

AGENDA

SPECIAL COMMITTEE ON JOB CREATION/JOB RETENTION & ECONOMIC DEVELOPMENT

December 18, 2012
Aldermen Arnold, Ludwig,
Long, Corriveau, Katsiantonis

4:30 p.m.
Aldermanic Chambers
City Hall (3rd Floor)

1. Chairman Arnold calls the meeting to order.
2. The Clerk calls the roll.
3. Update from the Economic Development Office on economic development projects, if available.
4. Discussion regarding the Manchester Development Corporation.

TABLED ITEM

A motion is in order to remove any item from the table.

5. Discussion regarding a “How to Open a Business in Manchester Manual”.
(Note: Tabled 11/2/2012; Planning and Community Development Director to distribute manual to Chamber of Commerce for input)
6. Communication from Alderman Arnold regarding economic development incentive programs and required enabling legislation.
(Note: Retabled 11/2/2012; Originally tabled 6/18/2012; Communications from the Economic Development Director and the Assessor are attached)
7. If there is no further business, a motion is in order to adjourn.

Tabled 11/2/12



CITY OF MANCHESTER

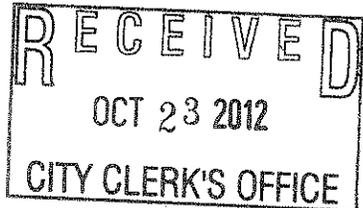
PLANNING AND COMMUNITY DEVELOPMENT

Planning and Land Use Management
Building Regulations
Community Improvement Program
Zoning Board of Adjustment

Leon L. LaFreniere, AICP
Director

Pamela H. Goucher, AICP
Deputy Director - Planning & Zoning

Matthew M. Sink
Deputy Director - Building Regulations



MEMORANDUM

Date: October 23, 2012

To: Special Committee on Job Creation/Job Retention & Economic Development

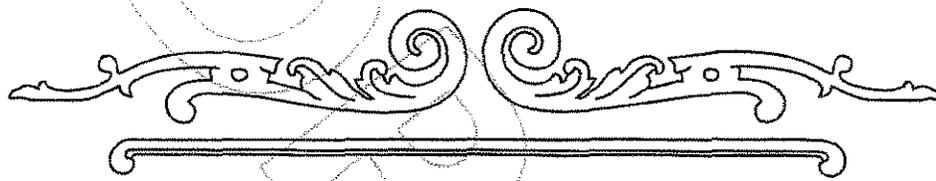
From: Leon L. LaFreniere, AICP 
Director, Planning & Community Development

Subject: Development Guide

The Planning & Community Development Department requests the opportunity to discuss, with the Committee, our draft of a "Development Guide" intended to assist parties interested in development within Manchester. We are requesting the Committee's input prior to finalizing the document for circulation. I believe that this document, which will outline the City's regulatory requirements in a clear and concise manner, can serve to reduce any perceived burdens of the process.

Thank you for your consideration of this matter.

Handout at
11/2/12 Sp.
Committee on Jobs



Guide to Development in Manchester



Department of Planning & Community Development

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Introduction

Welcome to the City of Manchester!

The following guide is designed to give developers an overview of the development process in Manchester, New Hampshire. Because development, in general, can be complex, it is important to understand the process, the specific requirements, and the specific departments and personnel involved in the process. The goal is to help the business owner, the developer, and property owner navigate the process so that you can complete projects within a reasonable period of time.

Regulations, such as the Zoning Ordinance, the Subdivision and Site Plan Regulations, and the building codes, all guide the growth of the City and are designed to make Manchester both an attractive and safe community where people want to live, work and play. This guide is intended to help businesses understand the requirements that will benefit both the new businesses and the people of the City.

If there is one aspect of this guide that needs to be stressed, it is that there are people within the Planning and Community Development Department – as well as other City Departments – who are both capable and willing to help you with the process. The earlier you contact us with your proposal, the sooner we can cooperatively identify and address any issues and, together, work toward a solution that is satisfactory to all.

I. Preliminary Discussions

For individuals with limited experience, development can be a complex and frustrating process.

The more information available on properties or projects, the easier it is for everyone involved. The City can help identify the necessary information early on, and reduce the potential for delay.

An early meeting with the staff can save time and money. Key department staff have considerable experience with the process, and have knowledge regarding many of the properties in the City and have an understanding of the development of land in general. You may also require professional assistance given the complex and technical nature of land development. For significant projects, it is likely that you will require the services of a civil engineer, surveyor, and/or architect.

There can be many questions in the early stages of a development project:

- * Is the property properly zoned for my project?
- * Will I have to go to the Zoning Board of Adjustment and/or the Planning Board?
- * Is the property in a Historic or other Design Review district?
- * What do the Heritage Commission, the Millyard Design Review Committee, and the Arena Overlay Design Review Committee need for information?
- * What happens when there is a paper street on my property?
- * When in the process should I apply for a building permit?

**** We encourage you to take advantage of early contact with staff. ****

II. Formal Submission

Following preliminary discussions, an application is formally submitted to the City's the Planning & Community Development Department (PCD). Application forms and requirements are available on request, or on the City website. The Planning Division provides the staff support for the regulatory procedures associated with the Zoning Board of Adjustment and the Planning Board.

Zoning Applications.

When an applicant is denied a building permit and considers an appeal to the Zoning Board of Adjustment, he/she must obtain the necessary paperwork supplied by the Building Regulations Division of PCD. A complete application with supporting documents and fees is required to be placed on the next meetings agenda.

- * A Public Hearing is required and a Business meeting typically follows immediately after.
- * The ZBA typically acts on the night of the hearing.
- * The deadlines are listed on the "Planning & Zoning Calendar"
- * The fees are outlined in the "Application/Permit Fees"

II. Formal Submission (continued)

Subdivision Applications.

A Planning Board submission is required where land is divided or property lines are adjusted. Also includes review of public improvements for major subdivisions with new streets.

- * A Public Hearing is required before the Planning Board.
- * The Planning Board must act 60 days after acceptance.
- * The deadlines are listed on the "Planning & Zoning Calendar"
- * The fees are outlined in the "Application/Permit Fees"

Site Plan Applications.

A Planning Board submission is required in most cases where new buildings are proposed or expanded and sometimes in cases of a change in use of the property.

- * A Public Hearing is required for Site Plans.
- * The Planning Board must act within 60 days after acceptance.
- * The deadlines are listed on the "Planning & Zoning Calendar"
- * The fees are outlined in the "Application/Permit Fees"
- * Appeals of decisions are to the Superior Court.

Planned Developments.

A Planning Board submission is required where there is more than one principle building or use proposed on a single lot.

