GenConn Energy LLC **Witness: Devang Patel**

Docket No. 26-06-02 **Page 1 of 1**

Date Submitted: October 1, 2026

RRU-028 Q:

(Property Tax GIS) Interrog. Resp. RRU-11. What is the basis for the 2% allocation to "Property Tax GIS?" Provide all supports for 2% being a "reasonable approach to prorate the components located between the point of interconnection and change of ownership."

RRU-028 A:

The two percent proration is supported by the Eversource analysis (as presented on page 10 of RRU-011 Attachment 1) and the effect of Property tax changes using the ITOIF percentages as it relates to the RENEW FERC Decision (provided as RRU-004 Attachment 1), property taxes and GenConn's review of Intangible assets on its books.

Specifically, the two percent allocation represents a breakout of all electrical protection, control, synchronization, and communications equipment located between the generators "point of interconnection and point of change of ownership including disconnect switches. Eversource estimated that the original cost of those components was approximately $525,000 and also represents two percent of the Intangible assets on GenConn's books.

GenConn's review of asset records as presented in RRU-028 Attachment 1 page 2 of 2[1] at numbered rows 83 and 111. The sum of these two rows provides a value of $26,163,618 for Switchyard intangible assets as of 2012.

Based on the value on GenConn's books of $26,163,618 a two percent allocation equals to $523,272.36 and represents an immaterial difference from Eversource's estimate of $525,000. GenConn agrees that the two percent allocation is the proportion eligible to be charged to GenConn.

Please note the RENEW FERC Decision resulted in a <u>significant reduction</u> in GIS property taxes charged to GenConn. Consequently, it resulted in a reduction of costs to customers and transferred these costs to the entire ISO-NE region that receives benefits from GenConn operations.

[1] RRU-028 Attachment 1 provides similar information as provided in Docket No. 23-06-02, in RRU-0041 Attachment 1.