



**LEBANON CITY COUNCIL
SEPTEMBER 3, 2025 - 7:00 PM
COUNCIL CHAMBERS, CITY HALL OR
REMOTE VIA VIRTUAL PLATFORM
LEBANONNH.GOV/LIVE**

To participate in this meeting, please [join live via Microsoft Teams](#) or call 929-229-5356 (access code: 506 177 056#). If you have trouble accessing this meeting, please [email David Brooks](#).

-
- 1. Call to Order**
The September 3, 2025 Lebanon City Council Meeting is hereby called to order.
 - 2. Pledge of Allegiance**
 - 3. Public Forum Announcement by the Mayor**
Any member of the public who desires to speak on any item may do so when the item is taken up by the Council and will be allowed to speak on the subject for not more than three minutes. **Note: Speakers are asked to state their name, ward of residence, and to use the microphone provided.**
 - 4. Open Council Discussion**
 - 5. Open to the Public**
 - 6. Recognitions: None**
 - 7. Approval of Minutes**
 - A. MOTION TO approve the minutes as presented in the September 3, 2025 agenda packet.
 - 8. Appointments: None**
 - 9. Public Hearing Items: None**
 - 10. Old Business**
 - A. Discussion and Vote on Amendment to Council Rules, §A191-8
 - 11. New Business**
 - A. Environmental Justice Task Force Report from Diversity, Equity, and Inclusion (DEI) Commission
 - B. Discussion and Set Public Hearing for September 17, 2025: To Change the Amount of the Service-Connected Disabled Veterans Tax Credit
 - 12. City Manager Report**
 - 13. Non-Public Session: None**
 - 14. Adjournment**

Meetings are open for in-person and remote attendance. Members of the public who wish to attend remotely may do so by going to [LebanonNH.gov/Live](#) where you will find instructions on how to enter the meeting. Members of the public will be able to participate and ask questions through the City's virtual platform or by phone. Please note: Should technical difficulties occur during the meeting that disrupt virtual or phone connection(s), the meeting will

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continue without remote access capabilities.

Any person with a disability who wishes to attend this public meeting and needs additional accommodation, please contact the ADA coordinator at City Hall by calling 603-448-4220 at least 72 hours in advance so that the City can make any necessary arrangements.

Future Board/Committee/Commission Appointments: There are currently no future board/committee/commission appointments.

Proposed Future Agenda Items: Dates may be tentative, and this list is not considered all inclusive.

September 17, 2025

Public Hearing:

A. Amendment of Service-Connected Disabled Veterans Tax Credit

New Business:

A. Annual Review and Re-Adoption of City Council Policy CC-100, Cash Management & Investment

B. Annual Review of City Council Policy CC-101, Fund Balance

C. Review and Discussion of 2025 2nd Quarter Budget Report

D. Authorization to Transfer Funds to PLN (155-B action) and CM (MRI Interim)

E. Discussion & Set Public Hearing for October 1, 2025: Request to Rescind Prior Authorizations for Issuance of Bonds or Notes, to Rescind Prior Appropriations for Capital Projects, and to Transfer Appropriated but Unspent Funds

October 1, 2025

Public Hearing:

A. Rescind Prior Authorizations for Issuance of Bonds or Notes, Rescind Prior Appropriations for Capital Projects, and Transfer Appropriated but Unspent Funds

New Business:

B. Presentation of Proposed Zoning Amendments

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7. Acceptance Of Minutes:

Minutes To Be Accepted

- August 20, 2025

MOVED, to approve the minutes as presented in the September 3, 2025 agenda packet.

DRAFT

**LEBANON CITY COUNCIL
REGULAR SESSION MINUTES
Wednesday, August 20, 2025, 7:00 p.m.
Council Chambers**

Remote Via Microsoft Teams: LebanonNH.gov/Live

MEMBERS PRESENT: Mayor Douglas Whittlesey, Assistant Mayor Devin Wilkie, Nicole Ford Burley, Timothy McNamara, Christian Simon, Laurel Stavis, George Sykes, and Karen Zook

