



LONDONDERRY TOWN COUNCIL

John Farrell • Chair
Joe Green • Vice Chair
Jim Butler • Councilor
Deb Paul • Councilor
Chad Franz • Councilor

Michael Malaguti • Town Manager
Lisa Drabik • Assistant Town Manager
Justin Campo • Finance Director

Agenda June 20, 2022 – 6:00 P.M. Moose Hill Council Chambers

A. CALL TO ORDER

NOTE Meeting will begin at 6:00 p.m. The Council will then move into non-public session and return to public session no earlier than 7:00 p.m.

B. NON-PUBLIC SESSION

RSA 91-A:3 II, (a), (b), (c) and (e).

C. PUBLIC COMMENT

D. PUBLIC HEARING

1. Ordinance #2022-05 – An Ordinance Creating the Londonderry Commercial and Industrial Tax Incentive Program (Continued from 5/9/22 and 6/6/22)
(Michael Malaguti, Town Manager)
2. Acceptance of Unanticipated Revenue Under RSA 31:95-b (Resolution #2022-12 and Resolution #2022-13)

E. NEW BUSINESS

1. Resolution #2022-12 – A Resolution Relative to the Acceptance of Unanticipated Revenue Under RSA 31:95-b (**Sensory Playground**)
(Justin Campo, Finance Director)

2. Resolution #2022-13 – A Resolution Relative to the Acceptance of Unanticipated Revenue Under RSA 31:95-b (**Resolution Locality Grant**)
(Justin Campo, Finance Director)
3. Order #2022-13- An Order Relative to the Expenditure of Maintenance Trust Fund for Various Projects
(Michael Malaguti, Town Manager)
4. Order #2022-14 – An Order Relative to the Expenditure of Reclamation Trust Funds
(John Trottier, Director of Engineering and Environmental Services)
5. Elderly Exemption Eligibility Criteria Discussion
(Steve Hamilton, Assessor)
6. Ordinance #2022-06 – Animal Control Ordinance (First Reading)
(Sherry Farrell, Town Clerk; Michael Malaguti, Town Manager)
7. Presentation of Strategic Goals
(Michael Malaguti, Town Manager; Lisa Drabik, Assistant Town Manager)

F. OLD BUSINESS

G. APPROVAL OF MINUTES

June 6, 2022 Town Council Minutes

H. APPOINTMENTS/REAPPOINTMENTS

I. OTHER BUSINESS

1. Liaison Reports
2. Town Manager Report
3. Assistant Town Manager Report

J. ADJOURNMENT

K. MEETING SCHEDULE

1. Town Council Meeting 07/11/2022
Moose Hill Council Chambers, 7:00 P.M.

LEGAL NOTICE

The Londonderry Town Council will hold a PUBLIC HEARING:

Ordinance #2022-05 – An Ordinance Creating the Londonderry Commercial and Industrial Tax Incentive Program

The public hearing will occur on Monday, June 20, 2022 at 7:00 PM at the Londonderry Town Hall, 268B Mammoth Road, Londonderry, NH 03053.

Londonderry Town Council

First Reading: 04/18/2022
Second Reading/Public Hearing: 05/09/2022
Second Public Hearing: 06/06/2022
Adopted: _____

ORDINANCE #2022-05
***CREATING THE LONDONDERRY COMMERCIAL AND INDUSTRIAL
PROPERTY TAX INCENTIVE PROGRAM***

WHEREAS RSA 72:81 permits a municipality to adopt a new construction property tax exemption (the “Incentive”) for commercial or industrial uses, or both for the purpose of providing incentives to businesses to build, rebuild, modernize, or enlarge within the municipality; and

WHEREAS The Town Council believes it is in the public benefit to enhance the Town of Londonderry's commercial/ industrial property tax base with respect to economic activity, cultural and historic character, and sense of community that contribute to economic and social vitality; and

WHEREAS It is further declared to be a public benefit to encourage the rehabilitation of underutilized commercial/industrial structures in Londonderry as a means of encouraging growth of economic, residential, and municipal uses in accordance with RSA 9-B; and

WHEREAS Short-term property assessment tax relief and a related covenant to protect the public benefit as provided under this article are considered to provide a demonstrated public benefit if the same encourages new construction, substantial rehabilitation and use of qualifying structures, or the replacement of a qualifying structure; and

WHEREAS The Town Council determines that it is in the public benefit to make the Program available town-wide; and

WHEREAS Pursuant to RSA 72:82, II, this Ordinance shall remain in effect until the earlier of: (A) its rescission by further action of the Town Council; or (B) the date which **is twenty four (24)** months after its adoption, provided, however, that for any application which has already been granted prior to rescission or expiration, as the case may be, the exemption shall continue to apply at the rate and for the duration in effect at the time it was granted.

NOW THEREFORE BE IT ORDAINED by the Town Council of the Town of Londonderry that the Londonderry Commercial and Industrial Property Tax Incentive Program is hereby adopted as set forth in Exhibit A attached hereto.

Sharon Farrell, Town Clerk

John Farrell, Chairman
Town Council

A TRUE COPY ATTEST:

(TOWN SEAL)

EXHIBIT "A"

**LONDONDERRY COMMERCIAL AND INDUSTRIAL
PROPERTY TAX INCENTIVE PROGRAM**

§ 1. Adoption of program.

1.1 Pursuant to the authority granted by RSA 72:27-a, RSA 72:81, and RSA 72:82, and such other relevant authority bestowed upon it as a political subdivision of the State of New Hampshire, the Town of Londonderry ("Londonderry" or the "Town") through its legislative body, the Londonderry Town Council ("Town Council"), adopts the Londonderry Commercial and Industrial Property Tax Exemption Program for application within the geographical limits set forth below.

§ 2. Short title.

2.1 Londonderry Commercial and Industrial Property Tax Incentive Program (the "Program").

§ 3. Enabling statutes.

3.1 NH RSAs 72:27-a and 72:80-83.

§ 4. Purpose; declaration of public benefit.

4.1 It is declared to be beneficial to the public interest to enhance Londonderry's commercial and industrial property tax base to attract, promote and stimulate economic activity.

4.2 It is further declared to be beneficial to the public interest to encourage the rehabilitation of underperforming or underutilized commercial and industrial facilities in Londonderry as a means of encouraging smart growth of economic, residential, and municipal uses in accordance with RSA 9-B.

4.3 Short-term property tax relief and a related covenant to further public interest as described in this ordinance provide a demonstrated public benefit because the property tax relief and related covenant encourage new construction and use of Qualifying Structures, and replacement, substantial rehabilitation and use of Qualifying Structures. A Qualifying Structure is defined in Section 6.4 hereof.

4.4 The Town Council determines that it is in the public interest to make the Program available town wide for commercial and industrial uses as defined herein.

§ 5. Tax relief authority.

5.1 Londonderry, through the Town Council, hereby adopts RSA 72:80-83 in the manner specified under RSA 72:27-a and RSA 72:82. In addition, the Town may modify the incentive program in the same manner as hereby adopted to best suit the needs of the Town and its constituents.

§ 6. Definitions.

6.1 Assessed Value: The Assessed Value of the improvements and structures as of April 1 of the tax year to which the exemption pertains, pursuant to RSA 72:83.

6.2 Commercial Uses: All retail, wholesale, and service uses, including but not limited to: automobile and similar vehicle sales; automobile repair facility/garage; automobile service station; bank; brewery; brew pub; commercial performing and fine arts schools and studios; commercial service establishment; conference center; contractor; contractor's yard; funeral establishment; golf course/country club; grocery/convenience store; hospital; hotel; commercial service establishment; inn (motel); medical office; movie and recording studio; multiunit commercial establishment; nursery; office, pharmacy, printing; professional office; radio broadcasting facility; repairman; restaurant, drive-in restaurant; retail sales establishment; riding school; television broadcasting; transportation center; travel agent; tourist home, and wholesale business.

6.3 Industrial Uses: All manufacturing, production, assembling, warehousing, or processing of goods or materials for sale or distribution, research and development activities, or processing of waste materials, including but not limited to: bottling facility; building material storage yard; crematorium; equipment upfit (repair); industrial establishment; light industrial establishment; industrial repair garage; industrial supply; laboratory (medical/dental); laboratory: research, experimental, testing; light industry; light manufacturing; microbrewery; product assembly; publishing; research and development facility; research lab; sand/gravel pit; self-storage; truck terminal; warehouse, and wood/metal craft.

6.4 Original Assessed Value: The value of the Qualifying Structure assessed at the time that 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 ordinance.

6.5 Qualifying Area: The Qualifying Area is the Town of Londonderry.

6.6 Qualifying Structure: A structure located in the Qualifying Area built, rebuilt, modernized, or enlarged to be used for Commercial or Industrial Uses as defined in RSA 72:80 and described herein.

6.7 Replacement: The demolition or removal of a Qualifying Structure and the subsequent construction of a new structure on the same lot.

§ 7. Tax Relief.

7.1 The Tax Relief Period is the finite period of time during which the Tax Relief, as described in section ~~7.45~~ and ~~7.6~~ below, will be effective, and the percentage amount of new Assessed Value to be exempted, as determined by the Town Council based upon classification of the project by tier, pursuant to RSA 72:81, and in the further exercise of its discretion as set forth in sections ~~7.51~~ and 12, below.

7.2 A Tier One Project is a project in which the anticipated increase in valuation of the Qualifying Structure at the completion of construction is thirty million dollars (\$30,000,000) or more.

7.3 A Tier Two Project is a project in which the anticipated increase in valuation of the Qualifying Structure at the completion of construction is fifteen million dollars (\$15,000,000) or more.

~~7.4 A Tier Three Project is a project in which the anticipated increase in valuation of the Qualifying Structure at the completion of construction is two and one-half million dollars (\$2,500,000) or more.~~

7.45 Tier One ~~and Two and Three~~ Projects shall be eligible for Tax Relief in the form of the exemption from taxation authorized pursuant to RSA 72:81, and more specifically defined as follows:

(1) For a Tier One Project:

a. In the first full tax year for which an exemption is granted following completion of a Qualifying Structure (the "first tax year"), an exemption of between forty (40) and fifty (50) percent of the increase in Assessed Value attributable to construction of new structures, and additions, renovations, or improvements to existing structures (the "Exemption"), as determined by the Town Council.

~~b. The duration of the Exemption shall be either five (5) years or ten (10) years for a Tier One Project, as determined by the Town Council.~~

~~b.~~

~~i.c. If the Town Council grants a five (5) year exemption, in the four (4) tax years immediately succeeding the first tax year for which an exemption is granted, the Exemption shall decrease annually by twenty (20), thirty (30), forty (40), and fifty (50) percent of the prior year's Exemption, rounded to the nearest whole percent, as set forth in Attachment A. ten (10) percent.~~

~~ii. If the Town Council grants a ten (10) year exemption, in the nine (9) tax years immediately succeeding the first tax year for which an exemption is granted, the Exemption shall decrease annually by four (4) percent.~~

(2) For a Tier Two Project:

a. In the first full tax year for which an exemption is granted following completion of a Qualifying Structure (the "first tax year"), an exemption of between thirty (30) and forty (40) percent of the increase in Assessed Value attributable to construction of new structures, and additions, renovations, or improvements to existing structures (the "Exemption"), as determined by the Town Council.

~~b. The duration of the Exemption shall be five (5) years.~~

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- c. ~~In the four (4) tax years immediately succeeding the first tax year for which an exemption is granted, the Exemption shall decrease annually by twenty (20), thirty (30), forty (40), and fifty (50) percent of the prior year's Exemption, rounded to the nearest whole percent, as set forth in Attachment A.~~
- b. ~~In the four (4) tax years immediately succeeding the first tax year for which an exemption is granted, the Exemption shall decrease annually by seven and one-half (7.5) percent.~~

~~(3) For a Tier Three project:~~

- a. ~~In the first full tax year for which an exemption is granted following completion of a Qualifying Structure (the "first tax year"), an exemption of between twenty (20) and thirty (30) percent of the increase in Assessed Value attributable to construction of new structures, and additions, renovations, or improvements to existing structures (the "Exemption"), as determined by the Town Council.~~

~~In the four (4) tax years immediately succeeding the first tax year for which an exemption is granted, the Exemption shall decrease annually by five (5) percent.~~

~~7.6 The Exemption shall be no less than zero (0) percent. If the Exemption decreases to zero (0) percent during the Tax Relief Period, the Tax Relief, Tax Relief Period and the Exemption shall terminate and the covenant required under section 9 shall be released.~~

§ 8. Public benefits.

8.1 In order to qualify for Tax Relief as set forth in section 7.5~~4~~ above, the proposed new construction or rehabilitation must, in the reasonable discretion of the Town Council, provide one or more of the following public benefits, and the proposed Replacement must provide one or more of the same public benefits to a greater degree than would a rehabilitation of the same Qualifying Structure, as follows:

- It enhances the economic vitality of the Town;
- It promotes development of municipal centers, providing for efficiency, safety, and a greater sense of community, consistent with RSA 9-B; or
- It increases commercial and industrial activity in the Town, including job creation.
- It increases the Town's commercial or industrial tax base.

§ 9. Covenant to protect public benefit.

9.1 Tax Relief for the construction, rehabilitation or replacement of a Qualifying Structure shall be effective upon the property owner's grant to the municipality of a covenant ensuring that the Qualifying Structure shall be maintained and used in a manner that continues the public benefit for which the Tax Relief was granted and as otherwise provided in this ordinance.

9.2 This covenant shall be released upon the expiration of the Tax Relief Period.

9.2 The covenant shall include provisions requiring the property owner to obtain commercially reasonable casualty insurance, and flood insurance, if relevant. The covenant may include, at the Town Council'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 the Tax Relief after notice and an opportunity to be heard.

