Bill as Introduced

SB 97 - AS INTRODUCED

2011 SESSION

11-0958 10/09

SENATE BILL

97

AN ACT

relative to the application of the community revitalization tax relief incentive.

SPONSORS:

Sen. Stiles, Dist 24; Sen. Gallus, Dist 1; Rep. Nevins, Rock 15; Rep. Waddell,

Rock 15; Rep. K. Sullivan, Rock 15; Rep. Theberge, Coos 4

COMMITTEE:

Ways and Means

ANALYSIS

This bill allows for buildings which have been destroyed by fire or other act of nature to be included as a qualifying structure eligible for the community revitalization tax relief incentive.

Explanation:

Matter added to current law appears in bold italics.

Matter removed from current law appears [in-brackets and struckthrough.]

Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Eleven

AN ACT

relative to the application of the community revitalization tax relief incentive.

Be it Enacted by the Senate and House of Representatives in General Court convened:

- 1 Community Revitalization Tax Relief; Qualifying Structure. Amend RSA 79-E:2, I to read as follows:
- I. "Qualifying structure" means a building located in a district officially designated in a municipality's master plan, or by zoning ordinance, as a downtown, town center, central business district, or village center, or, where no such designation has been made, in a geographic area which, as a result of its compact development patterns and uses, is identified by the governing body as the downtown, town center, or village center for purposes of this chapter. Cities or towns may further limit "qualifying structure" according to the procedure in RSA 79-E:3 as meaning only a structure located within such districts that meet certain age, occupancy, condition, size, or other similar criteria consistent with local economic conditions, community character, and local planning and development goals. Cities or towns may further modify "qualifying structure" to include buildings that have been destroyed by fire or acts of nature, including where such destruction occurred prior to the adoption of the provisions of this chapter by the city or town.
- 2 New Subparagraph; Definition; Tax Relief. Amend RSA 79-E:2, III by inserting after subparagraph (b) the following new subparagraph:
- (c) For a qualifying structure which is a building destroyed by fire or act of nature, that for a period of time determined by a local governing body in accordance with this chapter, the property tax on such qualifying structure shall not exceed the tax on the assessed value of the structure that would have existed had the structure not been destroyed.
 - 3 Extent of Tax Relief. Amend RSA 79-E:13 to read as follows:
 - 79-E:13 Extent of Tax Relief.
- I.(a) Tax relief granted under this chapter shall pertain only to assessment increases attributable to the substantial rehabilitation performed under the conditions approved by the governing body and not to those increases attributable to other factors including but not limited to market forces; or
- [H_r] (b) Tax relief granted under this chapter shall be calculated on the value in excess of the original assessed value. Original assessed value shall mean the value of the qualifying structure assessed at the time the governing body approves the application for tax relief and the owner grants to the municipality the covenant to protect public benefit as required in this chapter, provided that for a qualifying structure which is a building destroyed by fire or act of nature, original

SB 97 - AS INTRODUCED - Page 2 -

assessed value shall mean the value as of the date of approval of the application for tax relief of the qualifying structure that would have existed had the structure not been destroyed.

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

- 4 Application. The authority conferred by this act shall apply retroactively to cities and towns that adopted the provisions of RSA 79-E in effect prior to the effective date of this act.
 - 5 Effective Date. This act shall take effect 60 days after its passage.

upon passage

SB 97 - AS AMENDED BY THE SENATE

02/16/11 0154s

2011 SESSION

11-0958 10/09

SENATE BILL

97

AN ACT

relative to the application of the community revitalization tax relief incentive.

SPONSORS:

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Rock 15; Rep. K. Sullivan, Rock 15; Rep. Theberge, Coos 4

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SB 97 - AS AMENDED BY THE SENATE - Page 2 -

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- 4 Application. The authority conferred by this act shall apply retroactively to cities and towns that adopted the provisions of RSA 79-E in effect prior to the effective date of this act.
 - 5 Effective Date. This act shall take effect upon its passage.

SB 97 - VERSION ADOPTED BY BOTH BODIES

02/16/11 0154s 1June2011... 2005h

2011 SESSION

11-0958 10/09

SENATE BILL

97

AN ACT

relative to the application of the community revitalization tax relief incentive.