- * A Public Hearing required before the Planning Board.
- * The Planning Board must act within 60 days after acceptance.
- * The deadlines are are listed on the "Planning & Zoning Calendar"
- * The fees are outlined in the "Application/Permit Fees"

Merger of Lots

An application to merge adjacent parcels may be required to facilitate development.

- * It is an Administrative function and does not require a Public Hearing.
- * There are no deadlines for submission
- * The fees are outlined in the "Application/Permit Fees"

Conditional Use Permit.

Some land uses are permitted in certain zoning districts only when authorized by the granting of a Conditional Use Permit by the the Planning Board. The Planning Board may grant a CU Permit when it finds that such use can be developed in the provisions of Article 12 of the Zoning Ordinance.

- * A Public Hearing is required for CU permits.
- * The Planning Board must act within 60 days after acceptance.
- * The deadlines are listed on the "Planning & Zoning Calendar"
- * The fees are outlined in the "Application/Permit Fees"

Rezoning Applications.

The Board of Mayor and Aldermen considers all requests for rezoning applications.

- * Requests are made to the Board of Mayor and Aldermen through the office of the City Clerk.
- * A Public Hearing before the Board of Mayor and Aldermen is required.
- * An Aldermanic Committee - the Committee on Bills on Second Reading - considers the requests and provides a recommendation to the full Board.
- * There is no time frame within which the Board must act.
- * While the applications are processed through the City Clerk's Office, questions may be directed to the Planning & Community Development Department Deputy Director of Planning & Zoning.

Millyard Design Review Committee & Arena Overlay Design Review Committee

The Millyard Design Review Committee reviews permit applications for most exterior building modifications, for building additions, and for signage within the Amoskeag Millyard Mixed Use District (AMX). The Arena Overlay Design Review Committee reviews permit applications for most exterior building modifications, for building additions, and for signage within the Arena Overlay District.

- * Meetings by the appropriate committee are scheduled upon receipt of an application;
- * The appropriate committee reports its findings and recommendations within 30 days to the Director of PCD.

Heritage Commission

The Heritage Commission reviews permit applications for any exterior building modifications, for building additions, and for signage within the Amoskeag Corporation Housing Historic District (ACH). The Heritage Commission also reviews requests for demolition of buildings within the Amoskeag Millyard Mixed Use District (AMX).

- * The Heritage Commission has regularly scheduled meetings;
- * A building permit may be issued only upon approval of an application by the Heritage Commission to the Director of the PCD.

Conservation Commission.

Applications should be submitted to the Conservation Commission when any development has potential impact to the City of Manchester's natural resources, including wetlands, streams, river banks, and other environmentally sensitive areas.

- * The Conservation Commission holds monthly meetings;
- * The Commission may request a presentation by the applicant's engineer and may make recommendations to the Zoning Board and Planning Board.

III. Technical Review Committee

The Technical Review Committee (TRC) is composed of various City Departments and is established to provide coordination of review of applications, and to provide input to the Planning Board on the suitability of these applications. The TRC is composed of representatives of the following departments: Planning, Fire, Highway, and the Manchester Water Works. As may be warranted, depending on the scope of the project, representatives of the Traffic Division, Airport Authority, Health Department, Conservation Commission, Parks, or other departments may be invited to participate in the review.

Projects subject to the TRC are Planned Developments, Subdivisions, and Site Plans, and Conditional Use Permits. An application may be submitted to the individual departments of the TRC, either prior to or following application to the Planning Board.

Submitting prior to the Planning Board can be the most productive way of flushing out potential problems and can at times save the applicant time and money. You may contact the Planning & Community Development Department for further information.

- * *PCD Staff will organize a meeting of the TRC at the request of an applicant at any time.*

IV. Planning Board Public Hearing

Per State Statute, the Planning Board holds hearings on submitted applications to allow abutters the opportunity to hear about the project, ask questions or raise concerns. Hearings are normally scheduled for the first Thursday of each month (see "Planning & Zoning Calendar"). Staff can generally give an applicant guidance on what to expect at the Public Hearing.

The public hearing is normally held on the same night that an application is accepted. The applicant and abutters shall be notified not less than ten (10) day prior to the date of the hearing in accordance with NH RSA 676:4.

V. Staff Analysis & Recommendation

Following the public hearing, the staff will analyze the application and review any of the issues raised at the hearing. It is a good idea to develop a "punchlist" of issues and questions to review with the staff. Outstanding issues must be resolved prior to the staff preparing a recommendation for the Board.

Staff works with various City departments to insure coordination of reviews, and will normally wait for "sign-offs" from appropriate departments prior to preparing a recommendation.

Please note that the agenda is posted on the Friday prior to the meeting of the Planning Board. Therefore, any additional information or documentation that the staff needs to complete the recommendations must be submitted to the staff in advance of the dates that the agendas are posted.

VI. Planning Board Action

In most cases, the Planning Board conducts only one Public Hearing on a project. However, in complex cases with multiple issues, the Board may continue the hearing to the following month. The Planning Board often acts on an application at the next business meeting following the hearing. If there are unresolved issues, it may take longer for the Board to act. In instances where issues have not been resolved, the applicant may request an extension beyond the 60 day time limit for Board action.

Within 60 days of acceptance of an application, the Board may grant Conditional Approval with such conditions as the Board may deem appropriate, or Final Approval of the application. Should the proposal be denied, the Board will notify the applicant of such action and shall state the reasons for such action in the Board records in accordance with NH RSA 676:4. In granting a Conditional Approval, the Board may specify in its action the time period within which such approval shall be considered valid.

A "Notice of Decision" letter will be sent to an applicant, outlining any conditions of approval, once the Planning Board has acted on a proposal.

The Board may require that deed restrictions be placed on property in order to carry out specific condition(s).

Following action by the Planning Board, the staff will work with the applicant and other stakeholders to insure issues are resolved prior to the staff signing off on plans.

Once approval has been granted by the Planning Board, the applicant should be working with the Building Regulations Division staff, within the Planning and Community Development Department, in preparation for the building permit. A copy of the signed plan will be kept on file, and copies are sent to the TRC members as well as the applicant.

Per State Statute, approved subdivision plans are to be recorded at the Hillsborough County Registry of Deeds, prior to selling lots and prior to obtaining building permits. Other approved plans do not need to be recorded unless the applicant has other reasons to do so. The City of Manchester does not require site plans to be recorded.

VII. Building Permit Application

An early review with the Building Regulations staff of construction plans and design criteria can be very helpful in identifying issues by establishing up front the basic code related considerations such as:

- * Use Group Classification(s)
- * Height and Area Limitations
- * Mixed Use Design Options
- * Fire Rated Separations
- * Means of Egress
- * Fire Protection Systems

These discussions can help clarify requirements and can ultimately save time and money during the construction process. Building permits are required for the construction of new buildings, the renovation, alteration or demolition of existing buildings, as well as changing the occupancy of a building or portion thereof from one use to another.

