wholesaler	( ) Construction	

IV. Schedules Reviewed: NON-COMPLIANT

( ) Schedule L (Balance Sheet)	( ) IRS 4562	( ) Other
( ) Depreciation/Fixed Asset	( ) IRS 8594	
( ) General Ledger	( ) Invoices	
( ) Disbursement Ledger	( ) Financial Statement	
( ) Sales Contract	( ) IRS 4797	

V. Audit Result:

Net Assessment per audit:	12,839,770
Net Billed Assessment:	12,135,400
Net Assessment Gains/Loss:	704,370

REDACTED

VI. NET ASSESSMENT COMPUTATION(S):

Year 2021

Code #9 : Unregistered Motor Vehicles (Includes Dealer, Repair Plates & Trailers)

Per Audit				Assessment
Year	Make	Model	Original Cost	@ 70%
			0	0
			0	0
Total			0	0

Code #10: Machinery & Equipment

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2021	0	95%	0	0
2020	0	90%	0	0
2019	0	80%	0	0
2018	0	70%	0	0
2017	0	60%	0	0
2016	0	50%	0	0
2015	0	40%	0	0
Prior	0	30%	0	0
Total	0		0	0

REDACTED

Code #13: Manufacturing Machinery & Equipment

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2021	0	95%	0	0
2020	0	90%	0	0
2019	0	80%	0	0
2018	0	70%	0	0
2017	0	60%	0	0
2016	0	50%	0	0
2015	0	40%	0	0
Prior	0	30%	0	0
Total	0		0	0

Code #16: Furniture & Fixtures

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2021	0	95%	0	0
2020	340,349	90%	306,314	214,420
2019	0	80%	0	0
2018	0	70%	0	0
2017	0	60%	0	0
2016	0	50%	0	0
2015	0	40%	0	0
Prior	0	30%	0	0
Total	340,349		306,314	214,420

REDACTED

Code #20: Computer Equipment

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2021	0	95%	0	0
2020	0	80%	0	0
2019	0	60%	0	0
2018	0	40%	0	0
Prior	0	20%	0	0
Total	0		0	0

Code #23: Supplies on Hand (Avg. Mo. Supply)

Per Audit			Assessment
Year	Original Cost	Monthly Average	@ 70%
2021	0	0	0
Total	0	0	0

REDACTED

Code #22: Regulated Utility Equipment

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2021	1,111,522	99.43%	1,105,186	773,630
2020	1,224,899	96.94%	1,187,417	831,192
2019	5,952,148	92.63%	5,513,475	3,859,432
2018	2,048,528	90.22%	1,848,182	1,293,727
2017	447,627	93.43%	418,218	292,753
2016	1,083,530	83.69%	906,806	634,764
2015	383,406	90.15%	345,641	241,948
Prior	9,300,058	70.00%	6,510,041	4,557,028
			0	0
Total	21,551,718		17,834,965	12,484,476

SUMMARY

Code No.	Net Value	Net Assessment
Code #9	0	0
Code #10	0	0
Code #13	0	0
Code #16	306,314	214,420
Code #20	0	0
Code #23	0	0
Code #24	17,834,965	12,484,476
Sub-Total	18,141,279	12,698,896
Code #25 Penalty		140,874
Final Assessment per Audit		**12,839,770**

VII. Audit Result:

Net Assessment per audit:	12,698,896
Billed net assessment:	12,135,400
Net Assessment Gains/Loss:	563,496
Add 25% Penalty:	140,874
Total Net Assessment:	12,839,770

Auditors Signature:	CCMA II
Date Reviewed:	12/12/22
Assessors Signature:	
Date Reviewed:	12/14/22

Auditors Notes:

The most preferred method of determining the fair market value of personal property for municipal tax purposes on a regulated ultility is original cost including transportation & installation less depreciation as approved by the regulatory authority not to exceed 70%. (Yankee Gas v City of Meriden court case).

While taxpayer did provide some documentation for this audit, they were non-compliant to second request for additional detailed information requested by assessor to accurately complete this audit.

Section 12-53 of the CGS provides for the assessor to use the best available information to determine the fair market value when taxpayer fails to provide them with the requested information to complete audit. Best available information submitted by taxpayer for grand list years 2022, 2021, 2020 and 2019 were the declarations as filed.

Code 22 - Update 10/1/21 to match reported value in 2022. Increased PY by 2014 value reported in 2019. Code 16 - 10/1/20 value from 2022 declaration. Underreported in 2020.

Taxpayer did not provide assessor with any information regarding disposal of any assets for any of the 3 audit years.

Taxpayer is a regulated public utility under the authority of (PURA) Public Utility Regulatory Authority and as such, depreciation used by taxpayer must be approved by PURA. Code 22 deprecation corrected for PY.

