

Office of Selectmen
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Moultonborough, N.H. 03254
(603) 476-2347

STATEMENT OF POLICY
No. 21

Discretionary Preservation Easements – RSA 79-D

The purpose of this policy is to amplify and expand upon the provisions of RSA 79-D when the Town of Moultonborough receives and responds to an application for a Discretionary Preservation Easement submitted.

A series of Public Hearings and comments received at other public meetings clearly indicates a high level of interest in and enthusiasm for preserving historically significant agricultural structures in the Town of Moultonborough. To that end, the Board of Selectmen enacts this policy.

I. Authority:

NH RSA 79-D, *Discretionary Preservation Easement*, provides the statutory authority for the Board of Selectmen to grant property tax relief to owners of historic agricultural structures who (a) can demonstrate the public benefit of preserving their barns or other old farm buildings, and (b) agree to maintain their structures throughout the duration of the preservation easement. RSA 79-D encourages these owners to maintain and repair their structures by granting specific tax relief and assuring that assessments will not increase because of maintenance or repair work completed.

RSA 79-D represents a uniquely New Hampshire approach which is strictly voluntary on the part of the property owner and combines statewide eligibility criteria and guidelines with decision-making and implementation at the local level.

II. Applications:

Application to the Town of Moultonborough for a Discretionary Preservation Easement shall be made using Form PA-36-A (Discretionary Preservation Easement Application) created by the NH Department of Revenue Administration for that purpose. Thereafter, the process by which the Board of Selectmen considers the application, including the timing for events to occur, will be according to RSA 79-D:4 and 5.

The Discretionary Preservation Easement prepared shall apply for a term of ten years. The Discretionary Preservation Easement Document shall describe the method of assessment (RSA 79-D:7), the terms of expiration (RSA 79-D:8, II, and the terms of renewal (RSA 79-D:8, III). The Board of Selectmen shall present the completed

easement to the Carroll County Registry of Deeds for recording; the applicant shall pay the recording fees.

III. Qualifying Structures:

Those structures identified by RSA 79-D:3, as amplified and clarified by the New Hampshire Agricultural Structures Advisory Committee established under RSA 227-C:29.

IV. Assessment of Property Subject to Discretionary Preservation Easement in the Town of Moultonborough:

Assessment of qualifying structures and related land located in the Town of Moultonborough shall occur following guidelines listed below.

A. The full value assessment of the agricultural structure and associated land shall follow accepted standards required by the State of New Hampshire, Department of Revenue Administration and the International Association of Assessing Officials. The full value assessment of the structure will change only when all properties in the Town of Moultonborough or all agricultural structures in the Town of Moultonborough change. This shall include changes to recognized “neighborhoods”, so defined for assessing purposes.

B. A reduction in full value assessment, applied because of the Discretionary Preservation Easement, shall occur within the following amounts and criteria:

1. twenty-five percent (25%) applied to structures between 75 and 99 years old;
2. fifty percent (50%) applied to structures between 100 and 149 years old; and,
3. seventy-five percent (75%) applied to structures greater than 150 years old.

The Town Assessor will use the best available documentation to determine or estimate the age of the building.

C. The change of use for a historically significant agricultural structure shall not disqualify that structure from consideration and approval for a Discretionary Preservation Easement. When a change of use occurred before the applicant seeks a Discretionary Preservation, or when a change of use occurs after approval of an application, the Town Assessor will assess the structure for its original qualifying use independent of the changes that occur (ed). The Discretionary Preservation Easement shall apply only to the essential character of the original structure that qualifies the structure for consideration under RSA 79-D: 7. The

cost of converting a barn or other agricultural structure to another use is NOT repair and maintenance. The appropriate reduction in full value assessment shall not apply to any improvements. The original structure shall receive the reduction of full assessed value so long as the essential external character of the structure does not change.

V. Easement Document and Recording:

With agreement between the applicant and the Board of Selectmen, the Town will prepare an easement document codifying and containing the agreement. The applicant shall be responsible for recording fees. The Town shall see to the proper recording of the signed agreement.

VI. Notifications:

The Board of Selectmen shall notify the Code Enforcement Office and the Town Assessor of the completed Discretionary Preservation Easement. They will direct that the Administration Office file a copy of the recorded easement with the appropriate assessment card and make suitable reference to the easement in assessment records.

This policy shall be effective immediately upon adoption and shall remain in effect until superseded or replaced.

Date of Adoption:
September 22, 2005

Karel A. Crawford, Chairman
Edward J. Charest
Ernest E. Davis, Jr.
Jerry D. Hopkins
Brian P. Moriarty
BOARD OF SELECTMEN

Town of Moultonborough

Checklist for Processing Discretionary Preservation Easements for Historic Agricultural Structures

Applicant: _____

Application on DRA Form PA-36-A Postmarked _____ Date: _____
(Application with supporting documentation attached.)

Public Hearing:
Notice published _____ Date: _____
Public Hearing Date(s) _____ Date: _____

Site Visit (if conducted):
(Minutes and photographs attached.)

Decision by Board of Selectmen
Granted: _____ Date: _____ Amount _____ %
Denied _____ Date: _____

Preservation Easement:
Signed original easement received from applicant _____ Date: _____
Accepted by Board of Selectmen: _____ Date: _____
Recorded: _____ Date: _____
Recording fee/costs paid by applicant: _____ Date: _____

Qualification Questions:

1. Is/are the structure(s) “historic”?

75 to 99 years Yes ___ No ___

100 to 149 years Yes ___ No ___

150 years or more Yes ___ No ___

If “no” to the above, the structure(s) do not qualify for a discretionary preservation easement.

2. Is/are the structure(s) “agricultural structure(s)? Yes ___ No ___

If “no” to the above, the structure(s) do not qualify for a discretionary preservation easement.

3. Does/do the structure(s) provide a public benefit?

Does/do the structure(s) provide scenic enjoyment to the general public from a public road or \ waterway? Yes ___ No ___
(Selectmen or Assessor should consider the scenic and aesthetic nature of the view and the opportunity for public access/participation in enjoyment.)

Is/are the structure(s) historically important on a local, regional, state or national level? Yes ___ No ___
(Selectmen or Assessor should consider the historic significance of the structure or structures.)

Does/do the structure(s) contribute to the historic or cultural integrity of a property listed on or eligible for the New Hampshire State or National Registers of Historic Places, or is/are the structure(s) in a locally designated historic district? Yes ___ No ___
(Selectmen or Assessor should inspect documentation of listing or eligibility for listing on National or State Historic Registers.)

Abatement Evaluation:

4. Does the applicants proposal preserve the structural and aesthetic integrity and character of the structure(s), including the applicant’s commitment to maintain the structure(s) in character with the integrity and character during the term of the easement? Yes ___ No ___

5. Public benefit obtained versus the tax revenue lost by granting an easement:

Board of Selectmen’s assessment of the public benefit gained if they grant a discretionary easement:

6. What is the assed valuation of the structure(s) including the land? necessary for the function of the structures: _____

7. Abatement granted (none, 25%, 50% pr 75%). _____%

Attachments:

- 1. Notice of Public Hearing
- 2. Minutes of Public Hearing and Site Visit (if applicable)
- 3. Photographs
- 4. Easement