TOWN COUNCIL AGENDA November 22, 2021 Moose Hill Council Chambers 7:00 P.M.

Regular meetings are cablecast live and recorded for the convenience of our viewers at home. 7:00 PM.

A. <u>CALL TO ORDER</u>

B. <u>PUBLIC COMMENT</u>

C. <u>PUBLIC HEARING</u>

- 1.) Resolution #2021-24 A Resolution Relative to the Elderly Exemption Policy Presented by Steve Hamilton
- 2.) Resolution #2021-25 A Resolution Relative to the Disabled Persons Exemption Policy Presented by Steve Hamilton

D. <u>NEW BUSINESS</u>

- Order #2021-16 An Order Relative to the Expenditure of Maintenance Trust Fund for Various Projects Presented by Dave Wholley
- Order #2021-17 An Order Relative to the Expenditure of Maintenance Trust Fund for Various Projects Presented by Dave Wholley
- 3.) Order #2021-18 An Order Relative to the Distribution of Fire Equipment Capital Reserve Funds Presented by Chief Darren O'Brien
- 4.) Order #2021-19 An Order Relative to the Expenditure of Reclamation Trust Funds (Recycling Barrel Parts) Presented by John Trottier
- 5.) Order #2021-20 An Order Relative to the Expenditure of Reclamation Trust Funds (Recycling Barrels) Presented by John Trottier
- 6.) Ordinance #2021-03 An Ordinance Relative to Creating the Londonderry Commercial and Industrial Property Tax Incentive Program (First Reading)
 Presented by Kevin Smith & Mike Malaguti

E. <u>OLD BUSINESS</u>

1.) Budget Workshop

F. <u>APPROVAL OF MINUTES</u>

Approval of November 1, 2021 Town Council Minutes

G. <u>APPOINTMENTS/REAPPOINTMENTS</u>

1.) Interview of Ron Dunn for the Londonderry Planning Board

H. <u>OTHER BUSINESS</u>

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

I. <u>ADJOURNMENT</u>

J. <u>MEETING SCHEDULE</u>

- A. Town Council Meeting 11/29/2021 Moose Hill Council Chambers, 7:00 PM
- B. Town Council Meeting 12/06/2021 Moose Hill Council Chambers, 7:00 PM



LEGAL NOTICE

LONDONDERRY TOWN COUNCIL

The Londonderry Town Council will hold a PUBLIC HEARING on the following items:

Resolution #2021-24 – A Resolution Relative to the Elderly Exemption Policy

Resolution #2021-25 - A Resolution Relative to the Disabled Persons Policy

The Public Hearings are scheduled for Monday, November 22, 2021 at 7:00 PM in Moose Hill Council Chambers, Town Hall, 268B Mammoth Road, Londonderry, NH 03053.

Londonderry Town Council

RESOLUTION #2021-24

A Resolution Relative to the ELDERLY EXEMPTION POLICY

First Reading: 11/01/2021 Hearing/Second Reading: 11/22/2021 Adopted: 11/22/2021

- **WHEREAS** The Londonderry Town Council, at its meeting of February 24, 1997, adopted Resolution 97-2, which enacted Chapter XII the Elderly Exemption Policy; and
- **WHEREAS** The Town Council is desirous of reviewing benefit levels and making adjustments to insure that the exemption amounts are appropriate for current economic conditions; and,
- *WHEREAS* The Town Council may, pursuant to the provisions of RSA 72:27-a consider and act upon the question in accordance with its normal procedures for passage of resolutions, ordinances and other legislation;

NOW THEREFORE BE IT RESOLVED by the Town Council of the Town of Londonderry, that the provisions of *Title VI - Town Policy, Chapter XII - Elderly Exemption Policy* are hereby adopted and modified as set forth herein and shall become effective February 3, 2020 and reviewed periodically thereafter.

John Farrell - Chairman

A true copy attest:

Sherry Farrell - Town Clerk Dated: 11/22/2021 (TOWN SEAL)

Chapter XII - ELDERLY EXEMPTION POLICY

SECTION I PURPOSE

A. To adopt the provisions of RSA 72:39-A and RSA 72:39-B and establish qualifications for the optional adjusted elderly exemption.