SPONSORS:

Sen. Stiles, Dist 24; Sen. Gallus, Dist 1; Rep. Nevins, Rock 15; Rep. Waddell,

Rock 15; Rep. K. Sullivan, Rock 15; Rep. Theberge, Coos 4

COMMITTEE:

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SB 97 - VERSION ADOPTED BY BOTH BODIES

02/16/11 0154s 1June2011... 2005h

> 11-0958 10/09

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Eleven

AN ACT

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 - 2 New Subparagraph; Definition; Tax Relief. Amend RSA 79-E:2, III by inserting after subparagraph (b) the following new subparagraph:
 - (c) For a qualifying structure which is a building destroyed by fire or act of nature, that for a period of time determined by a local governing body in accordance with this chapter, the property tax on such qualifying structure shall not exceed the tax on the assessed value of the structure that would have existed had the structure not been destroyed.
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SB 97 - VERSION ADOPTED BY BOTH BODIES - Page 2 -

to the municipality the covenant to protect public benefit as required in this chapter, provided that for a qualifying structure which is a building destroyed by fire or act of nature, original assessed value shall mean the value as of the date of approval of the application for tax relief of the qualifying structure that would have existed had the structure not been destroyed.

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

- 4 Application. The authority conferred by this act shall apply retroactively to cities and towns that adopted the provisions of RSA 79-E in effect prior to the effective date of this act.
 - 5 Effective Date. This act shall take effect upon its passage.

Amendments



Senate Ways and Means February 1, 2011 2011-0154s 09/10

Amendment to SB 97

1 Amend the bill by replacing section 5 with the following:

2

3 5 Effective Date. This act shall take effect upon its passage.

Committee Minutes

Printed: 01/26/2011 at 12:09 pm

SENATE CALENDAR NOTICE WAYS AND MEANS

Senator Bob Odell Chairman Senator Jim Luther V Chairman Senator David Boutin Senator Lou D'Allesandro Senator Chuck Morse Senator Jim Rausch

For Use by Senate Clerk's Office ONLY
Bill Status
Docket
Calendar
Proof: Calendar Bill Status

Date: January 26, 2011

HEARINGS

		HEAI	KINGS				
		Tuesday	2/1/2011				
WAYS AND MEANS (Name of Committee)				SH 100		1:00 PM	
			(Place)		(Time)		
		EXECUTIVE SES	SION M	AY FOLLOW			
1:00 PM	SB130-FN-A	repealing the tax on gamble	ling winning	s.			
1:15 PM	SB59-FN-A	relative to fees for terrain	alteration p	ermits.			
1:30 PM	SB97	relative to the application	of the comm	unity revitalization ta	x relief in	centive.	
Sponsor SB130-F							
	D'Allesandro	Sen. John Gallus	Sen.	John Barnes, Jr.	Rep.	William Hatch	
Rep. Davi	d Campbell	Rep. Daniel Sullivan	Rep.	Patrick Garrity			
SB59-F1							
Sen. John		Sen. Andy Sanborn	Rep.	Herbert Richardson	Rep.	William Remick	
Rep. Paul	Mirski						
SB97	. 0.11	C tak- Callian	D	Chair Marine	D	I W. 24 II	
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Rep. Kevi:	n Sumvan	Rep. Robert Theberge					

Ways and Means Committee

Hearing Report

To:

Members of the Senate

From:

Sonja Caldwell

Legislative Aide

Re:

SB97 - relative to the application of the community revitalization

tax relief incentive.

Hearing date:

February 1, 2011

Members present:

Sen. Odell, Sen. Luther, Sen. Boutin, Sen. D'Allesandro, Sen.

Morse, Sen. Rausch

Members absent:

Sponsor(s):

Sen. Stiles, Dist 24; Sen. Gallus, Dist 1; Rep. Nevins, Rock 15;

Rep. Waddell, Rock 15; Rep. K. Sullivan, Rock 15; Rep.

Theberge, Coos 4

What the bill does: This bill allows for buildings which have been destroyed by fire or other act of nature to be included as a qualifying structure eligible for the community revitalization tax relief incentive.

