

In this packet you have:

PG 2-3: Property Card

PG 4-5: First Email from Assessor (Feb 2024)

PG 6-10: Email from Assessor (Sept 2024)

PG 11-13: Email from DRA

PG 14-50: 79:E Application from Applicant

PG 51-58: All of RSA 79:E

PG 59: List of National Registry of Historical Places (all of Warner's are highlighted)

PG 60-61: Information pages from the Preservation Alliance

ADMINISTRATIVE INFORMATION

PARCEL NUMBER
31-052

Parent Parcel Number

Property Address
CHURCH STREET 10

Neighborhood
1 BUSINESS DISTRICT

Property Class
333 Apr Buildings (5 or more)

TAXING DISTRICT INFORMATION

Jurisdiction 219 WARNER, NH

Area 219

Routing Number 2015

OWNERSHIP

BURRINGTON, NATHANIEL M
D/B/A BURRINGTON BUILDERS
PO BOX 221
WARNER, NH 03278

Tax ID 001098

TRANSFER OF OWNERSHIP

Date

08/23/2018 BURRINGTON, NATHANIEL
Doc #: NAME PROTOCOL \$0

08/07/2017 TOWN OF WARNER
Bk/Pg: 3565, 1930 \$10

Printed 03/13/2025 Card No. 1 of 1

COMMERCIAL

VALUATION RECORD								
Assessment Year		04/01/2015	04/01/2015	04/01/2017	04/01/2018	04/01/2020	04/01/2020	Worksheet
Reason for Change		2015 FRELIM	2015 Reval	PICK UPS	PICK UPS	2020 Prelim	2020 Reval	
VALUATION	L	76330	76330	59020	59020	55550	55550	55550
Market	B	88000	88000	25140	25140	103710	28610	28610
	T	164330	164330	84160	84160	159260	84160	84160
VALUATION	L	76330	76330	59020	59020	55550	55550	55550
Assessed/Use	B	88000	88000	25140	25140	103710	28610	28610
	T	164330	164330	84160	84160	159260	84160	84160

Site Description

Topography:
Rolling

Public Utilities:
Water, Sewer, Electric

Street or Road:
Paved

Neighborhood:
Static

Zoning:
B1-Business

Legal Acres:
0.2480

LAND DATA AND CALCULATIONS										
	Rating	Measured	Table	Prod. Factor						
	Soil ID	Acreage		-or-						
	-or-	-or-		Depth Factor						
	Actual	Effective	Effective	-or-						
	Frontage	Frontage	Depth	Square Feet	Base	Adjusted	Extended	Influence		Value
Land Type					Rate	Rate	Value	Factor		
1 Primary Commercial		0.2480		1.00	319999.92	319999.92	79360 0	-30%		55550

ADJ: LAND ADJ
2017- annexed 4,400 sqft from side lot. New total size area =
10,805 sqft.=0.248.
B: BUILDING
OLD SCHOOL BLDG.- ABANDONED
PU17: 2017 Pickup
REVIEW ASSESSMENT PER B.O.S. -SALES SHOW MKT
ADJ. WARRANTED.
PU18: 2018Pickup
UNDER RENOVATIONS. N/C TO VALUE CK 2019.
PU19: 2019 Pickup
CK FOR UPDATES
R20: 2020 INFORMAL REVIEW:ADJ DWL VALUE PER TOWN.
RE20: 2020 REVALUATION:INSPECTED 2019. INTERIOR GUTTED. EST UC.

Supplemental Cards		Supplemental Cards	
MEASURED ACREAGE	0.2480	TRUE TAX VALUE	55550
		Supplemental Cards	
		TOTAL LAND VALUE	55550

IMPROVEMENT DATA

PHYSICAL CHARACTERISTICS

ROOFING

Shingle
Insulation

WALLS

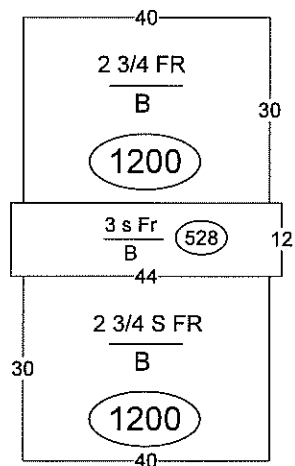
	B	1	2	U
Frame	Yes	Yes	Yes	Yes
Brick				
Metal				
Guard				

FRAMING

	B	1	2	U
Wd Jst	2928	2928	2928	2328

HEATING AND AIR CONDITIONING

	B	1	2	U



COLOR-RED



(LCM: 100.00)

SPECIAL FEATURES

SUMMARY OF IMPROVEMENTS

Description	Value	ID	Use	Stry Hgt	Const Type	Grade	Year Const	Eff Year	Cond	Base Rate	Feat- ures	Adj Rate	Size or Area	Computed Value	Phys Depr	Obsol Depr	Market Adj	% Comp	Value
		C	APART	0.00		Fr+	1840	1950	VP	0.00	N	0.00	11712	0	0	SV	100	55	28610

Data Collector/Date
NTPU 03/26/2020Appraiser/Date
DM 04/01/2020Neighborhood
Neigh 1 AVSupplemental Cards
TOTAL IMPROVEMENT VALUE

28610

First email
from Assessor
Feb

Re: 79:E Application for Avitar

Loren Martin <loren@avitarassociates.com>

Mon 2024-02-19 1:33 PM

To: Elizabeth Labbe - Assessing <assessing@warnernh.gov>

This email originated from outside of the organization. Do not click links or open attachments unless you are 100% sure that it is safe.

Elizabeth

I can not read their writing. The BOS can only grant additional time for reasons specified in the statute. ie residential units, affordable housing or on registry of historic places. Not sure if this complies with any of those, but I would suggest printing out the statute for the BOS and highlighting that and then if you can read what they have written, determine if they are eligible for additional relief

Loren

On Feb 18, 2024, at 9:39 PM, Elizabeth Labbe - Assessing <assessing@warnernh.gov> wrote:

Hi Loren,

There is a public hearing on the agenda for this Tuesday evening's SB meeting (an extension of an already granted 79:E - 5yr ann.). Any guidance you could offer the board is very much appreciated. Thank you!!!

I found a couple of information sheets (attached).

Elizabeth Labbe, she/her
Assessing Clerk
603-456-2298 Ext. 3
Assessing@WarnerNH.gov

Please note that all communication to and from this e-mail address is subject to NH RSA 91-A which affords the public access to this information, with the exception of limited, sensitive information.

From: loren martin <loren@avitarassociates.com>

Sent: Tuesday, February 13, 2024 10:44 AM

To: Elizabeth Labbe - Assessing <assessing@warnernh.gov>

Subject: Re: 79:E Application for Avitar

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I will have a look and get back to you shortly

loren

On Mon, Feb 12, 2024 at 9:22 PM Elizabeth Labbe - Assessing <assessing@warnernh.gov> wrote:

Hi Loren- Can you or Evan take a look at this? It's our 79:E application (I think we briefly talked about it during last week's visit - it's for the big red dilapidated building behind the town hall/coffee shop). I suggested our assessor check it out just to make sure everything is good. This is a renewal - first granted 5yrs ago.
Thank you!!!
Elizabeth

Get Outlook for iOS

From: Judy Newman-Rogers - Select Board Admin <selectboard@warnernh.gov>
Sent: Monday, February 12, 2024 2:06 PM
To: Elizabeth Labbe - Assessing <assessing@warnernh.gov>
Subject: 79:E Application for Avitar

Hi Elizabeth,

Attached is the Burrington application for a Community Revitalization Tax Relief Incentive. A public Hearing is scheduled for Tuesday, February 20, 2024.

Please let me know if you have any questions.
Thank you for having Avitar review this.

Judy

Judith A. Newman-Rogers,
Selectboard Administrative Assistant
PO Box 265
5 E Main St
Warner, NH 03278
(603) 456-2298 ext 1
M T W Th 8am-4pm
selectboard@warnernh.gov

<NHCDFA RSA 79 E Flow Chart.pdf>
<NHCDFA RSA 79 E Fact Sheet.pdf>
<2024 RSA 79E Burrington Comm Tax Relief AP.pdf>

Email thread
about 79:E

Fw: Fw: Church St, Tax Relief Incentive, RSA 79-E

From Elizabeth Labbe - Assessing <assessing@warnernh.gov>

Date Tue 2024-11-12 11:48 AM

To Michael Smith <msmith@warnernh.gov>

 2 attachments (11 MB)

PA-79.pdf; 2024 Burrington Builders Req To Extend 79E PHearing.docx;

Elizabeth Labbe, she/her
Assessing Clerk
603-456-2298 Ext. 3
Assessing@WarnerNH.gov

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From: Elizabeth Labbe - Assessing <assessing@warnernh.gov>

Sent: Monday, September 16, 2024 4:02 PM

To: Kathy Frenette - Town Administrator <administrator@warnernh.gov>; Judy Newman-Rogers - Select Board Admin <selectboard@warnernh.gov>

Subject: Fw: Fw: Church St, Tax Relief Incentive, RSA 79-E

If the SB permitted the relief - I assume they would need to draw something up saying what they agreed to and why. They would need to sign PA-79 - on step 2, this building is not listed:
<https://www.nhdhr.dncr.nh.gov/sites/g/files/ehbemt826/files/inline-documents/state-register-listed-properties.pdf>. It should be done in ink. At the bottom of the first page, you can see where you need Select Board's signatures - also choose the circle for granted or denied. Once the PA-79 is signed there seems to be a form we can send along - I have an email into the DRA to figure out which form that is. I have one for exemptions and credits, but this response form would be different.

See our Assessor's response below.

 [state-register-listed-properties.pdf](https://www.nhdhr.dncr.nh.gov/sites/g/files/ehbemt826/files/inline-documents/state-register-listed-properties.pdf)

Elizabeth Labbe, she/her

Assessing Clerk
603-456-2298 Ext. 3
Assessing@WarnerNH.gov

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From: loren martin <loren@avitarassociates.com>
Sent: Monday, September 16, 2024 1:51 PM
To: Elizabeth Labbe - Assessing <assessing@warnernh.gov>
Subject: Re: Fw: Church St, Tax Relief Incentive, RSA 79-E

Important
from
Assessor

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Elizabeth

I am at a loss. Sounds like this was previously granted the exemption and then has requested an extension that the Board has approved. I do not see any documentation regarding its place on the historic registry. The statute indicates the following with regard to duration and given the project has not been completely rehabilitated, not sure it should be approved. They need to provide the evidence showing it is on the National register of Historic Places but the relief is only supposed to be extended beginning with the completion of the rehabilitation.

Loren

79-E:5 Duration of Tax Relief Period. –

I. The governing body may grant such tax assessment relief for a period of up to 5 years, beginning with the completion of the substantial rehabilitation.

I-a. For the approval of a replacement of a qualifying structure, the governing body may grant such tax assessment relief for a period of up to 5 years, beginning only upon the completion of construction of the replacement structure. The governing body may, in its discretion, extend such additional years of tax relief as provided for under this section, provided that no such additional years of tax relief may be provided prior to the completion of construction of the replacement structure. The municipal tax assessment of the replacement structure and the property on which it is located shall not increase or decrease in the period between the approval by the governing body of tax relief for the replacement structure and the time the owner completes construction of the replacement structure and grants to the municipality the covenant to protect the public benefit as required by this chapter. The governing body may not grant any tax assessment relief under this chapter with respect to property and structures for which an election has been made for property appraisal under RSA 75:1-a.

II. The governing body may, in its discretion, add up to an additional 2 years of tax relief for a project that results in new residential units and up to 4 years for a project that includes affordable housing.

III. The governing body may, in its discretion, add up to an additional 4 years of tax relief for the substantial rehabilitation of a qualifying structure that is listed on or determined eligible for listing on the National Register of Historic Places, state register of historic places, or is located within and important to a locally designated historic district, provided that the substantial rehabilitation is conducted in accordance with the U.S. Secretary of Interior's Standards for Rehabilitation.

IV. The governing body may adopt local guidelines to assist it in determining the appropriate duration of the tax assessment relief period.

On Mon, Sep 16, 2024 at 10:55 AM Elizabeth Labbe - Assessing <assessing@warnernh.gov> wrote:

Hi Loren,
Can you direct us on the next action needed?
Thanks!!
ELizabeth L

Elizabeth Labbe, she/her
Assessing Clerk
603-456-2298 Ext. 3
Assessing@WarnerNH.gov

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From: Judy Newman-Rogers - Select Board Admin <selectboard@warnernh.gov>
Sent: Thursday, September 12, 2024 4:12 PM
To: Nathanael Burrington <burringtonbuilders603@gmail.com>
Cc: tombaye@gmail.com <tombaye@gmail.com>; Elizabeth Labbe - Assessing <assessing@warnernh.gov>; Kathy Frenette - Town Administrator <administrator@warnernh.gov>
Subject: RE: Church St, Tax Relief Incentive, RSA 79-E

Hello Nate,

The February and March 2024 Public Hearing and Selectboard Meeting minutes inclusive of discussion and decision for Burrington Builders Church Street property is with our new Town Assessors, Avitar, for completion. Having the legal documents and proper recording for the RSA 79-E Community Revitalization Tax Relief Incentive that has been granted should be the final step. I apologize that it has taken so long. I understand the first tax relief granted was a first for Warner and was not well documented. Our very knowledgeable and professional assessors with Avitar have been working hard to help the Town with issues like this.

Thank you for your patience. You will be contacted either by me or Elizabeth Labbe, Warner's Assessing Admin Assistant, and the contact person by Avitar, when there is further information.

Enjoy the great weather!!

Judy

From: Nathanael Burrington <burringtonbuilders603@gmail.com>
Sent: Wednesday, September 11, 2024 1:22 PM
To: Judy Newman-Rogers - Select Board Admin <selectboard@warnernh.gov>

Cc: tombaye@gmail.com

Subject: Re: Inspection - 198 Horne St

This email originated from outside of the organization. Do not click links or open attachments unless you are 100% sure that it is safe.

Good afternoon ,judy

Checking in on my signed application for the rsa -79

On Thu, Jun 27, 2024, 1:11 PM Nathanael Burrington <burringtonbuilders603@gmail.com> wrote:

GOOD AFTERNOON,Judy

Was hoping to figure when and if I was needed as a assistant inspector ..

Also was hoping to have the documentation for the rs-79 that the select board approved written ..

I change the name of the building .at 10church st.

Was opening to have that in writing.. it's been serval months .

THANKS

Nathanael Burrington

BURRINGTON BUIIDERS

On Mon, Jun 17, 2024, 12:52 PM Judy Newman-Rogers - Select Board Admin

<selectboard@warnernh.gov> wrote:

Hi Tom,

I had a call from Larry Richard, renovating 198 Horne St. He is ready for a final inspection and would like to get a Certificate of Occupancy.

Please call him at: (603) 456-3833.

Thank you,

Judy

Judith A. Newman-Rogers,

Selectboard Administrative Assistant

PO Box 265

5 E Main St

Warner, NH 03278

(603) 456-2298 ext 1

M T W Th 8am-4pm

selectboard@warnernh.gov

Tax Relief RSA 79:E --- Fw: Which form?

From Elizabeth Labbe - Assessing <assessing@warnernh.gov>

Date Tue 2024-09-17 2:38 PM

To Kathy Frenette - Town Administrator <administrator@warnernh.gov>; Judy Newman-Rogers - Select Board Admin <selectboard@warnernh.gov>

Hello,

This is in reference to the email about PA-79 – **Church St, Tax Relief Incentive, RSA 79-E/**. As I suspected - we will just use a copy of the form itself to notify the applicant - with a letter from the SB if they choose - but a copy of the signed form is sufficient.

Elizabeth Labbe, she/her
Assessing Clerk
603-456-2298 Ext. 3
Assessing@WarnerNH.gov

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From: Mudge, Lisa <Lisa.S.Mudge@dra.nh.gov>
Sent: Tuesday, September 17, 2024 8:56 AM
To: Elizabeth Labbe - Assessing <assessing@warnernh.gov>
Cc: Fowler, Kristopher <Kristopher.R.Fowler@dra.nh.gov>
Subject: RE: Which form?

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--

Hi Elizabeth-

I do not see a response form on the website. I thought the PA-35 might suffice, but it is specific to 'exemptions and tax credits' and doesn't have a spot to specify what has been applied for. I would probably use a copy of the application form itself, as there is a section that identifies 'reason for denial'. You can accompany the copied form with a letter stating the determination as well. Similarly the PA-29 determination can be just with the PA-29, if you choose not to use the PA-35 for response. Good Luck!!

Lisa Mudge, NHLR
West District Appraiser Supervisor
NH DRA | Municipal & Property Division
109 Pleasant St | PO Box 487
Concord, NH 03302-0487
lisa.s.mudge@dra.nh.gov

603-230-5951 office
603-848-4387 mobile

From: Elizabeth Labbe - Assessing <assessing@warnernh.gov>
Sent: Monday, September 16, 2024 4:10 PM
To: Mudge, Lisa <Lisa.S.Mudge@dra.nh.gov>; Fowler, Kristopher <Kristopher.R.Fowler@dra.nh.gov>
Subject: Re: Which form?