SECTION II QUALIFICATIONS and DEFINITIONS

- A. To qualify the person must have been a New Hampshire resident for at least three (3) years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least three (3) years.
- B. In addition, the taxpayer must have a net income of not more than \$40,800 if single or widowed, or if married, a combined net income (as defined in RSA 72:39-A I (b)), of not more than \$50,300 and own net assets not in excess of \$137,000, excluding the value of the person's residence up to two (2) acres.

SECTION III BENEFITS

A. The elderly exemption from property tax in the Town of Londonderry based on assessed value for qualified taxpayers shall be as follows, and shall be reviewed annually:

For a person of 65 years of age, up to 74 years	\$ 144,000
For a person of 75 years of age, up to 79 years	\$ 180,000
For a person of 80 years or older	\$ 240,000

- B. The exemption under this section shall apply only in taxable years on the residential real estate for which the exemption is claimed on April 1 in any given year.
- C. Whenever the selectmen or assessors refuse to grant an applicant an exemption to which he/she may be entitled under this section, said applicant may appeal the decision in accordance with RSA 72:34a.
- D. An exemption granted under this section shall have no effect on an applicant's eligibility for other exemptions as authorized under this chapter.

~~End of Policy~~

RESOLUTION #2021-25

A Resolution Relative to the

DISABLED PERSONS EXEMPTION POLICY

First Reading: 11/01/2021 Hearing/Second Reading: 11/22/2021 Adopted: 11/22/2021

- **WHEREAS** The Londonderry Town Council has adopted the provisions of RSA 72:37b, on October 7, 2002, with the Exemption for the Disabled becoming effective April 1, 2003; and,
- **WHEREAS** The Town Council is desirous of reviewing exemption levels and making an adjustment to insure that the exemption amount is appropriate for current economic conditions; and,
- **WHEREAS** The Town Council may, pursuant to the provisions of RSA 72:27-a, consider and act upon the question in accordance with its normal procedures for passage of resolutions, ordinances and other legislation;

NOW THEREFORE BE IT RESOLVED by the Town Council of the Town of Londonderry that *Title VI - Town Policy, Chapter XIX - Disabled Exemption Policy* is hereby revised as set forth herein, with its provisions to become effective February 3, 2020 and reviewed periodically thereafter.

John Farrell - Chairman Town Council

A true copy attest:

(TOWN SEAL)

Sherry Farrell – Town Clerk Dated: 11/22/2021

Chapter XIX – DISABLED EXEMPTION POLICY

SECTION I PURPOSE

A. To adopt the provisions of RSA 72;37-b and establish qualifications for the exemption for persons with disabilities.

SECTION II QUALIFICATIONS and DEFINITIONS

- A. The disabled exemption from property tax in the Town of Londonderry shall apply to any person who is eligible under title II or Title XVI of the Federal Social Security Act for benefits to the disabled and is applied on a yearly basis in an amount to be shown by the Town.
- B. The exemption by be applied only to property which is occupied as the principal place of abode by the disabled person. The exemption may be applied to any land or buildings appurtenant to the residence or to manufactured housing if that is the principal place of abode.
- C. To qualify the person must have been a New Hampshire resident for at least five (5) years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least five (5) years.
- D. The taxpayer's net income and assets levels shall be the same as specified in the Londonderry Elderly Exemption Policy, Chapter XII of Title VI of the Municipal Code.
- E. The term "residential real estate" shall mean the real estate which the person qualified for an exemption or a tax credit thereunder occupies as his principal place of abode together with any land or buildings appurtenant thereto and shall include manufactured housing if used for said purpose.

SECTION III BENEFITS

- A. The disabled exemption from property tax in the Town of Londonderry, based on assessed value, for qualified taxpayers shall be \$144,000.
- B. The exemption under this section shall apply only in taxable years during which the person with a disability on the residential real estate for which the exemption is claimed on April 1 in any given year.