9.3 The Town 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 for the duration of the tax relief period, but shall thereafter expire without further affect.

§ 10. Application procedure.

10.1 An owner (or authorized agent, including a prospective purchaser and developer) of a Qualifying Structure who intends to construct, rehabilitate or replace such structure, may submit an application for the Tax Relief to the Town Manager's Office prior to construction, but not after December 31 before the beginning of the tax year for which the exemption is sought. In such cases, the Town Council may anticipatorily grant the exemption, subject to adjustment when the actual increase in Assessed Value becomes known. The applicant shall include the address of the property, a full description of the intended construction, rehabilitation or replacement, any changes in use of the property resulting from the rehabilitation or replacement, and an application fee. The application shall be on a preapproved application form provided by the Town Manager's Office.

10.2 The application for property tax exemption shall not be deemed to be complete and the governing body shall not schedule a hearing on the application as required under RSA 72:83 until all required information has been submitted.

§ 11. Application fees.

11.1 An application fee of \$150, or an amount subsequently adopted by the Town Council, shall be paid at the time of application submission to the Town Manager's Office, made payable to the "Town of Londonderry."

11.2 The applicant shall also be responsible for the reasonable expenses incurred by the municipality in the drafting, review, and recording of the covenant.

§ 12. Review and decision by Town officials.

12.1 Upon receipt of a complete application, the Town Council shall consider the application in the normal course of business and notify the applicant of its decision no later than February 28 before the beginning of the tax year for which the exemption is sought. The Town Council shall determine:

- Whether the structure will be in the Qualifying Area;
- Whether the structure at issue is a Qualifying Structure;
- Whether there is a public benefit to granting the Tax Relief;
- The classification of the project by tier; and
- Within the parameters specified in section 7, above, the specific Tax Relief ~~and Tax Relief Period~~, if any, to be awarded for the Qualified Structure. The Town Council shall base this determination upon the extent of public benefit demonstrated by the applicant, assigning a higher percentage amount to applicants demonstrating a greater public benefit, and vice versa.

12.2 In determining the existence and extent of a public benefit, the Town Council shall also identify the costs and detriments associated with the proposed development or project, and weigh such factors against any public benefit. Only if the public benefit is found to specifically outweigh any costs and detriments shall the Town Council grant the Exemption.

12.3 After determining the applicable tier, in setting the applicable percentage ~~(or, in the case of a Tier One Project, the duration of the Exemption)~~, the Town Council shall also factor the extent of the public benefit and the costs and detriments associated with the proposed development or project.

12.4 The Town Council may seek assistance from Town officials, legal counsel, boards or commissions in making its determinations, and but shall ~~not be required to~~ conduct a public hearing.

12.5 After following the procedures established herein, the Town Council may grant the Tax Relief, provided:

- The Town Council finds a public benefit as defined herein; and
- The specific public benefit is preserved through a covenant as set forth above; and
- The Town Council finds that the proposed use is consistent with the applicable master plan, zoning ordinance or development regulations.

12.6 If the Town Council grants the Tax Relief, it shall identify the specific public benefit achieved as defined herein.

12.7 The burden of demonstrating the applicable tier and the public benefit shall be on the applicant. The Town Council or its agents may request such additional or updated information as is necessary to determine eligibility. Should the Town in its discretion determine that third party review or consultation is required, the applicant shall bear the associated cost. *See* RSA 72:83, III. If the Town Council determines that the applicant provided incorrect or false information during the application process or failed to provide information after such a request, the Town Council may refuse to grant the exemption without further inquiry.

12.8 If the Town Council, in its sole 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 72:83; 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 errors of law or abuse of discretion.

12.9 For the purpose of determining the applicable tier for a Project, the Town Council may assign a reasonable value to factors not yet known or reflected directly in the anticipated valuation of the property after construction, including, but not limited to, significant job creation, and add such assigned value to the anticipated valuation after construction.

§ 13. Duration and limitations of property tax incentive program.

13.1 Pursuant to RSA 72:81, the exemption shall apply only to municipal and local school property taxes assessed by the municipality which shall exclude state education property taxes under RSA 76:3 and county taxes assessed against the municipality under RSA 29:11

13.2 If the municipality completes a revaluation during the period for which an exemption has been granted, the amount of the exemption shall be adjusted by the difference in equalization ratios applicable in the municipality before and after the revaluation. The amount and length of the property tax exemption shall be determined by the Town Council on a per-case basis, by categorizing the project by tier as set forth herein.

13.3 Tax Relief shall not be granted to an applicant who has begun construction. RSA 72:83, I.

13.4 The Town Council may grant waivers from this ordinance where not inconsistent with the purpose and intent of RSA 72:80-83, provided, however, that the Town Council may not waive a provision of this ordinance required by statute.

13.5 The Town may require the submission of an annual update to determine continued eligibility for, and the proper amount of, Tax Relief. The Town Council may conduct an annual hearing to review the update and may adjust the Tax Relief based upon changed conditions. If the Town Council determines that the applicant provided incorrect or false information in an annual update or failed to provide information necessary for an annual update after such a request, the Town Council may terminate the exemption upon notice and an opportunity for the applicant to be heard.

13.6 This ordinance shall expire ~~twenty four (24)~~ ^{eighteen (18)} months after its passage, unless sooner terminated or extended by vote of the Town Council.

§ 14. Resumption of full tax liability.

14.1 Upon expiration of the Tax Relief Period, the property shall be taxed at its market value in accordance with RSA 75:1.

§ 15. Extent of Tax Relief.

15.1 Tax Relief granted under this ordinance shall be calculated on the Assessed Value at the time of the commencement of the Tax Relief Period in excess of the Original Assessed Value.

15.2 Tax Relief granted under this ordinance shall pertain only to assessment increases attributable to the construction, rehabilitation or replacement performed under the conditions approved by the Town Council and not to those increases attributable to other factors, including but not limited to market forces.

15.3 Nothing herein shall prohibit an owner from seeking an abatement of the original assessed value prior to any adjustment granted hereunder.

§ 16. Violations and penalties; enforcement.

16.1 If the property 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 above, the Town Council shall, after notice and an opportunity to be heard, determine whether and to what extent the public benefit of the Qualified Structure has been diminished and may terminate or reduce the property tax exemption amount and period in accordance with such determination.

16.2 Any tax payment required under this section 16 shall be payable according to the following procedure:

16.2.1 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.

16.2.2 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.

16.2.3 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.

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

§ 17. Collection of unpaid taxes.

17.1 All taxes levied pursuant to RSA 72 which are not paid when due shall be collected in the same manner as provided in RSA 80.

ATTACHMENT A

TIER 1

1	40	41	42	43	44	45	46	47	48	49	50
2	32	33	34	34	35	36	37	38	38	39	40
3	22	23	24	24	25	25	26	26	27	27	28
4	13	14	14	14	15	15	15	16	16	16	17
5	7	7	7	7	7	8	8	8	8	8	8

TIER 2

1	30	31	32	33	34	35	36	37	38	39	40
2	24	25	26	26	27	28	29	30	30	31	32
3	17	17	18	18	19	20	20	21	21	22	22
4	10	10	11	11	11	12	12	12	13	13	13
5	5	5	5	6	6	6	6	6	6	7	7

First Reading: 04/18/2022
Second Reading/Public Hearing: 05/09/2022
Second Public Hearing: 06/06/2022
Adopted: _____

ORDINANCE #2022-05
***CREATING THE LONDONDERRY COMMERCIAL AND INDUSTRIAL
PROPERTY TAX INCENTIVE PROGRAM***

WHEREAS RSA 72:81 permits a municipality to adopt a new construction property tax exemption (the “Incentive”) for commercial or industrial uses, or both for the purpose of providing incentives to businesses to build, rebuild, modernize, or enlarge within the municipality; and

WHEREAS The Town Council believes it is in the public benefit to enhance the Town of Londonderry's commercial/ industrial property tax base with respect to economic activity, cultural and historic character, and sense of community that contribute to economic and social vitality; and

WHEREAS It is further declared to be a public benefit to encourage the rehabilitation of underutilized commercial/industrial structures in Londonderry as a means of encouraging growth of economic, residential, and municipal uses in accordance with RSA 9-B; and

WHEREAS Short-term property assessment tax relief and a related covenant to protect the public benefit as provided under this article are considered to provide a demonstrated public benefit if the same encourages new construction, substantial rehabilitation and use of qualifying structures, or the replacement of a qualifying structure; and

WHEREAS The Town Council determines that it is in the public benefit to make the Program available town-wide; and

WHEREAS Pursuant to RSA 72:82, II, this Ordinance shall remain in effect until the earlier of: (A) its rescission by further action of the Town Council; or (B) the date which is twenty four (24) months after its adoption, provided, however, that for any application which has already been granted prior to rescission or expiration, as the case may be, the exemption shall continue to apply at the rate and for the duration in effect at the time it was granted.

NOW THEREFORE BE IT ORDAINED by the Town Council of the Town of Londonderry that the Londonderry Commercial and Industrial Property Tax Incentive Program is hereby adopted as set forth in Exhibit A attached hereto.

Sharon Farrell, Town Clerk

John Farrell, Chairman
Town Council

A TRUE COPY ATTEST:

(TOWN SEAL)

**LONDONDERRY COMMERCIAL AND INDUSTRIAL
PROPERTY TAX INCENTIVE PROGRAM**

§ 1. Adoption of program.

1.1 Pursuant to the authority granted by RSA 72:27-a, RSA 72:81, and RSA 72:82, and such other relevant authority bestowed upon it as a political subdivision of the State of New Hampshire, the Town of Londonderry ("Londonderry" or the "Town") through its legislative body, the Londonderry Town Council ("Town Council"), adopts the Londonderry Commercial and Industrial Property Tax Exemption Program for application within the geographical limits set forth below.

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6.3 Industrial Uses: All manufacturing, production, assembling, warehousing, or processing of goods or materials for sale or distribution, research and development activities, or processing of waste materials, including but not limited to: bottling facility; building material storage yard; crematorium; equipment upfit (repair); industrial establishment; light industrial establishment; industrial repair garage; industrial supply; laboratory (medical/dental); laboratory: research, experimental, testing; light industry; light manufacturing; microbrewery; product assembly; publishing; research and development facility; research lab; sand/gravel pit; self-storage; truck terminal; warehouse, and wood/metal craft.

6.4 Original Assessed Value: The value of the Qualifying Structure assessed at the time that 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 ordinance.

6.5 Qualifying Area: The Qualifying Area is the Town of Londonderry.

6.6 Qualifying Structure: A structure located in the Qualifying Area built, rebuilt, modernized, or enlarged to be used for Commercial or Industrial Uses as defined in RSA 72:80 and described herein.

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§ 7. Tax Relief.

7.1 The Tax Relief Period is the finite period of time during which the Tax Relief, as described in section 7.4 below, will be effective, and the percentage amount of new Assessed Value to be exempted, as determined by the Town Council based upon classification of the project by tier, pursuant to RSA 72:81, and in the further exercise of its discretion as set forth in sections 7.4 and 12, below.

7.2 A Tier One Project is a project in which the anticipated increase in valuation of the Qualifying Structure at the completion of construction is thirty million dollars (\$30,000,000) or more.

7.3 A Tier Two Project is a project in which the anticipated increase in valuation of the Qualifying Structure at the completion of construction is fifteen million dollars (\$15,000,000) or more.

7.4 Tier One and Two Projects shall be eligible for Tax Relief in the form of the exemption from taxation authorized pursuant to RSA 72:81, and more specifically defined as follows:

(1) For a Tier One Project:

- a. In the first full tax year for which an exemption is granted following completion of a Qualifying Structure (the “first tax year”), an exemption of between forty (40) and fifty (50) percent of the increase in Assessed Value attributable to construction of new structures, and additions, renovations, or improvements to existing structures (the “Exemption”), as determined by the Town Council.
- b. The duration of the Exemption shall be five (5) years.
- c. In the four (4) tax years immediately succeeding the first tax year for which an exemption is granted, the Exemption shall decrease annually by twenty (20), thirty (30), forty (40), and fifty (50) percent of the prior year’s Exemption, rounded to the nearest whole percent, as set forth in Attachment A.

(2) For a Tier Two Project:

- a. In the first full tax year for which an exemption is granted following completion of a Qualifying Structure (the “first tax year”), an exemption of between thirty (30) and forty (40) percent of the increase in Assessed Value attributable to construction of new structures, and additions, renovations, or improvements to existing structures (the “Exemption”), as determined by the Town Council.
- b. The duration of the Exemption shall be five (5) years.
- c. In the four (4) tax years immediately succeeding the first tax year for which an exemption is granted, the Exemption shall decrease annually by twenty (20), thirty (30), forty (40), and fifty (50) percent of the prior year’s Exemption, rounded to the nearest whole percent, as set forth in Attachment A.

§ 8. Public benefits.

8.1 In order to qualify for Tax Relief as set forth in section 7.4 above, the proposed new construction or rehabilitation must, in the reasonable discretion of the Town Council, provide one or more of the following public benefits, and the proposed Replacement must provide one or more of the same public benefits to a greater degree than would a rehabilitation of the same Qualifying Structure, as follows:

- It enhances the economic vitality of the Town;
- It promotes development of municipal centers, providing for efficiency, safety, and a greater sense of community, consistent with RSA 9-B; or
- It increases commercial and industrial activity in the Town, including job creation.
- It increases the Town's commercial or industrial tax base.

§ 9. Covenant to protect public benefit.