REDACTED

TOWN OF: CANTERBURY Year 2020

PERSONAL PROPERTY AUDIT REPORT

Account Name:	EVERSOURCE ENERGY	Account #:	40003600
	DBA CONN LIGHT & POWER CO		
Address:	PO BOX 270	Auditor:	SK
City, State, Zip	HARTFORD CT 06141-0270	Date:	12/8/2022

I. Accountant Information:

Accountant or Financial Representative, and of what firm:

Name:	[redacted]	Phone:	[redacted]
Address:	PO BOX 270		
City, State, Zip:	HARTFORD CT 06141-0270		

II . Data Entry Information:

A. Net Assessment by Assessor:	N/A
B. Date Last Audited:	12/8/2022
C. Business type/code:	REGULATED UTILITY
D. Auditor Code:	2
E. Filed Declaration:	YES

III. Business Type:

( ) Professional	( ) Retail	(X) Other
( ) Manufacturer	( ) Service	
( ) Wholesaler	( ) Construction	

IV. Schedules Reviewed: NON-COMPLIANT

( ) Schedule L (Balance Sheet)	( ) IRS 4562	( ) Other
( ) Depreciation/Fixed Asset	( ) IRS 8594	
( ) General Ledger	( ) Invoices	
( ) Disbursement Ledger	( ) Financial Statement	
( ) Sales Contract	( ) IRS 4797	

V. Audit Result:

Net Assessment per audit:	12,460,938
Net Billed Assessment:	11,497,690
Net Assessment Gains/Loss:	963,248

REDACTED

VI. NET ASSESSMENT COMPUTATION(S):

Year 2020

Code #9 : Unregistered Motor Vehicles (Includes Dealer, Repair Plates & Trailers)

Per Audit				Assessment
Year	Make	Model	Original Cost	@ 70%
			0	0
			0	0
Total			0	0

Code #10: Machinery & Equipment

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2020	0	95%	0	0
2019	0	90%	0	0
2018	0	80%	0	0
2017	0	70%	0	0
2016	0	60%	0	0
2015	0	50%	0	0
2014	0	40%	0	0
Prior	0	30%	0	0
Total	0		0	0

Code #13: Manufacturing Machinery & Equipment

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2020	0	95%	0	0
2019	0	90%	0	0
2018	0	80%	0	0
2017	0	70%	0	0
2016	0	60%	0	0
2015	0	50%	0	0
2014	0	40%	0	0
Prior	0	30%	0	0
Total	0		0	0

Code #16: Furniture & Fixtures

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2020	340,349	95%	323,332	226,332
2019	0	90%	0	0
2018	0	80%	0	0
2017	0	70%	0	0
2016	0	60%	0	0
2015	0	50%	0	0
2014	0	40%	0	0
Prior	0	30%	0	0
Total	340,349		323,332	226,330

Code #20: Computer Equipment

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2020	0	95%	0	0
2019	0	80%	0	0
2018	0	60%	0	0
2017	0	40%	0	0
Prior	0	20%	0	0
Total	0		0	0

Code #23: Supplies on Hand (Avg. Mo. Supply)

Per Audit			Assessment
Year	Original Cost	Monthly Average	@ 70%
2020	0	0	0
Total	0	0	0

Code #22: Regulated Utility Equipment

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2020	1,224,899	99.00%	1,212,650	848,855
2019	5,952,148	95.97%	5,712,276	3,998,594
2018	2,048,528	93.21%	1,909,433	1,336,603
2017	447,627	94.78%	424,261	296,983
2016	1,083,530	87.33%	946,247	662,373
2015	383,406	91.57%	351,085	245,759
2014	325,944	89.12%	290,481	203,337
Prior	8,974,114	70.83%	6,356,365	4,449,455
			0	0
Total	20,440,196		17,202,798	12,041,959

SUMMARY

Code No.	Net Value	Net Assessment
Code #9	0	0
Code #10	0	0
Code #13	0	0
Code #16	323,332	226,330
Code #20	0	0
Code #23	0	0
Code #24	17,202,798	12,041,959
Sub-Total	17,526,130	12,268,289
Code #25 Penalty		192,650
Final Assessment per Audit		**12,460,938**

VII. Audit Result:

Net Assessment per audit:	12,268,289
Billed net assessment:	11,497,690
Net Assessment Gains/Loss:	770,599
Add 25% Penalty:	192,650
Total Net Assessment:	12,460,938

Auditors Signature:	CCMAFF
Date Reviewed:	12/12/22
Assessors Signature:	
Date Reviewed:	12/14/22

Auditors Notes:

The most preferred method of determining the fair market value of personal property for municipal tax purposes on a regulated ultility is original cost including transportation & installation less depreciation as approved by the regulatory authority not to exceed 70%. (Yankee Gas v City of Meriden court case).

While taxpayer did provide some documentation for this audit, they were non-compliant to second request for additional detailed information requested by assessor to accurately complete this audit.

Section 12-53 of the CGS provides for the assessor to use the best available information to determine the fair market value when taxpayer fails to provide them with the requested information to complete audit. Best available information submitted by taxpayer for grand list years 2022, 2021, 2020 and 2019 were the declarations as filed.

Code 22 - values adjusted for 10/1/16, 10/1/18, 10/1/19 and 10/1/20 to match reported values on 2021 declaration. Increased PY by 2013 value reported in 2019. Code 16 - 10/1/20 value from 2022 declaration. Underreported in 2020.