~~ End of Policy ~~

memo

To:	Londonderry Town Council
From:	Londonderry Town Council Stephan Hamilton, Contract Assessor
CC:	Kevin Smith, Town Manager
Date:	10/26/2021
Re:	Adjusted Elderly and Disability Exemption Benefit Amount Recommendations

The Town has undertaken a revaluation of all property this year, and there has been an increase in the assessed value of residential properties occupied by residents that receive Elderly and Disability Exemptions. These amounts are set by the Town Council and were last revised in early 2020 after the 2019 reassessment.

There are four categories of property to which these exemptions are applied: Disabled Persons; Elderly aged 65-74; Elderly aged 75-79; and Elderly aged 80 or more. Qualification criteria are applied to determine eligibility.

Analyzing the increase in property values for the recipients reveals that the value of homes owned by them increased approximately 16%. In order to maintain a similar level of benefit, I am recommending that the exemption amount be increased by that approximate percentage.

I have summarized the number of qualified recipients per category, the total current exemption amounts, the number of recipients where the exemption covers all taxes, the proposed exemption amounts and the number where the proposed amount of the exemption covers all taxes.

Exemption Type	Number	Cur	rrent Amount	# Covers All Taxes	Proposed Amount	New # Covers All Taxes
Disability	30	\$	123,625.00	9	\$ 144,000.00	10
Elderly 65-74	62	\$	123,625.00	17	\$ 144,000.00	18
Elderly 75-79	38	\$	154,500.00	15	\$ 180,000.00	15
Elderly 80+	79	\$	206,000.00	31	\$ 240,000.00	31

I am available to answer any questions that you might have regarding the analysis and my recommendations.

ORDER #2021-16 An Order Relative to EXPENDITURE OF MAINTENANCE TRUST FUNDS FOR VARIOUS PROJECTS

Reading: 11/22/2021 Adopted: 11/22/2021

WHEREAS	voters since 2003 have approved funding for the maintenance and repair of
	public buildings and grounds in the town; and

WHEREAS by the Town Council of the Town of Londonderry that the Town Treasurer is hereby ordered to expend \$4,998.80 from the Expendable Maintenance Trust Fund for the aforementioned repairs and improvements.

NOW THEREFORE BE IT ORDERED by the Town Council of the Town of Londonderry that the Town Treasurer is hereby ordered to expend \$4,998.80, from the Expendable Maintenance Trust Fund for the aforementioned repairs and improvements.

John Farrell, Chairman Town Council

Sharon Farrell Town Clerk

A TRUE COPY ATTEST: 11/22/2021

Description	Vendor	Amount
Londonderry Fire Dept. Station 2 Backup generator	Milton Cat	69
Fuel pump on 11 year old facility back up generator needs to be replaced due Estimate #SCQT117308 to leak found during annual preventative maintenance work.	Parts Labor Miscellaneous materials	\$ 2,609.74 \$ 2,257.50 \$ 131.56
	Total Town Council EMTF Order \$	\$ 4,998.80

ORDER #2021-17 An Order Relative to EXPENDITURE OF MAINTENANCE TRUST FUNDS FOR VARIOUS PROJECTS

Reading: 11/22/2021 Adopted: 11/22/2021

- *WHEREAS* voters since 2003 have approved funding for the maintenance and repair of public buildings and grounds in the town; and
- **WHEREAS** by the Town Council of the Town of Londonderry that the Town Treasurer is hereby ordered to expend \$9,681.20 from the Expendable Maintenance Trust Fund for the aforementioned repairs and improvements.

NOW THEREFORE BE IT ORDERED by the Town Council of the Town of Londonderry that the Town Treasurer is hereby ordered to expend \$9,681.20, from the Expendable Maintenance Trust Fund for the aforementioned repairs and improvements.