EXTERNAL: Do not open attachments or click on links unless you recognize and trust the sender.

Thank you!!!

Elizabeth Labbe, she/her
Assessing Clerk
603-456-2298 Ext. 3
Assessing@WarnerNH.gov

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From: Mudge, Lisa <Lisa.S.Mudge@dra.nh.gov>
Sent: Monday, September 16, 2024 4:08 PM
To: Fowler, Kristopher <Kristopher.R.Fowler@dra.nh.gov>
Cc: Elizabeth Labbe - Assessing <assessing@warnernh.gov>
Subject: RE: Which form?

This email originated from outside of the organization. Do not click links or open attachments unless you are 100% sure that it is safe.

I am not familiar with 79-G and 79-H. I will do some research.

Lisa Mudge, NHLR

West District Appraiser Supervisor
NH DRA | Municipal & Property Division
109 Pleasant St | PO Box 487
Concord, NH 03302-0487
lisa.s.mudge@dra.nh.gov
603-230-5951 office
603-848-4387 mobile

From: Fowler, Kristopher <Kristopher.R.Fowler@dra.nh.gov>
Sent: Monday, September 16, 2024 3:49 PM
To: Mudge, Lisa <Lisa.S.Mudge@dra.nh.gov>
Subject: FW: Which form?

Hey Lisa

Are you aware of a form to assist with the PA-79?

Kristopher R Fowler
Real Estate Appraiser
Municipal & Property Division
109 Pleasant St/ PO Box 487
Concord, NH 03302-0487
(603)230-5964
Cell: (603)419-0566
kristopher.r.fowler@dra.nh.gov

From: Elizabeth Labbe - Assessing <assessing@warnernh.gov>
Sent: Monday, September 16, 2024 3:37 PM
To: Fowler, Kristopher <Kristopher.R.Fowler@dra.nh.gov>
Subject: Which form?

EXTERNAL: Do not open attachments or click on links unless you recognize and trust the sender.

Hi Kris,
Hope this finds you well.

Can you tell me what form I need please - "... shall notify the applicant on a form provided by the commissioner"? This is for us to answer the PA-79 form.

https://www.revenue.nh.gov/sites/g/files/ehbemt736/files/documents/pa-79-2016_pro.pdf

Thank you!

Elizabeth Labbe, she/her
Assessing Clerk
603-456-2298 Ext. 3
Assessing@WarnerNH.gov

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Outlook

79-E information from Assessor

From Elizabeth Labbe - Assessing <assessing@warnernh.gov>

Date Mon 2024-02-19 10:04 PM

To Judy Newman-Rogers - Select Board Admin <selectboard@warnernh.gov>; Allan Brown - Select Board <abrown@warnernh.gov>; Harry Seidel - Select Board <hseidel@warnernh.gov>; Faith Minton - Select Board <fminton@warnernh.gov>; Kathy Frenette - Town Administrator <administrator@warnernh.gov>

 5 attachments (7 MB)

2024 RSA 79E Burrington Comm Tax Relief AP.pdf; RSA 79Ehighlighted 79E-5.pdf; NHCDFA RSA 79 E Fact Sheet.pdf; NHCDFA RSA 79 E Flow Chart.pdf; Email Communication thread with Assessor about RSA 79 E.pdf;

Hello,

I just wanted to send along what our assessor said about the 79:E application (not a lot of specifics because it was hard to read, and I wasn't at work to rescan).

Please find the email thread (conversation) attached, the RSA with the time allotments highlighted (79-E:5 on page 5 of RSA), and a 79:E Flor Chart and Fact Sheet.

Thank you,
Elizabeth L

Elizabeth Labbe, she/her
Assessing Clerk
603-456-2298 Ext. 3
Assessing@WarnerNH.gov

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Town of Warner, NH

Community Revitalization Tax Relief Incentive

Application Instructions

INSTRUCTIONS TO THE APPLICANT:

1. The following documents contain everything you need to complete your application for tax relief to revitalize your building. PLEASE read everything carefully. The application materials are based upon the requirements set forth by NH RSA 79-E. You will need to fill out the application, take part in a public hearing with the Board of Selectmen, and execute a covenant with the Town.
2. A \$75.00 application fee is required with submission which covers the cost of recording this application at the Merrimack County Registry of Deeds.

RECEIVED

JAN 16 2024

Initial:

ck #1511
pa.

COMMUNITY REVITALIZATION TAX RELIEF INCENTIVE (RSA 79-E)
APPLICATION FORM

OFFICE USE ONLY
(do not write in shaded area)

Fee Paid: \$75.00

Date Application Submitted: Jan 16, 2029

Received by:

Building Information

Building Name (if any): Burrington Eagle Heights

Building Address: 10 Church St Warner NH 03275

Tax Map: 31 Lot: 052 Zoning District: Book: Page:

Contact throughout this application process will be made through the applicant listed below.

The property owner may designate an agent as the coordinator for the project. This person (the applicant) shall attend public hearings, will receive comments, recommendations, staff reports, and will communicate all case information to other parties as required.

The Property Owner may act as the Applicant. If so, list under the Applicant's Name, "Owner", and complete owner's information as requested.

Applicant Name: Owner

Owner's Name: Nathaniel Burr

Address:

Address: 27 Ann's Loop

City: State: Zip:

City: Warner State: NH Zip: 03275

Phone: Fax:

Phone: 603-785-4710 Fax:

Email:

Email: Burrington.B@consolidated.com

Existing Building Information

Existing Uses (describe current use, size, and number of employees): The Building is

used as storage while construction is being done

Gross Square Footage of Building: 9,000.00 Year Building was Built: 1892

Is the building listed on or eligible for listing on the National Register of Historic Places? ☒ yes ☐ no

Is the building listed on or eligible for listing on the state register of historic places? ☒ yes ☐ no

Is the building located within and important to a locally designated historic district? ☒ yes ☐ no

Project Description

Proposed Uses (describe use, size, and number of employees): The proposed use of

the Building with 3a floor two entrance

Is this a change of use associated with this project? ☐ yes ☒ no

Will the project include new residential units? ☒ yes ☐ no

If yes, please describe: looking for a unique use of local long term
rentals and myself

Will the project include affordable residential units? ☐ yes ☐ no Not sure
(Per RSA 204-C:54-I)

If yes, please describe: To be determined by cost of project...

Has an abatement application been filed or has an abatement been awarded on this property within the past year? ☐ yes ☒ no

Will any state or federal grants be used with this project? ☐ yes ☐ no Not sure

If yes, describe and detail any terms of repayment: Have not found any state or
my money & I do over the fear of worse \$80,000.00
If I ever sell the building it is written into the deed.

Replacement of Qualifying Structure

Does the project involve the replacement of a qualifying structure? ☐ yes ☒ no

If yes, the owner shall submit with this application the following:

1. A New Hampshire division of historical resources individual resource inventory form, prepared by a qualified architectural historian.

2. A letter from the Warner Historical Society that identifies any and all historical, cultural, and architectural value of the structure or structures that are proposed to be replaced and the property on which those structures are located.

Note: The application for tax relief shall not be deemed to be complete and the governing body shall not schedule the public hearing on the application for replacement of a qualifying structure as required under RSA 79E:4, II until the inventory form and the letter, as well as all other required information, have been submitted, if required.

Public Benefit (RSA 79:E-7)

In order to qualify for tax relief under this program, the proposed substantial rehabilitation must provide at least one of the public benefits listed below. Any proposed replacement must provide one or more of the public benefits listed below to a greater degree than would a substantial rehabilitation of the same qualifying structure.

Does the project provide the following public benefits? (check all that apply)

☒ Enhances the economic vitality of the designated area. ☒ yes ☐ no

If yes, please describe: Once repaired it will provide local residents
and shops with economic benefit.

☒ Enhances and improves a culturally or historically important structure. ☒ yes ☐ no

If yes, please describe: At a time when it was a and cheaper
to replace these old structures with more modern
and create architectural details that separate
Warren from other locations. There a reason the town
held on to the old fellows building so long.

☒ Promotes development of the designated area, providing for efficiency, safety, and greater sense of community, consistent with RSA 9-B. ☒ yes ☐ no

If yes, please describe: Community has been in area for so many
years, it's important to have a structure that connects
and gives people a sense of community and
the building has been a part of the community

☒ It increases residential housing in urban or town centers. ☒ yes ☐ no
If yes, please describe:

Same as Question number 1.

Other issues and matters applicant deems relevant to this request: The tax credit
will help me get to a point where I am able attain
proper financing to meet budget requirements. Right
now all work has been paid for out of my own
pocket.

Substantial Rehabilitation

Describe the work to be done and estimated costs.

1. Attach additional sheets if necessary and any written construction estimates.

2. Attach any project narratives, plot plans, building plans, sketches, renderings, or photographs that will help explain this application.

Structural: Jack and Replace Foundation
Re structure building Replace windows
and Siding Roof
Kitchen & bath put drop wall

Roach Builders
Alvin Spratt 150,000.00
\$ 300,000.00
Total + Foundation
\$ 200,000.00

Electrical: To install New Electrical
wires to Camp and to supply
New Fuses to equipment

\$ 80,000.00

Plumbing/Heating: To install new, Heating
& Bath, & Kitchen Fixtures
Included

\$ 100,000.00

Mechanical: H/Vac \$ 475,000.00
Force Heat is to come each
unit separately & units installed
with exposed ducting

Other: Sprinklers \$ 150,000.00
Long Term \$ 70,000.00
Driveway \$ 75,000.00
Tennis Court \$ 100,000.00

Total Estimated Project Cost: \$ 1,095,000.00

Expected project start date: May 1st 2017 Expected project completion date: year of 2030

Applicant/Owner Signature

To qualify for this tax relief incentive, the costs of the project must be at least 15% of the pre-rehabilitation assessed value or \$75,000, whichever is less.

I/we certify the estimated costs are reasonable and the costs of the project meet the above requirement.

Initial here: NB


I/we understand that failure to meet this threshold or the listing unreasonable construction costs will result in the denial of the application and forfeiture of the application fee.

Initial here: NB

I/we have read and understand the Community Revitalization Tax Relief Incentive, RSA 79-E, and am/are aware that this will be a public process including public hearing to be held to discuss the merits of this application and the subsequent need to enter into a covenant with the Town and pay all reasonable expenses associated with the drafting/recording of the covenant.

Initial here: NB

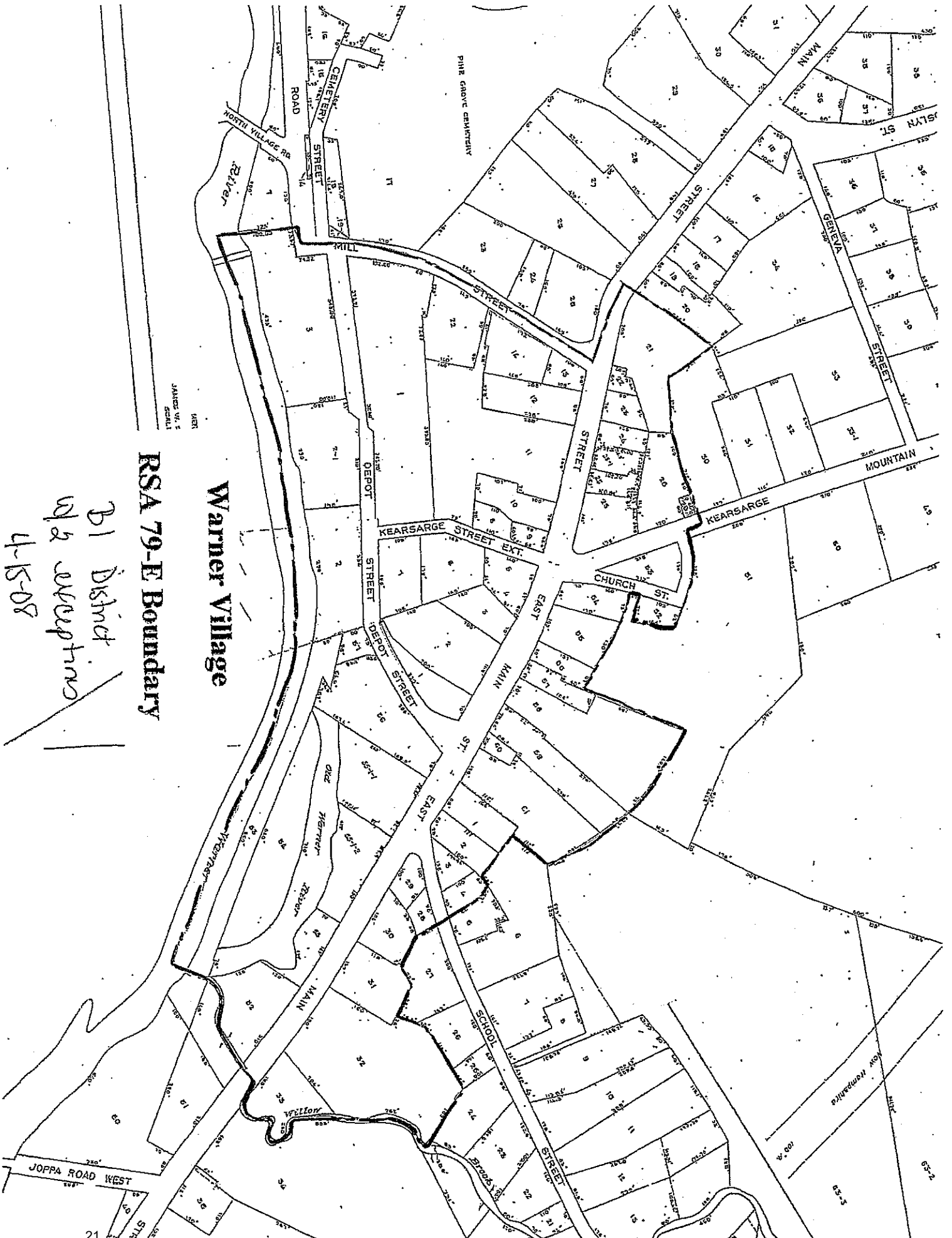
The undersigned hereby certifies the foregoing information is true and correct:

	<i>Natance Burton</i>	<i>Jan/16/2018</i>
Signature	(printed name)	Date

Signature	(printed name)	Date
-----------	----------------	------

Signature	(printed name)	Date
-----------	----------------	------

Signature	(printed name)	Date
-----------	----------------	------



MADE BY
JAMES W. S.
SCALE

Warner Village

RSA 79-E Boundary

B1 District
w/2 exception
4-15-08



TOWN OF WARNER

PO Box 265
Warner, New Hampshire 03278-0265
Telephone: (603) 456-2298 Fax: (603) 456-2297
Warnernh.gov

Select Board
Harry Seidel, Chair
Faith Minton
Allan N Brown
selectboard@warnernh.gov
Butch Burbank,
Interim Town Administrator
administrator@warnernh.gov

Town of Warner Public Hearing Notice

Tuesday, February 20, 2024
Warner Town Hall, 5 East Main St.
5:00 pm

Application received under RSA 79-E, Community Revitalization Tax Relief Incentive,
from owner Nathaniel Burrington, tax map 31 lot 052.

<https://us02web.zoom.us/j/82162868200>
Meeting ID: 821 6286 8200 Passcode: 1234

+19292056099,,82162868200#,,,*1234# US (New York)
+13017158592,,82162868200#,,,*1234# US (Washington DC)

Posted: 2/8/24

TH
Web
PO.