9.1 Tax Relief for the construction, rehabilitation or replacement of a Qualifying Structure shall be effective upon the property owner's grant to the municipality of a covenant ensuring that the Qualifying Structure shall be maintained and used in a manner that continues the public benefit for which the Tax Relief was granted and as otherwise provided in this ordinance.

9.2 This covenant shall be released upon the expiration of the Tax Relief Period.

9.2 The covenant shall include provisions requiring the property owner to obtain commercially reasonable casualty insurance, and flood insurance, if relevant. The covenant may include, at the Town Council'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 the Tax Relief after notice and an opportunity to be heard.

9.3 The Town 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 for the duration of the tax relief period, but shall thereafter expire without further affect.

§ 10. Application procedure.

10.1 An owner (or authorized agent, including a prospective purchaser and developer) of a Qualifying Structure who intends to construct, rehabilitate or replace such structure, may submit an application for the Tax Relief to the Town Manager's Office prior to construction, but not after December 31 before the beginning of the tax year for which the exemption is sought. In such cases, the Town Council may anticipatorily grant the exemption, subject to adjustment when the actual increase in Assessed Value becomes known. The applicant shall include the address of the property, a full description of the intended construction, rehabilitation or replacement, any changes in use of the property resulting from the rehabilitation or replacement, and an application fee. The application shall be on a preapproved application form provided by the Town Manager's Office.

10.2 The application for property tax exemption shall not be deemed to be complete and the governing body shall not schedule a hearing on the application as required under RSA 72:83 until all required information has been submitted.

§ 11. Application fees.

11.1 An application fee of \$150, or an amount subsequently adopted by the Town Council, shall be paid at the time of application submission to the Town Manager's Office, made payable to the "Town of Londonderry."

11.2 The applicant shall also be responsible for the reasonable expenses incurred by the municipality in the drafting, review, and recording of the covenant.

§ 12. Review and decision by Town officials.

12.1 Upon receipt of a complete application, the Town Council shall consider the application in the normal course of business and notify the applicant of its decision no later than February 28 before the beginning of the tax year for which the exemption is sought. The Town Council shall determine:

- Whether the structure will be in the Qualifying Area;
- Whether the structure at issue is a Qualifying Structure;
- Whether there is a public benefit to granting the Tax Relief;
- The classification of the project by tier; and
- Within the parameters specified in section 7, above, the specific Tax Relief, if any, to be awarded for the Qualified Structure. The Town Council shall base this determination upon the extent of public benefit demonstrated by the applicant, assigning a higher percentage amount to applicants demonstrating a greater public benefit, and vice versa.

12.2 In determining the existence and extent of a public benefit, the Town Council shall also identify the costs and detriments associated with the proposed development or project, and weigh such factors against any public benefit. Only if the public benefit is found to specifically outweigh any costs and detriments shall the Town Council grant the Exemption.

12.3 After determining the applicable tier, in setting the applicable percentage, the Town Council shall also factor the extent of the public benefit and the costs and detriments associated with the proposed development or project.

12.4 The Town Council may seek assistance from Town officials, legal counsel, boards or commissions in making its determinations, and shall conduct a public hearing.

12.5 After following the procedures established herein, the Town Council may grant the Tax Relief, provided:

- The Town Council finds a public benefit as defined herein; and
- The specific public benefit is preserved through a covenant as set forth above; and
- The Town Council finds that the proposed use is consistent with the applicable master plan, zoning ordinance or development regulations.

12.6 If the Town Council grants the Tax Relief, it shall identify the specific public benefit achieved as defined herein.

12.7 The burden of demonstrating the applicable tier and the public benefit shall be on the applicant. The Town Council or its agents may request such additional or updated information as is necessary to determine eligibility. Should the Town in its discretion determine that third party review or consultation is required, the applicant shall bear the associated cost. *See* RSA 72:83, III. If the Town Council determines that the applicant provided incorrect or false information during the application process or failed to provide information after such a request, the Town Council may refuse to grant the exemption without further inquiry.

12.8 If the Town Council, in its sole 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 72:83; 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 errors of law or abuse of discretion.

12.9 For the purpose of determining the applicable tier for a Project, the Town Council may assign a reasonable value to factors not yet known or reflected directly in the anticipated valuation of the property after construction, including, but not limited to, significant job creation, and add such assigned value to the anticipated valuation after construction.

§ 13. Duration and limitations of property tax incentive program.

13.1 Pursuant to RSA 72:81, the exemption shall apply only to municipal and local school property taxes assessed by the municipality which shall exclude state education property taxes under RSA 76:3 and county taxes assessed against the municipality under RSA 29:11

13.2 If the municipality completes a revaluation during the period for which an exemption has been granted, the amount of the exemption shall be adjusted by the difference in equalization ratios applicable in the municipality before and after the revaluation. The amount and length of the property tax exemption shall be determined by the Town Council on a per-case basis, by categorizing the project by tier as set forth herein.

13.3 Tax Relief shall not be granted to an applicant who has begun construction. RSA 72:83, I.

13.4 The Town Council may grant waivers from this ordinance where not inconsistent with the purpose and intent of RSA 72:80-83, provided, however, that the Town Council may not waive a provision of this ordinance required by statute.

13.5 The Town may require the submission of an annual update to determine continued eligibility for, and the proper amount of, Tax Relief. The Town Council may conduct an annual hearing to review the update and may adjust the Tax Relief based upon changed conditions. If the Town Council determines that the applicant provided incorrect or false information in an annual update or failed to provide information necessary for an annual update after such a request, the Town Council may terminate the exemption upon notice and an opportunity for the applicant to be heard.

13.6 This ordinance shall expire twenty four (24) months after its passage, unless sooner terminated or extended by vote of the Town Council.

§ 14. Resumption of full tax liability.

14.1 Upon expiration of the Tax Relief Period, the property shall be taxed at its market value in accordance with RSA 75:1.

§ 15. Extent of Tax Relief.

15.1 Tax Relief granted under this ordinance shall be calculated on the Assessed Value at the time of the commencement of the Tax Relief Period in excess of the Original Assessed Value.

15.2 Tax Relief granted under this ordinance shall pertain only to assessment increases attributable to the construction, rehabilitation or replacement performed under the conditions approved by the Town Council and not to those increases attributable to other factors, including but not limited to market forces.

15.3 Nothing herein shall prohibit an owner from seeking an abatement of the original assessed value prior to any adjustment granted hereunder.

§ 16. Violations and penalties; enforcement.

16.1 If the property 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 above, the Town Council shall, after notice and an opportunity to be heard, determine whether and to what extent the public benefit of the Qualified Structure has been diminished and may terminate or reduce the property tax exemption amount and period in accordance with such determination.

16.2 Any tax payment required under this section 16 shall be payable according to the following procedure:

16.2.1 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.

16.2.2 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.

16.2.3 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.

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

§ 17. Collection of unpaid taxes.

17.1 All taxes levied pursuant to RSA 72 which are not paid when due shall be collected in the same manner as provided in RSA 80.

ATTACHMENT A

TIER 1

1	40	41	42	43	44	45	46	47	48	49	50
2	32	33	34	34	35	36	37	38	38	39	40
3	22	23	24	24	25	25	26	26	27	27	28
4	13	14	14	14	15	15	15	16	16	16	17
5	7	7	7	7	7	8	8	8	8	8	8

TIER 2

1	30	31	32	33	34	35	36	37	38	39	40
2	24	25	26	26	27	28	29	30	30	31	32
3	17	17	18	18	19	20	20	21	21	22	22
4	10	10	11	11	11	12	12	12	13	13	13
5	5	5	5	6	6	6	6	6	6	7	7

Nashua Telegraph

Home / Archive / Tax breaks keeping Hitchiner Manufacturing in N.H.

Tax breaks keeping Hitchiner Manufacturing in N.H.



CONTINUE >

\$50 million expansion in Milford

By Damien Fisher - Staff Writer |
Apr 5, 2018



NEWSLETTER

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Staff photo by DAMIEN FISHER Gov. Chris Sununu said New Hampshire is showing its commitment to fostering business through the incentives offered to keep Hitchiner's \$50 million foundry in the Granite State.

MILFORD – Hitchiner Manufacturing announced Wednesday it plans to build a new \$50 million, 85,000-square-foot foundry at its Milford plant.

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Hitchiner CEO John Morrison III said the expansion will allow the company to create up to 85 new jobs, and it allows the firm to stay in New Hampshire.

“The expansion will help ensure the future of our current operations in the state, and

our continued contribution to the state and local economies,” he said.

Hitchiner almost went to another state to build the new foundry, Morrison said. The company looked at the cost of building in New Hampshire versus the cost of going elsewhere, and found it was initially too expensive to stay in the Granite State when adding up business taxes, state and local taxes, as well as energy and construction costs in New Hampshire.

“We obviously had a large gap that we needed to close if we were to build here,” he said.

Hitchiner officials reached out to Gov. Chris Sununu, as well as Department of Business and Economic Affairs Commissioner Taylor Caswell, to work on a plan to keep the expansion in New Hampshire.

Morrison said the financial packages put together, including tax breaks and financing options through the New Hampshire Business Finance Authority,

helped Hitchiner find a way to build the new foundry in Milford.

“Businesses don’t do these things on a whim,” Sununu said.

The work state and local officials did to make the expansion possible in Milford represents a new way of doing business in New Hampshire, Sununu said. The state wants to make sure companies can come to New Hampshire and build their businesses. While the Hitchiner expansion is a success, the state still faces issues with a workforce shortage and high energy prices.

“We still have a lot of work to do,” Sununu said.

Milford voters approved a five-year tax abatement to help Hitchiner. Under a warrant article passed at this year’s town meeting, the company will get a 50 percent abatement on its property taxes in the first year. The amount of the abatement percentage will go down 10 percent a year over the course of the five year period.

John Morrison IV, Hitchiner’s assistant treasurer, said there are no guarantees built into the financial incentives that require the company to create all 85 jobs.

The work on the expansion is slated to start later this year, with an anticipated opening in 2019. Hitchiner was founded in 1946 and makes castings and other

components for manufacturing. In 2015, it closed its Littleton plant, consolidating more than 100 jobs. The company also has a location in Mexico.

Damien Fisher can be reached at 594-1245 or dfisher@nashuatelegraph.com or @Telegraph_DF.

NEWSLETTER

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NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
2020 Other Property Exemptions Report
RSA 79-C, RSA 79-D, RSA 79-F, RSA 72:80

Municipality	RSA 72:80 Commercial/Industrial Construction Exemption			
	Adopted	Number of Structures	Percent of Assessed Value	Total Exemption Granted
Acworth	No			
Albany	No			
Alexandria	No			
Allenstown	Yes	2	100%	\$254,450
Alstead	No			
Alton	No			
Amherst	No			
Andover	No			
Antrim	No			
Ashland	No			
Atkinson & Gilmanton	No			
Atkinson	No			
Auburn	No			
Barnstead	No			
Barrington	No			
Bartlett	No			
Bath	No			
Bean's Grant	No			
Bean's Purchase	No			
Bedford	No			
Belmont	Yes	1	50%	\$314,200
Bennington	No			
Benton	No			
Berlin	Yes	1	20%	\$55,740
Bethlehem	No			
Boscawen	No			
Bow	No			
Bradford	No			
Brentwood	No			
Bridgewater	No			
Bristol	No			
Brookfield	No			
Brookline	Yes	0	50%	\$0
Cambridge	No			
Campton	No			
Canaan	No			
Candia	No			
Canterbury	No			
Carroll	No			
Center Harbor	No			
Chandler's Purchase	No			
Charlestown	No			
Chatham	No			
Chester	No			

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
2020 Other Property Exemptions Report
RSA 79-C, RSA 79-D, RSA 79-F, RSA 72:80

Municipality	RSA 72:80 Commercial/Industrial Construction Exemption			
	Adopted	Number of Structures	Percent of Assessed Value	Total Exemption Granted
Chesterfield	No			
Chichester	No			
Claremont	No			
Clarksville	No			
Colebrook	No			
Columbia	No			
Concord	No			
Conway	No			
Cornish	No			
Crawford's Purchase	No			
Croydon	No			
Cutt's Grant	No			
Dalton	No			
Danbury	No			
Danville	No			
Deerfield	No			
Deering	No			
Derry	No			
Dix's Grant	No			
Dixville	No			
Dorchester	No			
Dover	No			
Dublin	No			
Dummer	No			
Dunbarton	No			
Durham	No			
East Kingston	No			
Easton	No			
Eaton	No			
Effingham	No			
Ellsworth	No			
Enfield	Yes	0	0	\$0
Epping	No			
Epsom	No			
Errol	No			
Erving's Location	No			
Exeter	No			
Farmington	No			
Fitzwilliam	No			
Fracestown	No			
Franconia	No			
Franklin	No			
Freedom	No			
Fremont	No			

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
2020 Other Property Exemptions Report
RSA 79-C, RSA 79-D, RSA 79-F, RSA 72:80

Municipality	RSA 72:80 Commercial/Industrial Construction Exemption			
	Adopted	Number of Structures	Percent of Assessed Value	Total Exemption Granted
Gilford	No			
Gilmanton	No			
Gilsum	No			
Goffstown	No			
Gorham	Yes	0	0	\$0
Goshen	No			
Grafton	No			
Grantham	No			
Greenfield	No			
Greenland	No			
Green's Grant	No			
Greenville	No			
Groton	No			
Hadley's Purchase	No			
Hale's Location	No			
Hampstead	No			
Hampton	No			
Hampton Falls	No			
Hancock	No			
Hanover	No			
Harrisville	No			
Hart's Location	No			
Haverhill	No			
Hebron	No			
Henniker	No			
Hill	No			
Hillsborough	Yes	1	25%	\$5,000
Hinsdale	No			
Holderness	No			
Hollis	No			
Hooksett	No			
Hopkinton	No			
Hudson	No			
Jackson	No			
Jaffrey	No			
Jefferson	No			
Keene	No			
Kensington	No			
Kilkenny	No			
Kingston	No			
Laconia	No			
Lancaster	Yes	1	100%	\$230,600
Landaff	No			
Langdon	No			