Taxpayer did not provide assessor with any information regarding disposal of any assets for any of the 3 audit years.

Taxpayer is a regulated public utility under the authority of (PURA) Public Utility Regulatory Authority and as such, depreciation used by taxpayer must be approved by PURA.

REDACTED

TOWN OF: CANTERBURY Year 2019

PERSONAL PROPERTY AUDIT REPORT

Account Name: EVERSOURCE ENERGY
DBA CONN LIGHT & POWER CO
Address: PO BOX 270
City, State, Zip HARTFORD CT 06141-0270

Account #: 40003600
Auditor: SK
Date: 12/8/2022

I. Accountant Information:

Accountant or Financial Representative, and of what firm:

Name: [redacted]
Address: [redacted]
City, State, Zip: HARTFORD CT 06141-0270

Phone: [redacted]

II . Data Entry Information:

A. Net Assessment by Assessor:	N/A
B. Date Last Audited:	12/8/2022
C. Business type/code:	REGULATED UTILITY
D. Auditor Code:	2
E. Filed Declaration:	YES

III. Business Type:

( ) Professional ( ) Retail (X) Other
( ) Manufacturer ( ) Service
( ) Wholesaler ( ) Construction

IV. Schedules Reviewed: NON-COMPLIANT

( ) Schedule L (Balance Sheet) ( ) IRS 4562 ( ) Other
( ) Depreciation/Fixed Asset ( ) IRS 8594
( ) General Ledger ( ) Invoices
( ) Disbursement Ledger ( ) Financial Statement
( ) Sales Contract ( ) IRS 4797

V. Audit Result:

Net Assessment per audit:	11,316,542
Net Billed Assesment:	9,842,350
Net Assessment Gains/Loss:	1,474,192

REDACTED

VI. NET ASSESSMENT COMPUTATION(S):

Year 2019

Code #9 : Unregistered Motor Vehicles (Includes Dealer, Repair Plates & Trailers)

Per Audit				Assessment
Year	Make	Model	Original Cost	@ 70%
			0	0
			0	0
Total			0	0

Code #10: Machinery & Equipment

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2019	0	95%	0	0
2018	0	90%	0	0
2017	0	80%	0	0
2016	0	70%	0	0
2015	0	60%	0	0
2014	0	50%	0	0
2013	0	40%	0	0
Prior	0	30%	0	0
Total	0		0	0

REDACTED

Code #13: Manufacturing Machinery & Equipment

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2019	0	95%	0	0
2018	0	90%	0	0
2017	0	80%	0	0
2016	0	70%	0	0
2015	0	60%	0	0
2014	0	50%	0	0
2013	0	40%	0	0
Prior	0	30%	0	0
Total	0		0	0

Code #16: Furniture & Fixtures

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2019	0	95%	0	0
2018	0	90%	0	0
2017	0	80%	0	0
2016	0	70%	0	0
2015	0	60%	0	0
2014	0	50%	0	0
2013	0	40%	0	0
Prior	0	30%	0	0
Total	0		0	0

REDACTED

Code #20: Computer Equipment

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2019	0	95%	0	0
2018	0	80%	0	0
2017	0	60%	0	0
2016	0	40%	0	0
Prior	0	20%	0	0
Total	0		0	0

Code #23: Supplies on Hand (Avg. Mo. Supply)

Per Audit			Assessment
Year	Original Cost	Monthly Average	@ 70%
2019	0	0	0
Total	0	0	0

REDACTED

Code #22: Regulated Utility Equipment

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2019	5,908,886	98.88%	5,842,706	4,089,895
2018	1,999,013	96.30%	1,925,050	1,347,535
2017	447,627	96.14%	430,349	301,244
2016	584,077	90.31%	527,480	369,236
2015	383,406	92.81%	355,839	249,087
2014	325,944	90.42%	294,719	206,303
2013	437,217	89.96%	393,320	275,324
Prior	8,536,897	70.00%	5,975,828	4,183,080
			0	0
Total	18,623,067		15,745,291	11,021,703

SUMMARY

Code No.	Net Value	Net Assessment
Code #9	0	0
Code #10	0	0
Code #13	0	0
Code #16	0	0
Code #20	0	0
Code #23	0	0
Code #24	15,745,291	11,021,703
Sub-Total	15,745,291	11,021,703
Code #25 Penalty		294,838
Final Assessment per Audit		**11,316,542**

VII. Audit Result:

Net Assessment per audit:	11,021,703
Billed net assessment:	9,842,350
Net Assessment Gains/Loss:	1,179,353
Add 25% Penalty:	294,838
Total Net Assessment:	11,316,542

Auditors Signature:	[signature] CCMA
Date Reviewed:	12/12/22
Assessors Signature:	[signature]
Date Reviewed:	12/14/22

Auditors Notes:
The most preferred method of determining the fair market value of personal property for municipal tax purposes on a regulated ultility is original cost including transportation & installation less depreciation as approved by the regulatory authority not to exceed 70%. (Yankee Gas v City of Meriden court case).