The Building Regulations Division of the Planning and Community Development Department also regulates, through the permit process, the erection of accessory

structures such as swimming pools, sheds, fences, garages, decks, pavement, signs, and antennas. The department is also responsible for issuing permits for bazaars and yard sales.

A building permit application for a new or substantial renovation may consist of the following:

- * A completed application form and filing fee (see Application/Permit Fees)
- * The submission of plans and specifications to include:
 - approved site plans
 - full construction plans (architectural, structural, plumbing, electrical, mechanical)
 - Geotechnical (soils) report (where applicable)
 - Grade certificate and sewer availability form (Highway Department)
 - Water availability form (Water Works)
 - Energy Code compliance certification.

note: *Depending on the scope of the project, plans and reports may need to be certified by design professionals licensed to practice in the State of New Hampshire*

VIII. Plan Review and Permits

Once the application is complete, a plan review is conducted by the Building Regulations Division in the order of receipt. This review consists of the following steps:

- * The site plan and use are checked for zoning compliance by the Plans Examiner (includes determination of compliance with Flood Plain and Historic District regulations).
- * The Plans Examiner reviews construction documents for compliance with the State's adopted building codes (currently 2009 International Building Code)
- * If discrepancies are identified, comments are generated and relayed to the applicant.
- * The nature and scope of the project may dictate the need for review by other City agencies, such as the Fire Department and/or Health Department.

For minor impact projects complying with all zoning requirements, the review process typically requires about three to five working days after receipt of a completed application. For larger projects, the review process typically requires about ten to fifteen working days after receipt of a completed application. Review time can vary depending on:

- * The scope of the project
- * The volume of permits pending
- * The completeness of the application materials
- * The applicant's timeliness in responding to comments.

When plan review comments are addressed and permit fees paid, the permit is approved and issued.

Note: *Detailed reviews of plumbing, electrical and mechanical plans are done by the individual inspectors for those trades.*

IX. Construction Inspections

Same day inspections are scheduled by phone between 7:30 a.m. and 8:30 a.m. for the morning inspections, and again from 12:30 p.m. to 1:30 p.m. for the afternoon inspections. Contractors must speak directly with the inspectors when making these appointments, and should call the direct line: (603) 624-6475

A rough inspection is required prior to closing walls, ceilings or floors for the following:

- * Footings/Foundation
- * Framing/Insulation
 - Contact Building Inspector
- * Plumbing (in ground and above)
 - Contact Plumbing Inspector
- * Electrical (in ground and above)
 - Contact Electrical Inspector
- * Mechanical (heating, ventilating and air conditioning)
 - Contact Mechanical Inspector

Final inspections are required prior to a building or space being occupied. These include:

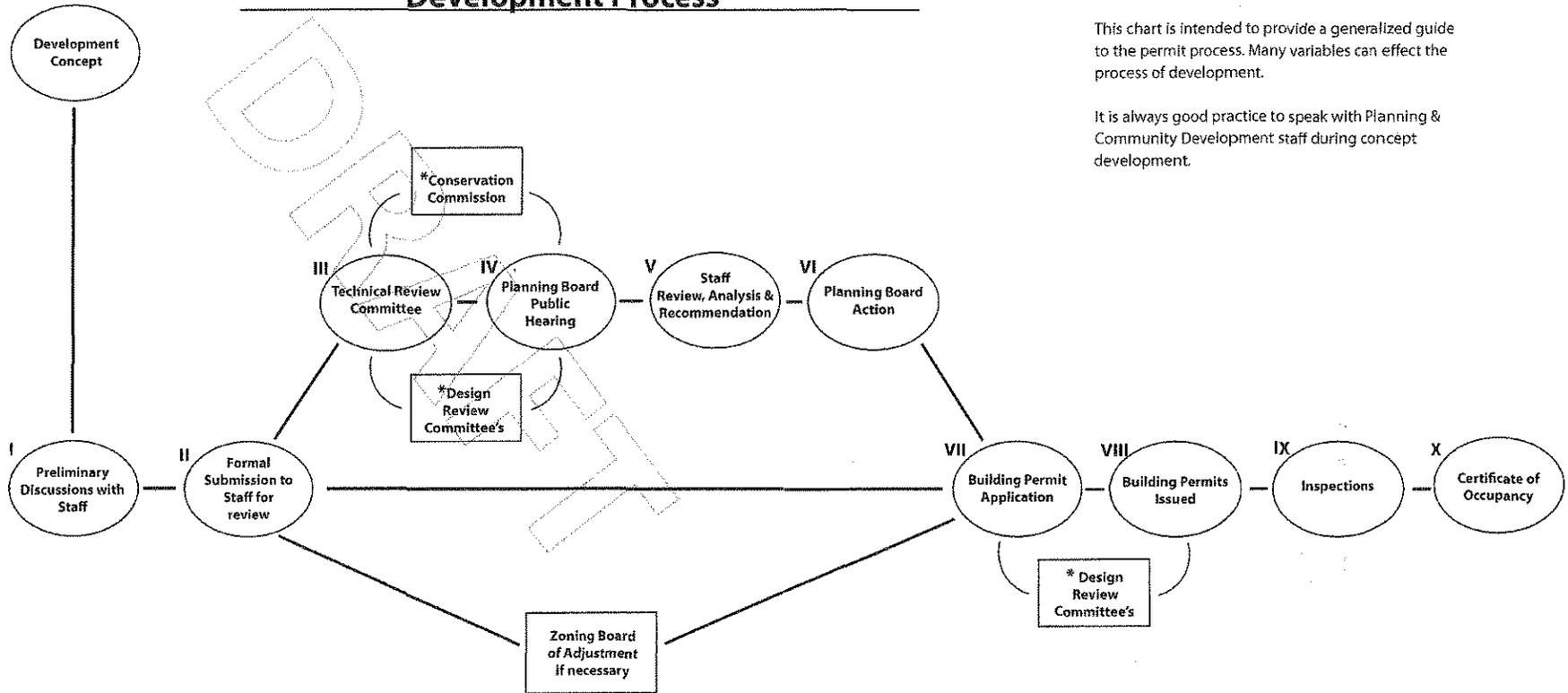
- * Building (finishes, means of egress, ADA compliance, fire protection systems)
- * Plumbing (fixtures and systems)
- * Electrical (fixtures and systems)
- * Mechanical (hvac systems)
- * Life Safety / Fire Protection (sprinkler and alarm systems, means of egress) Contact Fire Department
- * **Note:** In addition to inspections by the construction inspectors, any buildings that were subject to the Planning Board process will require a site inspection prior to the issuance of a Certificate of Occupancy.

