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Public Service Company of New Hampshire v. Town of Bow

Supreme Court of New Hampshire - January 11, 2018 - A.3d - 2018 WL 358312

Public utility brought action against town seeking abatement of taxes as tax-exempt treatment facility.

The Superior Court granted the abatement, and town appealed.

The Supreme Court of New Hampshire held that public utility's expert's appraisal was more credible than town's.

Public utility's expert's appraisal was more credible than town's to value the utility as tax-exempt treatment facility in tax abatement matter, where trial court weighed conflicting testimony and issued 19-page order explaining why it found utility's expert's appraisal more persuasive.

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