While taxpayer did provide some documentation for this audit, they were non-compliant to second request for additional detailed information requested by assessor to accurately complete this audit.
Section 12-53 of the CGS provides for the assessor to use the best available information to determine the fair market value when taxpayer fails to provide them with the requested information to complete audit. Best available information submitted by taxpayer for grand list years 2022, 2021, 2020 and 2019 were the declarations as filed. Values adjusted for PY, 10/1/15, 10/1/16, 10/1/18 and 10/1/19 to match reported values on 2020 declaration.

Taxpayer is a regulated public utility under the authority of (PURA) Public Utility Regulatory Authority and as such, depreciation used by taxpayer must be approved by PURA. Depreciation for PY corrected to match approved depreciation.

Taxpayer did not provide assessor with any information regarding disposal of any assets for any of the 3 audit years.

TOWN OF DARIEN
ASSESSOR'S OFFICE
TOWN HALL, 2 RENSHAW ROAD

DARIEN, CT 06820-5397
TELEPHONE: (203) 656-7310

ANTHONY J. HOMICKI, CCMA II
ASSESSOR

July 17, 2023

Eversource Energy
Attn: [redacted]
PO Box 270
Hartford Ct 06141-0270

Re: Results of Personal Property Audit
List # 116
Location: Various

As you know, auditors from the Assessor's Office reviewed the Personal Property Schedule you recently filed. You are hereby notified that the results of that review are as follows:

GRAND LIST	ASSESSMENT PRIOR TO AUDIT	ASSESSMENT AFTER AUDIT
October 1, 2020	$ 87,472,499	$ 87,931,515
October 1, 2021	$ 87,235,991	$ 88,077,185
October 1, 2022	$ 88,135,658	$ 88,603,259

Enclosed is a copy of the audit report for your records. If you wish to contest the results of this audit, you may appeal to the Board of Assessment Appeals at their next regularly scheduled meetings. Please note that I welcome your call to discuss this change in assessment. If you have any concerns, please call me before Thursday, August 3rd at (203) 656-7313.

Anthony J. Homicki, CCMA II
Town of Darien Assessor

REDACTED

TOWN OF: DARIEN Year 2020

PERSONAL PROPERTY AUDIT REPORT

Account Name:	EVERSOURCE ENERGY	Account #:	
Address:	PO BOX 270	Auditor:	SK
City, State, Zip	HARTFORD CT 06141-0270	Date:	7/14/2023

I. Accountant Information:

Accountant or Financial Representative, and of what firm:

Name:	[redacted]	Phone:	[redacted]
Address:	PO BOX 270		
City, State, Zip:	HARTFORD CT 06141-0270		

II . Data Entry Information:

A. Net Assessment by Assessor:	N/A
B. Date Last Audited:	7/14/2023
C. Business type/code:	REGULATED UTILITY
D. Auditor Code:	2
E. Filed Declaration:	YES

III. Business Type:

( ) Professional	( ) Retail	(X) Other
( ) Manufacturer	( ) Service	
( ) Wholesaler	( ) Construction	

IV. Schedules Reviewed:

( ) Schedule L (Balance Sheet)	( ) IRS 4562	(X) Other
( ) Depreciation/Fixed Asset	( ) IRS 8594	
( ) General Ledger	( ) Invoices	
( ) Disbursement Ledger	( ) Financial Statement	
( ) Sales Contract	( ) IRS 4797	

V. Audit Result:

Net Assessment per audit:	87,931,515
Reported net assessment by taxpayer:	87,472,499
Net Assessment Gains/Loss:	459,016

VI. NET ASSESSMENT COMPUTATION(S):

Year 2020

Code #9 : Unregistered Motor Vehicles (Includes Dealer, Repair Plates & Trailers)

Per Audit				Assessment
Year	Make	Model	Original Cost	@ 70%
			0	0
			0	0
Total			0	0

Code #10: Machinery & Equipment

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2020	0	95%	0	0
2019	0	90%	0	0
2018	0	80%	0	0
2017	0	70%	0	0
2016	0	60%	0	0
2015	0	50%	0	0
2014	0	40%	0	0
Prior	0	30%	0	0
Total	0		0	0

Code #13: Manufacturing Machinery & Equipment

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2020	0	95%	0	0
2019	0	90%	0	0
2018	0	80%	0	0
2017	0	70%	0	0
2016	0	60%	0	0
2015	0	50%	0	0
2014	0	40%	0	0
Prior	0	30%	0	0
Total	0		0	0

Code #16: Furniture & Fixtures

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2020	0	95%	0	0
2019	0	90%	0	0
2018	0	80%	0	0
2017	0	70%	0	0
2016	0	60%	0	0
2015	0	50%	0	0
2014	0	40%	0	0
Prior	0	30%	0	0
Total	0		0	0

Code #20: Computer Equipment

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2020	0	95%	0	0
2019	0	80%	0	0
2018	0	60%	0	0
2017	0	40%	0	0
Prior	0	20%	0	0
Total	0		0	0

Code #23: Supplies on Hand (Avg. Mo. Supply)

Per Audit			Assessment
Year	Original Cost	Monthly Average	@ 70%
2020	0	0	0
Total	0	0	0

