Date Filed: October 06, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Property Tax Refunds.

a. Does the Company challenge property tax assessments? If so, explain how the company decides to challenge the assessments and how often they are challenged. If not, explain why not.
b. Provide the annual property tax refunds received in each year 2021, 2022, 2023, 2024, 2025, the test year and reflected in the Rate Year. If none are reflected in the Rate Year explain why not.
c. Did the Company receive any property tax abatements in 2021, 2022, 2023, 2024, 2025, and 2026? If so explain and explain how they are reflected in the Rate Year.

Response:

a. The Company challenges personal property tax assessments when municipalities assess more than what was filed within the Company's personal property declaration forms. The Company challenges real property tax assessments when municipalities revalue property in excess of the value of improvements that were completed to the property.

b. Property tax refunds were received during the requested period from the following municipalities:

Calendar Year 2021 – None

Calendar Year 2022 – $21,732.37
- Town of Greenwich – Real Property – Fiscal Year 2022
- Town of Killingly – Real Property – Fiscal Year 2022
- Town of East Haven – Personal Property – Fiscal Year 2020

Calendar Year 2023 – $1,003.15
- Town of Waterford – Real Property – Fiscal Year 2022
- Town of North Stonington – Real Property – Fiscal Year 2022

Calendar Year 2024 – $11,174.06
- Town of Morris – Personal Property – Fiscal Year 2023

- Town of Bolton – Personal Property – Fiscal Year 2023
- Town of Bolton – Real Property – Fiscal Year 2023

Calendar Year 2025 – None

The Rate Year does not incorporate any refunds as it is based on calendar year 2025 test year. The Company does not typically receive or expect to receive refunds as shown in the history above. Additionally, as demonstrated by the amounts above, all refunds are typically immaterial.

c. The Company received property tax abatements during the requested period. All abatements received have been reflected in the Rate Year.