X. Certificate of Occupancy

A Certificate of Occupancy is issued for new construction, substantial renovations, and changes in use of structures. When all final inspections are completed and approved, the Certificate of Occupancy is ready for issue. Please note that prior to the issuance of a Certificate of Occupancy, any outstanding impact fees due must be paid and all conditions of approvals must be met, including on-site and off-site improvements and any development agreements.

The process and procedure outlined in the above pages applies to the construction of new buildings. The same steps can be applied to major building renovations and alterations. The scope and complexity of a project will dictate the level of plan submittals necessary for review and permitting.

Development Process



This chart is intended to provide a generalized guide to the permit process. Many variables can effect the process of development.

It is always good practice to speak with Planning & Community Development staff during concept development.

Note: For further information on these outlined steps of development, please refer to the corresponding number in this guide.

**Approval from the Conservation Commission and/or the Design Review Committee's may be necessary prior to a Planning Board Hearing, or prior to the issuance of building permits. The need for these approvals is dependant on physical location/environment, Zoning District, or Overlay Districts.*

The Following is a Detailed List of Steps Associated with these Common Developments:

New Residential (less than 6 units):

- * Development Concept
- 1. Submission of items on Check Sheet associated with the Building Permit application, are necessary (Grade Certificate, Water Release, Plot Plan, Deed/Recorded Subdivision, Complete Set-of Plans, etc.)
- 2. Review by Building Inspector
- 3. Permit Fees
- 4. Permit Issuance
- 5. Begin Work
- 6. Inspections by Staff
- 7. Impact Fee submittal
- 8. Request for Certificate of Occupancy

Sign approval/permit:

- 1. Must have an occupancy permit
- 2. Submission of permit application/fees with representation of signage with exact position, master inventory of all signage; All signage face changes
- 3. Permit review by staff
- 4. Permit issuance
- 5. Inspection

New Residential (greater than 6 units):

- * Development concept
- 1. Preliminary discussions with staff
(This discussion will result in identifying further necessary approvals, of which application for a Planned Development is certain)
- 2. Verify allowable use in Zoning Ordinance
- 3. Formal submission to staff
- 4. Technical Review Committee
- 5. Planning Board Public Hearing
- 6. Staff Review, Analysis, Recommendation
- 7. Planning Board Action
- 8. If allowed, submission of building permit/fees w/ (2) sets of plans and fees
- 9. Permit review by staff (allow up to 10 days)
- 10. Issuance of permit
- 11. Begin work
- 12. Inspections (including fire)
- 13. Request for Certificate of Occupancy

Non-Residential Conversions or New Construction

- * Development concept
- 1. Preliminary discussions with staff:
 - * Identify scope of proposal with whatever conceptual plans are available (applicant)
 - * Determine what other regulatory approvals may be necessary. (ie., Planning Board, Zoning Board, Design Review for the Millyard or Arena Overlay Districts, etc.)
 - * Identify potential issues, and suggest solutions.
- 2. Regulatory approval(s) *(if necessary)*
- 3. Application for building/occupancy permits:
 - * Submission of plans for Code Review (allow up to 10 days, depending on the project scope)
 - * When all code issues are resolved and fees paid, permit(s) can be issued and work can begin.
- 4. Inspections and Occupancy:
 - * Requests for inspections as well as for a Certificate of Occupancy are the responsibility of the owner or his/her designee.
 - * All inspections required under the permits issued, including those required by other departments (Fire, Health, Highway), must be final or approved with conditions prior to occupancy.

The Following is a Detailed List of Steps Associated with these Common Developments:

Restaurant Development

- * Development concept
 1. Preliminary discussions with staff:
 - * Identify scope of proposal with whatever conceptual plans are available (applicant)
 - * Determine what other regulatory approvals may be necessary. (ie., Planning Board, Zoning Board, Design Review for the Millyard or Arena Overlay Districts, etc.)
 - * Identify potential issues, and suggest solutions.
 2. Regulatory approval(s) (*if necessary*)
 3. Application for building/occupancy permits:
 - * Submission of plans for Code Review (allow up to 10 days, depending on the project scope)
 - * Plans to include a stamped approved floor plan and equipment list from the Health Department.
 - * When all code issues are resolved and fees paid, permit(s) can be issued and work can begin.
 - * Place of Assembly permit may be required by the Fire Department.
 4. Inspections and Occupancy:
 - * Requests for inspections as well as for a Certificate of Occupancy are the responsibility of the owner or his/her designee.
 - * Health Department requires sign off from individual inspectors. This completed form is required before issuance of the Certificate of Occupancy.
 - * All inspections required under the permits issued, including those required by other departments (Fire, Health, Highway), must be final or approved with conditions prior to occupancy.

**Commercial building renovation
(Change of Use):**

- * Development concept
 1. Preliminary discussions with staff
(This discussion may result in identifying further necessary approvals, such as a Conditional Use Permit, and/or Site Plan Approval from the Planning Board)
 2. Verify allowable use in Zoning Ordinance, as well as Building Code compliance
 3. Formal submission to staff
 4. Technical Review Committee
 5. Planning Board Public Hearing
 6. Staff Review, Analysis, Recommendation
 7. Planning Board Action
 8. If allowed, submission of building permit/fees w/ (2) sets of plans and fees
 9. Permit review by staff (allow up to 10 days)
 10. Issuance of permit
 11. Begin work
 12. Inspections (including fire)
 13. Request for Certificate of Occupancy

Frequently Asked Questions:

1. Why do I need a permit?

a: Permits are required under State statute. They ensure that work is done per building code standards, both City and State.

2. When do I need a permit?

a: A permit is required whenever you are demolishing, constructing, reconstructing, converting, altering or occupying a building, including any plumbing, heating, and/or electrical work. Paving, roofing, siding, window replacement, pools, sheds and erecting signs also require permits.

3. How and where do I get a permit?

a: Applications are available at the Planning & Community Development Department located at One City Hall Plaza, West Wing, Manchester, NH. Plumbing, heating, electrical and sign permits are available online.

4. How long does it take to get a permit, and how long is it good for?

a: Some permits can be issued immediately while others may require review and approval by the respective inspector. Normal processing is 3-5 business days with 7-10 business days allowed for larger and/or commercial projects. Once a permit is approved, work must be initiated within six months and completed within twelve months. An inspection by the appropriate City inspector to ensure the quality of work is required.

5. What inspections are required and how do I schedule one?

a: Inspections are determined by the type of project submitted and, by the appropriate inspector. Inspections must be scheduled directly with an inspector between 7:30- 8:30 am for south & east locations and 12:30-1:30 pm for north and west locations. An application number is required when requesting an inspection.