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
2020 Other Property Exemptions Report
RSA 79-C, RSA 79-D, RSA 79-F, RSA 72:80

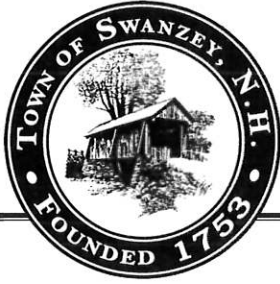
Municipality	RSA 72:80 Commercial/Industrial Construction Exemption			
	Adopted	Number of Structures	Percent of Assessed Value	Total Exemption Granted
Lebanon	No			
Lee	No			
Lempster	No			
Lincoln	No			
Lisbon	No			
Litchfield	No			
Littleton	No			
Livermore	No			
Londonderry	No			
Loudon	No			
Low & Burbank's Grant	No			
Lyman	No			
Lyme	No			
Lyndeborough	No			
Madbury	No			
Madison	No			
Manchester	No			
Marlborough	No			
Marlow	No			
Martin's Location	No			
Mason	No			
Meredith	No			
Merrimack	No			
Middleton	No			
Milan	No			
Milford	Yes	1	40%	\$1,220,620
Millsfield	No			
Milton	No			
Monroe	No			
Mont Vernon	No			
Moultonborough	No			
Nashua	No			
Nelson	No			
New Boston	Yes	0	0	\$0
New Castle	No			
New Durham	No			
New Hampton	No			
New Ipswich	No			
New London	No			
Newbury	No			
Newfields	No			
Newington	No			
Newmarket	No			
Newport	Yes	0	0	\$0

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
2020 Other Property Exemptions Report
RSA 79-C, RSA 79-D, RSA 79-F, RSA 72:80

Municipality	RSA 72:80 Commercial/Industrial Construction Exemption			
	Adopted	Number of Structures	Percent of Assessed Value	Total Exemption Granted
Newton	No			
North Hampton	No			
Northfield	Yes	1	100%	\$224,650
Northumberland	Yes	2	50%	\$17,902
Northwood	No			
Nottingham	No			
Odell	No			
Orange	No			
Orford	No			
Ossipee	Yes	3	50%	\$147,700
Pelham	No			
Pembroke	No			
Peterborough	No			
Piermont	No			
Pinkham's Grant	No			
Pittsburg	No			
Pittsfield	No			
Plainfield	No			
Plaistow	No			
Plymouth	No			
Portsmouth	No			
Randolph	No			
Raymond	No			
Richmond	No			
Rindge	No			
Rochester	No			
Rollinsford	No			
Roxbury	No			
Rumney	No			
Rye	No			
Salem	No			
Salisbury	No			
Sanbornton	No			
Sandown	No			
Sandwich	No			
Sargent's Purchase	No			
Seabrook	No			
Second College Grant	No			
Sharon	No			
Shelburne	No			
Somersworth	No			
South Hampton	No			
Springfield	No			
Stark	No			

NH DEPARTMENT OF REVENUE ADMINISTRATION
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2020 Other Property Exemptions Report
RSA 79-C, RSA 79-D, RSA 79-F, RSA 72:80

Municipality	RSA 72:80 Commercial/Industrial Construction Exemption			
	Adopted	Number of Structures	Percent of Assessed Value	Total Exemption Granted
Stewartstown	No			
Stoddard	No			
Strafford	No			
Stratford	No			
Stratham	No			
Success	No			
Sugar Hill	No			
Sullivan	No			
Sunapee	No			
Surry	No			
Sutton	No			
Swanzy	Yes	0	0	\$0
Tamworth	No			
Temple	No			
Thompson & Meserve's Purchase	No			
Thornton	No			
Tilton	No			
Troy	No			
Tuftsboro	No			
Unity	No			
Wakefield	No			
Walpole	No			
Warner	No			
Warren	Yes	1	50%	\$199,200
Washington	No			
Waterville Valley	Yes	1	100%	\$38,400
Weare	No			
Webster	No			
Wentworth	No			
Wentworth's Location	No			
Westmoreland	No			
Whitefield	No			
Wilmot	No			
Wilton	No			
Winchester	No			
Windham	No			
Windsor	No			
Wolfeboro	No			
Woodstock	No			
State Totals		15		\$2,708,462



TOWN OF SWANZEY

620 OLD HOMESTEAD HIGHWAY

P.O. BOX 10009

SWANZEY, NH 03446-0009

TOWN HALL (603) 352-7411 FAX (603) 352-6250

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Application for Property Tax Exemption

For Commercial and Industrial Properties Pursuant to RSA 72:81

Application due March 1st before the beginning of the tax year for which the exemption is sought

Date: _____

Name of Business: _____

Applicant/Title: _____

Property Address: _____

Tax Map: _____ Lot: _____

Telephone: _____ Email: _____

Type of project to be completed: ___ New Construction ___ Addition ___ Renovation

Provide a description of the work to be done (Attach building plans if available):

Anticipated start date: _____

Estimated completion date: _____

Estimated total cost of project: _____

As voted by the Legislative Body of the Town of Swanzeey at the Town Meeting held on March 10, 2020, the exemption shall apply only to the municipal and local school property taxes assessed by the Town. State education and county taxes are excluded from the exemption. The exemption shall be granted for a maximum of 50 percent of the increase in assessed value attributable to the improvements, and shall remain in effect for a maximum period of 10 years. The percentage rate and duration of the exemption shall be granted on a per case basis based on the amount and value of the public benefit provided, as determined by the Board of Selectmen.

As voted by the Legislative Body of the Town of Swanzezy, **in order to satisfy the public benefit requirement a minimum of one of the benefits listed below must be demonstrated.** Where applicable, provide an explanation of the anticipated outcomes of the project for each of the following eligible public benefits (attach additional sheets if needed):

1. Enhance economic growth and increase the Town's tax base:

2. Creation of needed services or facilities not currently available in the Town:

3. Redevelop and revitalize commercial or industrial area:

4. Prevent or eliminate blight:

5. Retain local jobs, increase local job base, and/or provide diversity in the job base:

I have read and understand the above conditions of this exemption. By signing below, I affirm that I am authorized to sign this application on behalf of the entity seeking this exemption.

Signature of Applicant & Title: _____

Date: _____

Office Use Only

Director of Planning & Economic Development Review:

Assessor Review:

Swansey Board of Selectmen: _____ Approve _____ Deny

Percentage Exemption (maximum 50 percent): _____

Exemption Duration (maximum 10 years): _____

Selectmen

Date

Selectmen

Date

Selectmen

Date

City of Berlin, NH

168 Main Street
Berlin, NH 03570
(603) 752-5245
berlinnh.gov



Application for Tax Exemption on Commercial/Industrial Properties RSA 72:75-72:77 (City Ordinance Chapter 19, Article III)

YOU MUST APPLY FOR EXEMPTION BEFORE STARTING CONSTRUCTION OR RENOVATIONS

Date: _____

Map _____ Lot _____

Name of Business: _____

Applicant/Title: _____

Property Address: _____

Telephone: _____

Email: _____

____ New Construction

____ Addition

____ Renovation

Brief description of work to be done (Please include a copy of the Building Permit and Plan (if applicable) with this application):

Start Date: _____

Estimated Completion Date: _____

Estimated Cost of Project: _____

Per City of Berlin Ordinance Chapter 19, Article III, the exemption shall apply only to the municipal and local school portion of property taxes for the increase in assessed value as a result of this construction project and shall exclude the state education and county property tax. Applications are due December 31st to be applicable for the following tax year.

Signature of Applicant and Title

Date

FOR CITY USE ONLY

BOARD OF ASSESSORS OR AUTHORIZING CITY OFFICIAL(S) APPROVAL:

_____ Date: _____

_____ Date: _____

_____ Date: _____

_____ Date: _____

_____ Date: _____

_____ Date: _____

CITY OF BERLIN ORDINANCE

**CHAPTER 19 DEVELOPMENT
ARTICLE III**

**PARTIAL TAX EXEMPTION FOR NEW INDUSTRIAL AND COMMERCIAL
CONSTRUCTION**

Sec. 19-46. Declaration of Public Benefit

(a) It is declared to be a public benefit to encourage commercial and industrial construction as a means add to and diversify the City's economic base. New or additional industrial business not only adds to the tax base of the City but also provides new employment and economic activity in the City.

(b) Short-term property tax exemption is a means to encourage this type of added economic activity and employment growth in the City.

Sec. 19-47. Tax Exemption Authority.

The City of Berlin hereby adopts the provisions of RSA 72:76 in the manner specified under RSA 72:77 and in accordance with the procedures set forth in RSA 72:27-a and in the City's normal procedures.

Sec. 19-48. Definitions.

In the interpretation and enforcement of this article, all words other than those defined specifically below shall have the ordinarily accepted meanings. For the purpose of this Article, the following definitions from RSA 72:75 shall apply:

- a. "Commercial Uses" shall include all retail, wholesale, service, and similar uses.
- b. "Industrial Uses" shall include all manufacturing, production, assembling, warehousing, developing or processing of goods or materials for sale or distribution, research and development activities and processing of waste materials.
- c. "New Construction" shall mean construction of new structures and additions, renovations or improvements to existing structures.

Sec. 19-49. Tax Exemption.

Any owner of property who either is or will be engaged in new construction on his/her property which will be utilized for a commercial use and/or industrial use as defined herein may apply to the Board of Assessors for an exemption from municipal and local school property taxes (no exemption from county or state education property taxes for the increase in assessed value attributable to the new construction) in accordance with the following table:

% Tax Exemption of Increased Assessed Value from New Construction

	Tax Year 1	Tax Year 2	Tax Year 3	Tax Year 4	Tax Year 5
Downtown Zone Commercial Uses	50%	40%	30%	20%	10%
All Other Commercial Uses	25%	20%	15%	10%	5%
Industrial Uses	50%	40%	30%	20%	10%

Sec. 19-50. Application for Exemption.

1. An owner must apply for the exemption prior to construction, but not after December 31st before the beginning of the tax year for which the exemption is sought. The owner shall make such application on an application form provided by the BOA, signed by the applicant under penalty of perjury, which contains adequate information to demonstrate that the applicant is qualified for the exemption. The BOA may anticipatorily grant the exemption, subject to adjustment when the actual increase in assessed value becomes known. If construction is partially complete on April 1 of any year, the exemption for that year shall be based on the increased assessed value attributable to the partial construction, but the duration of the exemption shall be adjusted such that the cumulative amount of exemptions received, based on the construction as completed, is proportional to that received by other eligible properties.

2. The BOA shall notify the applicant of their decision on or before February 28th before the beginning of the tax year for which the exemption is sought. The decision shall specify the amount of the exemption that it is effective beginning with the new tax year and the number of years, not to exceed ten years, for which the exemption applies to qualified construction. The exemption for all years shall cumulatively not exceed 500% of the increased assessed value. The decision of the BOA may be appealed in the manner set forth in RSA 72:34-a.

3. The BOA may request such additional or updated information as is necessary to determine eligibility. If the BOA is satisfied that the applicant has willfully made any false statement, or has refused to provide information after such a request, the BOA may refuse to grant the exemption.

4. If the City completes a revaluation during the period for which an exemption has been granted, the amount of the exemption shall be adjusted by the difference in equalization ratios applicable in the City before and after the revaluation.

Sec. 19-51. Resumption of Full Tax Liability.

Upon expiration of the tax exemption period, the property shall be taxed at its full market value in accordance with RSA 75:1.

Sec. 19-52. Sunset Provision. (Repealed Ord 1/3/2017)

NH STATE STATUTES

TITLE V TAXATION

RSA CHAPTER 72 PERSONS AND PROPERTY LIABLE TO TAXATION

Commercial and Industrial Construction Exemption in Coos County

72:75 Definitions. –

I. In this subdivision:

- (a) "Commercial uses" shall include all retail, wholesale, service, and similar uses.
- (b) "Eligible municipality" shall mean any city or town in Coos county.
- (c) "Industrial uses" shall include all manufacturing, production, assembling, warehousing, or processing of goods or materials for sale or distribution, research and development activities, or processing of waste materials.

II. An eligible municipality adopting a property tax exemption pursuant to RSA 72:76 may, in lieu of the definitions in this section, adopt by reference the definitions of similar terms as may be contained in that town's or city's zoning ordinances.

Source. 2008, 224:2, eff. July 1, 2008.

72:76 Property Tax Exemption. – An eligible municipality may, by vote of the local legislative body pursuant to RSA 72:77, adopt a new construction property tax exemption for commercial or industrial uses, or both. The exemption shall apply only for municipal and local school property taxes assessed by the municipality which shall exclude state education property taxes under RSA 76:3 and county taxes assessed against the municipality under RSA 29:11, and shall be a specified percentage on an annual basis of the increase in assessed value attributable to construction of new structures, and additions, renovations, or improvements to existing structures. The exemption may run for a maximum period of 10 years following the new construction; provided, however, that the exemption for all years shall cumulatively not exceed 500 percent of the increased assessed value. Once adopted by the local legislative body, the percentage rate and duration of the exemption shall be granted uniformly within that municipality to all projects for which a proper application is filed.