John Farrell, Chairman Town Council

Sharon Farrell Town Clerk

A TRUE COPY ATTEST: 11/22/2021

	Londonderry Fire Station #1 HVAC Controls upgrade Station #1 has had HVAC issues that stemmed early on from its constrution. After using several HVAC contractors through the years, there has not been an independent complete overview from one vendor. Quote ID 2009 Scope of work We utilized Eckhardt & Johnson to provide us with a review and report of the entire HVAC system with proposals for remedies. After reviewing the operation of the system over the course of several days and different periods of time, they have provided 5 proposals in total needing to be completed in or to properly heat and cool the facility. Quote ID 2010		
Total Town Council EMTF Order	Eckhardt & Johnson Mechanical Contractors Items list 1-15 Replace condensate collector Service/clean heat exchanger/igniter Remove and replace ERV motor Install short cycle timer	Vendor	
\$9,681.20	\$9,681,20 \$5,400.00 \$817.85 \$2,288.70 \$686.45 \$488.20	Amount	

ORDER 2021-18

An Order Relative to

WITHDRAWAL OF FIRE DEPARTMENT EQUIPMENT CAPTITAL RESERVE

FUNDS

First Reading: 11/22/21 Second Reading: Waived Adopted: 11/22/21

WHEREAS	the Town of Londonderry, by adoption of Warrant Article 6 at the March 13, 2012 annual meeting, established the Fire Equipment Capital Reserve and authorized the Town Council as agents to expend from this capital reserve, and;
WHEREAS	the Fire Department desires to purchase various pieces of equipment.
WHEREAS	there is a request in the amount of \$10,755.74 to purchasing the remaining equipment needed that was not covered by the Assistance to Fire Fighter's Grant for SCBA's;
WHEREAS	there is an additional request to withdraw funds for the purpose of replacing "Stryker Stair Pro Chair" that was recently damaged during an emergency call for service. This request is in the amount of \$3,614.14;
WHEREAS	the total of these purchases equals \$14,369.88 and there are sufficient funds are available in the Fire Department Equipment Capital Reserve,

NOW THEREFORE BE IT ORDERED by the Londonderry Town Council that the Town Treasurer is hereby directed to disburse \$14,369.88 from the Fire Department Equipment Capital Reserve Fund for the purposes previously stated.

John Farrell - Chairman Town Council

(TOWN SEAL)

Sharon Farrell - Town Clerk

A TRUE COPY ATTEST: 11/22/21

First Reading: 11/22/2021 Second Reading/Public Hearing: 12/06/2021 Adopted: 12/06/2021

ORDINANCE #2021-03____ 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 as set forth above to confine the Incentive to construction taking place within the area shown as "WC-1" and "WC-2" in § 2.2.2 of the Woodmont Commons PUD Master Plan (September, 2013); 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 five years 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 72:81, 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") 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 statute.

3.1 NH RSA 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 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 Londonderry Town Council determines that it is in the public interest as set forth above to commence the Program within the area shown as "WC-1" and "WC-2" on the Land Use Plan included at Section 2.2.2 of the Woodmont Commons Planned Unit Development Master Plan (September 2013) (the "Qualifying Area").

§ 5. Tax relief authority.

5.1 Londonderry hereby adopts RSA 72:80-83 in the manner specified under 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.

5.2 "Governing body, as used" herein, shall refer to the Londonderry Town Council.

§ 6. Definitions.

6.1 Assessed Value: The Assessed Value of the improvements and structures as of April 1 within 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 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.

6.5 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 7.5 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.

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 five million dollars (\$5,000,000) 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 two and one-half million dollars (\$2,500,000) 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 one million dollars (\$1,000,000) or more.

7.5 The Tax Relief available to Tier One, Two, and Three Projects shall be the exemption from taxation granted under RSA 72:81, 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 equal to 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").
- b. In the nine (9) tax years immediately succeeding the first tax year, the Exemption shall decrease annually by five (5) percent as follows: year 2 45%; year 3 40%; year 4 35%; year 5 30%; year 6 25%; year 7 20%; year 8 15%; year 9 10%; and year 10 5%.