Who supports the bill:

Sen. Stiles, Sen. Gallus, Rep. Chris Nevins, Nadine

Peterson (NHDHR), Mark Gearrald (Town of Hampton)

Who opposes the bill:

No one

Taking no position:

Summary of testimony received:

Senator Stiles introduced SB97. She said last year SB128 was passed, allowing communities that adopted RSA79E to make certain modifications. However, she said the statute is not clear on the community's abilities to address the issue of burned or natural disaster properties. Senator Stiles said that empty lots restrict tax revenue and SB97 would allow the community the opportunity to vote to give individuals or businesses the opportunity to restore and improve their property with tax savings over a period of time to revitalize property in the community. Senator Stiles also said she would be submitting testimony from a constituent, Lynn Mitchell for the record.

Senator Rausch asked how far back this legislation would go. He asked what the intent of including buildings destroyed years ago is

Senator Stiles said its all about revitalization. They have vacant lots and want to be able to include burned out properties and give them the same tax advantages as if they had built right after the fire.

Mark Gearrald - Hampton Town Counsel

This Saturday at their town meeting, Hampton is voting to adopt RSA79E. This whole chapter is enabling legislation for towns. The chapter has an unusual provision, in that any city or town may adopt or modify the provisions of the chapter. Usually local government doesn't have this kind of latitude. They are setting forth the structures to which the chapter would apply. They will use the value of a building had it not been destroyed. He spoke of the fire last year that wiped out a block of Hampton beach. They want to enable the type of incentive that previously applied to existing structures to apply to structures that have not been rebuilt because of the economy. They hope to encourage revitalization of underutilized property. Right now, the statute only applies to existing structures and they want to apply it to vacant lots due to fire or other acts of nature. The original assessed value means the value as it would have existed had it not been destroyed.

Senator Rausch asked if this would include destruction that occurred prior to adoption. He asked how far back it would go. He also asked if someone already rebuilt, would they get the tax relief.

Mr. Gearrald answered not if the project is completed.

Senator Rausch commented that most buildings have a mortgage. If you have a fire, you are required to rebuild under the mortgage agreement. He questioned why you would need this incentive in the case of a fire.

Mr. Gearrald responded that that is not necessarily so. He said the mortgage requires you insure the property. When fire occurs, the insurance company pays out money to replace the building but they don't always rebuild. This provides an incentive to rebuild that may not be there in this economy. He said it will give you a little tax break to incentivize you to rebuild rather than just paying off the mortgage and walking away.

Senator Boutin said it seems they have a specific project in mind.

Mr. Gearrard said yes, it includes the A block, Mrs. Mitchell's Country shop and the Surf motel, as well as the block between J and K streets.

Senator Boutin asked if we should change the effective date of SB97 to upon passage. Mr. Gearrard said the language of the article is being developed Saturday.

Senator Boutin said that if this will pass in couple weeks, maybe it would facilitate the project moving faster.

Senator Rausch mentioned that the State of NH recently invested \$18 million to revitalize the beach area to spur economic development. He asked Mr. Gearrard if he was saying that in addition to that investment, the businesses wont reinvest in their own property

unless you give them further tax reductions.

Mr. Gearrard responded that there's a lot of discretion on the part of the selectmen as to how this comes out. There are a lot of hoops to jump through before you get the tax relief. The selectmen have the discretion not to give it out. He also said the State's investment in the beach is very welcomed.

Action: Ought to pass with amendment. Vote 6-0. Senator Luther will report the bill out.

Speakers

SENATE WAYS & MEANS COMMITTEE

<u>Date 2/1/11</u>	Time 1:30 p.m.	Public Hearing o	n <u>5</u> B97
(relative to t	he application of the commu	unity revitalization tax	relief incentive.)
Please check box(es) that app SPEAKING FAVOR OPPOSED	ly. NAME (Please	: print)	REPRESENTING
	SENATON JOH	N GALLUS	DISTRICT #1
	Ref: CHAIS N	euris	Rockinsoloph 15
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Testimony

Town of Hampton 2011 Warrant

ARTICLE 31

Shall the Town of Hampton vote with regard to New Hampshire Revised Statutes Annotated, Chapter 79-E:

- a. to adopt the provisions of New Hampshire Revised Statutes Annotated, Chapter 79-E to permit the Board of Selectmen as the local governing body to accept for consideration requests for community revitalization tax relief incentives that are
 - filed in accordance with the provisions of RSA 79-E; and
 - o for commercial structures and new residential structures, especially affordable housing, located along Lafayette Road; the High Street Business Zone; the Professional Office Zone; Ocean Boulevard; Ashworth Avenue; the Business Seasonal Zone; and the Industrial Zone that represent compact development areas; and
 - for the replacement or substantial rehabilitation of qualifying structures to include replacement of qualifying structures that have been destroyed by fire or acts of nature and whose rebuilding has not been started before January 1, 2010 or completed by January 1, 2011 regardless of how long the destruction occurred before the Town has voted to adopt RSA 79-E.; and
- b. to modify the provisions of RSA Chapter 79-E so that for structures that have been so destroyed, their value for taxation purposes during the tax relief periods afforded by RSA 79-E:5 shall reflect the pre-destruction assessed value as updated to the value that would have been in place for the building(s) had they not been so destroyed? (Majority vote required)

Acceptance of the law allows the Selectmen to grant up to 5 years of tax relief on new or rehabilitated structures, from taxes on the values added that are in excess of the original taxable values



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

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

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

How it works:

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

The legislation offers strong community process and discretion:

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

Qualifying properties:

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

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

For more information, contact:

Jennifer Goodman, N.H Preservation Alliance - 603.224.2281, jg@nhpreservation.org

RSA 79-E: Community Revitalization Tax Relief Incentive

<u>2009 Statute Revision</u>: Allows for *replacement* of structures, in addition to rehabilitation; local legislative body must re-adopt the law if it wants to use this new power. <u>2010 Statute Revision</u>: Allows for stricter local standards to identify "qualifying structures" and higher local thresholds of costs for rehabilitation.

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

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

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

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

Owner of qualifying structure intends to substantially rehabilitate or replace it

Owner applies to Governing Body for tax relief incentive

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

3 Questions

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

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

3. Is there a public benefit?

Downtown economic vitality:

Improves a culturally or historically important structure;

Promotes downtown development; or

Increases downtown housing

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

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

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

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

Covenant and lien are released at end of term

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

Step Two: Application Process

Statement of Senator John Gallus Senate Bill 97 February 1, 2011 Senate Ways and Means Committee

Thank you Mr. Chairman,

For the record, my name is John Gallus and I am the Senator for District 1 that includes all of Coos County and the northern towns in both Grafton and Carroll Counties.

I am a co-sponsor of SB 97, which looks to add qualifying structure to the Community Revitalization Tax Relief Incentive. The Community Revitalization Tax Relief Incentive has already proven its value to the Town of Berlin. Berlin has utilized this program on a qualified structure in the downtown area and the Mayor and Council saw the public benefit in these projects.

SB 97 aims to add buildings destroyed by fire or other acts of nature to what towns consider a "qualifying structure" which would help enhance the public benefit that these projects provide. The Town of Berlin felt, as do I, that the public benefits that these tax relief projects provide include:

- To enhance the economic vitality of a downtown,
- To enhance and improve a culturally important structure,
- As appropriate to the traditional and historic use of an area
- To encourages denser development,
- To bring and retain a vibrant commercial activity to a City or Town,
- To bring a strong sense of community identity.

Thank you for your consideration today, and I would be happy to address any questions that you may have.

Senate Bill 97 relative to the application of the community revitalization tax relief incentive.

Dear Mr. Chairman and Committee Members,

For the record I am Senator Nancy Stiles representing district 24 which includes the towns of Hampton Falls, Hampton, North Hampton, Rye, New Castle, Portsmouth, Newington and Greenland.

I appear before you today to introduce SB97. Just last year SB 128 (attached) was amended, passed and signed by the Governor that allowed communities that adopted RSA79E to make certain modifications. However the statute is not clear on the community's ability to address the issue of burned or natural disaster properties. Empty lots restrict tax revenue and support of SB97 would allow the community the opportunity to vote to give individuals/businesses the opportunity to restore and improve their property with tax savings over a period of time to revitalize property in the community.

You may recall that we had an enormous fire at Hampton Beach that wiped out the business properties in a whole block. In order for the town to vote to provide the benefits of RSA 79:E to these businesses we need to clarify "qualifying structures" in the current statute. You also are aware that there have been other communities in this state that have sustained several fires. SB97 would allow those communities by vote of their legislative body to make those necessary modifications that best meet the needs for revitalization of the individual communities.