Concord Monitor
2/16/24
\$137.80

PUBLIC NOTICE
Town of Warner
Public Hearing Notice
Tuesday, February 20, 2024
Warner Town Hall, 5 East Main St.
5:00 pm
Application received under RSA 79-E, Community Revitalization
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lot 052.
<https://us02web.zoom.us/j/82162868200>
Meeting ID: 821 6286 8200 Passcode: 1234
+19292056099,82162868200#,*1234# US (New York)
+13017158592,82162868200#,*1234# US (Washington DC)
February 10, 2024

Submitted
by Applicant

FORM
PA-79

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
APPLICATION FOR PROPERTY TAX ASSESSMENT PURSUANT TO RSA 79-G or RSA 79-H
DUE DATE APRIL 15 PRECEDING THE SETTING OF THE TAX RATE

STEP 1 OWNER AND APPLICANT NAME AND ADDRESS	OWNER AND APPLICANT INFORMATION			
	OWNER <u>Nathanael Burrington</u>			
	APPLICANT'S LAST NAME <u>Burrington</u>	APPLICANT'S FIRST NAME <u>Nathanael</u>	MI <u>M</u>	PHONE NUMBER <u>(603) 795-1710</u>
	APPLICANT'S LAST NAME <u>McCrath</u>	APPLICANT'S FIRST NAME <u>DANIEL</u>	MI <u>M</u>	PHONE NUMBER <u>603-795-3165</u>
	MAILING ADDRESS <u>P.O. Box 221</u>			
	CITY/TOWN <u>Warner</u>	STATE <u>N.H.</u>	ZIP CODE <u>03276</u>	
	PROPERTY ADDRESS <u>10 Church St Warner N.H.</u>	TAX MAP <u>31</u>	BLOCK	LOT <u>052</u>
STEP 2 QUALIFYING HISTORIC STRUCTURES	TAXATION OF QUALIFYING HISTORIC BUILDINGS. IS THE PROPERTY LISTED ON THE <input checked="" type="checkbox"/> NH STATE REGISTER OF HISTORIC PLACES AND / OR <input type="checkbox"/> NATIONAL REGISTER OF HISTORIC PLACES			
STEP 3 CHARTERED PUBLIC SCHOOLS	TAXATION OF CERTAIN CHARTERED PUBLIC SCHOOL FACILITIES A verified copy of the rental or lease agreement containing terms and provisions identifying the specific real property exclusively used by the chartered public school for the purposes of RSA 194-B and payment terms under the rental or lease agreement which assign the tax exemption under this chapter to the benefit of the chartered public school must accompany this form in accordance with RSA 79-H:4 II.			
STEP 4	Was this property previously granted a special assessment in accordance with RSA 79-G or RSA 79-H? <input type="radio"/> YES <input checked="" type="radio"/> NO			
STEP 5 SIGNATURES	Under penalties of perjury, I declare that I have examined this document and to the best of my belief the information herein is true, correct and complete.			
	SIGNATURE (IN INK) OF PROPERTY OWNER <u>[Signature]</u>		DATE <u>DEC/12/2023</u>	
	SIGNATURE (IN INK) OF PROPERTY OWNER <u>David McRath</u>		DATE <u>12/12/2023</u>	

MUNICIPAL AUTHORIZATION

TAXATION OF QUALIFYING HISTORIC BUILDINGS or CHARTERED PUBLIC SCHOOLS				
CITY/TOWN TAX MAP <u>31</u>	BLOCK	LOT <u>052</u>	GRANTED <input type="radio"/>	DENIED <input type="radio"/>
REASON FOR DENIAL:				

SELECTMEN / ASSESSOR(S) PRINTED NAMES AND SIGNATURES OF APPROVAL (IN INK)		
PRINT NAME OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL	SIGNATURE (IN INK) OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL	DATE
PRINT NAME OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL	SIGNATURE (IN INK) OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL	DATE
PRINT NAME OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL	SIGNATURE (IN INK) OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL	DATE
PRINT NAME OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL	SIGNATURE (IN INK) OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL	DATE
PRINT NAME OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL	SIGNATURE (IN INK) OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL	DATE

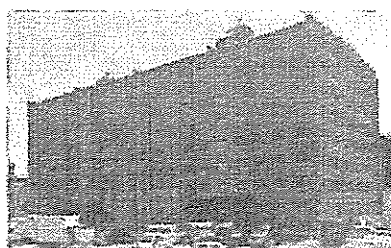
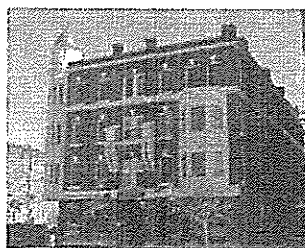
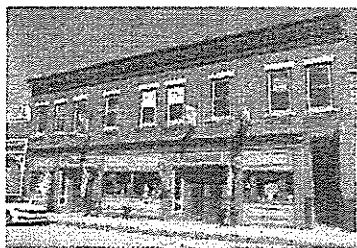
NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
GENERAL INSTRUCTIONS

WHEN TO FILE	Deadline: Form PA-79 must be filed by April 15 <i>preceding</i> the setting of the tax rate. The assessing officials shall send written notice to the taxpayer of their decision by July 1 <i>prior</i> to the date of notice of tax. Failure of the assessing officials to respond shall constitute a denial of the application. Example: If you are applying for a reduced assessment on your 2016 property taxes, which are due no earlier than December 1, 2016, you have until April 15, 2016 to file this form. The assessing officials shall send notice of their decision no later than July 1, or within 15 days if the application is filed after July 1. Failure of the assessing officials to respond shall constitute a denial of the application. A late response or failure to respond by assessing officials does not extend the appeal period. This form is considered filed when the completed application form is either hand delivered to the city/town, postmarked by the post office, or receipted by an overnight delivery service.
WHO MAY FILE	Applicant must be qualified as of April 1 for the special assessment being applied for. Property must meet the definition of RSA 79-G:3, IV and RSA 79-H:3, IV.
QUALIFYING HISTORIC BUILDINGS RSA 79-G:3, IV	"Qualifying historic building" means a building meeting all of the following criteria: (a) The building is 100 years or greater in age; (b) The building is listed on either or both of the National Register of Historic Places or the New Hampshire state register of historic places maintained by the Division of Historical Resources, Department of Cultural Resources; (c) The original core structure of the building must have retained a minimum of 75 percent of its original external features and be free of major external alterations or additions; (d) The building and appurtenant land are owned by an entity that is not organized for profit; and (e) The historical purpose of the building was the retail sale of merchandise, and the building is maintained and actively used for substantially the same historical purpose, which may include the public display of historic artifacts. Further the building shall not exceed 3,000 square feet of gross finished building area.
CHARTERED PUBLIC SCHOOLS RSA 79-H:3, IV	"Qualifying chartered public school facility" means the building, or portion thereof, and the land appurtenant thereto, which, pursuant to a rental or lease agreement, is used exclusively as a chartered public school, established and operating under RSA 194-B, and which is rented or leased from an owner who is not exempt from property taxation under Chapter RSA 72.
ASSESSING OFFICIALS APPROVAL / DENIAL RSA 79-G:4, III and RSA 79-H:4, III	The assessing officials shall notify the applicant on a form provided by the commissioner no later than July 1, or within 15 days if the application is filed after July 1, of their decision to classify or refusal to classify the property under the provisions of this chapter by delivery of such notification to the owner in person or by mailing such notification to the owner's last and usual place of abode.
APPEAL PROCEDURES RSA 79-G:5 and RSA 79-H:5	If the assessing officials deny in whole or in part any application for assessment of certain property as a qualifying chartered public school facility or historical building, the applicant, having complied with the requirements of RSA 79-G:4 or RSA 79-H:4, may apply on or before 6 months after any such action by the assessing officials for a review of such action in accordance with the procedures in RSA 79-G:5 or RSA 79-H:5.

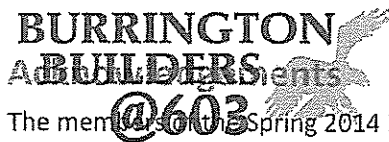
LINE-BY-LINE INSTRUCTIONS

STEP 1 NAME & ADDRESS	Type or print the property owner(s) name and address in the spaces provided. Also enter the Tax Map, Block, Lot numbers and the property (location) address for which the credit or exemption applies.
STEP 2 QUALIFYING HISTORIC BUILDINGS RSA 79-G:4	Indicate whether the property has been placed on the National Register of Historic Places or the New Hampshire state register of historic places.
STEP 3 CHARTERED PUBLIC SCHOOLS	Provide a verified copy of the rental or lease agreement containing terms and provisions identifying the specific real property exclusively used by the chartered public school for the purposes of RSA 194-B and payment terms under the rental or lease agreement which assign the tax exemption under this chapter to the benefit of the chartered public school. It must accompany this form in accordance with RSA 79-H:4 II.
STEP 4 SIGNATURES	All property owners must sign in ink. Attach additional pages with owners signatures if there are more than two owners of record.

A Tool for Your Town: New Hampshire's Community Revitalization Tax Relief Incentive



Plymouth State Graduate Studies Historic Preservation Program
Drew Bedard, Martha Cummings, Alison Keay, Joanna Snyder
June 2014



The members of the Spring 2014 Historic Preservation Planning and Management class would like to thank all of those who helped make this report possible: Jennifer Goodman at New Hampshire Preservation Alliance; Margaret Sharra – Winchester; Jennifer Trella – Lisbon; Pamela LaFlamme – Berlin; Jacqui Fay – Marlow; Elaine Gray – Groveton; Cristina Ashjian – Moultonborough; Thomas Galligani – Nashua; Scott Myers – Laconia; Leo Smith – Peterborough; Jeanne Beaudin – Belmont; Derek Horne – Goffstown; Robyn Payson – Hillsborough; Matt Walsh – Concord; Kathie Northrup – Hooksett; Linda Small – Pittsfield; Richard Lewis – Franklin; Shaun Mulholland – Allenstown; Michael Behrendt – Durham; Russell Dean – Exeter; Ed Tinker – Hampton; Steve Fournier – Newmarket; Mary Ellen Humphrey - Rochester; Rochester; Brian Caple – Somersworth; Dave Sharples – Somersworth; George Sioras – Derry.

We would like to thank our Professor Elizabeth Muzzey for suggesting a project that will be of public benefit to the State of New Hampshire and for her encouragement and support throughout the process.

Methodology

The goal of the project was to better understand how cities and towns in New Hampshire were using the Community Revitalization Tax Relief Incentive over the years since its creation in 2006. Our first step was to determine which communities adopted the incentive. We acquired a list of cities and towns that had adopted RSA-79E from the New Hampshire Preservation Alliance and cross-referenced it with a list found on the [NH Office of Energy and Planning \(OEP\)](#) website. The second step was to create a standard list of questions for the communities. It was ultimately converted to an online questionnaire, which automatically tallied the results and created a chart of the answers. A general email that introduced the Planning Class along with an explanation of the project was sent out first. This was followed by telephone conversations with the representatives from each city or town along with the questionnaire.

The resulting answer chart was utilized to compile and then compare the data. This aided the class with assessing the trends, strengths, and weaknesses of the RSA-79E uses in the communities. It also provided us information on completed projects, which helped determine the case studies for the report. Those studies were opportunities to highlight successful projects from four different cities across the state and evaluate them.

Following the interviews and analysis, a few more communities were added to the initial list; other communities that were thought to have adopted RSA-79E had not. These communities are looking into the possibility of adopting the incentive. Also, it should be mentioned that the city of Manchester adopted RSA-79E, but appears to no longer utilize or promote it. That city is not included in this report other than its mention here.



Plymouth State University Graduate Studies- Historic Preservation Program 1

PO BOX 221 WARNER, NH 03278

Historic Preservation Planning and Management 1

Graduate Students 1

Acknowledgements 2

Methodology 2

What is RSA 79-E? 6

Public Benefit 6

Owner Benefit 6

Qualifying Structures 7

2013 Amendment 7

The Covenant 7

Questionnaire Results 8

Why Have Cities and Towns Adopted RSA 79-E? 8

Some Communities Have It, But Have Not Used It 8

How Towns Are Marketing It 9

Cities and Towns That Are Considering It 9

Case Studies 10

Cotton Mill Square - Nashua NH 10

Winterland Marketplace - Berlin, NH 11

Endicott Hotel - Concord, NH 13

44 Market Street- Somersworth, NH 15

Recommendations 17

Marketing 17

The 2013 Amendment 17

Creating That First Project 17

Cities and Towns that Should Consider Adopting RSA 79-E 18

Have a Thorough Understanding of the Covenant 18

RSA 79-E is a temporary tax relief incentive for a property owner who wants to rehabilitate a building that is located in a historic district, downtown, or village center. RSA 79-E was written into law on April 1, 2006.

The property owner can apply to a town office to delay the increase of their property tax for up to five years. The property must be within the parameters of the downtown or city center district designated by the town or city. The rehabilitation must cost at least fifteen percent of the building's pre-rehabilitation assessed value, or at least \$75,000, whichever is less. The project must also be consistent with the town's master plan or development regulations. The goal of the incentive is to encourage the rehabilitation and active use of an under-utilized property.

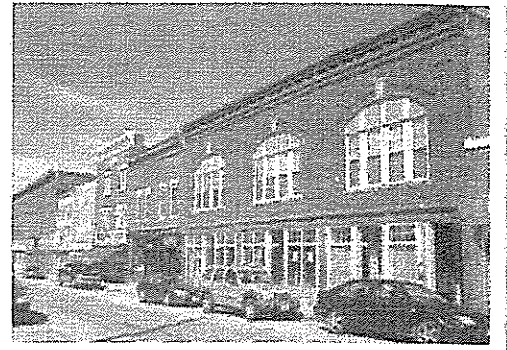
The full text of the law has been included as Appendix A.

Public Benefit

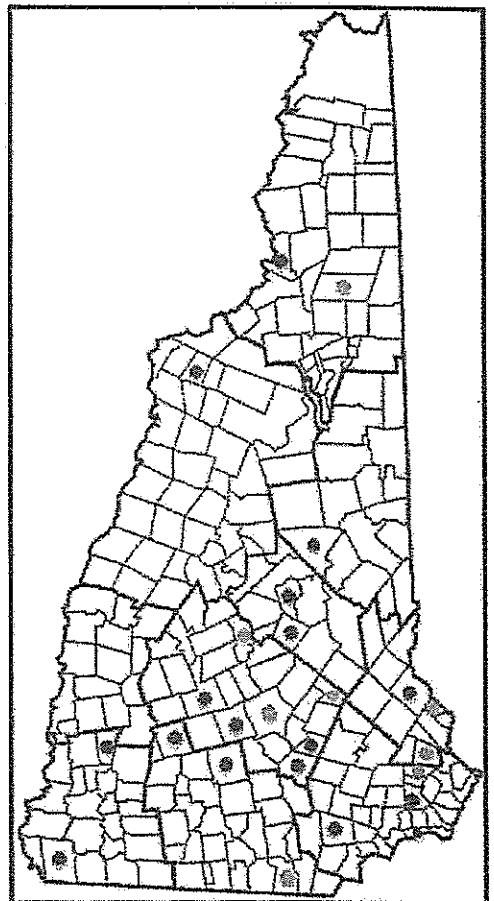
A project that puts a building back into use can benefit a community in a number of ways. In order to qualify for tax relief, the substantial rehabilitation must provide at least one public benefit, as defined in state law. In the case of a proposed replacement of a qualifying structure, the replaced structure cannot be considered historic, and the project must provide one or more benefits to a greater degree than a regular substantial rehabilitation project. The project could be used to enhance downtowns and town centers with respect to cultural and historic character, economic vitality, and sense of community. It could also encourage the rehabilitation of underutilized structures in urban and town centers and in turn encourage growth of municipal, economic and residential uses of properties. As an example, the project could enhance and improve a structure that is culturally or historically important. It could add residential housing for urban or town centers. Furthermore, the project could encourage the increase of energy efficiency in the preservation and reuse of a historic structure. Communities can also define additional possible public benefits depending on local conditions that they see fit.

Owner Benefit

Property owners may be granted tax relief at the discretion of the governing body for a period of one to five years starting at the completion of the rehabilitation. The governing body in a municipality can choose to add years to the tax relief for a number of reasons. Two years may be added if the rehabilitation results in new residential units and up to four years if the project includes affordable housing. An additional four years may be added if the project adheres to the U.S. Secretary of the Interior's *Standards for Rehabilitation*. The *Standards* are intended to promote responsible preservation practices for maintaining, repairing, and replacing historic materials that help to protect the nation's irreplaceable cultural resources. The *Standards for Rehabilitation* recognize the need to modify or



Geographic Location of Communities using RSA 79-E



Key:

- - Communities that have adopted RSA 79-E
- - Communities that have adopted RSA 79-E and have had successful applications.

(Data as of June 2014)

Two hundred thirty-one New Hampshire cities and towns were contacted that have adopted RSA 79-E and all gave virtually the same answer as to why they adopted it: community revitalization. Most of these cities and towns have a downtown or village center with a number of older, historic buildings and former mills that are underutilized or vacant. The communities hope that by adopting the tax relief incentive it will draw developers and investors to their cities and towns to rehabilitate these types of buildings for both commercial space and housing. Many of the cities and towns look at the incentive as a tool for business and property owners that can be used towards restoration and rehabilitation. For some the adoption of the incentive was in response to newly written master plans or fell in line with a planning charrette that had been done.

Several longer-term goals of these communities included: to stimulate the local economy and strengthen the town infrastructure, to create more cohesive village centers or attractive main streets, to preserve historically significant properties, to take a "green" approach to redevelopment by investing in older buildings, and to ultimately expand the tax base.

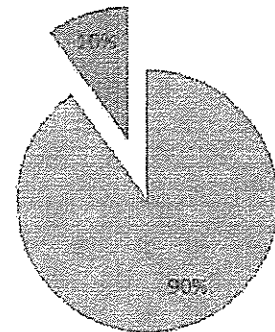
Some Communities Have It, But Have Not Used It

Out of the twenty-six cities and towns that have adopted RSA 79-E, eight have completed successful projects, and three are in the process of reviewing applications now (one town is counted twice as it has had a completed project and is also reviewing an application at this time). Sixteen municipalities, mostly towns, have not had any applications submitted to date. However, of those, there are a few that, as of the date of this report, recently had inquiries for applications.