MEMBERS ABSENT: Councilor Heistad

STAFF PRESENT: Interim City Manager Jack Wozmak, Deputy City Manager David Brooks, Andrew Hosmer, City Clerk Jaseya Ewing, DPW Assistant Director Rick Brown, DPW Director Jay Cairelli, Recreation, Arts & Parks Director Paul Coats, DPW Administrative Services Manager Kelly Crate, Airport Director Carl Gross, DPW Assistant Director Christopher Kilmer, Chief Innovation & AI Officer Melanie McDonough, Planning Administrative Assistant Crystal Taplin

1. CALL TO ORDER: Mayor Whittlesey called the meeting to order at 7:00 p.m.

- Interim City Manager Wozmak announced the meeting criteria for attendees.
- Councilor Zook arrived at 7:03PM

2. PLEDGE OF ALLEGIANCE: Mayor Whittlesey led the Council in the Pledge.

3. PUBLIC FORUM: Mayor Whittlesey made the Public Forum announcement.

4. OPEN COUNCIL DISCUSSION:

- Councilor N. Ford Burley announced that the Colburn Historical District update has been approved.
- Councilor Simon: Spoke about attorney fees that are currently being paid by the City. Hiring an in-house attorney could have some significant savings, (+/- \$100K - \$200K possible), but may not eliminate the need for special counsel. Interim City Manager Wozmak has looked at the amount of legal fees being charged, which is well over \$400K. It is a lot more than he has seen over his 35 years of experience. He did not think it was a misplaced concept to hire an in-house attorney for the day-to-day legal questions, contract interpretations, language, etc. and use that attorney as a gatekeeper whenever outside counsel is needed. This should be a dialogue with the new City Manager (Andrew Hosmer) as a cost control practice. He will send his data to Council Members for their review that contains departmental breakouts for legal fees.
- Councilor Stavis requested the Council to look at NH SB472 (recently passed and signed into law) that requires fees to be paid for casinos that are licensed to operate in a municipality.

5. OPEN TO PUBLIC:

- **Mr. Fran Casale (Ward 2)** spoke about his reasons why he felt the public should be notified ahead of time regarding taxes and potential tax increases ahead of the budget process. Mayor

Whittlesey was in favor of providing transparency when the City's work on the budget has been completed.

6. RECOGNITIONS: NONE

7. ACCEPTANCE OF MINUTES: July 16, 2025 (Regular Meeting)

Amendments: Page 16, Line 47: Change name from "Bryan" to "Fran"

Mayor McNamara MOVED to approve the July 16, 2025, minutes as amended and presented in the August 20, 2023, City Council agenda packet.

Seconded by Councilor Simon.

****The Vote on the Motion was approved (8-0).***

8. APPOINTMENTS:

- Planning Board, Don Collins (Appointment as Regular Member)

Interim City Manager Wozmak MOVED to NOMINATE the following:

- ***Dan Collins as a Regular Member of the Planning Board. Term: 8/2025-8/2028;***
- ***Stephen Cole as an Alternate Member of the Planning Board. Term: 8/2025-8/2028; and***
- ***Wes Achord as a Regular Member of the Planning Board. Term: 8/2025-8/2028***

****The Vote on the NOMINATIONS were approved (8-0).***

- Lebanon Housing Authority, Shelley Moses (Reappointment as Regular Member)

Assistant Mayor Wilkie MOVED to NOMINATE Shelly Moses for Reappointment as a Regular Member of the Lebanon Housing Authority. Term: 8/2025-8/2030

****The Vote on the NOMINATION was approved (8-0).***

- Lebanon Energy Advisory Committee, Jonathan Chaffee (Reappointment as Regular Member)

Mayor Whittlesey MOVED to NOMINATE Jonathan Chaffee for Reappointment as a Regular Member of the Lebanon Energy Advisory Committee. Term: 8/2025-8/2027

****The Vote on the NOMINATION was approved (8-0).***

- Pedestrian and Bicyclist Advisory Committee, Trenton Meckenstock (Citizen Member)

Assistant Mayor Wilkie MOVED to NOMINATE Trenton Meckenstock as a Citizen Member of the Pedestrian and Bicyclist Advisory Committee. Term: 8/2025-8/2028

****The Vote on the NOMINATION was approved (8-0).***

9. PUBLIC HEARING ITEMS:

- A. Ordinance #2025-08** – Public hearing for the purpose of receiving public input and taking action to amend City Code Chapter 31, Boards, Committees, Commissions, to add West Lebanon Revitalization Advisory Committee (WLRAC), Pedestrian & Bicyclist Advisory Committee (PBAC), Tree Advisory Board (TAB), and to amend Article VII, Heritage Commission, and Article X, Arts and Culture Commission.