Source. 2008, 224:2, eff. July 1, 2008.

72:77 Procedure for Adoption. –

I. A municipality desiring to adopt the provisions of RSA 72:76 shall do so in accordance with the procedures set forth in RSA 72:27-a. The vote shall specify the percentage of new assessed value to be exempted, the number of years duration of the exemption following new construction, and a reference to zoning use category definitions, if applicable. The exemption shall take effect in the tax year beginning April 1 following its adoption.

II. A vote adopting RSA 72:76 shall remain in effect for a maximum of 5 tax years; provided, however, that for any application which has already been granted prior to expiration of such 5 tax year period, the exemption shall continue to apply at the rate and for the duration in effect at the time it was granted.

Source. 2008, 224:2, eff. July 1, 2008.



TOWN OF NEWPORT, N.H.

Office of Planning and Zoning

APPLICATION FOR TAX EXEMPTION FOR INDUSTRIAL PROPERTIES (RSA 72:81)

Date: _____ Map _____ Lot _____

Name of Business: _____

Applicant/Title: _____

Address of Property: _____

Email: _____ Telephone: _____

Project to be completed: _____ New Construction _____ Addition _____ Renovation

Provide a brief description of work to be done: _____

Start Date: _____ Estimated Completion Date: _____

Estimated Cost of Project: _____

As voted by the Town at the May 13, 2019 Town Meeting, the exemption shall apply only to the municipal and local school portion of property taxes for the increase in assessed value as a result of this construction project, and shall exclude the state education property tax and county tax.

The exemption shall be as follows: 50% for the first year, 40% for the second year, 30% for the third year, 20% for the fourth year and 10% for the fifth year. Subsequent years will be assessed at the full rate.

This exemption applies to new construction or renovations started after 4/1/2020.

I have read and understand the above conditions of this exemption.
By signing below I affirm that I am authorized to sign this application on behalf of this entity.

APPLICATION FOR TAX EXEMPTION FOR INDUSTRIAL PROPERTIES (continued)

Date: _____ Map _____ Lot _____

Name of Business: _____

Signature of Applicant and Title

Date

Please return completed application to the Planning & Zoning Office, 15 Sunapee Street, Newport, NH 03773

Approval (Board of Selectmen Use Only)

Selectman

Date

Selectman

Date

Selectman

Date

Selectman

Date

Selectman

Date



Town of Allenstown
 Assessing Department
 16 School Street
 Allenstown, NH 03275
 603-485-4276 x118

Town of Allenstown, NH
APPLICATION FOR BUSINESS TAX EXEMPTION FOR PROPERTIES (RSA 72:81)

YOU MUST APPLY FOR EXEMPTION BEFORE STARTING CONSTRUCTION OR RENOVATIONS

Date: _____ Map _____ Lot _____

Name of Business _____

Applicant/Title: _____

Address of Property: _____

E-mail Address: _____ Telephone: _____

Project to be completed: New Construction Addition Renovation

Provide a brief description of work to be done: _____

Start Date: _____ Estimated Completion Date: _____

Estimated Cost of Project: _____

As voted by the Town at the March 13, 2018 Town Meeting, the exemption shall apply only to the municipal and local school portion of property taxes for the increase in assessed value as a result of this construction project, and shall exclude the state education property tax and county tax.

The exemption shall be as follows: 50% for the first year and the second year, 40% for the third year and the fourth year, 30% for the fifth and the sixth year, 20% for the seventh and the eighth year, and 10% for the ninth and the tenth year. Subsequent years will be assessed at the full rate.

This exemption applies to new construction or renovations started after 4/1/18.

You must apply for exemption prior to starting construction or renovations or both.
 (See attached State Laws pertaining to exemption.)

I have read and understand the above conditions of this exemption.

By signing below I affirm that I am authorized to sign this application on behalf of this entity.

 Signature of Applicant and Title

 Date

*Please return completed application to the
 Assessing Office, 16 School Street, Allenstown, NH 03275*

APPLICATION FOR BUSINESS TAX EXEMPTION FOR PROPERTIES (continued)

Date: _____ Map _____ Lot _____

Name of Business: _____



Approval (Board of Selectmen Use Only)

Signature of Selectman

Date

Signature of Selectman

Date

Signature of Selectman

Date

2017 New Hampshire Revised Statutes
Title V - TAXATION
Chapter 72 - PERSONS AND PROPERTY LIABLE TO TAXATION
Section 72:81 - Property Tax Exemption.

Universal Citation: [NH Rev Stat § 72:81 \(2017\)](#)

72:81 Property Tax Exemption. – An eligible municipality may, by vote of the local legislative body pursuant to RSA 72:82, adopt a new construction property tax exemption for commercial or industrial uses, or both. The intent of the exemption is to provide incentives to businesses to build, rebuild, modernize, or enlarge within the municipality. The exemption shall apply only for municipal and local school property taxes assessed by the municipality which shall exclude state education property taxes under RSA 76:3 and county taxes assessed against the municipality under RSA 29:11, and shall be a specified percentage on an annual basis of the increase in assessed value attributable to construction of new structures, and additions, renovations, or improvements to existing structures, but which shall not exceed 50 percent per year. The exemption may run for a maximum period of 10 years following the new construction. Once adopted by the local legislative body, the percentage rate and duration of the exemption shall be granted uniformly within that municipality to all projects for which a proper application is filed.

Source. 2017, 179:2, eff. Aug. 28, 2017.

Section 72:82 - Procedure for Adoption.

Universal Citation: [NH Rev Stat § 72:82 \(2017\)](#)

72:82 Procedure for Adoption. – I. A municipality desiring to adopt the provisions of RSA 72:81 shall do so in accordance with the procedures set forth in RSA 72:27-a. The vote shall specify the percentage of new assessed value to be exempted, the number of years duration of the exemption following new construction, and a reference to zoning use category definitions, if applicable. The exemption shall take effect in the tax year beginning April 1 following its adoption. II. A vote adopting RSA 72:81 shall remain in effect for a maximum of 5 tax years; provided, however, that for any application which has already been granted prior to expiration of such 5 tax year period, the exemption shall continue to apply at the rate and for the duration in effect at the time it was granted.

Source. 2017, 179:2, eff. Aug. 28, 2017.

Section 72:83 - Application for Exemption.

Universal Citation: [NH Rev Stat § 72:83 \(2017\)](#)

72:83 Application for Exemption. – I. An owner shall apply for the exemption under RSA 72:81 **prior to construction**, but not after December 31 before the beginning of the tax year for which the exemption is sought. In such cases the selectmen or assessors may anticipatorily grant the exemption, subject to adjustment when the actual increase in assessed value becomes known. If construction is partially complete on April 1 of any year, the exemption for that year shall be based on the increased assessed value attributable to the partial construction, but the duration of the exemption shall be adjusted such that the cumulative amount of exemptions received, based on the construction as completed, is proportional to that received by other eligible properties.

II. The selectmen or assessors shall notify the applicant of their decision no later than February 28 before the beginning of the tax year for which the exemption is sought. The decision shall specify the amount of the exemption, that it is effective with the new tax year, and the number of years for which the exemption applies to qualified construction. The decision of the selectmen or assessors may be appealed in the manner set forth in RSA 72:34-a.

III. The selectmen or assessors may request such additional or updated information as is necessary to determine eligibility. If they are satisfied that the applicant has willfully made any false statement, or has

refused to provide information after such a request, they may refuse to grant the exemption. IV. If the municipality completes a revaluation during the period for which an exemption has been granted, the amount of the exemption shall be adjusted by the difference in equalization ratios applicable in the municipality before and after the revaluation.

Source. 2017, 179:2, eff. Aug. 28, 2017.



In 2020, Henniker adopted the RSA 72:81 Commercial and Industrial Property Tax Exemption. The intent of the exemption is to provide incentives to businesses to build, rebuild, modernize, or enlarge within Henniker. The incentive is applicable to local municipal school property taxes and goes into effect April 1, 2020

The exemption applies to the increase in assessed value attributable to construction of new structures, and additions, renovations, or improvements to existing structures, as follows: The exemption applies to the percentage of increased assessed value as follows - 50% for year 1 and 2, 40% for the year 3 and 4, 30% for the year 5 and 6, 20% for the year 7 and 8, 10% for the year 9 and 10 and subsequent years will be assessed at the full rate.

This is approved for commercial/industrial use only as defined in the statute RSA 72:80. For purposes of this exemption, the term “Commercial” shall be defined as outlined in the Henniker Zoning Ordinance, Article II Definitions Section 133-3, under Commercial Light, Commercial Manufacturing, Commercial Professional Services, Commercial Recreational, Commercial Retail, Commercial Services, Commercial Services Technical.

Example: Henniker Industrial Corporation is a manufacturing company that builds electrical equipment and machinery. The company is growing and they need more space for warehousing. This leads the company to build a small warehouse in order to meet the growing demand. Their current assessed value is \$500,000 and will increase to \$600,000 when the new warehouse is finished. Because they took advantage of the incentive, they were exempt from property taxes on \$150,000 of the increased assessment valuation over 10 years.

Here’s the breakdown of their assessment liability over 10 years:

Year 1 and 2: \$550,000 (vs. \$600,000)	Year 3 and 4: \$560,000 (vs. \$600,000)
Year 5 and 6: \$570,000 (vs. \$600,000)	Year 7 and 8: \$580,000 (vs. \$600,000)
Year 9 and 10: \$590,000 (vs. \$600,000)	Year 11: \$600,000

Applications are available at the Planning & Zoning Office and online at www.Henniker.org Our office is available to answer any questions and offer guidance throughout the application process



TOWN OF HENNIKER

18 DEPOT HILL ROAD
HENNIKER, NH 03242

TOWN HALL (603) 428-3221 FAX (603) 428-4366
WWW.HENNIKER.ORG

Application for Property Tax Exemption For Commercial and Industrial Properties Pursuant to RSA 72:81

YOU MUST APPLY FOR EXEMPTION BEFORE STARTING CONSTRUCTION OR RENOVATION

Date: _____

Name of Business: _____

Applicant/Title: _____

Property Address: _____

Tax Map: _____ Lot: _____

Telephone: _____ Email: _____

Type of project to be completed: _____ New Construction _____ Addition _____ Renovation

Provide a description of the work to be done (Attach building plans if available):

Anticipated start date: _____

Estimated completion date: _____

Estimated total cost of project: _____

As voted by the Legislative Body of the Town of Henniker at the 2020 Town Meeting, the exemption shall apply only to the municipal and local school property taxes assessed by the Town. State education and county taxes are excluded from the exemption.

The exemption applies to the increase in assessed value attributable to construction of new structures, and additions, renovations, or improvements to existing structures, as follows: The exemption applies to the percentage of increased assessed value as follows - 50% for year 1 and 2, 40% for the year 3 and 4, 30% for the year 5 and 6, 20% for the year 7 and 8, 10% for the year 9 and 10. Subsequent years will be assessed at the full rate.

As voted by the Legislative Body of the Town of Henniker, **in order to satisfy the public benefit requirement a minimum of one of the benefits listed below must be demonstrated.** Where applicable, provide an explanation of the anticipated outcomes of the project for each of the following eligible public benefits (attach additional sheets if needed):

1. Enhance economic growth and increase the Town’s tax base:

2. Creation of needed services or facilities not currently available in the Town:

3. Redevelop and revitalize commercial or industrial area:

4. Prevent or eliminate blight:

5. Retain local jobs, increase local job base, and/or provide diversity in the job base:

I have read and understand the above conditions of this exemption. By signing below, I affirm that I am authorized to sign this application on behalf of the entity seeking this exemption.

Signature of Applicant & Title: _____

Date: _____

Office Use Only

Director of Planning Review:

Assessor Review:

Henniker Board of Selectmen: _____ Approve _____ Deny

Selectmen

Date

Selectmen

Date

Selectmen

Date

Selectmen

Date

Selectmen

Date

CHAPTER 72

PERSONS AND PROPERTY LIABLE TO TAXATION

Commercial and Industrial Construction Exemption Statewide

Section 72:81

72:81 Property Tax Exemption. –

- I. An eligible municipality may, by vote of the local legislative body pursuant to RSA 72:82, adopt a new construction property tax exemption for commercial or industrial uses, or both. The intent of the exemption is to provide incentives to businesses to build, rebuild, modernize, or enlarge within the municipality. The exemption shall apply only for municipal and local school property taxes assessed by the municipality which shall exclude state education property taxes under RSA 76:3 and county taxes assessed against the municipality under RSA 29:11, and shall be a specified percentage on an annual basis of the increase in assessed value attributable to construction of new structures, and additions, renovations, or improvements to existing structures, but which shall not exceed 50 percent per year. The exemption may run for a maximum period of 10 years following the new construction.
- II. Once adopted by the local legislative body, the percentage rate and duration of the exemption shall be granted on a per case basis based on the amount and value of public benefit as determined by the governing body either:
- (a) To all properties within the municipality; or
 - (b) To a specific group or groups of parcels within the municipality as designated by the legislative body.
- III. For the purposes of this section, public benefit shall be defined by the local legislative body as part of the adoption of the property tax exemption.

Source. 2017, 179:2, eff. Aug. 28, 2017. 2019, 221:1, eff. July 12, 2019.