Code #22: Regulated Utility Equipment

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2020	0	0.00%	0	0
2019	0	0.00%	0	0
2018	0	0.00%	0	0
2017	0	0.00%	0	0
2016	0	0.00%	0	0
2015	0	0.00%	0	0
2014	0	0.00%	0	0
Prior	0	0.00%	0	0
	157,409,396		125,616,450	87,931,515
Total	157,409,396		125,616,450	87,931,515

SUMMARY

Code No.	Net Value	Net Assessment
Code #9	0	0
Code #10	0	0
Code #13	0	0
Code #16	0	0
Code #20	0	0
Code #23	0	0
Code #24	125,616,450	87,931,515
Sub-Total	125,616,450	87,931,515
Code #25 Penalty		0
Final Assessment per Audit		**87,931,515**

REDACTED

VII. Audit Result:

Net Assessment per audit:	87,931,515
Reported net assessment:	87,472,499
Net Assessment Gains/Loss:	459,016
Add 25% Penalty:	0
Total Net Assessment:	87,931,515

Auditors Signature:
Date Reviewed:
Assessors Signature:
Date Reviewed:

Auditors Notes:

REDACTED

TOWN OF: DARIEN Year 2021

PERSONAL PROPERTY AUDIT REPORT

Account Name:	EVERSOURCE ENERGY	Account #:	
Address:	PO BOX 270	Auditor:	SK
City, State, Zip	HARTFORD CT 06141-0270	Date:	7/14/2023

I. Accountant Information:

Accountant or Financial Representative, and of what firm:

Name:	[redacted]	Phone:	[redacted]
Address:	PO BOX 270		
City, State, Zip:	HARTFORD CT 06141-0270		

II . Data Entry Information:

A. Net Assessment by Assessor:	N/A
B. Date Last Audited:	7/14/2023
C. Business type/code:	REGULATED UTILITY
D. Auditor Code:	2
E. Filed Declaration:	YES

III. Business Type:

( ) Professional	( ) Retail	(X) Other
( ) Manufacturer	( ) Service	
( ) Wholesaler	( ) Construction	

IV. Schedules Reviewed:

( ) Schedule L (Balance Sheet)	( ) IRS 4562	(X) Other
( ) Depreciation/Fixed Asset	( ) IRS 8594	
( ) General Ledger	( ) Invoices	
( ) Disbursement Ledger	( ) Financial Statement	
( ) Sales Contract	( ) IRS 4797	

V. Audit Result:

Net Assessment per audit:	88,077,185
Reported net assessment by taxpayer:	87,235,991
Net Assessment Gains/Loss:	841,194

VI. NET ASSESSMENT COMPUTATION(S):

Year 2021

Code #9 : Unregistered Motor Vehicles (Includes Dealer, Repair Plates & Trailers)

Per Audit				Assessment
Year	Make	Model	Original Cost	@ 70%
			0	0
			0	0
Total			0	0

Code #10: Machinery & Equipment

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2021	0	95%	0	0
2020	0	90%	0	0
2019	0	80%	0	0
2018	0	70%	0	0
2017	0	60%	0	0
2016	0	50%	0	0
2015	0	40%	0	0
Prior	0	30%	0	0
Total	0		0	0

Code #13: Manufacturing Machinery & Equipment

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2021	0	95%	0	0
2020	0	90%	0	0
2019	0	80%	0	0
2018	0	70%	0	0
2017	0	60%	0	0
2016	0	50%	0	0
2015	0	40%	0	0
Prior	0	30%	0	0
Total	0		0	0

Code #16: Furniture & Fixtures

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2021	0	95%	0	0
2020	0	90%	0	0
2019	0	80%	0	0
2018	0	70%	0	0
2017	0	60%	0	0
2016	0	50%	0	0
2015	0	40%	0	0
Prior	0	30%	0	0
Total	0		0	0

Code #20: Computer Equipment

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2021	0	95%	0	0
2020	0	80%	0	0
2019	0	60%	0	0
2018	0	40%	0	0
Prior	0	20%	0	0
Total	0		0	0

Code #23: Supplies on Hand (Avg. Mo. Supply)

Per Audit			Assessment
Year	Original Cost	Monthly Average	@ 70%
2021	0	0	0
Total	0	0	0

Code #22: Regulated Utility Equipment

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2021	0	0.00%	0	0
2020	0	0.00%	0	0
2019	0	0.00%	0	0
2018	0	0.00%	0	0
2017	0	0.00%	0	0
2016	0	0.00%	0	0
2015	0	0.00%	0	0
Prior	0	0.00%	0	0
	159,559,357		125,824,550	88,077,185
Total	159,559,357		125,824,550	88,077,185

SUMMARY

Code No.	Net Value	Net Assessment
Code #9	0	0
Code #10	0	0
Code #13	0	0
Code #16	0	0
Code #20	0	0
Code #23	0	0
Code #24	125,824,550	88,077,185
Sub-Total	125,824,550	88,077,185
Code #25 Penalty		0
Final Assessment per Audit		**88,077,185**