Included in the agenda packet: (All supportive documents, including proposed changes (highlighted in red) to Ordinance #2025-08, and other supplemental information can be found on pages 46-57, Council agenda packet)

1. Proposed Ordinance #2025-08
2. July 25, 2025 Legal Opinion from Attorney Matthew Decker

Deputy City Manager David Brooks reviewed the background behind proposed Ordinance #2025-08.

BACKGROUND

In April 2025, the City Council amended City Code Chapter 31, Boards, Committees, and Commissions, to add the Lebanon Energy Advisory Committee (LEAC) to the City Code. LEAC had been established by the City Council in 2007 but had never formally been adopted by ordinance into Chapter 31.

It was noted at the time that other existing boards and committees were also not incorporated into Chapter 31, including the West Lebanon Revitalization Advisory Committee (WLRAC), the Pedestrian & Bicyclist Advisory Committee (PBAC), and the Tree Advisory Board (TAB). The proposed Ordinance #2025-08 would formally add each of these committees to Chapter 31.

In addition, a question about the membership of the Heritage Commission has recently come to light. Pursuant to Article VII, §31-32, the Heritage Commission shall “consist of five members plus not more than five alternate members as provided by law who shall be appointed by the City Council. One Commission member shall be a member of the local governing body. One member may be a member of the Planning Board. One Commission member shall be the City Historian as specified in §31-33G below.”

At the present time, Councilor Ford Burley is the City Council’s representative to the Commission, and also serves as the City Historian, having been reappointed to the position in June 2024. The current language of §31-32 does not appear to contemplate that either of the *ex officio* members serving on behalf of the City Council or Planning Board might also serve as the City Historian. As a result, there is some confusion about how many additional citizen member positions are available.

The proposed Ordinance #2025-08 seeks to clarify that in the event the City Historian position is held by an *ex officio* member serving on behalf of the City Council or Planning Board, said member would only be deemed to occupy one voting position on the Heritage Commission, which would allow for an additional citizen representative to be appointed as a regular member.

As required by City Code Chapter 115-3, the City’s attorney has provided a legal opinion as to the authority and validity of the proposed ordinance. The attorney found no particular areas of concern with respect to adding the pre-existing advisory committees to Chapter 31. However, the attorney identified some statutory requirements associated with the proposed changes to the membership of the Heritage Commission, which are reflected in the current ordinance proposal.

In addition, following the City Council’s original review of the proposed ordinance on July 2, 2025, the Arts and Culture Commission requested modifications to its current membership and duties as set forth in Chapter 31, Article X, Sections 31-43 through 31-45. The Arts and Culture Commission proposes to reduce its overall membership from nine to seven members and to increase flexibility by eliminating requirements associated with certain seats.

In the ordinance (included in the Council’s August 20, 2025 agenda packet), the red underlined text represents the original proposed language as reviewed by the City Council on July 2nd. Subsequent changes recommended by the City’s attorney as well as the proposed changes to the Arts and Culture Commission are depicted in blue underlined or strike-through text.

1 **Mayor Whittlesey opened the Public Hearing. Hearing no comments from the public, the Public**
2 **Hearing was closed.**

3
4 **Council/Staff Comments:**

5 Assistant Mayor Wilkie questioned whether the Tree Advisory Board (TAB) members should be
6 appointed by the City Manager or the City Council. After some discussion the Council's decision was to
7 have **TAB members appointed by the City Council as citizen members.**

8
9 **ACTION:**

10 ***Councilor Stavis MOVED, that the Lebanon City Council hereby adopts Ordinance #2025-08 to amend***
11 ***the Code of the City of Lebanon, Chapter 31, Boards, Committees and Commissions, to add the West***
12 ***Lebanon Revitalization Advisory Committee (WLRAC), the Pedestrian & Bicyclist Advisory Committee***
13 ***(PBAC), and the Tree Advisory Board (TAB), and to amend Article VII, Heritage Commission, and***
14 ***Article X, Arts and Culture Commission, as presented in the August 20, 2025 City Council Agenda Packet***
15 ***as amended in Section 31-61.***