Section 72:82

72:82 Procedure for Adoption. –

- I. A municipality desiring to adopt the provisions of RSA 72:81 shall do so in accordance with the procedures set forth in RSA 72:27-a. The vote shall specify that the exemption, if granted, shall apply to all properties within the municipality if adopted in accordance with RSA 72:81, II(a) or to a specific group or groups of parcels within the municipality if adopted in accordance with RSA 72:81, II(b). The vote shall specify the maximum percentage of new assessed value to be exempted, the maximum number of years duration of the exemption following new construction, a definition of public benefit, and a reference to zoning use category definitions, if applicable. The exemption shall take effect in the tax year beginning April 1 following its adoption.
- II. A vote adopting RSA 72:81 shall remain in effect for a maximum of 5 tax years; provided, however, that for any application which has already been granted prior to expiration of such 5 tax year period, the exemption shall continue to apply at the rate and for the duration in effect at the time it was granted.

Source. 2017, 179:2, eff. Aug. 28, 2017. 2019, 221:2, eff. July 12, 2019.

Section 72:83

72:83 Application for Exemption. –

I. An owner shall apply for the exemption under RSA 72:81 prior to construction, but not after December 31 before the beginning of the tax year for which the exemption is sought. In such cases the selectmen or assessors may anticipatorily grant the exemption, subject to adjustment when the actual increase in assessed value becomes known. If construction is partially complete on April 1 of any year, the exemption for that year shall be based on the increased assessed value attributable to the partial construction, but the duration of the exemption shall be adjusted such that the cumulative amount of exemptions received, based on the construction as completed, is proportional to that received by other eligible properties.

II. The selectmen or assessors shall notify the applicant of their decision no later than February 28 before the beginning of the tax year for which the exemption is sought. The decision shall specify the amount of the exemption, that it is effective with the new tax year, and the number of years for which the exemption applies to qualified construction. The decision of the selectmen or assessors may be appealed in the manner set forth in RSA 72:34-a.

III. The selectmen or assessors may request such additional or updated information as is necessary to determine eligibility. If they are satisfied that the applicant has willfully made any false statement, or has refused to provide information after such a request, they may refuse to grant the exemption.

IV. If the municipality completes a revaluation during the period for which an exemption has been granted, the amount of the exemption shall be adjusted by the difference in equalization ratios applicable in the municipality before and after the revaluation.

Source. 2017, 179:2, eff. Aug. 28, 2017.



TOWN OF
BROOKLINE, NEW HAMPSHIRE

P.O. BOX 360 – 1 Main Street
BROOKLINE, NH 03033-0360

Telephone (603) 673-8855, ext. 216
Fax (603) 673-8136

<http://www.brookline.nh.us>

Application for Tax Exemption on Commercial/Industrial Properties
RSA 72:80-72:83

Date: _____ Map: _____ Lot: _____

Name of Business: _____

Applicant and Title: _____

Property Address: _____

Email: _____ Telephone: _____

_____ New Construction _____ Addition _____ Renovation

Building Permit Number: _____ Please include a copy of the Plan with this application.

Brief description of work to be done: _____

Start Date: _____ Estimated Completion Date: _____

Estimated Cost of Project: _____

As voted by the Town at the March 14, 2018 town meeting, the exemption shall apply only to the municipal and local school portion of property taxes for the increase in assessed value as a result of this construction project and shall *exclude* the state education and county property tax. The exemption shall be as follows: 50% for the first year, 40% for the second year, 30% for the third year, 20% for the fourth year and 10% for the fifth year. Subsequent years will be assessed at the full rate. Applications are due by April 15th.

I have read and understand the above conditions of this exemption. By signing below, I affirm that I am authorized to sign this application on behalf of this entity.

Signature of Applicant and Title

Date: _____

For Board of Assessors only:

Date of Approval by Board of Assessors: _____



Town of Northfield, NH Commercial / Industrial Tax Exemption

At Town Meeting 2018 Northfield voters approved a proposal designed to encourage businesses to expand in Northfield or relocate to our town. With this vote, Northfield residents adopted the provisions of RSA 72:81. This law allows an exemption of municipal and local school property taxes for new construction for commercial and industrial uses. The exemption does not apply to state education property taxes and county taxes.

Property Owner(s): _____

Contact Phone No.: _____ E-mail: _____

Mailing Address: _____

Property Location: _____ Map & Lot: _____

Summarize site details: _____

Before signing you application

Be sure to include in your submittal:



- ✓ Complete Application
- ✓ All approved state and local permits
- ✓ Site plan showing building(s)
- ✓ Scale drawing of construction showing square foot area, height and number of stories, and rough idea of planned usages of space.
- ✓ Estimated or known construction costs.

Signature of Owner

Date:

Signature of Co-owner

When the exemption is granted the following exemptions will apply:

- 50% of the increase in assessed value attributable to construction of new structures, and additions, renovations, or improvements to existing structures for the first year,
- 40% for the second year,
- 30% for the third year,
- 20% for the fourth year and
- 10% for the fifth year.

Subsequent years will be assessed at the full rate. This schedule applies to all projects submitting a proper application each year during the exemption period, which will remain in effect for a period of five years from adoption.

**Return completed applications and supporting documentation to
Northfield Town Hall, 21 Summer Street Northfield NH 03276**

Town Use Only:

Approved Denied

Reason for Denial: _____

Northfield Selectboard:

Date: _____



Town of Milford, NH
APPLICATION FOR TAX EXEMPTION FOR INDUSTRIAL PROPERTIES
RSA 72:81

Date: _____ Map _____ Lot _____

Name of Business: _____

Applicant/Title: _____

Address of Property: _____

Email: _____ Telephone: _____

Project to be completed: ___ New Construction ___ Addition ___ Renovation

Provide a brief description of work to be done: _____

Start Date: _____ Estimated Completion Date: _____

Estimated Cost of Project: _____

As voted by the Town at the March 13, 2018 Town Meeting, the exemption shall apply only to the municipal and local school portion of property taxes for the increase in assessed value as a result of this construction project, and shall exclude the state education property tax and county tax.

The exemption shall be as follows: 50% for the first year, 40% for the second year, 30% for the third year, 20% for the fourth year and 10% for the fifth year. Subsequent years will be assessed at the full rate.

This exemption applies to new construction or renovations started after 4/1/18.

I have read and understand the above conditions of this exemption.

By signing below I affirm that I am authorized to sign this application on behalf of this entity.

APPLICATION FOR TAX EXEMPTION FOR INDUSTRIAL PROPERTIES (continued)

Date: _____ Map _____ Lot _____

Name of Business: _____

Signature of Applicant and Title

Date

Please return completed application to the Assessing Office 1 Union Square Milford NH 03055

Approval (Board of Selectmen Use Only)

Selectman

Date

Selectman

Date

Selectman

Date

Selectman

Date

Selectman

Date

Chapter 138

Taxation

[**HISTORY:** Adopted by the Town of Derry as indicated in article histories. Amendments noted where applicable.]

GENERAL REFERENCES

Clean energy and environmental initiative — See Ch. 5, Art. VI.

Article III

Derry Commercial/Industrial Property Tax Exemption Program

[Adopted April 01, 2020]

§ 138-31 **State law references.**

Commercial and Industrial Construction Exemption, RSA 72:80-83; State Economic Growth, Resource Protection and Planning Policy, RSA 9-B; Appraisal of Taxed Property, RSA 75:1; Collection of Taxes, RSA 80:1 through 80:42-a; and Administrative Procedure Act, RSA 541-A.

§ 138-32 **Adoption of program.**

Pursuant to the authority granted by RSA 72:81, the Town of Derry adopts the Derry Commercial/Industrial Property Tax Exemption Program, for application within the geographical limits of the Town.

§ 138-33 **Short title.**

Derry Commercial/Industrial Property Tax Exemption Program.

§ 138-34 **Enabling statute.**

New Hampshire Statutes, RSA Title V, Taxation, Chapter 72, Commercial and Industrial Construction Exemption Program Statewide

§ 138-35 **Purpose; declaration of public benefit.**

- A. It is declared to be a public benefit to enhance the Town of Derry's commercial/industrial property tax base with respect to economic activity, cultural and historic character, and sense of community, that contribute to economic and social vitality.
- B. It is further declared to be a public benefit to encourage the rehabilitation of any underutilized commercial/industrial structures in our town as a means of encouraging growth of economic, residential, and municipal uses, in accordance with RSA 9-B.
- C. Short-term property assessment tax relief and a related covenant to protect the public benefit as provided under this article are considered to provide a demonstrated public benefit if it encourages new construction, substantial rehabilitation and use of qualifying structures, or the replacement of a qualifying structure.

§ 138-36 **Tax relief authority.**

- A. The Town of Derry hereby adopts RSA 72:80-83 in the manner specified under RSA 72:82. In addition, the Town may modify the incentive program to best suit the needs of the Town and its constituents.
-

- B. The governing body shall herein refer to the Derry Town Council. (The Council may designate an agent as permitted per Town Charter.)

§ 138-37 Definitions.

In the interpretation and enforcement of this article, all words other than those defined specifically below shall have the meanings implied by their context in the article or the ordinarily accepted meanings. For the purpose of this article, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

ASSESSED VALUATION(S)

The assessed valuation of the improvements/structures as of April 1 within the tax year the application is made, pursuant to RSA 72:83.

COMMERCIAL USES -

All retail, wholesale, service, and similar uses such as: automobile and similar vehicle sales; automobile repair facility/garage; automobile service station; bank; brewery; brew pub; commercial performing and fine arts schools and studios; commercial service establishment; conference center; contractor; contractor's yard; funeral establishment; golf course/country club; grocery/convenience store; hospital; hotel; commercial service establishment; inn (motel); medical office; movie and recording studio; multi-unit commercial establishment; nursery; office, pharmacy, printing; professional office; radio broadcasting facility; repairman; restaurant, drive in restaurant; retail sales establishment; riding school; television broadcasting; transportation center; travel agent; tourist home, and wholesale business.

COVENANT

A formal and legally binding agreement or contract such as a lease, or one of the clauses in an agreement of this kind.

INDUSTRIAL USES

Industrial uses" shall include all manufacturing, production, assembling, warehousing, or processing of goods or materials for sale or distribution, research and development activities, or processing of waste materials," such as: bottling facility; building material storage yard; crematorium; equipment upfit (repair); industrial establishment; light industrial establishment; industrial repair garage; industrial supply; laboratory (medical/dental); laboratory - research, experimental, testing; light industry; light manufacturing; microbrewery; product assembly; publishing; research and development facility; research lab; sand/gravel pit; self-storage; truck terminal; warehouse, and wood/metal craft.

QUALIFYING STRUCTURE

A structure located in the Town of Derry built, rebuilt, modernized, or enlarged to be used for commercial or industrial uses as defined in RSA 72:80.

REPLACEMENT

The demolition or removal of a qualifying structure and the subsequent construction of a new structure on the same lot.

TAX INCREMENT FINANCE DISTRICT (TIF)

Any district established in accordance with the provisions of RSA 162-K. (The Town of Derry, through action of the Derry Town Council, adopted the provisions of RSA 162-K on May 7, 2002.)

TAX RELIEF

- A. For a qualifying structure, that for a period of time determined by the Town Council in accordance

with this article, the property tax exemption on a qualifying structure shall be granted as a result of the construction, reconstruction, modernization or enlargement.

- B. For a qualifying structure, the percentage amount of the property tax exemption as determined by the Town Council in accordance with this article.

TAX RELIEF PERIOD & EXEMPTION AMOUNT

The finite period of time during which the tax relief will be effective, and the percentage amount of new assessed value to be exempted, as determined by the Town Council body pursuant to RSA 72:81.

§ 138-38 Public benefits.

In order to qualify for tax relief under this article, the proposed new construction or rehabilitation must provide one or more of the following public benefits, and the proposed replacement must provide one or more of the same public benefits to a greater degree than would a rehabilitation of the same qualifying structure, as follows:

- A. It enhances the economic vitality of the Town; or
- B. It promotes development of municipal centers, providing for efficiency, safety, and a greater sense of community, consistent with RSA 9-B; or
- C. The proposed development is consistent with the vision espoused in the Master Plan; or
- D. It increases commercial/industrial activity in the Town, including job creation.

§ 138-39 Covenant to protect public benefit.

- A. Tax relief for the construction, rehabilitation or replacement of a qualifying structure shall only be effective after a property owner grants to the municipality a covenant ensuring that the structure(s) shall be maintained and used in a manner that furthers the public benefit for which the tax relief was granted and as otherwise provided in this article.
- B. This covenant shall be coextensive with the tax relief period. The covenant may, if required by the Town Council, be effective for a period of time up to twice the duration of the tax relief period.
- C. 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 by the Town Council in a manner similar to approval of the property tax exemption.
- D. The Town 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.

§ 138-40 Application procedure.

- A. An owner (or agent) of a qualifying structure that is located in the Town, who intends to construct, rehabilitate or replace such structure, may, apply to the Planning Department for this tax relief prior to construction, but not after December 31 before the beginning of the tax year for which the exemption is sought. In such cases the Town Council may anticipatorily grant the exemption, subject to adjustment when the actual increase in assessed value becomes known. The applicant shall include the address of the property, a full description of the intended construction,

rehabilitation or replacement, any changes in use of the property resulting from the rehabilitation or replacement, and an application fee. The application shall be on a pre-approved application form provided by the Town Planning Department.

- B. The application for property tax exemption shall not be deemed to be complete and the governing body shall not schedule the public hearing on the application as required under RSA 72:83, until all required information has been submitted.

§ 138-41 Application fees.

- A. An application fee of \$150, or the amount subsequently adopted by the Town Council, shall be paid at the time of application submission to the Planning Department, made out to the "Town of Derry."
- B. The applicant shall also be responsible for the reasonable expenses incurred by the municipality in the drafting, review, and/or execution of the covenant. If the application is approved, the applicant shall be responsible for the cost of recording the covenant.

§ 138-42 Review and decision by Town officials.