REDACTED

VII. Audit Result:

Net Assessment per audit:	88,077,185
Reported net assessment:	87,235,991
Net Assessment Gains/Loss:	841,194
Add 25% Penalty:	0
Total Net Assessment:	88,077,185

Auditors Signature:	CCMA II
Date Reviewed:	7/14/23
Assessors Signature:	
Date Reviewed:	

Auditors Notes:

TOWN OF: DARIEN Year 2022

PERSONAL PROPERTY AUDIT REPORT

Account Name:	EVERSOURCE ENERGY	Account #:	
Address:	PO BOX 270	Auditor:	SK
City, State, Zip	HARTFORD CT 06141-0270	Date:	7/14/2023

I. Accountant Information:

Accountant or Financial Representative, and of what firm:

Name:	[redacted]	Phone:	[redacted]
Address:	PO BOX 270		
City, State, Zip:	HARTFORD CT 06141-0270		

II . Data Entry Information:

A. Net Assessment by Assessor:	N/A
B. Date Last Audited:	7/14/2023
C. Business type/code:	REGULATED UTILITY
D. Auditor Code:	2
E. Filed Declaration:	YES

III. Business Type:

( ) Professional	( ) Retail	(X) Other
( ) Manufacturer	( ) Service	
( ) Wholesaler	( ) Construction	

IV. Schedules Reviewed:

( ) Schedule L (Balance Sheet)	( ) IRS 4562	(X) Other
( ) Depreciation/Fixed Asset	( ) IRS 8594	
( ) General Ledger	( ) Invoices	
( ) Disbursement Ledger	( ) Financial Statement	
( ) Sales Contract	( ) IRS 4797	

V. Audit Result:

Net Assessment per audit:	88,603,259
Reported net assessment by taxpayer:	88,135,658
Net Assessment Gains/Loss:	467,601

REDACTED

VI. NET ASSESSMENT COMPUTATION(S):

Year 2022

Code #9 : Unregistered Motor Vehicles (Includes Dealer, Repair Plates & Trailers)

Per Audit				Assessment
Year	Make	Model	Original Cost	@ 70%
			0	0
			0	0
Total			0	0

Code #10: Machinery & Equipment

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2022	0	95%	0	0
2021	0	90%	0	0
2020	0	80%	0	0
2019	0	70%	0	0
2018	0	60%	0	0
2017	0	50%	0	0
2016	0	40%	0	0
Prior	0	30%	0	0
Total	0		0	0

REDACTED

Code #13: Manufacturing Machinery & Equipment

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2022	0	95%	0	0
2021	0	90%	0	0
2020	0	80%	0	0
2019	0	70%	0	0
2018	0	60%	0	0
2017	0	50%	0	0
2016	0	40%	0	0
Prior	0	30%	0	0
Total	0		0	0

Code #16: Furniture & Fixtures

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2022	0	95%	0	0
2021	0	90%	0	0
2020	0	80%	0	0
2019	0	70%	0	0
2018	0	60%	0	0
2017	0	50%	0	0
2016	0	40%	0	0
Prior	0	30%	0	0
Total	0		0	0

Code #20: Computer Equipment

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2022	0	95%	0	0
2021	0	80%	0	0
2020	0	60%	0	0
2019	0	40%	0	0
Prior	0	20%	0	0
Total	0		0	0

Code #23: Supplies on Hand (Avg. Mo. Supply)

Per Audit			Assessment
Year	Original Cost	Monthly Average	@ 70%
2022	0	0	0
Total	0	0	0

Code #22: Regulated Utility Equipment

Per Audit				Assessment
Year	Original Cost	% Good	Net Value	@ 70%
2022	0	0.00%	0	0
2021	0	0.00%	0	0
2020	0	0.00%	0	0
2019	0	0.00%	0	0
2018	0	0.00%	0	0
2017	0	0.00%	0	0
2016	0	0.00%	0	0
Prior	0	0.00%	0	0
	161,287,102		126,576,084	88,603,259
Total	161,287,102		126,576,084	88,603,259

SUMMARY

Code No.	Net Value	Net Assessment
Code #9	0	0
Code #10	0	0
Code #13	0	0
Code #16	0	0
Code #20	0	0
Code #23	0	0
Code #24	126,576,084	88,603,259
Sub-Total	126,576,084	88,603,259
Code #25 Penalty		0
Final Assessment per Audit		**88,603,259**

VII. Audit Result:

Net Assessment per audit:	88,603,259
Reported net assessment:	88,135,658
Net Assessment Gains/Loss:	467,601
Add 25% Penalty:	0
Total Net Assessment:	88,603,259

Auditors Signature:	CCMAII
Date Reviewed:	7/14/23
Assessors Signature:	
Date Reviewed:	

Auditors Notes:

WEST HARTFORD
1854

Town of West Hartford – Assessment Office
50 South Main Street, Room 142, West Hartford, CT 06107
P: (860) 561-7414 F: (860) 561-7590 www.westhartfordct.gov

AMENDED

September 14, 2022

CONNECTICUT LIGHT AND POWER
EVERSOURCE
ATTN PROPERTY TAX DPT
P O BOX 270
HARTFORD, CT 06141

Account Number: 4048100
Prop. Location: VARIOUS LOCATIONS

Dear Property Owner:

As a result of the recently completed review of your books and records, your assessment for the following list year/s has been amended as follows:

Grand List Year	Old Assessment	Amended Assessment	Penalty Assessment	New Total Assessment	Increase/ (Decrease)
2020	44,971,540	56,573,020	0	56,573,020	11,601,480

NOTICE OF APPEAL RIGHTS

Connecticut General Statute §12-55(a) allows taxpayers aggrieved by the actions of the assessor the ability to appeal their assessment with the local Board of Assessment Appeals. The following steps are necessary, if you wish to protest your assessment:

1. Written application to appeal is required. This application must be submitted to the Board of Assessment Appeals on or before February 17, 2023, for the above referenced assessment change/s. (Application forms are available in the Assessor's Office or online at www.westhartfordct.gov after January 1st annually.)
2. Include all the required information on the application.
3. The Board of Assessment Appeals will meet in March 2023.
4. The Board of Assessment Appeals will mail a notice of the hearing date no later than March 1st and at least seven calendar days before the hearing.

If after meeting with the Board of Assessment Appeals you are still dissatisfied with your assessment, you may make application to the Superior Court. Application to the court must be made within 60 days following the date of the decision notice from the Board of Assessment Appeals.

Should you have any questions on the foregoing, I can be reached at (860) 561-7416, Monday through Friday from 8:30 am to 4:30 pm.

Sincerely,

Joseph Dakers, Sr. CCMA II
Director of Assessment

REDACTED

2020GL_4048100_CONNECTICUT_LIGHT_&_POWER 9/13/2022

WEST HARTFORD

Town of West Hartford – Assessment Office
50 South Main Street, Room 142, West Hartford, CT 06107
P: (860) 561-7414 F: (860) 561-7590 www.westhartfordct.gov

PERSONAL PROPERTY REVIEW REPORT

Account ID: 4048100
Account Name: CONNECTICUT LIGHT & POWER CO.
DBA: EVERSOURCE
Location: VARIOUS LOCATIONS

Date:	**9/13/2022**	**Total unpenalized**
Current Grand List:	**2020**	**declared assessment**
Review year: (enter year or 0)	**2020**	**44,971,540**
Review year: (enter year or 0)		
Review year: (enter year or 0)		

ACCOUNTANT INFORMATION:

Name of accountant or financial representative, and of what firm:

Name: CONNECTICUT LIGHT & POWER ATTN: [redacted]
Address: P O BOX 270
City, State, Zip: HARTFORD, CT 06141
Phone:

SCHEDULES REVIEWED:

( ) Schedule L (Balance Sheet)	( ) IRS 4562	(X) Other (specify below)
( ) Depreciation/Fixed Asset	( ) IRS 8594	2020GL AMENDED DECLARATION
( ) General Ledger	( ) Invoices	
( ) Disbursement Ledger	( ) Financial Statement	
( ) Sales Contract	( ) IRS 4797	

REVIEW RESULT:

Grand List	2020	0	0
Reported assessment by taxpayer:	44,971,540	-	-
Total Grand List assessment: (if 0 in Total unpenalized declared assessment field)			
Assessment per review:	56,573,020	-	-
Penalty	-	-	-
NEW TOTAL ASSESSMENT	56,573,020	-	-
Increase/Decrease	11,601,480	-	-

NOTES:
*8-29-2022 RECEIVED AMENDED DECLARATION

Town of West Hartford Assessment Office | 2020GL_4048100_CONNECTICUT_LIGHT_&_POWER | worksheet

2020	asset	2020	2019	asset	2019	2018	asset	2018	2017	asset	2017	2016	asset	2016	2015	asset	2015	2014	asset	2014	2013	asset	2013	2012	asset	2012	prior	asset	prior
code	#	cost	code	#	cost	code	#	cost	code	#	cost	code	#	cost	code	#	cost	code	#	cost	code	#	cost	code	#	cost	code	#	cost
22D		19,366,289	22D		6,356,714	22D		3,123,396	22D		4,356,410	22D		2,658,389	22D		1,951,798	22D		1,976,807							22D		41,028,803
total		19,366,289			6,356,714			3,123,396			4,356,410			2,658,389			1,951,798			1,976,807			0			0			41,028,803

SUMMARY

Code	Depr Value	Assessment year 2020	Net Assessment
Code #9	-	x70%	-
Code #10	-	x70%	-
Code #13	-	x70%	-
Code #15a	-	x70%	-
Code #16a	-	x70%	-
Code #16b	-	x70%	-
Code #20	-	x70%	-
Code #21a	-	x70%	-
Code #22D	80,818,606	x70%	56,573,020
Code #23	-	x70%	-
Code #24a	-	x70%	-
Total Value	80,818,606	Total Assessment	56,573,020
		Total declared assessment	44,971,540
		Difference	11,601,480
	1	Penalty	
		Total assessment gain/(loss)	11,601,480

WEST HARTFORD

Town of West Hartford – Assessment Office
50 South Main Street, Room 142, West Hartford, CT 06107
P: (860) 561-7414 F: (860) 561-7590 www.westhartfordct.gov