6. What is a Certificate of Compliance?

a: A Certificate of Compliance is a document issued by the Planning & Community Development Department attesting that the designated dwelling, dwelling unit or rooming house, upon inspection, was found to be in compliance with Chapter 150 of the City of Manchester Code of Ordinances.

7. What building codes do you enforce?

a: Currently the State enforces the 2009 editions with amendments of the International Residential Code, International Building Code, International Mechanical Code, International Fuel Gas Code, International Energy Conservation Code, International Plumbing Code, the 2011 Edition of the National Electrical Code, and the International Existing Building Code.

8. How do I know what Zoning District I am in?

a: While the official Zoning Map is in the Planning & Community Development Department, you can access GIS maps through the City website and obtain the zoning for your property.

9. Can I expand my driveway for additional parking?

a: Section 10 of the City Zoning Ordinance has comprehensive guidelines on "Off-Street Parking and Loading Requirements". Section 10.09 specifically deals with "Limited Use of Yard Areas for Parking". Provided you can meet those requirements of location and layout, you can expand your parking.

10. How do I find the requirements of an exhaust hood in my new restaurant, and are there other types of required mechanical systems related to exhaust hoods for which building permits are also needed?

a: A building permit is required not only for a stove exhaust hood, but also for the related compensatory "make-up air" system. A third permit, issued by the Fire Department, is also required for an associated fire suppression system. For health and safety reasons, these mechanical and fire suppression systems need to work in harmony with each other and the question of what size and type they should be can only be answered by consulting with competent exhaust hood, HVAC, and ANSUL (fire suppression) professionals. As a first step, you may wish to consult with the Planning & Community Development Department's mechanical systems expert to understand the scope of these issues and the importance of these systems.

Application & Permit Fee Schedule

Application Fee: All applications and permits have a \$25 non-refundable fee.

Planning Board

Site Plan / Planned Development

Residential - \$250 Base Fee
\$100 Flat Rate For Each New Dwelling Unit

Non-Residential- \$250 Base Fee
\$100 Flat Rate For Each 1,000 SF of New Gross Floor Area

Subdivision \$250 Base Fee
\$100 For Each New Buildable Lot Created

Notice of Merger \$75 Base Fee

Conditional Use Permit \$150 Base Fee

Zoning Board of Adjustment

Change of Use
Multi-Use Variance
Planned Developments
Non-Conforming Subdivisions
Unaccepted Way \$350 Fee

Other Variances
Special Exceptions
Administrative Appeals
Equitable Waivers
Rehearing's \$200 Fee

Subsequent Applications Request
Request for Rehearing \$35 Fee

Permits

Please note that building permits and associated fees are listed on the Planning & Community Development website.

Request for Rezoning

A Fee of \$300 is required, payable at the City Clerk's Office.

**City of Manchester, New Hampshire
Development Contacts – City Personnel**

Planning & Community Development Department Leon L. LaFreniere, AICP, Director Pamela H. Goucher, AICP, Deputy Director of Planning & Zoning Matthew (Max) Sink, Deputy Director of Building Regulations Karl Franck, Plans Examiner Don Veilleux, Building Inspector Bill Glennon, Mechanical Inspector Dicky Guilbert, Electrical Inspector Jack Vaillancourt, Plumbing Inspector	603.624.6450
Board of Assessors Robert Gagne, Chief Assessor	603.624.6520
Office of the City Clerk Matthew Normand, City Clerk	603.624.6455
Manchester Economic Development Office Jay Minkarah, Director	603.624.6505
Department of Public Works Kevin A. Sheppard, P.E., Director Tim Clougherty, Deputy Director Dave Winslow, P.E., Subdivision Engineer	603.624.6444
Environmental Protection Division: Fred McNeil, P.E., Chief Sanitary Engineer	603.624.6341
Traffic Division: James Hoben, Deputy Director	603.624.6444
Health Department Timothy Soucy, MPH, Public Health Director	603.624.6466
Manchester Water Works Thomas M. Bowen, P.E., Director David Paris, P.E., Assistant Director Guy Chabot, P.E., Distribution Division Manager	603.624.6494
Fire Department James Burkush, Fire Chief Mitch Cady, Fire Prevention Peter Lennon, Fire Prevention Rick Clement, Fire Prevention	603.669.2256
Police Department David Mara, Police Chief	603.668.8711

The 2012 Planning & Zoning Calendar

	Monday	Tuesday	Wednesday	Thursday	Friday	Sat	Sun
JANUARY	2 HOLIDAY	3	4 ZBA Notice	5 PB Hearing 6 PM	6	7	8
	9 February PB Public Hearing Deadline	10	11	12 ZBA 6 PM	13 PB Agenda Posted	14	15
	16 HOLIDAY	17	18	19 PB Business Meeting* 6PM	20 PB Abutter Notices Mailed	21	22
	23 February ZBA Submission Deadline	24	25	26	27 PB Agenda Posted	28	29
FEBRUARY	30	31	1 ZBA Notice	2 PB Hearing 6 PM	3	4	5
	6 March PB Public Hearing Deadline	7	8	9 ZBA 6 PM	10 PB Agenda Posted	11	12
	13	14	15	16 PB Business Meeting* 6PM	17 PB Abutter Notices Mailed	18	19
	20 HOLIDAY	21 March ZBA Submission Deadline	22	23	24 PB Agenda Posted	25	26
MARCH	27	28	29 ZBA Notice	1 PB Hearing 6 PM	2	3	4
	5 April PB Public Hearing Deadline	6	7	8 ZBA 6 PM	9 PB Agenda Posted	10	11
	12	13	14	15 PB Business Meeting* 6PM	16	17	18
	19	20	21	22	23 PB Abutter Notices Mailed	24	25
APRIL	26 April ZBA Submission Deadline	27	28	29	30 PB Agenda Posted	31	1
	2 May PB Public Hearing Deadline	3	4 ZBA Notice	5 PB Hearing 6 PM	6	7	8
	9	10	11	12 ZBA 6 PM	13 PB Agenda Posted	14	15
	16	17	18	19 PB Business Meeting* 6PM	20 PB Abutter Notices Mailed	21	22
MAY	23 May ZBA Submission Deadline	24	25	26	27 PB Agenda Posted	28	29
	30	1	2 ZBA Notice	3 PB Hearing 6 PM	4	5	6
	7 June PB Public Hearing Deadline	8	9	10 ZBA 6 PM	11 PB Agenda Posted	12	13
	14	15	16	17 PB Business Meeting* 6PM	18	19	20
JUNE	21 June ZBA Submission Deadline	22	23	24	25 PB Abutter Notices Mailed	26	27
	28 HOLIDAY	29	30	31	1 PB Agenda Posted	2	3
	4	5	6 ZBA Notice	7 PB Hearing 6 PM	8	9	10
	11 July PB Public Hearing Deadline	12	13	14 ZBA 6 PM	15 PB Agenda Posted	16	17
	18 July ZBA Submission Deadline	19	20	21 PB Business Meeting* 6PM	22 PB Abutter Notices Mailed	23	24
	25	26	27	28	29 PB Agenda Posted	30	

Calendar Subject to Change

Revised - 5/28/2012

* Second Planning Board Public Hearing may be held, depending on applications received.