Also testifying today is Hampton town counsel, Mark Gearrald, who can best address your questions as to the need for this clarification.

CHAPTER 329

SB 128 - FINAL VERSION

01/27/10 0216s

01/27/10 0308s

03Mar2010... 0813h

2010 SESSION

09-0994

10/03

SENATE BILL 128

AN ACT relative to the community revitalization tax relief incentive, and clarifying the authority of towns to respond appropriately to the American Recovery and Reinvestment Act of 2009 and similar acts.

SPONSORS: Sen. Fuller Clark, Dist 24

COMMITTEE: Public and Municipal Affairs

AMENDED ANALYSIS

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

This bill also reauthorizes towns, village districts, or school districts to respond appropriately to the American Recovery and Reinvestment Act of 2009 and similar acts adopted by Congress.

Explanation: Matter added to current law appears in bold italics.

Matter removed from current law appears [in brackets and struckthrough.]

Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

01/27/10 0216s

01/27/10 0308s

03Mar2010... 0813h

09-0994

10/03

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Ten

AN ACT relative to the community revitalization tax relief incentive, and clarifying the authority of towns to respond appropriately to the American Recovery and Reinvestment Act of 2009 and similar acts.

Be it Enacted by the Senate and House of Representatives in General Court convened:

- 329:1 Community Revitalization Tax Relief Incentive; Definition; Qualifying Structure. Amend RSA 79-E:2, I to read as follows:
- I. "Qualifying structure" means a building located in a district officially designated in a municipality's master plan, or by zoning ordinance, as a downtown, town center, central business district, or village center, or, where no such designation has been made, in a geographic area which, as a result of its compact development patterns and uses, is identified by the governing body as the downtown, town center, or village center for purposes of this chapter. Cities or towns may further limit "qualifying structure" according to the procedure in RSA 79-E:3 as meaning only a structure located within such districts that meet certain age, occupancy, condition, size, or other similar criteria consistent with local economic conditions, community character, and local planning and development goals.
- 329:2 Community Revitalization Tax Relief Incentive; Definition; Substantial Rehabilitation. Amend RSA 79-E:2, II to read as follows:
- II. "Substantial rehabilitation" means rehabilitation of a qualifying structure which costs at least 15 percent of the pre-rehabilitation assessed valuation or at least \$75,000, whichever is less. Cities or towns may further limit "substantial rehabilitation" according to the procedure in RSA 79-E:3 as meaning rehabilitation which costs a percentage greater than 15 percent of pre-rehabilitation assessed valuation or an amount greater than 375,000 based on local economic conditions, community character, and local planning and development goals.
- 329:3 Adoption Procedure; Modification. Amend RSA 79-E:3, I to read as follows:
- I. Any city or town may adopt *or modify* the provisions of this chapter by voting whether to accept for consideration *or modify requirements for* requests for community revitalization tax relief incentives. Any city or town may do so by following the procedures in this section.
- 329:4 New Paragraph; Duration of Tax Relief Period; Local Guidelines. Amend RSA 79-E:5 by inserting after paragraph III the following new paragraph:
- IV. The governing body may adopt local guidelines to assist it in determining the appropriate duration of the tax assessment relief period.
- 329:5 New Section; Public Benefit Determinations. Amend RSA 79-E by inserting after section 7 the following new section:
- 79-E:7-a Public Benefit Determinations. Cities or towns may adopt according to the procedure in RSA 79-E:3 provisions that further define the public benefits enumerated in RSA 79-E:7 to assist the http://www.gencourt.state.nh.us/legislation/2010/SB0128.html 1/31/2011

Voting Sheets

Senate Ways & Means Committee EXECUTIVE SESSION

			Bi	11#8897	
gart? end: Hearing date: 2 Executive session d	ate:	Ro om :	State Hous	e - Room 100	
Motion of:	74/14			VOTE: 6-0	
Made by Odell Senator: D'Alleso Luther Boutin Morse Rausch		Lu1 Bot Mo	dell Allesandro ther utin orse usch		
senator Odell	<u>Present</u>	<u>yes</u>	<u>NO</u>	Reported out by	
Senator D'Allesandra	<u>, II</u>	<u> </u>		1.14	
Senator Luther		<u></u>		Luther	
Senator Boutin Senator Morse		<u> </u>			
Senator Rausch	— 				
Deliator Radsen					
*Amendments:					
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Committee Report

STATE OF NEW HAMPSHIRE

SENATE

REPORT OF THE COMMITTEE

Date: February 1, 2011

THE COMMITTEE ON Ways and Means

to which was referred Senate Bill 97

AN ACT

relative to the application of the community revitalization tax relief incentive.

