TO BE FILED BY ALL ELECTRIC DISTRIBUTION & TRANSMISSION UTILITY COMPANIES

Date: \_\_ , 2020

Re: Fiscal Year 2021 Form of List – Request for Additional Information

 Personal Property Account #

Dear:

The Town (City) of \_\_\_\_\_\_\_\_\_ has received your Fiscal Year 2021 Form of List filing required under M.G.L. Chapter 59, section 29.

In addition to the Form of List, the assessors request that you submit additional information supporting the reported net original cost of taxable assets in \_\_\_\_\_\_\_\_\_ as of December 31, 2019 and the cost value reported as new growth. The submitted information should include:

1. **Asset Listings:** Submitted information should include the original book cost and net book value of all personal property assets by utility account, including vintage year and asset category description and corresponding account number based on the Federal Reserve Regulatory (FERC) Uniform System of accounts, with certain modifications (see 220CMR51.02)
2. **Transmission & Distribution:** Include number of miles of overhead and underground lines and conduit, number of poles and towers, conductors, transformers, meters, lighting and signal systems, and any other fixed assets comprising of the electric transmission and distribution systems.
3. **Depreciation:** Include the average service lives used to determine the depreciation for each FERC account and corresponding tax-book depreciation lives.
4. **CWIP, CIAC, Undistributed Property:** Should include personal property placed in service, construction work in progress, contributions in aid of construction, and undistributed property that has been placed but not yet recorded in any asset category, including property held for future use.
5. **Real Property:** Include all real property owned in the city or town on January 1.

***Identify New Growth:***Property new to a community as of January 1, whether it is new, used, or transferred from another community, must be identified on the asset list

This form of list must be filed electronically. Please submit this information in Excel format to *municipal* *email@xxx.org**.*

**This request is being made pursuant to the authority granted to assessors under the**

**General Laws of Massachusetts**[**, Chapter 59, Section 38F**](https://malegislature.gov/Laws/GeneralLaws/PartI/TitleIX/Chapter59/Section38F)**. Please provide the requested information within 60 days of the date of this letter. Failure to respond within 60 days may bar you from statutory appeal under Chapter 59.**

If you have any questions or need any additional information, please do not hesitate to contact me at any time.

Very truly yours,

Board of Assessors

**TO BE FILED BY ALL GAS DISTRIBUTION AND TRANSMISSION UTLITY COMPANIES**

Date: \_\_ , 2020

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 Personal Property Account #

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1. **Asset Listings:** Submitted information should include the original book cost and net book value of all personal property assets by utility account, including vintage year and asset category description and corresponding account number based on the Federal Reserve Regulatory (FERC) Uniform System of accounts, with certain modifications (see 220CMR51.02)
2. **Distribution:** Include number of miles of underground piping and the number of services and meters.
3. **Depreciation:** Include the average service lives used to determine the depreciation for each FERC account and corresponding tax-book depreciation lives.
4. **CWIP, CIAC, Undistributed Property:** Should include personal property placed in service, construction work in progress, contributions in aid of construction, and undistributed property that has been placed but not yet recorded in any asset category, including property held for future use.
5. **Real Property:** Include all real property owned in the city or town on January 1.
6. ***Identify New Growth:***Property new to a community as of January 1, whether it is new, used, or transferred from another community, must be identified on the asset list

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Board of Assessors