



## **Town of Greenville, NH**

### **Community Revitalization Tax Relief Program**

This tax incentive program is being offered to help revitalize Greenville. It was passed as a warrant article at the 2021 Town Meeting and affords property owners a delay in the increased tax assessment when they upgrade or replace a qualified structure – residential or commercial – within the Town’s Downtown District. Buildings listed on or determined eligible for listing on the National Register of Historic Places or the state register of historic places may also qualify for this program.

Specifically, the town adopted the provisions of NH RSA Chapter 79-E, the Community Revitalization Tax Relief Incentive, which allows an owner of a qualifying structure who intends to substantially rehabilitate or replace such structure, to apply to the Greenville Board of Selectmen for tax relief. The property tax assessment on a qualifying structure which has been substantially upgraded and improved or replaced at the owner’s expense will not increase as a result of the substantial rehabilitation or replacement for up to 5 years, beginning with the completion of the rehabilitation. The goal is to encourage the rehabilitation, replacement, or active reuse of underutilized buildings, and in so doing, promote a strong local economy.

Does your downtown or historic property need renovation or replacement, but you’re worried about the potential increase in taxes if you improve it? If so, please contact the Town Administrator Tara Sousa in the Selectmen’s Office, (603)878-2084, for details and an application. The documents contain everything you need to complete your application for tax relief. They are based on the requirements set forth in NH RSA Chapter 79-E. Simply fill out the application documents, take part in a public hearing with the Board of Selectmen and execute a covenant with the Town of Greenville. Please contact the Greenville Town Administrator with any questions. Thank you for your interest in the Community Revitalization Tax Relief Program.

# Town of Greenville

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

### OFFICE USE ONLY

(do not write in shaded area)

Date Application Submitted: \_\_\_\_\_ Application & Fee (\$50) Received by: \_\_\_\_\_

#### Building Information

Building Name (if any): \_\_\_\_\_

Building Address: \_\_\_\_\_

Greenville Tax Map: \_\_\_\_\_ Lot: \_\_\_\_\_ Zoning District: \_\_\_\_\_ HCRD Book: \_\_\_\_\_ Page: \_\_\_\_\_

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

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

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

Applicant's Name: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

E-mail: \_\_\_\_\_

Owner's Name: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

E-mail: \_\_\_\_\_

#### Existing Building Information

Existing Uses (describe current use, size, and number of employees): \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Gross Square Footage of Building: \_\_\_\_\_ Year Building was Built: \_\_\_\_\_

Is the building listed on or eligible for listing on the National Register of Historic Places?  Yes  No

Is the building listed on or eligible for listing on the state register of Historical Place?  Yes  No

**Project Description**

Proposed Uses (describe use, size, and number of employees): \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Is there a change of use associated with this project?       Yes     No

Will this project include new residential units?       Yes     No

If yes, please describe: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Will the project include affordable residential units?       Yes     No

If yes, please describe: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Has an abatement application been filed or has an abatement been awarded on this property within the past year?       Yes     No

Will any state or federal grants be used with this project?       Yes     No

If yes, describe and detail any terms of repayment: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Replacement of Qualifying Structure**

Does the project involve the replacement of an historic qualifying structure?       Yes     No

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

1. A New Hampshire division of historical resources individual resource inventory form, prepared by a qualified architectural historian.
2. A letter from the Greenville Historic that identifies any and all historical, cultural, and architectural value of the structure or structures that are proposed to be replaced and the property on which those structures are located.

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

**Public Benefit (RSA 79:E-7)**

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

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

- Enhances the economic vitality of the designated area.  Yes  No

If yes, please describe: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

- Enhances and improves a culturally or historically important structure.  Yes  No

If yes, please describe: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

- Promotes development of the designated area, providing for efficiency, safety, and a greater sense of community, consistent with RSA 9-B.  Yes  No

If yes, please describe: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

- It increases residential housing in urban or town centers.  Yes  No

If yes, please describe: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Other issues and matters applicant deems relevant to this request: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Substantial Rehabilitation**

Describe the work to be done and estimated costs.

1. Attach additional sheets if necessary and any written construction estimates.
2. Attach any project narratives, plot plans, building plans, sketches, renderings, or photographs that will help explain this application.