(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 equal to 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").
- b. In the four (4) tax years immediately succeeding the first tax year, the Exemption shall decrease annually as follows: year 2 30%; year 3 20%; year 4 10%; and year 5 5%.

(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 equal to 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").
- b. In the four (4) tax years immediately succeeding the first tax year, the Exemption shall decrease annually as follows: year 2 20%; year 3 15%; year 4 10%; and year 5 5%.

§ 8. Public benefits.

8.1 In order to qualify for Tax Relief under this ordinance, the proposed new construction or rehabilitation must, in the reasonable discretion of the governing body, 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 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 continues the public benefit for which the Tax Relief was granted and as otherwise provided in this ordinance.

9.2 This covenant shall apply for 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 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 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 that is located in the Town, who intends to construct, rehabilitate or replace such structure, may submit an application to the Town Manager's Office for the 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 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 the 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.

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

12.3 After following the procedures established herein, the governing body may grant the Tax Relief, provided:

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

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

12.5 The burden of demonstrating the applicable tier, and the public benefit, shall be upon 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.

12.6 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.

12.7 In determining the tier applicable to an application, 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 said 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.

§ 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 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 ordinance.

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 governing body 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 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 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.

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

First Reading: 11/22/21 Hearing/Second Reading: Waived Adopted: 11/22/21

ORDER 2021-19

An Order Relative to

THE EXPENDITURE OF RECLAMATION TRUST FUNDS

- **WHEREAS** in 2003 voters established a Reclamation Trust Fund to fund the disposal of motor vehicle waste, and recycling and reclamation of other wastes; and
- *WHEREAS* spare parts are used for the repair and maintenance of the recycling carts which are required for the automated curbside recycling collection;

NOW THEREFORE BE IT ORDERED by the Town Council of the Town of Londonderry that the Town Treasurer is hereby ordered to expend \$2,622.00 from the Reclamation Trust Fund for recycling carts and parts.

John Farrell - Chairman Town Council

Sharon Farrell - Town Clerk

A TRUE COPY ATTEST: 11/22/21

(TOWN SEAL)

First Reading: 11/22/21 Hearing/Second Reading: Waived Adopted: 11/22/21

ORDER 2021-20

An Order Relative to

THE EXPENDITURE OF RECLAMATION TRUST FUNDS

- *WHEREAS* in 2003 voters established a Reclamation Trust Fund to fund the disposal of motor vehicle waste, and recycling and reclamation of other wastes; and
- *WHEREAS* recycling carts are required for the automated curbside recycling collection;

NOW THEREFORE BE IT ORDERED by the Town Council of the Town of Londonderry that the Town Treasurer is hereby ordered to expend \$9,690.00 from the Reclamation Trust Fund for recycling carts and parts.

John Farrell - Chairman Town Council

Sharon Farrell - Town Clerk

A TRUE COPY ATTEST: 11/22/21

(TOWN SEAL)

1	November 1, 2021					
2						
3 4	The meeting took place in the Moose Hill Council Chambers, 268B Mammoth Rd, Londonderry, NH 03053.					
5						
6	Present: Chairman John Farrell; Vice Chairman Joe Green; Councilor Tom Dolan, Jim					
7	Butler, and Deb Paul; Town Manager Kevin Smith; Assistant Town Manager Lisa Drabik;					
8	Executive Assistant Kirby Brown;					
9						
10	CALL TO ORDER					
11						
12	Chairman Farrell called the Town Council meeting to order. This was followed by the					
13	Pledge of Allegiance. This was followed by a moment of silence for our first responders					
14	during the upcoming holiday season.					
15						
16 17	PUBLIC COMMENT					
17	Drive MacDaught (Diss bills Consults that Down And I and a second station to					
18 19	Brian MacDonald, 6 Picadully Cr, spoke about Braver Angels and gave a presentation to the Council. MacDonald went over what Braver Angels stands for and how they are helping					
20	people talk through political indifferences.					
21						
22	Bob Rimol and Sandy Lageux, Londonderry Trailways, gave the Council an update on the					
23	school pathways project they are trying to pursue. They stated that they last spoke about					
24	pursuing Grants and other ways of funding to complete the project. Lageux stated that they					
25	are having a hard time finding funding and asked the Council if they had ideas or					
26 27	connections that they could pursue. Lageux stated that this is the next best project. It's in front to the school and warps in many homes.					
28	none to the school and warps in many nomes.					
	Jeff Moulton, Chairman of Net Zero Task Force and Josh Bourdon, Derry Town Councilor					
29 30	and founder of Net Zero task Force, gave the Council an insight to the New Zero task Force.					
31	It is a bipartisan committee. Bourdon gave a background on the task force. Bourdon stated					
32	that the goal is to become a net zero community by 2025. Bourdon stated that he wants to					
33	help other communities find sustainable energy. Moulton went over the savings and how					