A review of the responses reveals some possible explanations. Of the communities that have adopted the incentive, but have not used it, most are overwhelmingly towns. The combined total of completed projects for five of the cities is nine. For the four towns that have had completed projects, the combined total is seven, and all but one of those towns are located in the two Seacoast counties. As mentioned above, there are three municipalities in the process of reviewing applications: two cities and one town. Of the sixteen communities that have not had any applications submitted to date, fifteen are towns and one is a city. Some possible reasons for the higher rate of application submittals and completed projects in the cities versus most of the towns are: the creation of the application forms shortly after the adoption of the incentive, making the application forms easily accessible on their websites, and slightly more time and money invested in marketing the incentive.

A Comparison of New Hampshire's Cities & Towns

■ All Cities & Towns ■ Cities & Towns with RSA-79E



BURRINGTON BUILDERS @603



Cotton Mill Square, Nashua, NH
PO BOX 221, WARREN, NH 03278

The City of Nashua established RSA 79-E in 2011. Nashua, known as the "Gate City," is the second largest city in New Hampshire after Manchester. There are roughly 89,000 residents. The city decided to adopt the incentive as an extra tool for property owners and developers to rehabilitate and revitalize the downtown area and industrial center, including the Nashua Manufacturing Company Historic District.

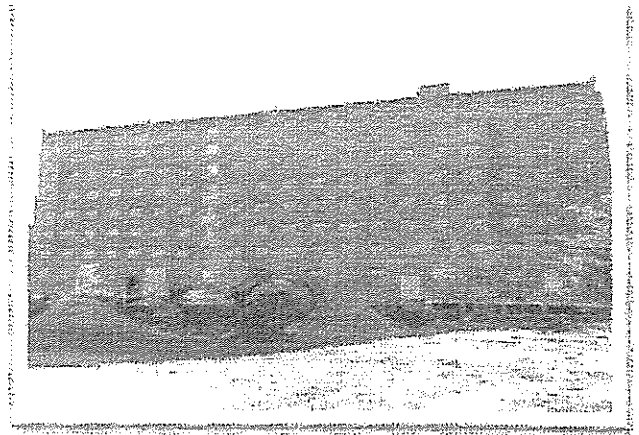
Nashua has created a website called

<http://www.nashuadares.com> as a way to showcase all aspects

of the city. The website is easy to maneuver and the tax

incentive is clearly defined. Under the resources tab, there is an option to choose the Downtown Nashua Tax Relief Incentive,

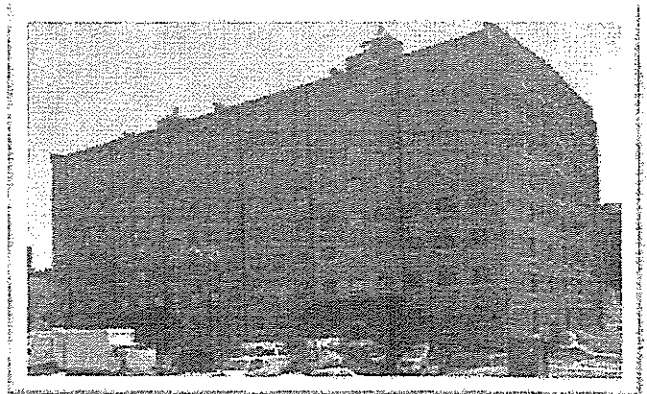
which is the name the city chose for RSA 79-E. It outlines the eligibility and application processes with a link to the application itself. Currently, Nashua has had one successful application and with a downtown dotted with several vacant mill buildings, this preservation tool could indeed be an incentive to start a project.



The Stabile Company is in the process of rehabilitating the North Cotton Storehouse. It was built in 1902 and was part of the Nashua Manufacturing Company, which comprises more than fifteen buildings built between the 1820's and 1920's. The building was used solely for storing cotton, which called for certain features such as low ceilings, high windows, and industrial fireproof interiors. The property is located on 30 Front Street and is part of the Nashua Manufacturing Company Historic District, which was added to the National Register of Historic Places in 1987. Until the project went underway, the building had been sitting vacant for over ten years.

The development of Cotton Mill Square for reuse is a great achievement for the evolution of downtown Nashua. The area, on the north shore of the Nashua River, is prone to flooding, contains hazardous waste, and has many under-utilized buildings. It has been a challenge for the city to redevelop this area because of these issues. The Cotton Mill Square apartments will be a substantial rehabilitation of the eight story historic mill building into 109 multifamily residential units (eight studio apartments, thirty-one one-bedroom apartments, and seventy two-bedroom apartments). The units are a mixed-income project that will result in fifty-five affordable apartments and fifty-four market rate apartments. The property and this planned rehabilitation are major parts of the downtown revitalization initiative and are on target with the goals of the city's master plan. With the addition of 109 high quality units, there is hope that there will be call for the revitalization of other older buildings in the area. In years to come, the completed rehabilitation will also provide a property tax increase for the city.

The developer, city, and various other parties have worked to make sure that the new project will contribute to the historic district by protecting character defining features. They have preserved the exterior's eight story brick elevations, kept the small arched windows with granite sills, the tongue and groove paneled doors, and the low-pitched gabled roof. There has also been an effort to keep the industrial character of the

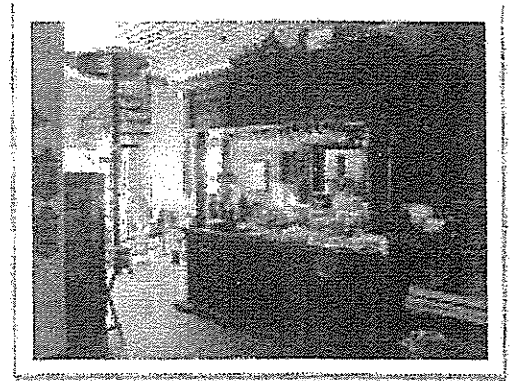


BURRINGTON BUILDERS @603

One of the first projects was the rehabilitation of the Gilbert Building built in 1918, now called the Winterland Marketplace Building, at 151 & 157 Main Street across from City Hall. This building is in the heart of the downtown. It is a two story, brick, commercial block building with three storefront bays. It is owned by Scott and Heather Gregory. They are also the proprietors of the Tea Bird's Restaurant that occupies half of the first floor. The other half has three interior storefronts currently leased to individual retail and business proprietors. A hallway, where a local artist's work is featured each month, divides the restaurant and storefronts and is used by the public as a walkthrough to get from the rear parking lot on Pleasant Street to Main Street. The parking lot was a key purchase so that tenants and customers could have off-street parking. Its shared with the adjacent Rite Aid store. The second floor, accessed through a separate exterior door on Main Street, has eight office spaces, two restrooms – one with a shower -- a shared kitchen space and rear stairs to the back exit. The offices are on the perimeter of the building and are accessed by a circular, internal hallway. All of the office entrances have transoms and doors with a pane of frosted glass to allow as much natural light into the hallway as possible. The hallway and some offices have skylights, too. In the center of the circular hall are safety vaults that were installed when the building was constructed in 1918 for the use of the tenants on the second floor. The white "penny" tile floor, with its decorative red and green accented border, was restored along with the ash wainscoting and heavy oak doors.

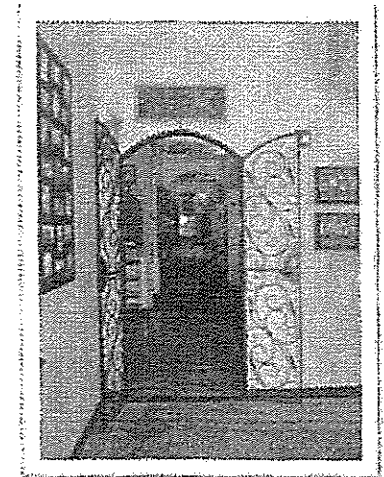


When the Gilbert Building was constructed in 1918, according to a newspaper article in the Berlin Reporter written March 28 of that year, it was a "thoroughly up-to-date brick store and office building." It housed twelve merchants and professional men from the basement to the second floor. By the 1960's the Berlin Reporter itself was housed on the first floor of the building with printing presses in the basement, but the second floor was vacant. When the Gregorys purchased the building in 2008 the first floor had been chopped up into twenty-five office spaces with a loading dock added at the back door, and much of the woodwork and other architectural details on the second floor had been covered.



In 2009 the Gregorys applied for the Community Revitalization Tax Relief Incentive. In a recent interview, Mr. Gregory shared that the application process was straightforward and quite easy, including going in front of the City Council. His rehabilitation project of the Gilbert Building was quickly approved, as it was a project deemed to enhance the economic vitality of the downtown and promote development there.

The part of the process, however, that proved more challenging, was executing the covenant, which unfortunately took a little over one year to sort out. In the midst of that, too, Berlin re-assessed all of the buildings in the downtown, which it does every five years. However, this did not affect the tax relief received by the Gregorys, though it initially appeared as though it did. The Winterland Marketplace building was assessed at \$150,500 at the time of the Gregorys' application submittal in 2009. When the city reassessed the downtown, the property's assessed value went up to \$278,800. However, the tax rate for the approved tax relief incentive was based off of the initial assessment of \$150,500. The Gregorys were granted five years of tax relief, which began in 2012 following the completion of the project.



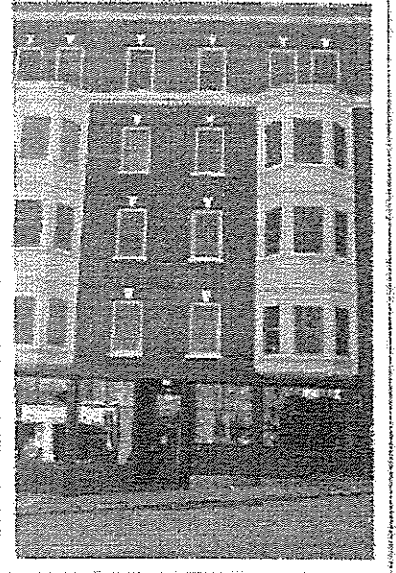
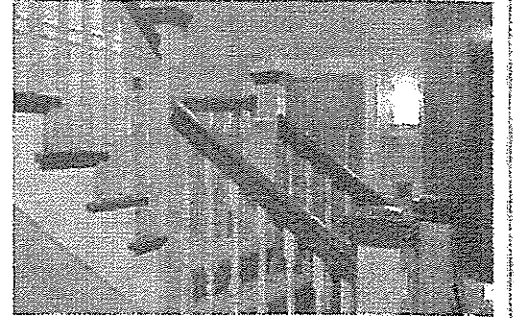
BURRINGTON BUILDERS

The Endicott Hotel is a market-rate apartment building with first floor commercial space located on the corner of Pleasant Street and the start of South Main Street in downtown Concord. It faces west onto South Main Street and is a focal point of the busy downtown intersection. The Endicott Hotel was built c. 1892 as commercial office space by Charles S. Blanchard, and was originally called The Blanchard Block. It was designed by Damon Brothers Architectural Firm from Haverhill, Massachusetts. In 1908 a former governor by the name of John B. Smith purchased the block and re-named it The Endicott. The Smiths turned the building into a hotel at this time. It operated as a hotel for nearly fifty years. The building is believed to have remained generally the same from 1920, when the hotel conversion was completed, up until 1985 when the current owner, CATCH (Concord Area Trust for Community Housing), purchased the building and rehabilitated it into low income housing apartments. CATCH kept much of the interior layout of the hotel and interior trim and woodwork. The exterior has remained largely the same since 1894. It remained as such until renovations in 2013.

The building is within the National Register designated Downtown Concord Historic District, and has also been listed individually on the National Register of Historic Places since 1987. The Endicott Hotel was listed on the National Register for its importance in the early commercial development of downtown Concord from the late 1800s to the early 1900s. It was also listed for its architectural significance; it is one of just a few surviving buildings designed by the Damon Brothers architectural firm.²

Following a building fire in February of 2012 the building was renovated to convert and rearrange thirty-five existing apartments into twenty-four market rate apartments. The commercial spaces and their storefronts on the west façade, first floor were rehabilitated, as well the storefronts damaged by fire on the north façade. Energy efficiency measures installed as part of the project included new windows, added insulation in the roof, and a new steam heat and domestic hot water system. The project was granted property tax relief from the city as part of the RSA 79-E Community Revitalization Tax Relief Incentive. The project received two separate RSA 79-E incentives because the upper floors of apartments are considered one condominium space and the commercial spaces on the first floor are considered a second condominium space. Therefore they are taxed as separate properties. A total of five years tax relief was awarded for the residential area, and a total of three years for the commercial spaces. This is the first rehabilitation of market rate housing in Concord's downtown.

In speaking with the owner, CATCH, it was explained that the project also initially pursued the Federal Preservation Tax Incentives, which would have triggered a Section 106 review and adhering to the Secretary of the Interior's *Standards for Rehabilitation*. However the finances of the project could not incorporate both federal tax incentives and insurance funds from the fire. Therefore the rehabilitation changed in minor ways, such as the type of new windows installed, from plans reviewed by the Division of Historic Resources (DHR) under the federal tax incentive program.



² National Register of Historic Places Inventory- Nomination Form "The Endicott Hotel," May 29, 1987.

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phase two of the enhancement project, which will include new sidewalks, the creation of new landscapes, and various other street scene improvements. More information about the city's enhancement project is available on the city website.

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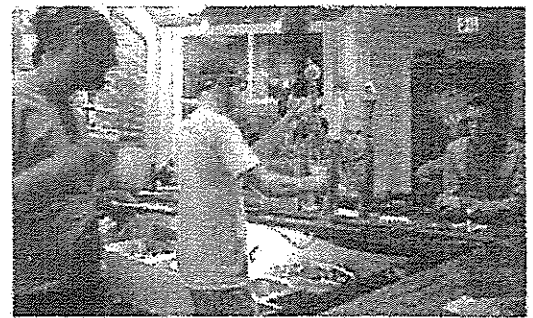
The city also has an additional incentive similar to RSA 79-E with two Economic Revitalization Zones (ERZ's) that offer a potential tax savings to employers who wish to invest in their buildings and facilities, and help create new jobs within the zones. The ERZ zones are classified by the two different business districts within the city of Somersworth. ERZ Tax Credits are explained as a short term, tax credit against profits from business and enterprise taxes. More information about this tax savings is available online.⁵

To date the city has had only one application, and completed project, under RSA 79-E. The two-story commercial building at 44 Market Street in the heart of downtown has a first floor commercial space and second floor residential space. The building was built in 1893 during the city's booming industrial era when its city center was active and prosperous. In the years prior to the new owner purchasing the property, it sat vacant and depressed. The building's commercial storefront was formerly used as a catering operations center with office space on the top floor that was later converted into a rental apartment. The first floor had been equipped with a commercial kitchen, but had outdated appliances and could no longer be used.



In 2013, Brian Caple purchased the building and applied for the RSA 79-E Community Revitalization Tax Relief Incentive through the city of Somersworth. The application was presented to City Council and approved because of its public benefits and support of the city's ongoing downtown revitalization enhancement project. Soon after the project's approval, Brian Caple began the renovations.

The renovations included stripping the building completely down to its studs on both floors. New electrical, plumbing, drywall, and appliances were added to both floors. A major part of the project was the addition of a supporting steel structure installed in the basement to support the building's weight. Mr. Caple also made energy efficiency a top priority for this renovation, though in this case it was not required in order to qualify for RSA 79-E. Mr. Caple mentioned that he strives to utilize energy efficient resources in all of his revitalization projects. He used spray foam insulation to help insulate the building, and also installed new argon gas filled thermal window sashes in order to help conserve heat. Although these windows are not common in restoration projects as they are not



⁴ City of Somersworth, <http://www.somersworth.com/downtown-construction-projects/>, accessed May 20, 2014.

⁵ City of Somersworth, <http://www.somersworth.com/doing-business/resources-incentives/>, accessed May 20, 2014.

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discovered that some communities with successful projects. If a community had one successful project, it typically lead to another. Now, activity in an area tends to create interest with people. Activity tends to "stir up the pot" in the housing market, and this may be the reason as to why municipalities with a successful project usually had another down the road. Word of mouth is one of the strongest tools in the development/construction industry.

The big question, however, is once a community has adopted RSA 79-E, how does it get that first application? Marketing. Cities such as Concord, Somersworth, and Rochester have had successful projects because they aggressively promoted the incentive, reaching outside and contacting businesses, developers, real estate brokers, and sending out press releases about adopting the incentive. Marketing and activity create new activity and these groups are the biggest tools in your tool belt.