Application & Materials for the Planning Board or Zoning Board must be received by 3:00 pm on Deadline Day.
Meetings are held in the Aldermanic Chambers of City Hall.

The 2012 Planning & Zoning Calendar

	Monday	Tuesday	Wednesday	Thursday	Friday	Sat	Sun
JULY							1
	2	3 <i>ZBA Notice</i>	4 HOLIDAY	5	6	7	8
	9 <i>August PB Public Hearing Deadline</i>	10	11 <i>PB Hearing 6 PM</i>	12 <i>ZBA 6 PM</i>	13 <i>PB Agenda Posted</i>	14	15
	16 <i>August ZBA Submission Deadline</i>	17	18	19 <i>PB Business Meeting* 6PM</i>	20 <i>PB Abutter Notices Mailed</i>	21	22
	23	24	25	26	27 <i>PB Agenda Posted</i>	28	29
30	31	1 <i>ZBA Notice</i>	2 <i>PB Hearing 6 PM</i>	3	4	5	
AUGUST	6 <i>September PB Public Hearing Deadline</i>	7	8	9 <i>ZBA 6 PM</i>	10 <i>PB Agenda Posted</i>	11	12
	13	14	15	16 <i>PB Business Meeting* 6PM</i>	17	18	19
	20 <i>September ZBA Submission Deadline</i>	21	22	23	24 <i>PB Abutter Notices Mailed</i>	25	26
	27	28	29	30	31 <i>PB Agenda Posted</i>	1	2
	3	4	5 <i>ZBA Notice</i>	6 <i>PB Hearing 6 PM</i>	7	8	9
SEPTEMBER	10 <i>October PB Public Hearing Deadline</i>	11	12	13 <i>ZBA 6 PM</i>	14 <i>PB Agenda Posted</i>	15	16
	17 <i>October ZBA Submission Deadline</i>	18	19	20 <i>PB Business Meeting* 6PM</i>	21 <i>PB Abutter Notices Mailed</i>	22	23
	24	25	26	27	28	29	30
	1	2	3 <i>ZBA Notice</i>	4 <i>PB Hearing 6 PM</i>	5	6	7
	8	9 <i>November PB Public Hearing Deadline</i>	10	11 <i>ZBA 6 PM</i>	12 <i>PB Agenda Posted</i>	13	14
OCTOBER	15 <i>November ZBA Submission Deadline</i>	16	17	18 <i>PB Business Meeting* 6PM</i>	19 <i>PB Abutter Notices Mailed</i>	20	21
	22	23	24	25	26 <i>PB Agenda Posted</i>	27	28
	29	30 HOLIDAY	31 <i>ZBA Notice</i>	1 <i>PB Hearing 6 PM</i>	2	3	4
	5 <i>December PB Public Hearing Deadline</i>	6 HOLIDAY	7	8 <i>ZBA 6 PM</i>	9 <i>PB Agenda Posted</i>	10	11
	12 HOLIDAY	13	14	15 <i>PB Business Meeting* 6PM</i>	16	17	18
NOVEMBER	19 <i>December ZBA Submission Deadline</i>	20	21	22 HOLIDAY	23 <i>PB Abutter Notices Mailed</i>	24	25
	26	27	28	29	30 <i>PB Agenda Posted</i>	1	2
	3 <i>January PB Public Hearing Deadline</i>	4	5 <i>ZBA Notice</i>	6 <i>PB Hearing 6 PM</i>	7	8	9
	10	11	12	13 <i>ZBA 6 PM</i>	14 <i>PB Agenda Posted</i>	15	16
	17 <i>January ZBA Submission Deadline</i>	18	19	20 <i>PB Business Meeting* 6PM</i>	21 <i>PB Abutter Notices Mailed</i>	22	23
DECEMBER	24	25 HOLIDAY	26	27	28	29	30
	31	1 HOLIDAY					

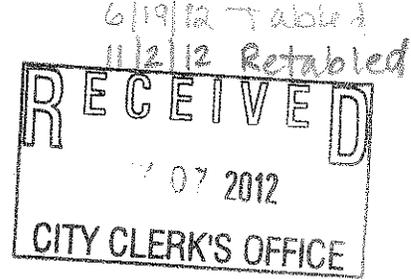
Calendar Subject to Change

Revised - 5/25/2012

* Second Planning Board Public Hearing may be held, depending on applications received.

growthmanagement@subito/2012/cal

Application & Materials for the Planning Board & the Zoning Board must be received by 3:00 pm on the Deadline Day. Meetings are held in the Aldermanic Chambers of City Hall.



CITY OF MANCHESTER

Date: 6/05/12
Board of Aldermen Motion of Ald. O'Neil

Seconded by Ald. Craig

Voted to refer to the Special Committee

on Job Creation/Job Retention and Economic
Development.

MEMORANDUM

Matthew Hammond City Clerk

TO: Jay Minkarah
Economic Development Director

Robert Gagne
Board of Assessors - Chairman

FROM: Patrick Arnold *for p.k.*
Alderman - Ward 12

DATE: May 7, 2012

RE: Economic Development Incentive Programs and Required Enabling
Legislation

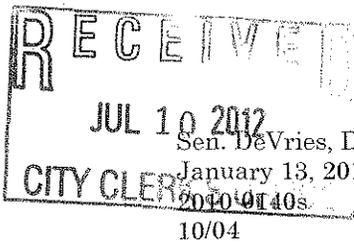
As you know, New Hampshire law does not currently provide much latitude to municipalities in providing incentives for economic development to prospective employers and businesses considering a move to Manchester. If I recall, one such program was allowed under RSA 79(e). I believe this program was discontinued by the Board of Aldermen in 2009, and the State Legislature subsequently revised the enabling legislation for the program.

I would like to receive feedback from both the Manchester Economic Development Office, as well as the Board of Assessors, concerning possible incentive programs that could be beneficial to Manchester should enabling legislation be passed in Concord and the programs adopted by the Board of Aldermen.

I understand that such incentive programs may not currently be allowed under State law. A healthy discussion by the Board of Aldermen on such options may result in the Board requesting that enabling legislation be introduced before the Legislature.