- A. Upon receipt of an application, the Council shall hold a duly noticed public hearing and notify the applicant of its decision no later than February 28 before the beginning of the tax year for which the exemption is sought:
 - (1) The structure at issue is a qualifying structure;
 - (2) Whether there is a public benefit to granting the requested property tax exemption;
 - (3) And if so, for what duration.
- B. The Council may seek assistance from Town officials, legal counsel, boards or commissions in making its determinations.
- C. 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, establish the tax relief period.
- D. After following the procedures established herein, the governing body may grant the tax relief, provided:
 - (1) The governing body finds a public benefit under Section 138-38 of the Town Code; and
 - (2) The specific public benefit is preserved through a covenant under Section 138-39; and
 - (3) The governing body finds that the proposed use is consistent with the municipality's master plan or development regulations; and/or
- E. If the Council grants the tax relief, the Council shall identify the specific public benefit achieved under Section 138-38 of this Town Code and shall determine the precise terms and duration of the covenant to preserve the public benefit under Section 138-39 of this Town Code.
- F. The Town Council or its agents may request such additional or updated information as is necessary to determine eligibility. If they are satisfied that the applicant has willfully made any false statement, or has refused to provide information after such a request, the Town Council may refuse to grant the exemption.
- G. If the Town Council, in its sole 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 72:83; 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.

§ 138-43 Exemptions.

- A. Tax incremental financing district (TIF): The Town shall have no obligation to grant an application for tax relief for properties located within tax increment finance (TIF) districts when the governing body determines, in its sole discretion, that the granting of tax relief will impede, reduce, or negatively affect:
- (1) The development program or financing plans for such tax increment finance districts; or
 - (2) The ability to satisfy or expedite repayment of debt service obligations incurred for a tax increment financing district; or
 - (3) The ability to satisfy program administration, operating, or maintenance expenses within a tax increment financing district.
- B. RSA 79-E: The Town shall have no obligation to grant an application for a property tax exemption under this program for properties which have applied for and received tax relief under RSA 79-E, Downtown Derry Revitalization Tax Relief Program.

§ 138-44 Other programs.

The provisions of this article 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% of construction costs from state or federal programs.

§ 138-45 Duration and Limitations of Property Tax Exemption Program.

- A. In no instance shall the amount of the property tax exemption exceed 50% of the increase in assessed value attributable to construction of new structures, and additions, renovations, or improvements to existing structures.
- B. In no instance shall the exemption run for a period exceeding 10 years following the new construction.
- C. Pursuant to RSA 72:81, the exemption shall apply only for municipal and local school property taxes assessed by the municipality which shall exclude state education property taxes under RSA 76:3 and county taxes assessed against the municipality under RSA 29:11
- D. If the municipality completes a revaluation during the period for which an exemption has been granted, the amount of the exemption shall be adjusted by the difference in equalization ratios applicable in the municipality before and after the revaluation.
- E. The amount and length of the property tax exemption shall be determined by the Town Council on a per case basis.

§ 138-46 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 at the date of April 1 of said year.

§ 138-47 Lien for unpaid taxes.

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

§ 138-48 Extent of tax relief.

- A. Tax relief granted under this article 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 that 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 article.
- B. Tax relief granted under this article shall pertain only to assessment increases attributable to the construction, rehabilitation or replacement 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, such as revaluation and/or periodic assessment updates.

§ 138-49 Notification required.

Once the application is received and deemed complete, the Town will notify the applicant of the date of the public hearing.

§ 138-50 Violations and penalties; enforcement.

- A. Termination of covenant; reduction of tax relief; penalty. 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 Section 138-, the Town Council 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 property tax exemption amount and period in accordance with such determination. If the covenant is terminated, the governing body shall assess all past taxes to the owner as though no tax relief was granted, with interest.
- B. Any tax payment required under Subsection A shall be payable according to the following procedure:
 - (1) 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.
 - (2) 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.
 - (3) 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.
 - (4) Payment shall be due not later than 30 days after the mailing of the bill. Interest at the rate of 18% per annum shall be due thereafter on any amount not paid within the thirty-day period. Interest at 12% 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.

§ 138-51 Collection of unpaid taxes.

All taxes levied pursuant to RSA 72:81 which are not paid when due shall be collected in the same manner as provided in RSA 80.

Derry Town Council – Implementation Guidelines on Municipal Code Chapter 138 Article III – Commercial-Industrial Property Tax Exemption Program

Effective Date: February 2, 2021

Revision Date:

Approved By: Derry Town Council
pursuant to
Resolution #2020-
011

COMMERCIAL-INDUSTRIAL PROPERTY TAX EXEMPTION PROGRAM

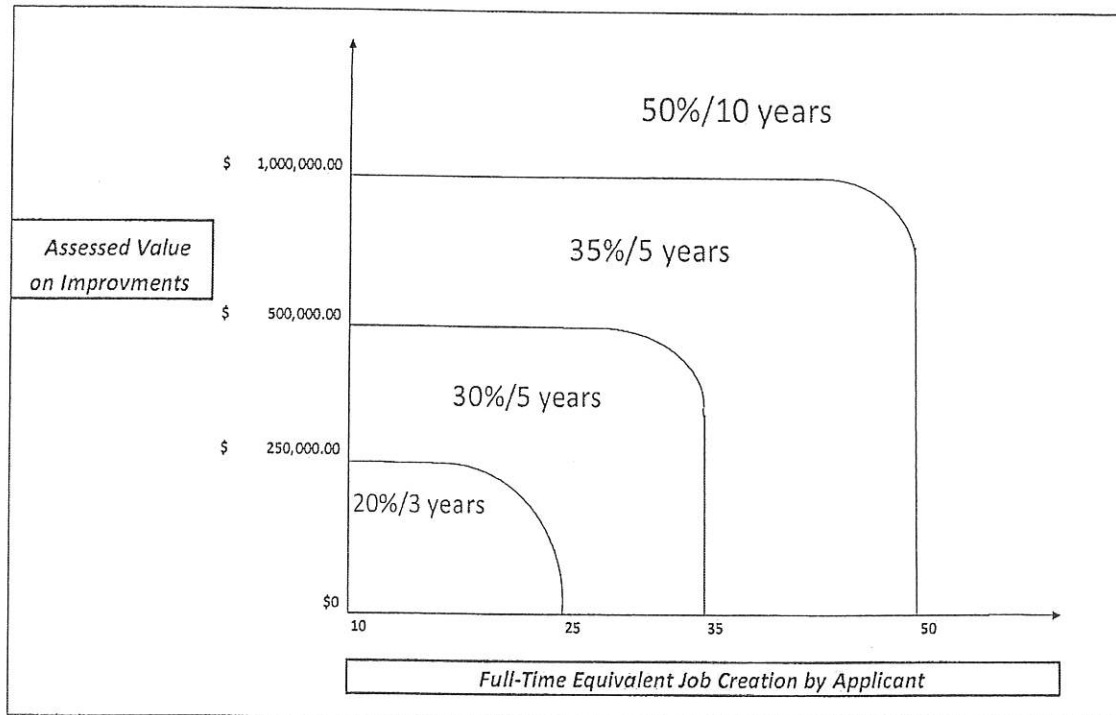
I. PURPOSE

The purpose of these guidelines is to provide the Town Council with guidance when determining the amount and length of any tax exemptions granted pursuant to Chapter 138, Article III of the Municipal Code, and to manage expectations of program applicants.

II. GUIDELINES

- 1) By adoption of Ordinance #2019-010, the Derry Commercial-Industrial Property Tax Exemption Program, the Town Council recognizes the public benefit of orderly commercial-industrial development in the community.
- 2) The Council recognizes the public benefit of the Derry Commercial-Industrial Property Tax Exemption Program as:
 - a. It enhances the economic vitality of the Town; or
 - b. It promotes development of municipal centers, providing for efficiency, safety, and a greater sense of community, consistent with RSA 9-B; or
 - c. The proposed development is consistent with the vision espoused in the Master Plan; or
 - d. It increases commercial/industrial activity in the Town, including job creation.
- 3) The Council recognizes the dual priorities for the community which are to increase the commercial-industrial assessment base and to create jobs.
- 4) Pursuant to Section 138-45 of the Municipal Code, the program is limited to the following:
 - a. In no instance shall the amount of the property tax exemption exceed 50% of the increase in assessed value attributable to construction of new structures, and additions, renovations, or improvements to existing structures.
 - b. In no instance shall the exemption run for a period exceeding 10 years following the new construction.

- 5) The Town Council hereby adopts the following matrix as a guideline when considering applications for this program:

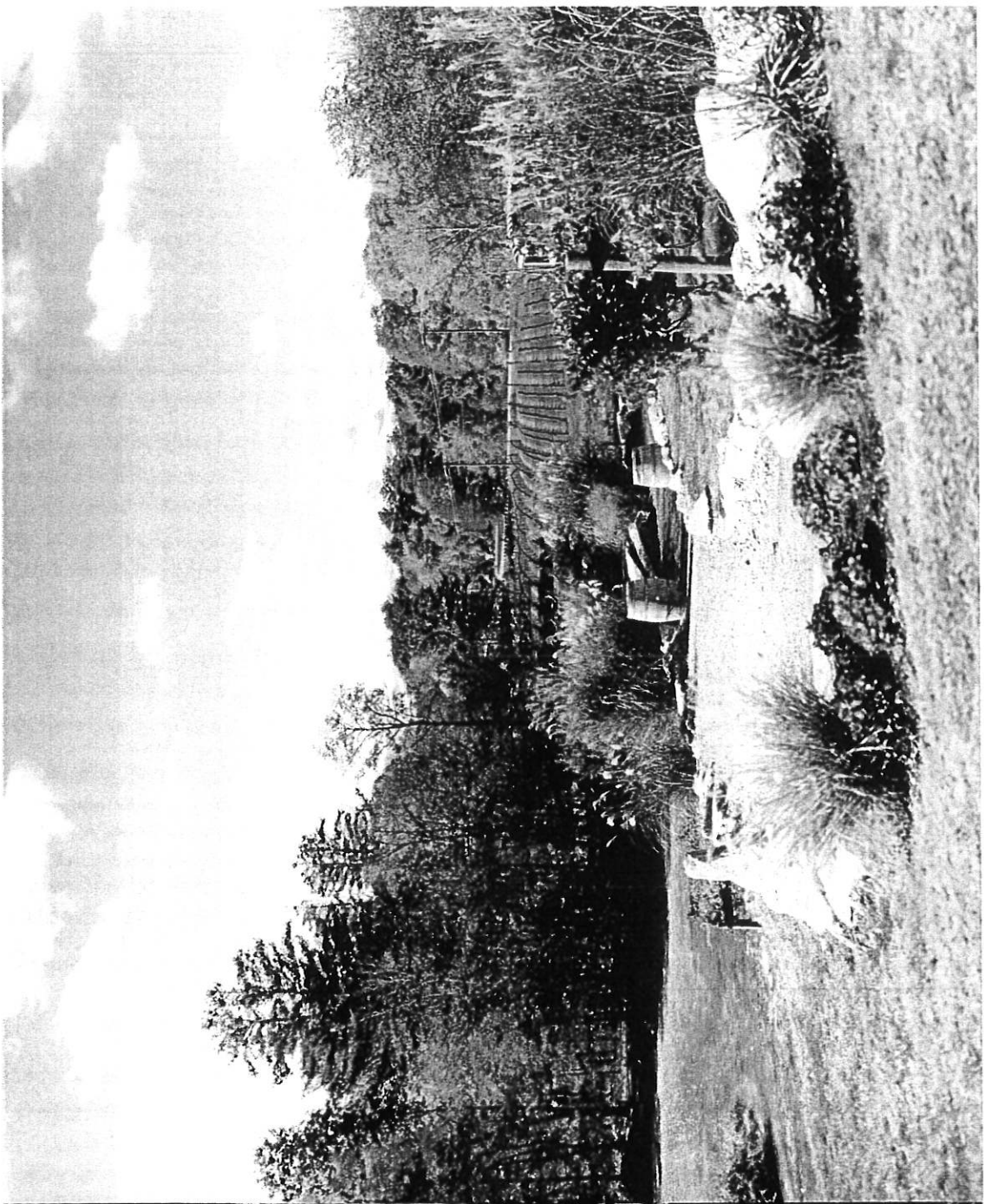


III. PROCEDURE & LIMITATIONS

- 1) The Town Council and applicants shall comply with the provisions of the Municipal Code, Chapter 138, Article III.
- 2) Estimated jobs as presented by the applicants:
 - a. Shall be stated as Full-Time Equivalents (FTE).
 - b. FTE shall be 40 hours per week.
 - c. The applicant shall also state the number of full-time jobs created.
 - d. Full-time jobs are those offering employee benefits such as health and 401(k) access.
 - e. Identify full time jobs created by the development plan of the applicant and those anticipated by offering tenancy for others to create jobs.
- 3) As set forth in the Municipal Code, in order to receive the tax exemption award, the Town Council shall require applicants to execute covenants which stipulate and guarantee the public benefit.
- 4) The guidelines set forth are not binding and the Town Council shall utilize its discretion and good judgement when acting upon program applications.