Cities and Towns that Should Consider Adopting RSA 79-E

There are several municipalities that have not adopted RSA 79-E, but appear to be good candidates for this program. These communities appear to have the resources to implement the incentive, are seen as strong advocates for revitalization as well as historic preservation, have the right mix of building stock, and have been active with other economic development initiatives.

■ Ashland	■ Littleton	■ Milford
■ Brookline	■ Lebanon	■ Rindge
■ Jaffrey	■ Lancaster	■ Stratham

Have a Thorough Understanding of the Covenant

Several of the interviews revealed that one of the most challenging parts of the RSA 79-E process was creating the legal document between the community and the property owner. Some communities waited to approve their first project before creating boilerplate language for one. One piece of advice would be to create the covenant shortly after adopting the incentive. It is helpful to have a boilerplate copy for potential applicants to read through in order to decide if the program is right for them. Another recommendation is to work closely with the town or city attorney to create this legal document to best protect the town/city and property owner in a clear concise way. An example of a covenant has been included in the appendix.

Since cities and towns reported that the covenant was difficult to draw up and confusing to many involved, the following description has been included. Below is a breakdown and summary of Sections 79-E:8 and 79-E:9 from the Title V Taxation Chapter 79-E Community Revitalization Tax Relief Incentive. These sections explain how the state law mandates the covenants be used, and how they help protect the community, applicant, and the public. The bold text should help bring better understanding to the various sections of the covenant and the benefits it can provide.

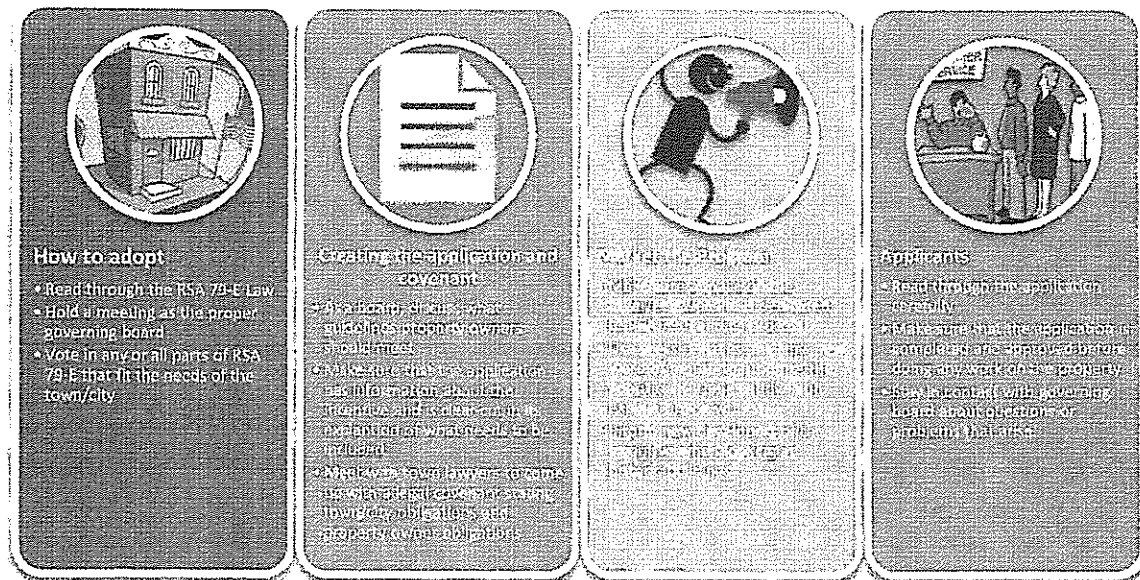
Section 79 – E:8 Covenant to Protect Public Benefit.

- I. Tax relief for qualifying structures is effective only after a property owner signs the covenant to the municipality. **(In doing so the property owner ensures to the town/city that he/she shall maintain and use it in a manner that furthers public benefit for which the tax relief was granted for.)**
- II. The covenant, depending on what the governing body officially decides to agree upon, can be effective for a period of time up to twice the duration of the tax relief period. **(Even though you may have only the tax relief period for 5 years, the covenant can stay in effect for up to 10 years. This helps to further protect the public and the community.)**
- III. The covenant requires that the property owner obtain casualty insurance, and flood insurance if needed in the area. The town can also require in the covenant, that a lien can be placed against the proceeds from casualty and flood insurance claims for the purpose of ensuring proper restoration or demolition of damaged structures

The RSA 79-E Community Revitalization Tax Relief Incentive is a tool for revitalizing main streets and downtowns by promoting the re-use of old, and in some cases historically significant, buildings. Older buildings are an integral part of the fabric of village centers and downtowns. They create a sense of place, a neighborhood atmosphere, and they are venues for local commerce. These buildings and town centers are recognizable across several generations. The buildings can provide a range of different space/use types and appeal to a variety of developers or entrepreneurs. The reuse of older buildings can be beneficial to local economies as they lend themselves well to mixed use.⁶

All that is needed is that first project to generate excitement about revitalization in your downtown, and with proper marketing and planning, RSA 79-E can be a successful tool for your town's older building stock.

The goal for this report is that it will be a helpful guide for cities and towns who are looking to better utilize the RSA 79-E, who may have already adopted, or who are considering adopting.



⁶ Rocchi, Julia. "Preservation Tips & Tools: Older, Smaller, Better: New Findings from Preservation Green Lab."

BURRINGTON
Treasurer, Town Clerk, Lisbon, NH

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Walsh, Matthew, Community Development Project Manager, Concord, NH

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Rocchi, Julia. "Preservation Tips & Tools: Older, Smaller, Better: New Findings from Preservation Green Lab." Preservation Nation Blog. Accessed May 27, 2014. <http://blog.preservationnation.org/2014/05/15/preservation-tips-tools-older-smaller-better-new-findings-preservation-green-lab/#.U4zH1HZWDSR>

TITLE V TAXATION

CHAPTER 79-E COMMUNITY REVITALIZATION TAX RELIEF INCENTIVE

Section 79-E:1

79-E:1 Declaration of Public Benefit. –

I. It is declared to be a public benefit to enhance downtowns and town centers with respect to economic activity, cultural and historic character, sense of community, and in-town residential uses that contribute to economic and social vitality.

II. It is further declared to be a public benefit to encourage the rehabilitation of the many underutilized structures in urban and town centers as a means of encouraging growth of economic, residential, and municipal uses in a more compact pattern, in accordance with RSA 9-B.

II-a. In instances where a qualifying structure is determined to possess no significant historical, cultural, or architectural value and for which the governing body makes a specific finding that rehabilitation would not achieve one or more of the public benefits established in RSA 79-E:7 to the same degree as the replacement of the underutilized structure with a new structure, the tax relief incentives provided under this chapter may be extended to the replacement of an underutilized structure in accordance with the provisions of this chapter.

II-b. It is further declared to be a public benefit to encourage the rehabilitation of historic structures in a municipality by increasing energy efficiency in the preservation and reuse of existing building stock.

III. Short-term property assessment tax relief and a related covenant to protect public benefit as provided under this chapter are considered to provide a demonstrated public benefit if they encourage substantial rehabilitation and use of qualifying structures, or in certain cases, the replacement of a qualifying structure, as defined in this chapter.

Source. 2006, 167:1. 2009, 200:3, 4, eff. July 15, 2009. 2013, 78:1, eff. April 1, 2013.

Section 79-E:2

79-E:2 Definitions. – In this chapter:

I. "Historic structure" means a building that is listed on or determined eligible for listing on the National Register of Historic Places or the state register of historic places.

II. "Qualifying structure" means a building located in a district officially designated in a municipality's master plan, or by zoning ordinance, as a downtown, town center, central business district, or village center, or, where no such designation has been made, in a geographic area which, as a result of its compact development patterns and uses, is identified by the governing body as the downtown, town center, or village center for purposes of this chapter. Qualifying structure shall also mean historic structures in a municipality whose preservation and reuse would conserve the embodied energy in existing building stock. Cities or towns may further limit "qualifying structure" according to the procedure in RSA 79-E:3 as meaning only a structure located within such districts that meet certain age, occupancy, condition, size, or other similar criteria consistent with local economic conditions, community character, and local planning and development goals. Cities or towns may further modify "qualifying structure" to include buildings that have been destroyed by fire or act of nature, including where such destruction occurred within 15 years prior to the adoption of the provisions of this chapter by the city or town.

Section 79-E:4

79-E:4 Community Revitalization Tax Relief Incentive. –

I. An owner of a qualifying structure who intends to substantially rehabilitate or replace such structure may apply to the governing body of the municipality in which the property is located for tax relief. The applicant shall include the address of the property, a description of the intended rehabilitation or replacement, any changes in use of the property resulting from the rehabilitation or replacement, and an application fee.

I-a. In order to assist the governing body with the review and evaluation of an application for replacement of a qualifying structure, an owner shall submit to the governing body as part of the application, a New Hampshire division of historical resources individual resource inventory form, prepared by a qualified architectural historian and a letter issued by the local heritage commission and if the qualifying structure is located within a designated historic district established in accordance with RSA 674:46, a letter from the historic district commission or, if such local commissions are not established, a letter issued by the New Hampshire division of historical resources that identifies any and all historical, cultural, and architectural value of the structure or structures that are proposed to be replaced and the property on which those structures are located. The application for tax relief shall not be deemed to be complete and the governing body shall not schedule the public hearing on the application for replacement of a qualifying structure as required under RSA 79-E:4, II until the inventory form and the letter, as well as all other required information, have been submitted.

II. Upon receipt of an application, the governing body shall hold a duly noticed public hearing to take place no later than 60 days from receipt of the application, to determine whether the structure at issue is a qualifying structure; whether any proposed rehabilitation qualifies as substantial rehabilitation; and whether there is a public benefit to granting the requested tax relief and, if so, for what duration.

III. No later than 45 days after the public hearing, the governing body shall render a decision granting or denying the requested tax relief and, if so granting, establishing the tax relief period.

IV. (a) The governing body may grant the tax relief, provided:

(1) The governing body finds a public benefit under RSA 79-E:7; and

(2) The specific public benefit is preserved through a covenant under RSA 79-E:8; and

(3) The governing body finds that the proposed use is consistent with the municipality's master plan or development regulations; and

(4) In the case of a replacement, the governing body specifically finds that the local heritage commission or historic district commission or, if such local commissions are not established, the New Hampshire division of historical resources has determined that the replaced qualifying structure does not possess significant historical, cultural, or architectural value, the replacement of the qualifying structure will achieve one or more of the public benefits identified in RSA 79-E:7 to a greater degree than the renovation of the underutilized structure, and the historical, cultural, or architectural resources in the community will not be adversely affected by the replacement. In connection with these findings, the governing body may request that the division of historical resources conduct a technical evaluation in order to satisfy the governing body that historical resources will not be adversely affected.

(b) If the governing body grants the tax relief, the governing body shall identify the specific public benefit achieved under RSA 79-E:7, and shall determine the precise terms and duration of the covenant to preserve the public benefit under RSA 79-E:8.

V. If the governing body, in its discretion, denies the application for tax relief, such denial shall be accompanied by a written explanation. The governing body's decision may be appealed either to the board of tax and land appeals or the superior court in the same manner as provided for appeals of current use classification pursuant to RSA 79-A:9 or 79-A:11 provided, however, that such denial shall be deemed discretionary and shall not be set aside by the board of tax and land appeals or the superior court except for

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Burroughs Equities, as follows:

- I. It enhances the economic vitality of the downtown;
- II. It enhances and improves a structure that is culturally or historically important on a local, regional, state, or national level, either independently or within the context of an historic district, town center, or village center in which the building is located;
- II-a. It promotes the preservation and reuse of existing building stock throughout a municipality by the rehabilitation of historic structures, thereby conserving the embodied energy in accordance with energy efficiency guidelines established by the U.S. Secretary of the Interior's Standards for Rehabilitation.
- III. It promotes development of municipal centers, providing for efficiency, safety, and a greater sense of community, consistent with RSA 9-B; or
- IV. It increases residential housing in urban or town centers.

Source. 2006, 167:1. 2009, 200:13, eff. July 15, 2009. 2013, 78:3, eff. April 1, 2013.

Section 79-E:7-a

79-E:7-a Public Benefit Determinations. – Cities or towns may adopt according to the procedure in RSA 79-E:3 provisions that further define the public benefits enumerated in RSA 79-E:7 to assist the governing body in evaluating applications made under this chapter based on local economic conditions, community character, and local planning and development goals.

Source. 2010, 329:5, eff. July 20, 2010.

Section 79-E:8

79-E:8 Covenant to Protect Public Benefit. –

- I. Tax relief for the substantial rehabilitation or replacement of a qualifying structure shall be effective only after a property owner grants to the municipality a covenant ensuring that the structure shall be maintained and used in a manner that furthers the public benefits for which the tax relief was granted and as otherwise provided in this chapter.
- II. The covenant shall be coextensive with the tax relief period. The covenant may, if required by the governing body, be effective for a period of time up to twice the duration of the tax relief period.
- III. The covenant shall include provisions requiring the property owner to obtain casualty insurance, and flood insurance if appropriate. The covenant may include, at the governing body's sole discretion, a lien against proceeds from casualty and flood insurance claims for the purpose of ensuring proper restoration or demolition or damaged structures and property. If the property owner has not begun the process of restoration, rebuilding, or demolition of such structure within one year following damage or destruction, the property owner shall be subject to the termination of provisions set forth in RSA 79-E:9, I.
- IV. The local governing body shall provide for the recording of the covenant to protect public benefit with the registry of deeds. It shall be a burden upon the property and shall bind all transferees and assignees of such property.
- V. The applicant shall pay any reasonable expenses incurred by the municipality in the drafting, review, and/or execution of the covenant. The applicant also shall be responsible for the cost of recording the covenant.

Source. 2006, 167:1. 2009, 200:14, eff. July 15, 2009.

Section 79-E:9

79-E:9 Termination of Covenant; Reduction of Tax Relief; Penalty. –

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under this chapter shall be calculated on the value in excess of the original assessed value. If the original assessed value shall mean the value of the qualifying structure assessed at the time the governing body approves the application for tax relief and the owner grants to the municipality the covenant to protect public benefit as required in this chapter, provided that for a qualifying structure which is a building destroyed by fire or act of nature, original assessed value shall mean the value as of the date of approval of the application for tax relief of the qualifying structure that would have existed had the structure not been destroyed.

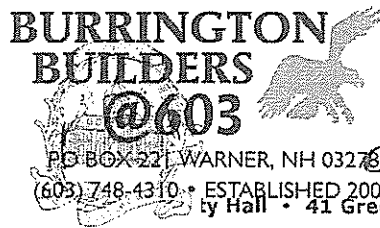
II. The tax relief granted under this chapter shall only apply to substantial rehabilitation or replacement that commences after the governing body approves the application for tax relief and the owner grants to the municipality the covenant to protect the public benefit as required in this chapter, provided that in the case of a qualifying structure which is a building destroyed by fire or act of nature, and which occurred within 15 years prior to the adoption of the provisions of this chapter by the city or town, the tax relief may apply to such qualifying structure for which replacement has begun, but which has not been completed, on the date the application for relief under this chapter is approved.

Source. 2006, 167:1. 2010, 329:6. 2011, 237:3, eff. July 5, 2011.

Section 79-E:14

79-E:14 Other Programs. – The provisions of this chapter shall not apply to properties whose rehabilitation or construction is subsidized by state or federal grants or funds that do not need to be repaid totaling more than 50 percent of construction costs from state or federal programs.

Source. 2006, 167:1, eff. April 1, 2006.



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COMMUNITY REVITALIZATION TAX RELIEF PROGRAM (RSA 79-E) (To be completed by the Applicant)

Building Name (if any)	Owner Name(s)
Building Address	Applicant Name(s) (if different from owner)
Owner Address(es)	Applicant Address (if different from owner)
Phone #	Phone #
Email address	Email address
City Tax Map	Merrimack County Registry of Deeds
Map #	Book#
Block #	Page #
Lot #	
Year Built _____	Is the building eligible for listing or listed individually on the State or National Register of Historic Places or located within a locally designated, State, or National Register Historic district? ____ Yes ____ No
Square Footage of Building _____	If yes, provide a copy of the approved designation by the State or National Register of the building or the district.
Existing Uses (describe number of units by type and size)	Is there a change of use associated with this project? ____ Yes ____ No If yes, please describe:
Proposed Uses (describe number of units by type and size)	
Will the project include new residential units? ____ Yes ____ No If yes, please describe:	Will the project include new subsidized residential units? ____ Yes ____ No If yes, please describe:

Note: Application must be accompanied by a \$100 application fee made payable to "City of Concord."



Historical Requirement for Replacement of Qualifying Structures

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In the case of replacement of a qualifying structure, the applicant shall submit a New Hampshire Division of Historical Resources Individual Inventory Form prepared by a qualified architectural historian and a letter issued by the Concord Heritage Commission that identifies any and all historical, cultural, and architectural value of the structure or structures that are proposed to be replaced and the property on which those structures are located. This application shall not be considered complete until such time as the Individual Inventory Form and letter are submitted.