I hope to discuss this matter no later than the July meeting of the Special Committee on Jobs, Job Retention & Economic Development. Thanks in advance.

cc: Special Committee on Jobs, Job Retention & Economic Development



Amendment to SB 128

1 Amend the title of the bill by replacing it with the following:

2

3 AN ACT relative to the community revitalization tax relief incentive.

4

5 Amend the bill by replacing all after the enacting clause with the following:

6

7 1 Community Revitalization Tax Relief Incentive; Definition; Qualifying Structure. Amend
8 RSA 79-E:2, I to read as follows:

9 I. "Qualifying structure" means a building located in a district officially designated in a
10 municipality's master plan, or by zoning ordinance, as a downtown, town center, central business
11 district, or village center, or, where no such designation has been made, in a geographic area which,
12 as a result of its compact development patterns and uses, is identified by the governing body as the
13 downtown, town center, or village center for purposes of this chapter. *Cities or towns may further
14 define "qualifying structure" according to the procedure in RSA 79-E:3 as meaning only a structure
15 located within applicable districts that meet certain age, occupancy, condition, size, or other similar
16 criteria consistent with local economic conditions, community character, and local planning and
17 development goals.*

18 2 Community Revitalization Tax Relief Incentive; Definition; Substantial Rehabilitation.
19 Amend RSA 79-E:2, II to read as follows:

20 II. "Substantial rehabilitation" means rehabilitation of a qualifying structure which costs at
21 least 15 percent of the pre-rehabilitation assessed valuation or at least \$75,000, whichever is less.
22 *Cities or towns may further define "substantial rehabilitation" according to the procedure in RSA 79-
23 E:3 as meaning rehabilitation which costs more than 15 percent of pre-rehabilitation assessed
24 valuation and \$75,000 based on local economic conditions, community character, and local planning
25 and development goals.*

26 3 Adoption Procedure; Modification. Amend RSA 79-E:3, I to read as follows:

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

30 4 New Paragraph; Duration of Tax Relief Period; Local Guidelines. Amend RSA 79-E:5 by
31 inserting after paragraph III the following new paragraph:

32 IV. The governing body may adopt local guidelines to assist it in determining the

Amendment to SB 128

- Page 2 -

1 appropriate duration of the tax assessment relief period.

2 5 New Section; Public Benefit Determinations. Amend RSA 79-E by inserting after section 7 the
3 following new section:

4 79-E:7-a Public Benefit Determinations. Cities or towns may adopt according to the procedure
5 in RSA 79-E:3 provisions that further define the public benefits enumerated in RSA 79-E:7 to assist
6 the governing body in evaluating applications made under this chapter based on local economic
7 conditions, community character, and local planning and development goals.

8 6 New Paragraph; Extent of Tax Relief. Amend RSA 79-E:13 by inserting after paragraph II
9 the following new paragraph:

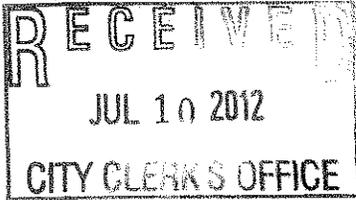
10 III. The tax relief granted under this chapter shall only apply to substantial rehabilitation or
11 replacement that commences after the governing body approves the application for tax relief and the
12 owner grants to the municipality the covenant to protect the public benefit as required in this
13 chapter.

14 7 Effective Date. This act shall take effect upon its passage.

2010-0140s

AMENDED ANALYSIS

This bill allows cities and towns to modify certain requirements of the community revitalization tax relief incentive program under RSA 79-E.



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.

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, eff. April 1, 2006. 2009, 200:3, 4, eff. July 15, 2009.

Section 79-E:2

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

I. "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. 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.

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

II. "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. 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.

II-a. "Tax increment finance district" means any district established in accordance with the provisions

of RSA 162-K.

III. "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.

IV. "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, eff. April 1, 2006. 2009, 200:5-7, eff. July 15, 2009. 2010, 329:1, 2, eff. July 20, 2010. 2011, 237:1, 2, eff. July 5, 2011.

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

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, eff. April 1, 2006. 2009, 200:12, eff. July 15, 2009. 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;
- 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: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 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 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, eff. April 1, 2006. 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, eff. April 1, 2006. 2007, 42:3, eff. July 20, 2007.

Section 79-E:12

79-E:12 Rulemaking. – The commissioner of the department of revenue administration shall 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.

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.

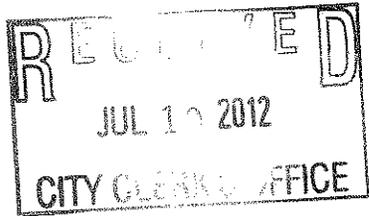
II. The tax relief granted under this chapter shall only apply to substantial rehabilitation or replacement that commences after the governing body approves the application for tax relief and the owner grants to the municipality the covenant to protect the public benefit as required in this chapter, 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, eff. April 1, 2006. 2010, 329:6, eff. July 20, 2010. 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.



TITLE V TAXATION

CHAPTER 79-E COMMUNITY REVITALIZATION TAX RELIEF INCENTIVE

With suggested amendments and annotations shown in *bold*
and italics or ~~strikethrough~~

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.

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, eff. April 1, 2006. 2009, 200:3, 4, eff. July 15, 2009.

Section 79-E:2

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

I. "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. 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.

Note: In addition to the Central Business District, the Master Plan identifies eleven neighborhood business districts where 79-E would apply.

We may wish to Consider further limiting the definition of “qualifying structure” to buildings that are not less than fifty years old and that are blighted, abandoned or are vacant or underutilized (less than 50% occupancy) due to safety or code deficiencies, and to buildings in an officially designated district of any age where more than 50% of the assessed value has been destroyed by fire or act of nature.

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

II. "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. 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.

II-a. "Tax increment finance district" means any district established in accordance with the provisions

We may wish to consider defining “substantial rehabilitation” as meaning rehabilitation of a qualifying structure which costs at least 50 percent of the pre-rehabilitation assessed valuation.

III. "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.

IV. "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, eff. April 1, 2006. 2009, 200:5-7, eff. July 15, 2009. 2010, 329:1, 2, eff. July 20, 2010. 2011, 237:1, 2, eff. July 5, 2011.