LONDONDERRY TOWN COUNCIL MEETING MINUTES

the system works. The Council expressed interest in the program. Chairman Farrell asked 34 Town Manager Smith if they could connect with Dave and Mike and go from there. 35 36 **APPOINTMENTS/REAPPOINTMENTS** 37 38 The Council interviewed Debbie Desrochers, 25 Royal Lane, for an Alternate position on 39 the Senior Reoccurs Committee. Motion to appoint Debbie Desrochers to an alternate 40 position on the Senior Resources Committee made by Councilor Dolan and second by Vice 41 Chairman Green. Chair votes 5-0-0. 42 43 **NEW BUSINESS** 44 45 Assistant Town Solicitor, Mike Malaguti, discussed the settlement proposal made in the 46 Pennichuck rate case with the Council. Malaguti stated that he needs the Council role call 47 vote o open the discussion since it's a matter that was discussed in a non-public privilege 48 setting; Vice Chairman Joe green, Councilor Deb Paul, Councilor Jim Butler, Councilor 49 Tom Dolan, and Chairman John Farrell. Malaguti stated that it was a year ago that the town 50 was notified that Pennichuck, the towns water utilities, was seeking a 21% increase in total 51 revenue and was going to file it with the public utilities commission. At the Councils 52 direction the town hired Sheehan Phinney Bass & green to represent us in the PUC matter. 53 The settlement agreement on the table is not a 21% increase, it is a 16% increase. Malaguti 54 went over the factors found. The Council accepted the offer. Motion to accept made by Vice 55 Chairman Green and second by Councilor Butler. Chair votes 4-0-1; Councilor Dolan voted 56 against. 57 58 Town Manager Kevin Smith discussed the 2021 town tax rate and the reevaluation year. 59 Town Manager Smith stated that this is the lowest tax rate in 40 years. They Council will 60 be taking \$1M from UFB to offset the taxes. 61 62 Chairman Farrell introduced the first reading for Resolutions #2021-24, relative to the 63 Elderly Exemption Policy, and Resolution #2021-25, relative to the Disable Persons 64 Exemption Policy. Motion to waive first reading and schedule the public hearing for the 65 22nd of November made by Vice Chairman Green and second by Councilor Butler. Chair 66

67 votes 5-0-0.

68

69 70 71 72 73 74	acceptance of unanticip funding for Concerts on	Campo Presented Resolution #2021-2 ated revenue under RSA 31:95-b. Th the Common, \$5,100. Motion to appr y Vice Chairman Green and second by	is is for the Arts Council and ove Resolution #2021-26 and		
74 75		ADDOVAL OF MINUTES			
76		APPROVAL OF MINUTES			
77 78 79	Motion to approve the Town Council minutes from October 18, 2021 made by Vice Chairman Green and second by Councilor Dolan. Chair votes 5-0-0.				
80		ADJOURNMENT			
81					
82 83	Motion to adjourn mad votes 5-0-0.	e by Vice Chairman Green and seco	nd by Councilor Paul. Chair		
84					
85	Notes and Tapes by:	Kirby Brown	Date: 11/01/2021		
86	Minutes Typed by:	Kirby Brown	Date: 11/08/2021		
87	Approved by:	Town Council	Date: 11/22/2021		