Affidavit

I have read and understand the Community Revitalization Tax Relief Incentive RSA Ordinance (see attached) and am aware that this will be a public process including a public hearing to be held to discuss the merits of this application and the subsequent need to grant a covenant in the deed to the property to the City and pay any reasonable expenses associated with the drafting of the covenant. I understand the application will not be determined as complete and recommended to the City Council until all of the necessary information is provided.

IMPORTANT

PER RSA 79-E: 13(II), THE BASE OR "ORIGINAL" ASSESSED VALUE FOR ANY TAX RELIEF PERIOD IS ONLY SET AFTER THE FOLLOWING TWO CONDITIONS ARE MET:

1. APPROVAL BY THE CITY COUNCIL AND;
2. THE APPLICANT'S ENTERING INTO A COVENANT WITH THE CITY OF CONCORD TO PROTECT THE PUBLIC BENEFIT.

THEREFORE, THE APPLICANT AND/OR PROPERTY OWNER SHALL NOT COMMENCE ANY OF THE IMPROVEMENTS INCLUDED IN THIS APPLICATION UNTIL SUCH TIME AS HE/SHE HAS SECURED THE ABOVE. THIS PROHIBITION SHALL INCLUDE ANY DEMOLITION TO THE EXISTING STRUCTURE.

Applicant: (signed) _____ (name printed) _____ Date _____

Expected project start: _____ Expected project completion: _____

III. In a city or town that has adopted a charter under RSA 49-C or RSA 49-D, the legislative body may consider and act upon the question with its normal procedures for passage of resolutions, ordinances, and other legislation. In the alternative, the legislative body of such municipality may vote to place the question on the official ballot for any regular municipal election.

IV. If a majority of those voting on the question vote "yes," applications for community revitalization tax relief incentives may be accepted and considered by the local governing body at any time thereafter, subject to the provisions of paragraph VI of this section.

V. If the question is not approved, the question may later be voted on according to the provisions of paragraph II or III of this section, whichever applies.

VI. The local governing body of any town or city that has adopted this program may consider rescinding its action in the manner described in paragraph II or III of this section, whichever applies. A vote terminating the acceptance and consideration of such applications shall have no effect on incentives previously granted by the city or town, nor shall it terminate consideration of applications submitted prior to the date of such vote.

Source. 2006, 167:1, eff. April 1, 2006.

Section 79-E:4

79-E:4 Community Revitalization Tax Relief Incentive. –

I. An owner of a qualifying structure who intends to substantially rehabilitate or replace such structure may apply to the governing body of the municipality in which the property is located for tax relief. The applicant shall include the address of the property, a description of the intended rehabilitation or replacement, any changes in use of the property resulting from the rehabilitation or replacement, and an application fee.

I-a. In order to assist the governing body with the review and evaluation of an application for replacement of a qualifying structure, an owner shall submit to the governing body as part of the application, a New Hampshire division of historical resources individual resource inventory form, prepared by a qualified architectural historian and a letter issued by the local heritage commission and if the qualifying structure is located within a designated historic district established in accordance with RSA 674:46, a letter from the historic district commission or, if such local commissions are not established, a letter issued by the New Hampshire division of historical resources that identifies any and all historical, cultural, and architectural value of the structure or structures that are proposed to be replaced and the property on which those structures are located. The application for tax relief shall not be deemed to be complete and the governing body shall not schedule the public hearing on the application for replacement of a qualifying structure as required under RSA 79-E:4, II until the inventory form and the letter, as well as all other required information, have been submitted.

II. Upon receipt of an application, the governing body shall hold a duly noticed public hearing to take place no later than 60 days from receipt of the application, to determine whether the structure at issue is a qualifying structure; whether any proposed rehabilitation qualifies as substantial rehabilitation; and whether there is a public benefit to granting the requested tax relief and, if so, for what duration.

III. No later than 45 days after the public hearing, the governing body shall render a decision granting or denying the requested tax relief and, if so granting, establishing the tax relief period.

IV. (a) The governing body may grant the tax relief, provided:

- (1) The governing body finds a public benefit under RSA 79-E:7; and
- (2) The specific public benefit is preserved through a covenant under RSA 79-E:8; and
- (3) The governing body finds that the proposed use is consistent with the municipality's master plan or development regulations; and

(4) In the case of a replacement, the governing body specifically finds that the local heritage commission or historic district commission or, if such local commissions are not established, the New Hampshire division of historical resources has determined that the replaced qualifying structure does not possess significant historical, cultural, or architectural value, the replacement of the qualifying structure will achieve one or more of the public benefits identified in RSA 79-E:7 to a greater degree than the renovation of the underutilized structure, and the historical, cultural, or architectural resources in the community will not be adversely affected by the replacement. In connection with these findings, the governing body may request that the division of historical resources conduct a technical evaluation in order to satisfy



benefits to a greater degree than would a substantial rehabilitation of the same qualifying structure, as follows:

- I. It enhances the vitality of the downtown;
- II. It enhances and improves a structure that is culturally or historically important on a local, regional, state, or national level, either independently or within the context of an historic district, town center, or village center in which the building is located;
- III. It promotes development of municipal centers, providing for efficiency, safety, and a greater sense of community, consistent with RSA 9-B; or
- IV. It increases residential housing in urban or town centers.

Source. 2006, 167:1, eff. April 1, 2006. 2009, 200:13, eff. July 15, 2009.

Section 79-E:8

79-E:8 Covenant to Protect Public Benefit. –

I. Tax relief for the substantial rehabilitation or replacement of a qualifying structure shall be effective only after a property owner grants to the municipality a covenant ensuring that the structure shall be maintained and used in a manner that furthers the public benefits for which the tax relief was granted and as otherwise provided in this chapter.

II. The covenant shall be coextensive with the tax relief period. The covenant may, if required by the governing body, be effective for a period of time up to twice the duration of the tax relief period.

III. The covenant shall include provisions requiring the property owner to obtain casualty insurance, and flood insurance if appropriate. The covenant may include, at the governing body's sole discretion, a lien against proceeds from casualty and flood insurance claims for the purpose of ensuring proper restoration or demolition of damaged structures and property. If the property owner has not begun the process of restoration, rebuilding, or demolition of such structure within one year following damage or destruction, the property owner shall be subject to the termination of provisions set forth in RSA 79-E:9, I.

IV. The local governing body shall provide for the recording of the covenant to protect public benefit with the registry of deeds. It shall be a burden upon the property and shall bind all transferees and assignees of such property.

V. The applicant shall pay any reasonable expenses incurred by the municipality in the drafting, review, and/or execution of the covenant. The applicant also shall be responsible for the cost of recording the covenant.

Source. 2006, 167:1, eff. April 1, 2006. 2009, 200:14, eff. July 15, 2009.

Section 79-E:9

79-E:9 Termination of Covenant; Reduction of Tax Relief; Penalty. –

I. If the owner fails to maintain or utilize the building according to the terms of the covenant, or fails to restore, rebuild, or demolish the structure following damage or destruction as provided in RSA 79-E:8, III, the governing body shall, after a duly noticed public hearing, determine whether and to what extent the public benefit of the rehabilitation or replacement has been diminished and shall determine whether to terminate or reduce the tax relief period in accordance with such determination. If the covenant is terminated, the governing body shall assess all taxes to the owner as though no tax relief was granted, with interest in accordance with paragraph II.

II. Any tax payment required under paragraph I shall be payable according to the following procedure:

(a) The commissioner of the department of revenue administration shall prescribe and issue forms to the local assessing officials for the payment due, which shall provide a description of the property, the market value assessment according to RSA 75:1, and the amount payable.

(b) The prescribed form shall be prepared in quadruplicate. The original, duplicate, and triplicate copy of the form shall be given to the collector of taxes for collection of the payment along with a special tax warrant authorizing the collector to collect the payment under the warrant. The quadruplicate copy of the form shall be retained by the local assessing officials for their records.

(c) Upon receipt of the special tax warrant and prescribed forms, the tax collector shall mail the duplicate copy of the tax bill to the owner responsible for the tax as the notice of payment.

(d) Payment shall be due not later than 30 days after the mailing of the bill. Interest at the rate of 18 percent per annum shall be due thereafter on any amount not paid within the 30-day period. Interest at 12 percent per annum shall

BURRINGTON BUILDERS-E

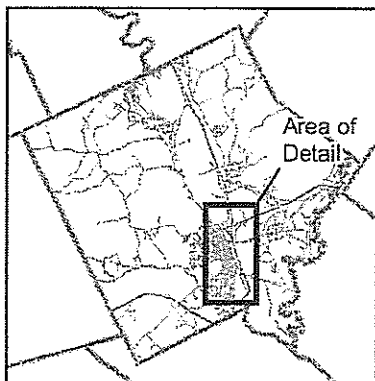
Community Revitalization
Tax Relief Incentive Map
Box 211 Warner, NH 03328
December 2007 (Established)
Amended August 2009



City of Concord, New Hampshire
Community Development Department
Engineering Services Division &
Business Development Division

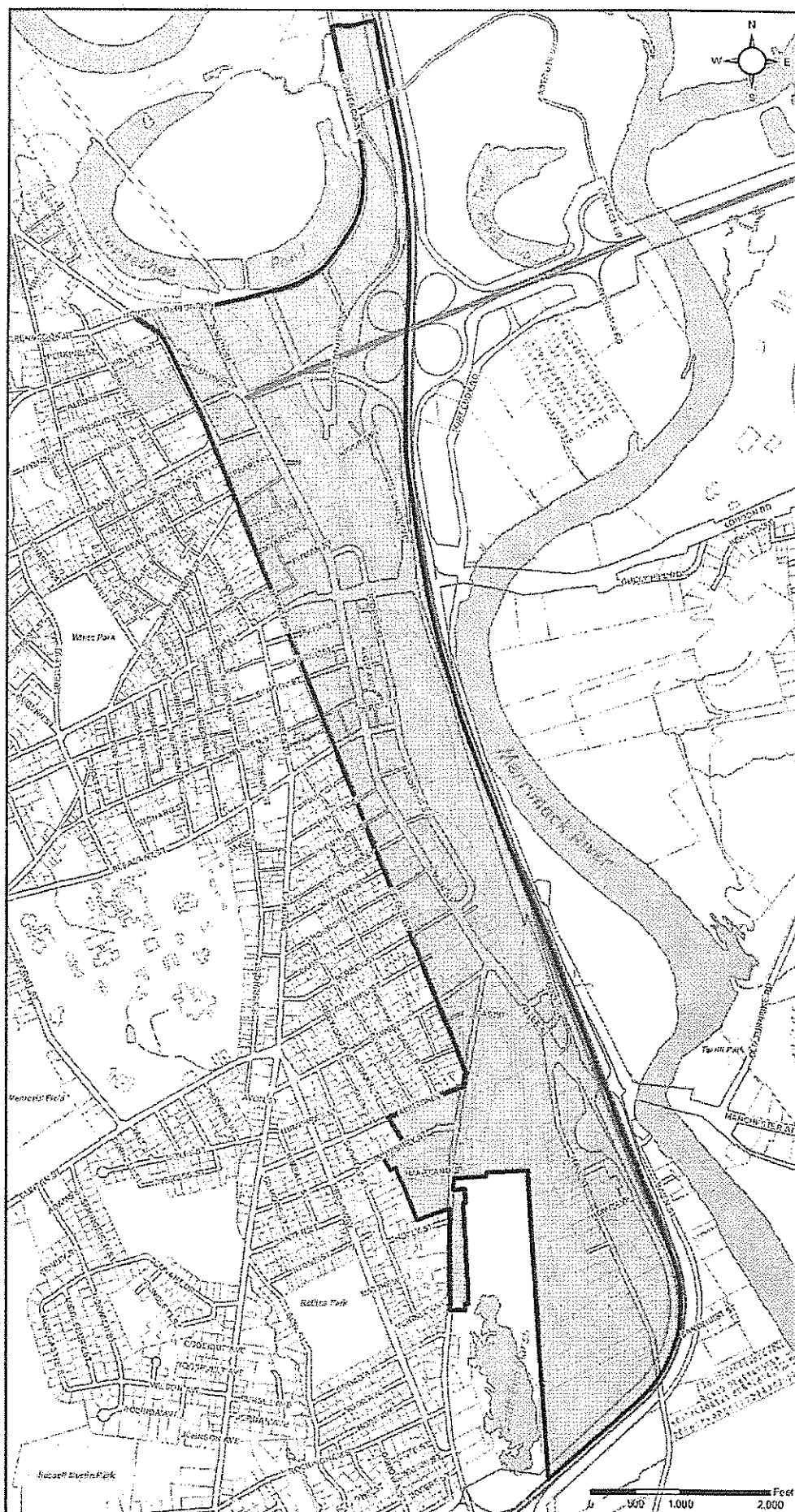
Legend

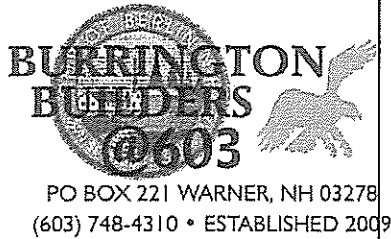
- Right-of-Way
- Municipal Boundary
- Streams
- Tax Relief Incentive District
- Parcels
- Water Bodies
- Cemetery
- Park



This map was prepared for use by the City of Concord and is not intended for legal boundary interpretation. The City makes no representations or guarantees of its accuracy or its suitability for use other than by the City. Users other than the City, do so at their own risk.

Date Produced: August 2009





The City of Berlin

Application for Downtown Tax Relief Incentive

City Planning, 168 Main Street, Berlin, NH 03570
603-752-8587, fax 603-752-8550
Email: plaflamme@berlinnh.gov

A \$50.00 application fee must accompany this application upon submission.

Application date: _____

Building Name	(Primary) Owner's Name
Building Address	(Primary) Owner's Address
Map # _____ Lot# _____	
Book # _____ Page# _____	

The application is for:	Substantial Rehabilitation Tax Relief Incentive _____ Tax Relief Incentive for New Residential Units _____ Tax Relief Incentive for Rehabilitation of Historic Places (Please check all that apply) In accordance with the U.S. Secretary of interior's Standards for Rehabilitation _____
-------------------------	---

Will there be a change of use? Please explain: _____

Describe the work to be done and estimated cost:

Structural:	\$
Electrical:	\$
Plumbing/Heating:	\$
Mechanical:	\$
Other:	\$
Total Note: To qualify for this incentive, the costs of the project must be at least 15% of the current pre-rehabilitation assessed value or at least \$75,000, whichever is less. In completing this form, you certify that the estimates are reasonable and that you meet the above requirement. Failure to meet the threshold or the listing of unreasonable construction costs will result in denial of the application and forfeiture of the application fee.	\$

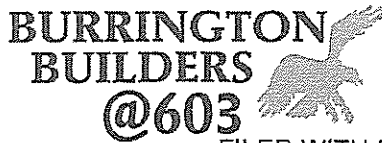


The Board decision was rendered by a motion of the Mayor and Council at a meeting held on _____.

PO BOX 221 WARNER, NH 03278

City Manager 10 • ESTABLISHED 2009

Date



PO BOX 221 WARNER, NH 03278
(603) 748-4310 • ESTABLISHED 2009

COVENANT TO PROTECT PUBLIC BENEFIT

Per RSA 79-E:8 (Community Revitalization Tax Relief Incentive)

I (We) _____ (owner) of _____ located in the Town of Pittsfield, County of Merrimack _____ and the State of New Hampshire, for [myself/ourselves] successors and assigns, for consideration of tax relief granted, agree to the following Covenants imposed by The Town of Pittsfield, County of Merrimack, State of New Hampshire, in exchange for property tax relief due to the substantial rehabilitation of said property this Covenant to Protect Public Benefit in accordance with the provisions of RSA 79-E for a term of _____ years or other agreed time up to twice the period of tax relief on the following historic or other structure located within the Pittsfield Center Historic District (as depicted by Map 6-3 in the Town of Pittsfield 2000 Master Plan), including the land necessary for the function of the building (the PROPERTY), described as follows.

The Property is described as a portion of Tax Map _____ Lot _____ in the Town of Pittsfield. Also reference Grantor's title by [Warranty] deed recorded at Book _____ Page _____, Merrimack County Registry of Deeds.

The GRANTEE agrees that the PROPERTY provides a demonstrated public benefit in accordance with the provisions of RSA 79-E:7 inasmuch as the substantial rehabilitation of said property:

- I. Enhances the economic vitality of downtown
- II. Enhances or improves a structure that is culturally or historically important on a local, regional, state, or national level, either independently or within the context of an historic district, town center, or village center in which the building is located
- III. Promotes development of municipal centers, providing for efficiency, safety and a greater sense of community consistent with RSA 9-B or
- IV. It increases residential housing in urban or town centers

[insert particular findings if desired].