January 22, 2024

CONNECTICUT LIGHT & POWER CO.
DBA: EVERSOURCE
PO BOX 270
HARTFORD, CT 06141

Account Number: 4048100
Prop. Location: VARIOUS LOCATIONS

Dear Property Owner:

As a result of the recently completed review of your books and records, your assessment for the following list year/s has been amended as follows:

Grand List Year	Old Assessment	Amended Assessment	Penalty Assessment	New Total Assessment	Exempt Amount	Increase/ (Decrease)
2022	58,427,580	58,946,280	129,670	59,075,950	0	648,370

NOTICE OF APPEAL RIGHTS

Connecticut General Statute §12-55(a) allows taxpayers aggrieved by the actions of the assessor the ability to appeal their assessment with the local Board of Assessment Appeals. The following steps are necessary, if you wish to protest your assessment:

1. Written application to appeal is required. This application must be submitted to the Board of Assessment Appeals on or before February 20, 2024, for the above referenced assessment change/s. (Application forms are available in the Assessor's Office or online at www.westhartfordct.gov after January 1st annually.)
2. Include all the required information on the application.
3. The Board of Assessment Appeals will meet in March 2024.
4. The Board of Assessment Appeals will mail a notice of the hearing date no later than March 1st and at least seven calendar days before the hearing.

If after meeting with the Board of Assessment Appeals you are still dissatisfied with your assessment, you may make application to the Superior Court. Application to the court must be made within 60 days following the date of the decision notice from the Board of Assessment Appeals.

Should you have any questions on the foregoing, I can be reached at (860) 561-7416, Monday through Friday from 8:30 am to 4:30 pm.

leave message

Sincerely,

Joseph Dakers, Sr.

Joseph Dakers, Sr. CCMA II
Director of Assessment

REDACTED

2022GL_4048100_CONNECTICUT_LIGHT_&_POWER 1/22/2024

WEST HARTFORD

Town of West Hartford – Assessment Office
50 South Main Street, Room 142, West Hartford, CT 06107
P: (860) 561-7414 F: (860) 561-7590 www.westhartfordct.gov

PERSONAL PROPERTY REVIEW REPORT

Account ID: 4048100
Account Name: CONNECTICUT LIGHT & POWER CO.
DBA: EVERSOURCE
Location: VARIOUS LOCATIONS

Date:	1/22/2024	Total unpenalized
Current Grand List:	2022	declared assessment
Review year: (enter year or 0)	2022	58,427,580
Review year: (enter year or 0)		
Review year: (enter year or 0)		

ACCOUNTANT INFORMATION:

Name of accountant or financial representative, and of what firm:

Name: CONNECTICUT LIGHT & POWER ATTN [redacted]
Address: P O BOX 270
City, State, Zip: HARTFORD, CT 06141
Phone:

SCHEDULES REVIEWED:

( ) Schedule L (Balance Sheet)
( ) Depreciation/Fixed Asset
( ) General Ledger
( ) Disbursement Ledger
( ) Sales Contract
( ) IRS 4562
( ) IRS 8594
( ) Invoices
( ) Financial Statement
( ) IRS 4797
(X) Other (specify below)
2023GL REVIEW

REVIEW RESULT:

Grand List	2022	0	0
Reported assessment by taxpayer:	58,427,580	-	-
Total Grand List assessment: (if 0 in Total unpenalized declared assessment field)			
Assessment per review:	58,946,280	-	-
Penalty	129,670	-	-
NEW TOTAL ASSESSMENT	59,075,950	-	-
Increase/Decrease	648,370	-	-

NOTES:

SUMMARY

Code	Depr Value	Assessment year 2022	Net Assessment
Code #9	-	x70%	-
Code #10	-	x70%	-
Code #13	-	x70%	-
Code #15a	-	x70%	-
Code #16a	152,707	x70%	106,890
Code #16b	-	x70%	-
Code #20	-	x70%	-
Code #21a	-	x70%	-
Code #22D	84,056,269	x70%	58,839,390
Code #23	-	x70%	-
Code #24a	-	x70%	-
Total Value	84,208,976	Total Assessment	58,946,280
		Total declared assessment	58,427,580
		Difference	518,700
	1	Penalty	129,670
		Total assessment gain/(loss)	648,370

Town of West Hartford Assessment Office | 2022GL_4048100_CONNECTICUT_LIGHT_&_POWER | worksheet

2022 code	asset #	2022 cost	2021 code	asset #	2021 cost	2020 code	asset #	2020 cost	2019 code	asset #	2019 cost	2018 code	asset #	2018 cost	2017 code	asset #	2017 cost	2016 code	asset #	2016 cost	2015 code	asset #	2015 cost	2014 code	asset #	2014 cost	prior code	asset #	prior cost
22D		3,495,087	22D		4,860,989	22D		18,992,942	22D		4,527,195	22D		2,919,268	22D		4,013,729	22D		2,438,977							22D		42,808,082
						16A		190,884																					
total		3,495,087			4,860,989			19,183,826			4,527,195			2,919,268			4,013,729			2,438,977			0			0			42,808,082