Having considered the same, the committee recommends that the Bill:

OUGHT TO PASS WITH AMENDMENT

BY A VOTE OF: 6-0

AMENDMENT # 0154s

Senator Jim Luther For the Committee

Sonja Caldwell 271-2117

New Hampshire General Court - Bill Status System

Docket of SB97

Docket Abbreviations

Bill Title: relative to the application of the community revitalization tax relief incentive.

Official Docket of SB97:

Date	Body	Description
1/19/2011	S	Introduced and Referred to Ways & Means, SJ 3, Pg.35
1/26/2011	S	Hearing: 2/1/2011, Room 100, State House, 1:30 p.m.; SC9
2/8/2011	S	Committee Report: Ought to Pass with Amendment #2011-0154s, 2/16/2011; SC11
2/16/2011	S	Committee Amendment 0154s, AA, VV, SJ 6, Pg.60
2/16/2011	S	Ought to Pass with Amendment 0154s, MA, VV; OT3rdg, SJ 6, Pg.60
2/16/2011	Ş	Passed by Third Reading Resolution, SJ 6, Pg.61
2/16/2011	Н	Introduced and Referred to Ways and Means; HJ 19 , Pg.439
3/10/2011	Н	Public Hearing: 3/22/2011 11:30 AM LOB 202
5/10/2011	Н	Full Committee Work Session: 5/17/2011 10:30 AM LOB 202
5/17/2011	Н	Executive Session: 5/24/2011 10:00 AM LOB 202
5/24/2011	Н	Committee Report: Ought to Pass with Amendment #2005h for June 1 (Vote 20-0; CC); HC 43 , PG.1497
5/24/2011	Н	Proposed Committee Amendment #2011-2005h; HC 43, PG.1516
6/1/2011	Н	Amendment #2005h Adopted, VV
6/1/2011	Н	Ought to Pass with Amendment #2005h: MA VV
6/8/2011	S	Sen. Odell Concurs with House Amendment #2005h, MA, VV; SJ 20

	
NH House	NH Senate

Other Referrals

COMMITTEE REPORT FILE INVENTORY

SB97 ORIGINAL REFERRAL ____ RE-REFERRAL

1. This inventory is to be signed and dated by the Committee Aide and placed

INSIDE THE FOLDER AS THE FIRST ITEM IN THE COMMITTEE FILE.
2. Place all documents in the folder following the inventory <u>in the order listed</u>
3. THE DOCUMENTS WHICH HAVE AN "X" BESIDE THEM ARE CONFIRMED AS BEING IN THE
FOLDER.
4. THE COMPLETED FILE IS THEN DELIVERED TO THE CALENDAR CLERK.
DOCKET (Submit only the latest docket found in Bill Status)
X COMMITTEE REPORT
X CALENDAR NOTICE
★ HEARING REPORT
X HANDOUTS FROM THE PUBLIC HEARING
× PREPARED TESTIMONY AND OTHER SUBMISSIONS
X SIGN-UP SHEET(S)
ALL AMENDMENTS (passed or not) CONSIDERED BY
COMMITTEE:
Y - AMENDMENT # 0154 - AMENDMENT #
AMENDMENT # AMENDMENT #
ALL AVAILABLE VERSIONS OF THE BILL:
AS INTRODUCED AS AMENDED BY THE HOUSE
$\underline{\times}$ FINAL VERSION $\underline{\times}$ AS AMENDED BY THE SENATE
OTHER (Apything also deemed important but not listed above much a
OTHER (Anything else deemed important but not listed above, such a
amended fiscal notes):
IF YOU HAVE A RE-REFERRED BILL, YOU ARE GOING TO MAKE UP A DUPLICATE FILE FOLDER
7 22 11 510
DATE DELIVERED TO SENATE CLERK 7-22-11 SLC
By Committee Aide