The terms of the Covenant hereby granted with respect to the above-described PROPERTY are to be coextensive with the tax relief period and are as follows:

MAINTENANCE OF THE PROPERTY. The GRANTOR agrees to maintain the PROPERTY in a use and condition that furthers the public benefits for which the tax relief was granted and accepted during the term of the tax relief under RSA 79-E.

[Here insert any particular restrictions such as signage, maintenance of building and its surroundings, other structure and so forth, as may be agreed upon between the Grantor and Grantee.]

REQUIRED INSURANCE, USE OF INSURANCE PROCEEDS, AND TIMEFRAME TO REPLACE OR REMOVE DAMAGED PROPERTY. The Property Owner is required to obtain and maintain casualty insurance, as well as flood insurance if appropriate. The TOWN requires a lien

**BURRINGTON
BUILDERS**
@603 ENFORCEMENT.

PO BOX 221 WARNER, NH 03270
(603) 748-4910
When a breach of this Covenant to the attention of the GRANTEE, it, shall notify the owner of the property subject to the covenant, in writing of such breach, delivered in hand or by certified mail, return receipt requested.

The Owner shall have 30 days after receipt of such notice to undertake those actions, including restoration, which are reasonably calculated to cure the conditions constitution said breach and to notify the Grantee thereof.

If the owner fails to take such curative action, the Grantee may undertake any actions that are reasonably necessary to cure such breach, and the cost thereof, including Grantee's expenses, court costs and legal fees, shall be paid by the owner, provided the said Owner is determined to be directly or indirectly responsible for the breach.

The Grantee, by accepting and recording this Covenant to the deed agrees to be bound by and to observe and enforce the provisions hereof and assumes the rights and responsibilities herein provided for and incumbent upon the Grantee, all in furtherance of the economic development purposes for which this Tax Relief and associated Deed Covenant is delivered. WITNESS MY HAND this _____ day of _____, 20__.

Witness

Grantor

STATE OF NEW HAMPSHIRE
COUNTY OF _____

Appeared before me this _____ day of _____, 20__,
the above signed _____, known to me or satisfactorily proven to
be the same, and acknowledged that he [they] executed the same for the purposes contained
therein.

Notary Public/Justice of the Peace
My commission expires:

ACCEPTED this _____ day of _____, 20__.

Town of Pittsfield NH

By its Board of Selectmen[or authorized officer]

TITLE V TAXATION

Chapter 79-E COMMUNITY REVITALIZATION TAX RELIEF INCENTIVE

Section 79-E:1

79-E:1 Declaration of Public Benefit. –

- I. It is declared to be a public benefit to enhance downtowns and town centers with respect to economic activity, cultural and historic character, sense of community, and in-town residential uses that contribute to economic and social vitality.
- II. It is further declared to be a public benefit to encourage the rehabilitation of the many underutilized structures in urban and town centers as a means of encouraging growth of economic, residential, and municipal uses in a more compact pattern, in accordance with RSA 9-B.
 - II-a. In instances where a qualifying structure is determined to possess no significant historical, cultural, or architectural value and for which the governing body makes a specific finding that rehabilitation would not achieve one or more of the public benefits established in RSA 79-E:7 to the same degree as the replacement of the underutilized structure with a new structure, the tax relief incentives provided under this chapter may be extended to the replacement of an underutilized structure in accordance with the provisions of this chapter.
 - II-b. It is further declared to be a public benefit to encourage the rehabilitation of historic structures in a municipality by increasing energy efficiency in the preservation and reuse of existing building stock.
- III. Short-term property assessment tax relief and a related covenant to protect public benefit as provided under this chapter are considered to provide a demonstrated public benefit if they encourage substantial rehabilitation and use of qualifying structures, or in certain cases, the replacement of a qualifying structure, as defined in this chapter.

Source. 2006, 167:1. 2009, 200:3, 4, eff. July 15, 2009. 2013, 78:1, eff. April 1, 2013.

Section 79-E:2

79-E:2 Definitions. –

In this chapter:

- I. "Historic structure" means a building that is listed on or determined eligible for listing on the National Register of Historic Places or the state register of historic places.
- II. (a) "Qualifying structure" means a building located in a district officially designated in a municipality's master plan, or by zoning ordinance, as a downtown, town center, central business district, or village center, or, where no such designation has been made, in a geographic area which, as a result of its compact development patterns and uses, is identified by the governing body as the downtown, town center, or village center for purposes of this chapter.
- (b) Qualifying structures shall also mean:
 - (1) Historic structures in a municipality whose preservation and reuse would conserve the embodied energy in existing building stock.
 - (2) A one or 2-family home or an attached multi-family home with not more than 4 units located in a residential property revitalization zone designated under RSA 79-E:4-b and which is at least 40 years old.
- (c) Cities or towns may further limit "qualifying structure" according to the procedure in RSA 79-E:3 as meaning only a structure located within such districts that meet certain age, occupancy, condition, size, or other similar criteria consistent with local economic conditions, community character, and local planning and development goals.
- (d) Cities or towns may further modify "qualifying structure" to include buildings that have been destroyed by

fire or act of nature, including where such destruction occurred within 15 years prior to the adoption of the provisions of this chapter by the city or town.

(e) In a city or town that has adopted the provisions of RSA 79-E:4-a, "qualifying structure" also means potentially impacted structures identified by the municipality within the coastal resilience incentive zone established under RSA 79-E:4-a.

(f) In a city or town that has adopted the provisions of RSA 79-E:4-c, "qualifying structure" also means a housing unit or units constructed in a housing opportunity zone established under RSA 79-E:4-c.

III. "Replacement" means the demolition or removal of a qualifying structure and the construction of a new structure on the same lot.

IV. "Substantial rehabilitation" means rehabilitation of a qualifying structure which costs at least 15 percent of the pre-rehabilitation assessed valuation or at least \$75,000, whichever is less. In addition, in the case of historic structures, substantial rehabilitation means devoting a portion of the total cost, in the amount of at least 10 percent of the pre-rehabilitation assessed valuation or at least \$5,000, whichever is less, to energy efficiency in accordance with the U.S. Secretary of the Interior's Standards for Rehabilitation. Cities or towns may further limit "substantial rehabilitation" according to the procedure in RSA 79-E:3 as meaning rehabilitation which costs a percentage greater than 15 percent of pre-rehabilitation assessed valuation or an amount greater than \$75,000 based on local economic conditions, community character, and local planning and development goals.

V. "Tax increment finance district" means any district established in accordance with the provisions of RSA 162-K.

VI. "Tax relief" means:

(a) For a qualifying structure, that for a period of time determined by a local governing body in accordance with this chapter, the property tax on a qualifying structure shall not increase as a result of the substantial rehabilitation thereof.

(b) For the replacement of a qualifying structure, that for a period of time determined by a local governing body in accordance with this chapter, the property tax on a replacement structure shall not exceed the property tax on the replaced qualifying structure as a result of the replacement thereof.

(c) For a qualifying structure which is a building destroyed by fire or act of nature, that for a period of time determined by a local governing body in accordance with this chapter, the property tax on such qualifying structure shall not exceed the tax on the assessed value of the structure that would have existed had the structure not been destroyed.

VII. "Tax relief period" means the finite period of time during which the tax relief will be effective, as determined by a local governing body pursuant to RSA 79-E:5.

Source. 2006, 167:1. 2009, 200:5-7. 2010, 329:1, 2. 2011, 237:1, 2, eff. July 5, 2011. 2013, 78:2, eff. April 1, 2013. 2017, 203:2, eff. Sept. 3, 2017. 2021, 200:2, Pt. I, Sec. 2, eff. Oct. 9, 2021; 200:2, Pt. I, Sec. 4, eff. Apr. 1, 2022.

Section 79-E:3

79-E:3 Adoption of Community Revitalization Tax Relief Incentive Program –

I. Any city or town may adopt or modify the provisions of this chapter by voting whether to accept for consideration or modify requirements for requests for community revitalization tax relief incentives. Any city or town may do so by following the procedures in this section.

II. In a town, other than a town that has adopted a charter pursuant to RSA 49-D, the question shall be placed on the warrant of a special or annual town meeting, by the governing body or by petition under RSA 39:3.

III. In a city or town that has adopted a charter under RSA 49-C or RSA 49-D, the legislative body may consider and act upon the question in accordance with its normal procedures for passage of resolutions, ordinances, and other legislation. In the alternative, the legislative body of such municipality may vote to place the question on the official ballot for any regular municipal election.

IV. If a majority of those voting on the question vote "yes," applications for community revitalization tax relief incentives may be accepted and considered by the local governing body at any time thereafter, subject to the provisions of paragraph VI of this section.

V. If the question is not approved, the question may later be voted on according to the provisions of paragraph II or III of this section, whichever applies.

VI. The local governing body of any town or city that has adopted this program may consider rescinding its action in the manner described in paragraph II or III of this section, whichever applies. A vote terminating the acceptance and consideration of such applications shall have no effect on incentives previously granted by the city or town, nor shall it terminate consideration of applications submitted prior to the date of such vote.

Source. 2006, 167:1. 2010, 329:3, eff. July 20, 2010.

Section 79-E:4

79-E:4 Community Revitalization Tax Relief Incentive. –

I. An owner of a qualifying structure who intends to substantially rehabilitate or replace such structure may apply to the governing body of the municipality in which the property is located for tax relief. The applicant shall include the address of the property, a description of the intended rehabilitation or replacement, any changes in use of the property resulting from the rehabilitation or replacement, and an application fee.

I-a. In order to assist the governing body with the review and evaluation of an application for replacement of a qualifying structure, an owner shall submit to the governing body as part of the application, a New Hampshire division of historical resources individual resource inventory form, prepared by a qualified architectural historian and a letter issued by the local heritage commission and if the qualifying structure is located within a designated historic district established in accordance with RSA 674:46, a letter from the historic district commission or, if such local commissions are not established, a letter issued by the New Hampshire division of historical resources that identifies any and all historical, cultural, and architectural value of the structure or structures that are proposed to be replaced and the property on which those structures are located. The application for tax relief shall not be deemed to be complete and the governing body shall not schedule the public hearing on the application for replacement of a qualifying structure as required under RSA 79-E:4, II until the inventory form and the letter, as well as all other required information, have been submitted.

II. Upon receipt of an application, the governing body shall hold a duly noticed public hearing to take place no later than 60 days from receipt of the application, to determine whether the structure at issue is a qualifying structure; whether any proposed rehabilitation qualifies as substantial rehabilitation; and whether there is a public benefit to granting the requested tax relief and, if so, for what duration.

III. No later than 45 days after the public hearing, the governing body shall render a decision granting or denying the requested tax relief and, if so granting, establishing the tax relief period.

IV. (a) The governing body may grant the tax relief, provided:

- (1) The governing body finds a public benefit under RSA 79-E:7; and
- (2) The specific public benefit is preserved through a covenant under RSA 79-E:8; and
- (3) The governing body finds that the proposed use is consistent with the municipality's master plan or development regulations; and
- (4) In the case of a replacement, the governing body specifically finds that the local heritage commission or historic district commission or, if such local commissions are not established, the New Hampshire division of historical resources has determined that the replaced qualifying structure does not possess significant historical, cultural, or architectural value, the replacement of the qualifying structure will achieve one or more of the public benefits identified in RSA 79-E:7 to a greater degree than the renovation of the underutilized structure, and the historical, cultural, or architectural resources in the community will not be adversely affected by the replacement. In connection with these findings, the governing body may request that the division of historical resources conduct a technical evaluation in order to satisfy the governing body that historical resources will not be adversely affected.

(b) If the governing body grants the tax relief, the governing body shall identify the specific public benefit achieved under RSA 79-E:7, and shall determine the precise terms and duration of the covenant to preserve the public benefit under RSA 79-E:8.

V. If the governing body, in its discretion, denies the application for tax relief, such denial shall be accompanied by a written explanation. The governing body's decision may be appealed either to the board of tax and land appeals or the superior court in the same manner as provided for appeals of current use classification pursuant to RSA 79-A:9 or 79-A:11 provided, however, that such denial shall be deemed discretionary and shall not be set aside by the board of tax and land appeals or the superior court except for bad faith or discrimination.

VI. Municipalities shall have no obligation to grant an application for tax relief for properties located within tax

increment finance districts when the governing body determines, in its sole discretion, that the granting of tax relief will impede, reduce, or negatively affect:

- (a) The development program or financing plans for such tax increment finance districts; or
- (b) The ability to satisfy or expedite repayment of debt service obligations incurred for a tax increment financing district; or
- (c) The ability to satisfy program administration, operating, or maintenance expenses within a tax increment financing district.

Source. 2006, 167:1. 2009, 200:8-11, eff. July 15, 2009.

Section 79-E:4-a

79-E:4-a Coastal Resilience Incentive Zone. –

I. A city or town may adopt the provisions of this section by vote of its legislative body, according to the procedures described in RSA 79-E:3, to establish a coastal resilience incentive zone (CRIZ). Municipalities may use storm surge, sea-level rise, and extreme precipitation projections in the 2016 report of the New Hampshire Coastal Risk and Hazards Commission, "Preparing New Hampshire for Projected Storm Surge, Sea-Level Rise, and Extreme Precipitation," and its successor projections, to identify potentially impacted structures.

II. The municipality implementing a CRIZ shall determine the resilience measures it deems qualifying, such as, but not limited to, elevation and free-board renovations, elevation of mechanicals, construction of resilient natural features, enhancement or creation of tidal marshes, elevation of private driveways and sidewalks, construction or enlargement of private culverts and other structures to enable increased water flow and storm-surge, and movement of property to higher elevation on the property or to a newly acquired property at a higher elevation within the municipality. Municipalities may grant tax relief to the qualifying structure and property as described in RSA 79-E:4.

III. Municipalities may provide other relief to properties in a coastal resilience incentive zone that are subject to repeated inundation, by acquiring preservation or water control easements or establishing tax increment financing districts.

IV. Municipalities may create a nonlapsing CRIZ fund as a capital reserve fund under RSA 34 or RSA 35, or a town-created trust fund under RSA 31:19-a, to provide funding for projected municipal costs associated with projected storm surge, sea-level rise, and extreme precipitation, and such funds may be used to support the coastal resilience incentive zone purpose established in this section.

Source. 2017, 203:3, eff. Sept. 3, 2017.

Section 79-E:4-b

79-E:4-b Residential Property Revitalization Zones. –

I. A city or town may adopt the provisions of this section by vote of its legislative body, according to the procedures described in RSA 79-E:3, to establish tax relief for the owners of a one or 2-family home or an attached multi-family home with not more than 4 units and which is at least 40 years old, who significantly improves the quality, condition, and/or use of an existing residential structure in a designated residential property revitalization zone.

II. The governing body of a municipality shall designate the area of a residential property revitalization zone in which the tax relief for qualifying structures shall apply. Municipalities may further establish criteria for the public benefits, goals, and measures that will determine the eligibility of qualifying structures for tax relief located within a designated residential property revitalization zone.

III. Municipalities may grant tax relief to the qualifying structure and property as described in RSA 79-E:4 for the period of tax relief under RSA 79-E:5, provided that no property may be granted tax relief under this chapter more than once in a 20 year period.

Source. 2021, 200:2, Pt. I, Sec. 3, eff. Oct. 9, 2021.

Section 79-E:4-c

79-E:4-c Housing Opportunity Zone. – A city or town may adopt the provisions of this section by vote of its legislative body, in accordance with the procedures described in RSA 79-E:3, to establish a housing opportunity zone. To be eligible for tax relief under this section, the qualifying structure and property shall be located within the housing opportunity zone established by the municipality. No less than one-third of the housing units constructed shall be designated for households with an income of 80 percent or less of the area median income as measured by the United States Department of Housing and Urban Development, or the housing units in a qualifying structure shall be designated for households with incomes as provided in RSA 204-C:57, IV. A qualifying structure under this section shall be eligible for tax assessment relief for a period of up to 10 years, beginning upon issuance of the certification of occupancy.

Source. 2021, 200:2, Pt. I, Sec. 5, eff. Apr. 1, 2022.

Section 79-E:5

79-E:5 Duration of Tax Relief Period. –

I. The governing body may grant such tax assessment relief for a period of up to 5 years, beginning with the completion of the substantial rehabilitation.

I-a. For the approval of a replacement of a qualifying structure, the governing body may grant such tax assessment relief for a period of up to 5 years, beginning only upon the completion of construction of the replacement structure. The governing body may, in its discretion, extend such additional years of tax relief as provided for under this section, provided that no such additional years of tax relief may be provided prior to the completion of construction of the replacement structure. The municipal tax assessment of the replacement structure and the property on which it is located shall not increase or decrease in the period between the approval by the governing body of tax relief for the replacement structure and the time the owner completes construction of the replacement structure and grants to the municipality the covenant to protect the public benefit as required by this chapter. The governing body may not grant any tax assessment relief under this chapter with respect to property and structures for which an election has been made for property appraisal under RSA 75:1-a.