Structural: _____ _____ _____ _____ _____	\$
Electrical: _____ _____ _____ _____ _____	\$
Plumbing/Heating: _____ _____ _____ _____ _____	\$
Mechanical: _____ _____ _____ _____ _____	\$
Other: _____ _____ _____ _____ _____	\$
<b>Total Estimated Project Cost:</b>	<b>\$</b>

Expected project start date: \_\_\_\_\_ Expected project completion date: \_\_\_\_\_

**Applicant/Owner Signature**

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

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

Initial here: \_\_\_\_\_

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

Initial here: \_\_\_\_\_

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

Initial here: \_\_\_\_\_

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

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

**APPENDIX A**

## **RSA 79-E:2 Definitions**

- I. "Historic structure" means a building that is listed on or determined eligible for listing on the National Register of Historic Places or the state register of historic places.
- II. "Qualifying structure" means a building located in a district officially designated in a municipality's master plan, or by zoning ordinance, as a downtown, town center, central business district, or village center, or, where no such designation has been made, in a geographic area which, as a result of its compact development patterns and uses, is identified by the governing body as the downtown, town center, or village center for purposes of this chapter. Qualifying structure shall also mean historic structures in a municipality whose preservation and reuse would conserve the embodied energy in existing building stock. Cities or towns may further limit "qualifying structure" according to the procedure in RSA 79-E:3 as meaning only a structure located within such districts that meet certain age, occupancy, condition, size, or other similar criteria consistent with local economic conditions, community character, and local planning and development goals. Cities or towns may further modify "qualifying structure" to include buildings that have been destroyed by fire or act of nature, including where such destruction occurred within 15 years prior to the adoption of the provisions of this chapter by the city or town. In a city or town that has adopted the provisions of RSA 79-E:4-a, "qualifying structure" also means potentially impacted structures identified by the municipality within the coastal resilience incentive zone established under RSA 79-E:4-a.
- III. "Replacement" means the demolition or removal of a qualifying structure and the construction of a new structure on the same lot.
- IV. "Substantial rehabilitation" means rehabilitation of a qualifying structure which costs at least 15 percent of the pre-rehabilitation assessed valuation or at least \$75,000, whichever is less. In addition, in the case of historic structures, substantial rehabilitation means devoting a portion of the total cost, in the amount of at least 10 percent of the pre-rehabilitation assessed valuation or at least \$5,000, whichever is less, to energy efficiency in accordance with the U.S. Secretary of the Interior's Standards for Rehabilitation. Cities or towns may further limit "substantial rehabilitation" according to the procedure in RSA 79-E:3 as meaning rehabilitation which costs a percentage greater than 15 percent of pre-rehabilitation assessed valuation or an amount greater than \$75,000 based on local economic conditions, community character, and local planning and development goals.
- V. "Tax increment finance district" means any district established in accordance with the provisions of RSA 162-K.
- VI. "Tax relief" means:
- (a) For a qualifying structure, that for a period of time determined by a local governing body in accordance with this chapter, the property tax on a qualifying structure shall not increase as a result of the substantial rehabilitation thereof.
- (b) For the replacement of a qualifying structure, that for a period of time determined by a local governing body in accordance with this chapter, the property tax on a replacement structure shall not exceed the property tax on the replaced qualifying structure as a result of the replacement thereof.
- (c) For a qualifying structure which is a building destroyed by fire or act of nature, that for a period of time determined by a local governing body in accordance with this chapter, the property tax on such qualifying structure shall not exceed the tax on the assessed value of the structure that would have existed had the structure not been destroyed.
- VII. "Tax relief period" means the finite period of time during which the tax relief will be effective, as determined by a local governing body pursuant to RSA 79-E:5.

**Source.** 2006, 167:1. 2009, 200:5-7. 2010, 329:1, 2. 2011, 237:1, 2, eff. July 5, 2011. 2013, 78:2, eff. April 1, 2013. 2017, 203:2, eff. Sept. 3, 2017.



## RSA 79-E Community Revitalization Tax Relief Incentive

2009 Revision: Allows for *replacement* of structures, in addition to rehabilitation.

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

2011 Revision: Allows for buildings which have been destroyed by fire or act of nature to be qualifying structures.

2013 Revision: Extends qualifying properties to include historic structures outside of downtowns. See p. 2