LABELLE WINERY DERRY

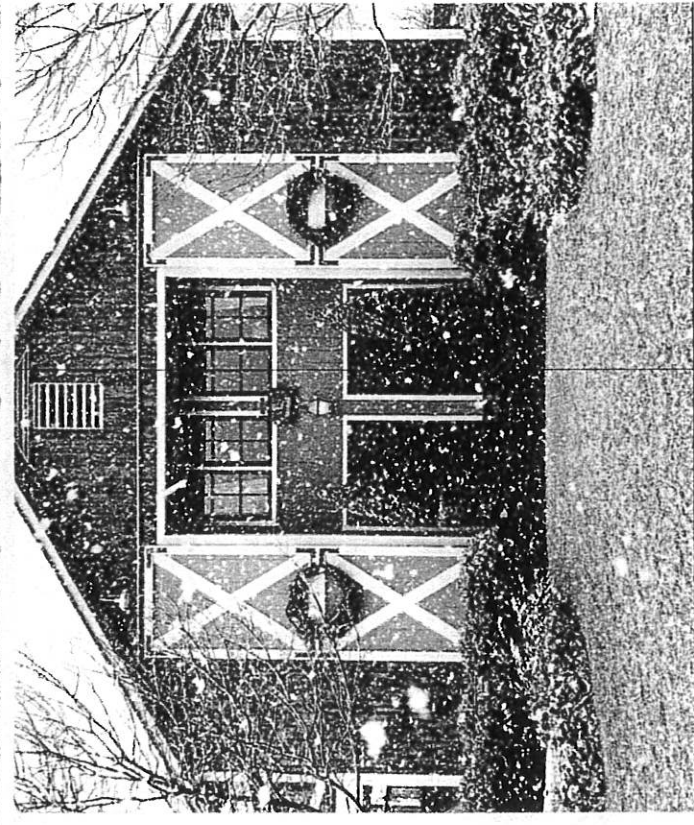
We can't wait to do business in Derry!





OVERALL PROJECT

- Renovate and restore the event center and 280+ seat restaurant
- Renovate “pro shop” into the LaBelle Market
- Revive Golf Course — renewed interest in memberships and community focus
- Construct Winery Barn
- Install three-acre vineyard and gardens to supply the restaurant with fresh produce

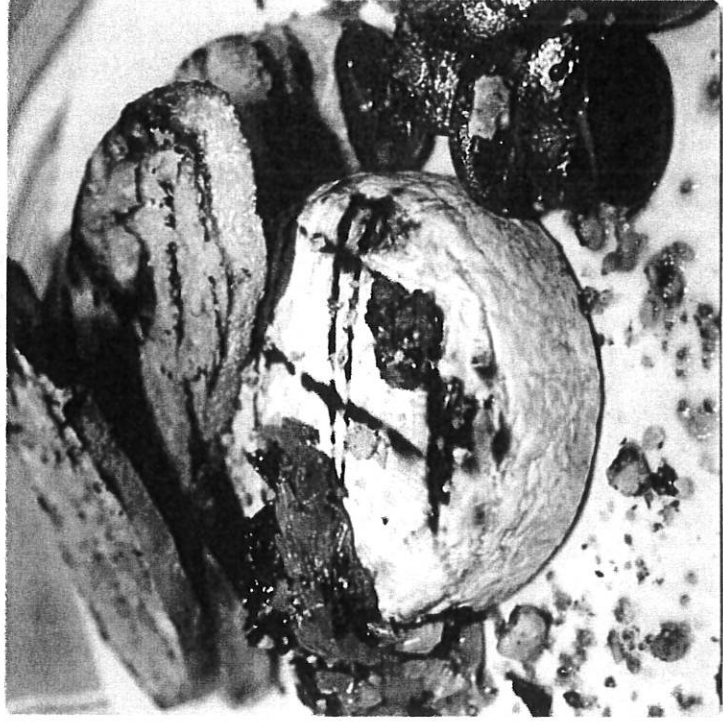


♡ 🔍 📍 📌

13,707 likes

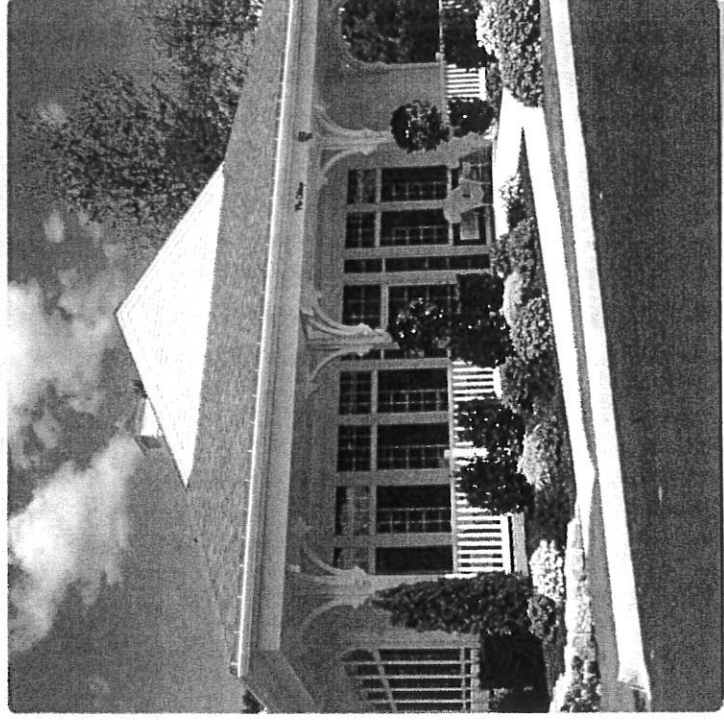
AMERICUS RESTAURANT

- Americus will offer classic New England cuisine in an upscale casual environment — nice, but approachable
- Lounge is more casual
- Dining room elegant, but not fancy
- Private Dining in the Barrel Room
- Menu will be scratch made, and feature throwback favorites and fun menu items like Prime Rib night and banana splits
- Wood-fired oven will provide a menu focus for pizza and so much more



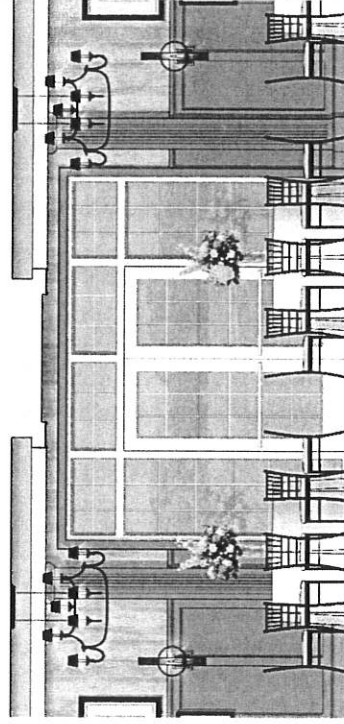
LABELLE MARKET

- LaBelle Market will offer scratch made take-home meal solutions and grab and go favorites
- Excellent cafe
- Catering for home entertaining
- Fine Cheese and Charcuterie
- Fine pastry made on site
- Everything you'd need for an amazing dinner party will be found at LaBelle Market



LABELLE WINERY EVENTS

- Private Events
- Weddings
- Corporate meetings with excellent AV
- LaBelle Winery events such as culinary classes, wine dinners, wine education classes, performances, art installations and talks, community discussions



INTERIOR RENDERING
AT PALMADORA
NOT TO SCALE

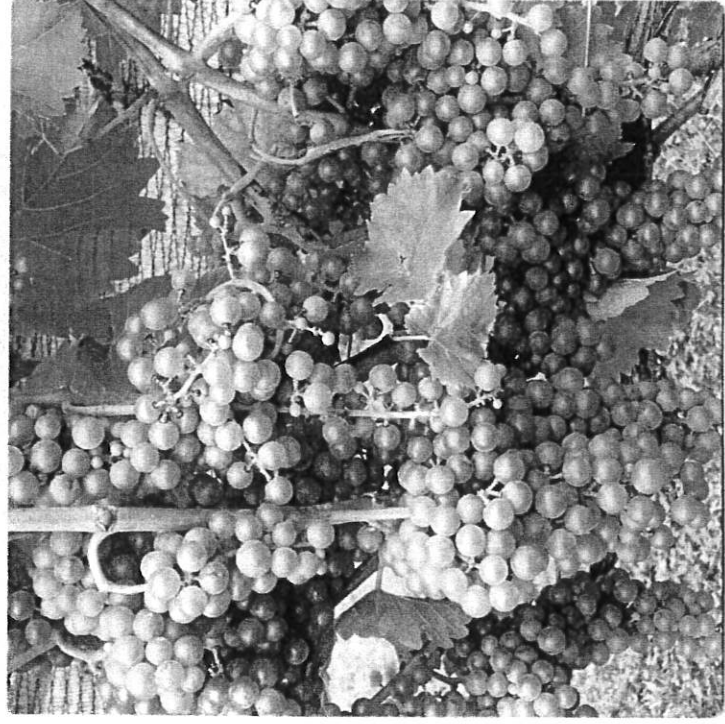
LABELLE LINKS

- LaBelle will re-energize golf course adding leagues, tournaments, mini-golf date night tournaments
- Golf focused events will bring wine, food and golf together with Wine+Nine+Dine events
- In Winter the course will be used for community events like cross country skiing, winter lights festivals, and lantern walks



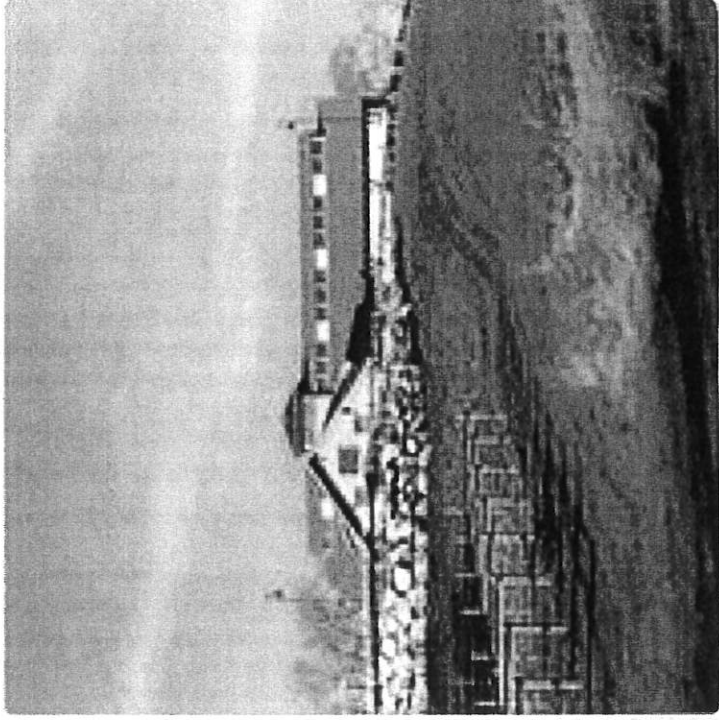
WINERY

- New winery construction will focus on sparkling wine and aging red wines — only sparkling wine house in New England
- Sparkling wine production will be Methode Champenoise — french method where wine is aged in the bottle to create champagne
- New construction will allow us the space we need to do this time-honored technique. We do not have enough space in Amherst facility
- Tasting Room will welcome visitors to learn and engage



INVESTMENT IN DERRY

- LaBelle Winery is making a major investment in Derry
- Agritourism will drive visitors to LaBelle Derry benefiting other businesses in town
- Expected \$3,000,000 spend plus equipment investments
- Long term project — ROI not seen for years in vineyard
- Carefully selected Derry for its business-friendly atmosphere
- LaBelle producing a new TV show with PBS which will bring attention to new project



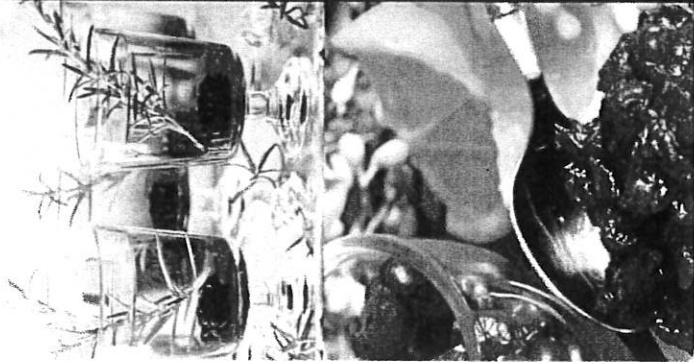
ENGAGING THE COMMUNITY

- LaBelle looks forward to engaging our new community
- LaBelle has a long history of charitable giving, having helped over 1700 charities in the last 8 years.
- LaBelle Market will offer daily meal solutions and fresh, affordable take home food
- LaBelle's community-based events will offer a gathering place (ice skating, winter lights walks, Tree Lighting Festivals, Farmers' Markets, German Christmas Markets, Culinary and Wine classes, Harvest Festivals, Yoga in the Vineyards, and more)
- LaBelle welcomes community to utilize our outdoor space for graduations or other group gatherings
- LaBelle will offer a performance lawn for NH Philharmonic and Shakespeare in the Vineyard

ORDER EARLY
& RELAX

Home
for the
Holidays
Catering

FESTIVE FOOD &
BEVERAGES TO MAKE
YOUR HOME HOLIDAY
CELEBRATIONS STRESS
FREE



JOB CREATION

- One of the strongest things a community can do for its citizens is to ensure the availability of excellent jobs
- LaBelle Winery will create over 100 excellent paying, benefits laden jobs with health care and 401k available
- LaBelle Winery goes beyond just a paycheck, offering a family to all team members
- Our extremely low turnover rate makes our team strong



TIMELINE



- Renovations already underway
- Events will begin April 3, and April 4th we'll host Easter Brunch
- Restaurant will open in late May
- Market will open in late May
- Winery will open in June

The core of LaBelle Winery is wine, but the heart of LaBelle Winery is
community.”

— Amy LaBelle and Cesar Arboleda

Thank you for your time and warm welcome.