II. The governing body may, in its discretion, add up to an additional 2 years of tax relief for a project that results in new residential units and up to 4 years for a project that includes affordable housing.

III. The governing body may, in its discretion, add up to an additional 4 years of tax relief for the substantial rehabilitation of a qualifying structure that is listed on or determined eligible for listing on the National Register of Historic Places, state register of historic places, or is located within and important to a locally designated historic district, provided that the substantial rehabilitation is conducted in accordance with the U.S. Secretary of Interior's Standards for Rehabilitation.

IV. The governing body may adopt local guidelines to assist it in determining the appropriate duration of the tax assessment relief period.

Source. 2006, 167:1. 2009, 200:12. 2010, 329:4, eff. July 20, 2010.

Section 79-E:6

79-E:6 Resumption of Full Tax Liability. – Upon expiration of the tax relief period, the property shall be taxed at its market value in accordance with RSA 75:1.

Source. 2006, 167:1, eff. April 1, 2006.

Section 79-E:7

79-E:7 Public Benefit. –

In order to qualify for tax relief under this chapter, the proposed substantial rehabilitation must provide at least one of the public benefits, and the proposed replacement must provide one or more of the public benefits to a

greater degree than would a substantial rehabilitation of the same qualifying structure, as follows:

- I. It enhances the economic vitality of the downtown;
- II. It enhances and improves a structure that is culturally or historically important on a local, regional, state, or national level, either independently or within the context of an historic district, town center, or village center in which the building is located;
- II-a. It promotes the preservation and reuse of existing building stock throughout a municipality by the rehabilitation of historic structures, thereby conserving the embodied energy in accordance with energy efficiency guidelines established by the U.S. Secretary of the Interior's Standards for Rehabilitation.
- III. It promotes development of municipal centers, providing for efficiency, safety, and a greater sense of community, consistent with RSA 9-B; or
- IV. It increases residential housing in urban or town centers.

Source. 2006, 167:1. 2009, 200:13, eff. July 15, 2009. 2013, 78:3, eff. April 1, 2013.

Section 79-E:7-a

79-E:7-a Public Benefit Determinations. – Cities or towns may adopt according to the procedure in RSA 79-E:3 provisions that further define the public benefits enumerated in RSA 79-E:7 to assist the governing body in evaluating applications made under this chapter based on local economic conditions, community character, and local planning and development goals.

Source. 2010, 329:5, eff. July 20, 2010.

Section 79-E:8

79-E:8 Covenant to Protect Public Benefit. –

- I. Tax relief for the substantial rehabilitation or replacement of a qualifying structure shall be effective only after a property owner grants to the municipality a covenant ensuring that the structure shall be maintained and used in a manner that furthers the public benefits for which the tax relief was granted and as otherwise provided in this chapter.
- II. The covenant shall be coextensive with the tax relief period. The covenant may, if required by the governing body, be effective for a period of time up to twice the duration of the tax relief period.
- III. The covenant shall include provisions requiring the property owner to obtain casualty insurance, and flood insurance if appropriate. The covenant may include, at the governing body's sole discretion, a lien against proceeds from casualty and flood insurance claims for the purpose of ensuring proper restoration or demolition or damaged structures and property. If the property owner has not begun the process of restoration, rebuilding, or demolition of such structure within one year following damage or destruction, the property owner shall be subject to the termination of provisions set forth in RSA 79-E:9, I.
- IV. The local governing body shall provide for the recording of the covenant to protect public benefit with the registry of deeds. It shall be a burden upon the property and shall bind all transferees and assignees of such property.
- V. The applicant shall pay any reasonable expenses incurred by the municipality in the drafting, review, and/or execution of the covenant. The applicant also shall be responsible for the cost of recording the covenant.

Source. 2006, 167:1. 2009, 200:14, eff. July 15, 2009.

Section 79-E:9

79-E:9 Termination of Covenant; Reduction of Tax Relief; Penalty. –

- I. If the owner fails to maintain or utilize the building according to the terms of the covenant, or fails to restore, rebuild, or demolish the structure following damage or destruction as provided in RSA 79-E:8, III, the governing body shall, after a duly noticed public hearing, determine whether and to what extent the public benefit of the rehabilitation or replacement has been diminished and shall determine whether to terminate or reduce the tax

relief period in accordance with such determination. If the covenant is terminated, the governing body shall assess all taxes to the owner as though no tax relief was granted, with interest in accordance with paragraph II.

II. Any tax payment required under paragraph I shall be payable according to the following procedure:

- (a) The commissioner of the department of revenue administration shall prescribe and issue forms to the local assessing officials for the payment due, which shall provide a description of the property, the market value assessment according to RSA 75:1, and the amount payable.
- (b) The prescribed form shall be prepared in quadruplicate. The original, duplicate, and triplicate copy of the form shall be given to the collector of taxes for collection of the payment along with a special tax warrant authorizing the collector to collect the payment under the warrant. The quadruplicate copy of the form shall be retained by the local assessing officials for their records.
- (c) Upon receipt of the special tax warrant and prescribed forms, the tax collector shall mail the duplicate copy of the tax bill to the owner responsible for the tax as the notice of payment.
- (d) Payment shall be due not later than 30 days after the mailing of the bill. Interest at the rate of 18 percent per annum shall be due thereafter on any amount not paid within the 30-day period. Interest at 12 percent per annum shall be charged upon all taxes that would have been due and payable on or before December 1 of each tax year as if no tax relief had been granted.

Source. 2006, 167:1. 2009, 200:15, eff. July 15, 2009.

Section 79-E:10

79-E:10 Lien for Unpaid Taxes. – The real estate of every person shall be held for the taxes levied pursuant to RSA 79-E:9.

Source. 2006, 167:1, eff. April 1, 2006.

Section 79-E:11

79-E:11 Enforcement. – All taxes levied pursuant to RSA 79-E:9 which are not paid when due shall be collected in the same manner as provided in RSA 80.

Source. 2006, 167:1. 2007, 42:3, eff. July 20, 2007.

Section 79-E:12

79-E:12 Rulemaking. – The commissioner of the department of revenue administration may adopt rules, pursuant to RSA 541-A, relative to the payment and collection procedures under RSA 79-E:9.

Source. 2006, 167:1, eff. April 1, 2006. 2016, 85:2, eff. July 18, 2016.

Section 79-E:13

79-E:13 Extent of Tax Relief. –

- I. (a) Tax relief granted under this chapter shall pertain only to assessment increases attributable to the substantial rehabilitation performed under the conditions approved by the governing body and not to those increases attributable to other factors including but not limited to market forces; or
 - (b) Tax relief granted under this chapter shall be calculated on the value in excess of the original assessed value. Original assessed value shall mean the value of the qualifying structure assessed at the time the governing body approves the application for tax relief and the owner grants to the municipality the covenant to protect public benefit as required in this chapter, provided that for a qualifying structure which is a building destroyed by fire or act of nature, original assessed value shall mean the value as of the date of approval of the application for tax relief of the qualifying structure that would have existed had the structure not been destroyed.
- II. The tax relief granted under this chapter shall only apply to substantial rehabilitation or replacement that

commences after the governing body approves the application for tax relief and the owner grants to the municipality the covenant to protect the public benefit as required in this chapter, provided that in the case of a qualifying structure which is a building destroyed by fire or act of nature, and which occurred within 15 years prior to the adoption of the provisions of this chapter by the city or town, the tax relief may apply to such qualifying structure for which replacement has begun, but which has not been completed, on the date the application for relief under this chapter is approved.

Source. 2006, 167:1. 2010, 329:6. 2011, 237:3, eff. July 5, 2011.

Section 79-E:14

79-E:14 Other Programs. – The provisions of this chapter shall not apply to properties whose rehabilitation or construction is subsidized by state or federal grants or funds that do not need to be repaid totaling more than 50 percent of construction costs from state or federal programs.

Source. 2006, 167:1, eff. April 1, 2006.

TIL0024	The House by the Side of the Road	61 School Street	Tilton	11/26/1980
TIL0025	Tilton Island Park Bridge	Tilton Island Park	Tilton	3/21/1980
TIL0026	Tilton Downtown Historic District	Main Street, 160-190 (even #s), 135-219 (odd #s)	Tilton	7/7/1983
TIL0027	Charles E. Tilton Mansion	School Street	Tilton	8/10/1982
TRO0204	Lawrence Farm	9 Lawrence Road	Troy	6/9/2000
TRO0284	Waterhouse/Russell House	20 Central Square	Troy	12/13/2002
TRO0347	Troy Village Historic District	See form	Troy	12/13/2002
TUF0001	Tuftsboro United Methodist Church	Route 171	Tuftsboro	6/16/1997
UNI0004	Unity Town Hall	approx. 580 ft n of Center Rd/2nd NH Trnkp Int.	Unity	6/6/1985
WAK0001	Wakefield Town Hall	2 High Street	Wakefield	6/12/2007
WAK0006	Episcopal Church of St. John the Baptist	High Street, Sanbornville	Wakefield	6/7/1984
WAK0015	Wakefield Village Historic District	Mountain Laurel Road and Route 153	Wakefield	3/15/1984
WAK0016	Wakefield House	Wakefield Triangle, Route 153	Wakefield	6/23/1983
WAK0017	Wakefield Public Library	Mountain Laurel Road	Wakefield	9/8/1983
WAK0018	Union Hotel	Main Street (corner of Chapel Street)	Wakefield	12/1/1989
WAK0020	District No. 2 Schoolhouse	NH Route 153, .5 miles east of Route 16	Wakefield	10/3/1980
WAK0021	Union Railroad Station and Freight Shed	1 Chapel Street	Wakefield	1/11/2022
WAL0010	Drewsville Mansion	Old Cheshire Turnpike	Walpole	9/13/1996
WAL0012	Peck-Porter House/Margaret Porter House	27 Main Street	Walpole	8/31/2000
WAL0021	Stephen Rowe Bradley House	43 Westminster Street	Walpole	12/22/2005
WAL0022	Walpole Academy	32 Main Street	Walpole	5/21/1975
WAR0015	Dalton Covered Bridge	West Joppa Road	Warner	11/21/1976
WAR0016	Waterloo Covered Bridge	68 Newmarket Road	Warner	11/21/1976
WAR0017	Lower Warner Meetinghouse	232 East Main Street	Warner	5/25/1989
WAR0018	Waterloo Historic District	Waterloo, Newmarket, Bean, Willoughby-Colby Roads	Warner	9/13/2003
WAS0004	Washington Common Historic District	NH Route 31	Washington	3/14/1986
WEA0015	North Weare Schoolhouse	39 Concord Stage Road	Weare	9/6/1995
WEA0022	Amos Chase House and Mill	299 North Stark Highway	Weare	3/12/1992
WEA0023	Weare Town House	16 North Stark Highway	Weare	12/2/1985
WEA0024	Caleb Whitaker Place	47 Perkins Pond Road	Weare	8/3/1983
WEB0003	Old Webster Meeting House	1220 Battle Street	Webster	3/7/1985
WEB0004	Webster Congregational Church	1011 Long Street	Webster	3/7/1985
WES0004	Corner School / Hightops School / No. 9	River and Poocham Roads	Westmoreland	12/13/1984
WES0010	Park Hill Meetinghouse	Park Hill	Westmoreland	9/8/1980
WHI0020	Mountain View House	120 Mountain View Road	Whitefield	6/9/2004
WIL0007	Wilton Town Hall	42 Main Street	Wilton	4/20/2009
WIL0009	Hamblet-Putnam-Frye House	293 Burton Highway	Wilton	6/22/2000
WIL0025	The County Farm Bridge	Old County Farm Road	Wilton	5/14/1981
WIL0026	Daniel Cragin Mill	12 Frye Mill Road	Wilton	3/23/1982



Fact Sheet
NH RSA 79-E
Community Revitalization Tax Relief Incentive

This law encourages investment in downtowns and village centers with a new tax incentive modeled on existing New Hampshire statute (the so-called “Barn Bill”). Its goals are to ***encourage the rehabilitation and active use of under-utilized buildings*** and, in so doing, to

- **promote strong local economies** and,
- **promote smart, sustainable growth, as an alternative to sprawl, in accordance with the purpose and objectives of RSA Ch. 9-B (State Economic Growth, Resource Protection, and Planning Policy).**

How it works:

- In a town that has adopted the tool created by this law, a property owner who wants to substantially rehabilitate a building located downtown, or in a village center, may apply to the local governing body for a period of temporary tax relief; owners of structures listed on the National or State Registers of Historic Places may also apply.
- In certain limited circumstances, the tax relief may also be applied to the replacement of buildings, instead of rehabilitation.
- The temporary tax relief, if granted, would consist of a finite period of time during which the property tax on the structure would not increase as a result of its substantial rehabilitation. In exchange for the relief, the property owner grants a covenant ensuring there is a public benefit to the rehabilitation.
- Following expiration of the finite tax relief period, the structure would be taxed at its full market value taking into account the rehabilitation.

The legislation offers strong community process and discretion:

- Any city or town may adopt this program with the majority vote of its legislative body.
- Applications by property owners are made to the governing body and are accompanied by a public notice and public hearing.
- The governing body may grant tax relief if the application meets the guidelines and public benefit test.
- The governing body may deny the application in its discretion: “..such denial shall be deemed discretionary and shall not be set aside by the board or tax and land appeals or the superior court except for bad faith or discrimination.” (79-E:4 V)

Qualifying properties:

A property owner can apply for the tax relief only if:

- The building is located in the community’s downtown district or its equivalent (municipality may establish additional and stricter criteria for identifying qualifying structures); and
- The rehabilitation costs at least 15% of the building’s pre-rehab assessed value, or \$75,000, whichever is less (municipality may establish higher thresholds); and
- The rehabilitation is consistent with the municipality’s master plan or development regulations.

For more information, contact:

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4/2016



RSA 79-E: Community Revitalization Tax Relief Incentive

2009 Statute Revision: Allows for *replacement* of structures, in addition to rehabilitation; local legislative body must re-adopt the law if it wants to use this new power.

2010 Statute Revision: Allows for stricter local standards to identify "qualifying structures" and for higher local thresholds for costs of rehabilitation.

2011 Statute Revision: Allows for replacement of buildings destroyed by fire within 15 years prior to local adoption.

2013 Statute Revision: Allows statute to apply to structures listed on or eligible for the National or State Registers.

Step One: Local Authorization

Board of Selectmen places question on Special or Annual town meeting warrant; may also be placed on warrant by petition (RSA 39:3)

Town Meeting votes on question to allow RSA 79-E tax relief incentives

City or Town Council acts upon proposal to allow RSA 79-E tax relief incentives following procedures required by local charter; *or* the question may be placed on a municipal election ballot for voter approval

Governing Body (Selectmen or Council) authorized to grant tax relief incentives

Step Two: Application Process

Owner of *qualifying structure* intends to *substantially rehabilitate* or *replace* it

Owner applies to **Governing Body** for tax relief incentive

Governing Body holds a *public hearing* within 60 days of application receipt

3 Questions

1. Is it a qualifying structure?
Located in a district designated by zoning or master plan as a downtown; *or* if there is no designation, in an area determined by the local governing body to be a downtown, based on compact development patterns; municipality may establish *stricter* thresholds

2. If for *rehabilitation*, is it substantial?
(Rehab cost \geq \$75,000 *or* 15% of structure's assessed valuation, whichever is less; municipality may set *higher* thresholds); *if for replacement*, does the existing structure have no significant historical, cultural, or architectural value (DHR format), *and* does the public benefit of replacement exceed that of rehabilitation?

3. Is there a public benefit?
•Downtown economic vitality;
•Improves a culturally or historically important structure;
•Promotes downtown development; *or*
•Increases downtown housing

Approval: no tax increases attributable to rehabilitation of the structure for up to 5 years and, at the governing body's discretion, an additional 2 years if new housing units are created (4 years for affordable housing), and an additional 4 years if structure is historically important.

Governing Body decides within 45 days of the hearing. To grant the tax relief, it must find the following: (1) there is a specifically identified public benefit that (2) will be preserved by a covenant; *and* (3) the proposed use is consistent with the local master plan or development regulations; *and* (4) if for *replacement*, that the public benefit of replacement exceeds that of rehabilitation

Denial: must be accompanied by written explanation; denial may be appealed to superior court or board of tax and land appeals; denial may be based on conflict with a tax increment finance district

Covenant is recorded; may last 2X the term of tax relief; may include a **lien** against casualty insurance proceeds

Covenant and lien are released at end of term

Termination: the tax relief provided by a municipality may be terminated if the property owner fails to maintain or utilize the property according to the terms of the covenant, or fails to restore, rebuild, or demolish the structure following damage or destruction. The Governing Body holds a public hearing to determine the extent of the diminution of the public benefit; the tax relief may be reduced or terminated; if it is terminated, the property owner is liable for back taxes.