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

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, eff. April 1, 2006. 2009, 200:12, eff. July 15, 2009. 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 *significantly* enhances the economic vitality of the downtown or *neighborhood center through the attraction of new businesses or the expansion of existing businesses, generation of net new job creation and an increase in the projected post tax relief period property valuation of not less than 10% for each year of tax relief requested under Section 79-E:5 I or I-a.*

II. It *substantially* enhances and improves a structure that is *demonstrated to be* culturally or historically important on a local, regional, state, or national level, either independently or within the context of an historic district, town center, *neighborhood* or village center in which the building is located *provided that the substantial rehabilitation is conducted in accordance with the U.S. Secretary of Interior's Standards for Rehabilitation;*

III. It promotes development of *needed facilities or services* in municipal or *neighborhood* centers, providing for efficiency, safety, and a greater sense of community *consistent with goals, objectives or recommendations specifically delineated in the City's Master Plan or other neighborhood, area or economic development related plans adopted by the Board of Mayor & Aldermen,* consistent with RSA 9-B; or

IV. It increases residential housing *downtown* or in other urban *and neighborhood* or ~~town~~ centers *consistent with the goals, objectives and recommendations delineated in the City's Master Plan or other neighborhood, area or economic development related plan adopted by the Board of Mayor & Aldermen specifically pertaining to the area within which the qualifying structure is located.*

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

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 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 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, eff. April 1, 2006. 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, eff. April 1, 2006. 2007, 42:3, eff. July 20, 2007.

Section 79-E:12

79-E:12 Rulemaking. – The commissioner of the department of revenue administration shall 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.

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, eff. April 1, 2006. 2010, 329:6, eff. July 20, 2010. 2011, 237:3, eff. July 5, 2011.

Section 79-E:14

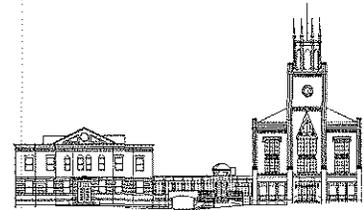
79-E:14 Other Programs. – The provisions of this chapter shall not apply to properties whose rehabilitation or construction is subsidized by state or federal grants or funds that do not need to be repaid totaling more than 50 percent of construction costs from state or federal programs.

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



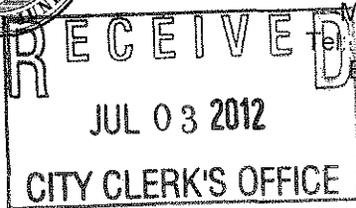
CITY OF MANCHESTER Board of Assessors

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Robert J. Gagne, Chairman
Michael W. Hurley

Lisa Turner
Assistant to Assessors



To: Chairman Patrick Arnold
Committee on Job Creation/Job Retention & Economic Development

From: Board of Assessors

Date: July 3, 2012

Re: Report on Parcels Receiving RSA 79-E Tax Relief Incentive

Dear Alderman Arnold:

At the Committee on Job Creation/Job Retention & Economic Development meeting of June 19, 2012, this office was asked to report on City Parcels enrolled in the RSA 79-E Community Revitalization Tax Relief Incentive program. The requested report is attached.

I remain available to answer questions at any time, and will plan to attend the next Committee on Job Creation/Job Retention & Economic Development meeting.

Respectfully,

Robert J. Gagne, CNHA, NHCG
Chairman

Attachments: 1 page Excel report

cc: Jay Minkarah, Economic Development Director

RSA Chapter 79-E
Community Revitalization Tax Relief Incentive

Property Address	Map/Lot	Date Covenants Recorded	RSA 79-E Term	RSA 79-E Value	RSA 75:1 Value	Tax Year	Tax Rate (Note 1)	RSA 79-E Taxes	RSA 75:1 Taxes	Difference
20 Concord Street "Firefly Bistro" Building	9/12	5/12/2008	2009-2013	\$800,000	\$1,335,200	2009	\$17.85	\$14,280.00	\$23,833.32	(\$9,553.32)
				\$800,000	\$1,335,200	2010	\$17.81	\$14,248.00	\$23,779.91	(\$9,531.91)
				\$800,000	\$1,018,500	2011	\$21.96	\$17,568.00	\$22,366.26	(\$4,798.26)
				\$800,000	\$1,018,500	2012	\$22.28	\$17,824.00	\$22,692.18	(\$4,868.18)
				\$800,000	\$1,018,500	2013	\$22.73	\$18,184.00	\$23,150.51	(\$4,966.51)
Total for 20 Concord Street:										(\$33,718.18)
30 Amherst Street "Consuelos Taquiera" Building	4/9	5/23/2008	2009-2013	\$452,500	\$549,900	2009	\$17.85	\$8,077.13	\$9,815.72	(\$1,738.59)
				\$452,500	\$549,900	2010	\$17.81	\$8,059.03	\$9,793.72	(\$1,734.69)
				\$452,500	\$463,800	2011	\$21.96	\$9,936.90	\$10,185.05	(\$248.15)
				\$452,500	\$463,800	2012	\$22.28	\$10,081.70	\$10,333.46	(\$251.76)
				\$452,500	\$463,800	2013	\$22.73	\$10,285.33	\$10,542.17	(\$256.85)
Total for 30 Amherst Street:										(\$4,230.05)
790 Elm Street "Portland Pie" Building (Note 2)	153/17	5/8/2009	2010-2014	\$755,200	\$755,200	2010	\$17.81	\$13,450.11	\$13,450.11	\$0.00
				\$755,200	\$831,300	2011	\$21.96	\$16,584.19	\$18,255.35	(\$1,671.16)
				\$755,200	\$831,300	2012	\$22.28	\$16,825.86	\$18,521.36	(\$1,695.51)
				\$755,200	\$831,300	2013	\$22.73	\$17,165.70	\$18,895.45	(\$1,729.75)
				\$755,200	\$831,300	2014	\$23.18	\$17,505.54	\$19,269.53	(\$1,764.00)
Total for 790 Elm Street:										(\$6,860.42)
88 Commercial Street "Pandora" Building (Note 3)	837/22	3/26/2010	2010-2014	\$5,000,000	\$4,556,600	2010	\$17.81	\$89,050.00	\$81,153.05	\$7,896.95
				\$5,000,000	\$6,333,400	2011	\$21.96	\$109,800.00	\$139,081.46	(\$29,281.46)
				\$5,000,000	\$6,333,400	2012	\$22.28	\$111,400.00	\$141,108.15	(\$29,708.15)
				\$5,000,000	\$6,333,400	2013	\$22.73	\$113,650.00	\$143,958.18	(\$30,308.18)
				\$5,000,000	\$6,333,400	2014	\$23.18	\$115,900.00	\$146,808.21	(\$30,908.21)
Total for 88 Commercial Street:										(\$112,309.06)

Five year Total for All Parcels: (\$157,117.69)

Average per Year: (\$31,423.54)

Notes: 1.) Tax rates for future years assume 1.47% increase for 2012 and 2% per year increase thereafter.

2.) 790 Elm Street was still under construction and incomplete as of 4/1/2010

3.) 88 Commercial Street interior fit-up is pending. 2011-14 value assumes fit-up is completed.

Prepared by City of Manchester, Board of Assessors 7/3/2012