16 ***Seconded by Councilor McNamara.***

17
18 ****The Vote on the Motion was approved (7-0-1) Councilor N. Ford Burley abstained.***

19
20 **B. Supplemental Appropriation for Storrs Hill Ski Lodge Improvements; Authorize**
21 **disbursement of Recreation Impact Fees -** A public hearing for the purpose of
22 receiving public input and taking action to appropriate \$550,000 for a new Storrs Hill
23 Ski Lodge Improvements capital project; and to authorize disbursement of \$250,000 in
24 Recreation Impact Fees as the means to pay for a portion of the work, with the
25 remaining project costs to be funded by a Land and Water Conservation Fund (LWCF)
26 grant, and contributions from the Lebanon Outing Club

27
28 Included in the agenda packet: [\(All supportive documents and detailed information, as listed below, can](#)
29 [be found on pages 58-62, Council agenda packet\)](#)

- 30 1. Draft Ski Lodge Expansion Plans
31 2. Construction Cost Estimate based on LWCF grant application

32 Not Included, But Available:

- 33 3. [2025 Storrs Hill Ski Area Facility Planning Advisory Committee Final Report](#)
34

35 Deputy City Manager Brooks reviewed the background behind the proposed draft Ski Lodge Expansion
36 plans and the construction cost estimates based on the LWCF grant application.

37
38 **BACKGROUND**

39 Storrs Hill Ski Area is located near downtown Lebanon at 60 Spring Street. The hill has a 300' vertical
40 drop, 7 official trails, one ski lift, Heistad Hill Ski Jump, 3 snowmaking guns, 2 groomers, 61 lights, a ski
41 lodge, and various supporting out buildings. The ski area is owned by the City of Lebanon and is operated
42 by the Lebanon Outing Club (LOC) under a Lease and Operating Agreement. The LOC has been operating
43 for over 100 years, making it one of the oldest continuously operating ski hills in the country.

44 The current ski lodge was constructed in 1997 with 1,854 SF of enclosed heated space and a 340 SF deck.
45 In 2020, an attached 875 SF pavilion was constructed to provide an exterior space partially protected from
46 the weather allowing continued use of the ski area during the COVID-19 pandemic. In 2022, the City
47 applied for and was awarded a Land and Water Conservation Fund (LWCF) grant. The scope of the grant

was to enclose the pavilion and expand the existing conditioned footprint of the ski lodge to meet current demand on indoor gathering space; reconstruct the 25m ski jump; and add plastic covering to both jumps' landing areas for year-round ski jumping. Complications with match funding and the feasibility of adding the plastic mats to the jump landing areas necessitated putting a hold on the LWCF grant and all associated projects.

In 2023, the City formed the Storrs Hill Ski Area Facilities Improvements Advisory Committee to help the City and Lebanon Outing Club prioritize facility improvements. Their final report was presented to the City Council in April 2025, and it includes ski lodge improvements as one of the top priorities. LWCF grant administrators suggested that the City continue to work within the scope of the grant, focus exclusively on the lodge expansion, and include the new requirement to add a fire suppression sprinkler system.

The total project cost for the lodge improvements and expansion are estimated to be \$550,000, including \$150,000 for the new sprinkler system. The LWCF grant will provide up to \$275,000, subject to a 50/50 match. The City proposes to fund the project with \$250,000 from Recreation Impact Fees, and the Lebanon Outing Club will provide the remaining \$25,000 of the required local match. The Recreation Impact Fees fund has a current balance of \$458,067 (of which \$200,000 is proposed to be dedicated to the Mascoma River Greenway expansion project).

Since funds for the appropriation are to be transferred from Recreation Impact Fees to the Capital Improvements fund and will be supplemented with the LWCF grant and contributions from the Lebanon Outing Club, there will be no impact on the tax rate.

Pursuant to City Charter Section 6.08, Appropriations After Budget is Adopted, requests for appropriations that are not included in the annual budget require a two-thirds (2/3) majority vote of the Council after a public hearing.

Director Paul Coats gave a slide presentation on the Storrs Hill Ski Lodge Improvements. Highlights of his presentation are as follows:

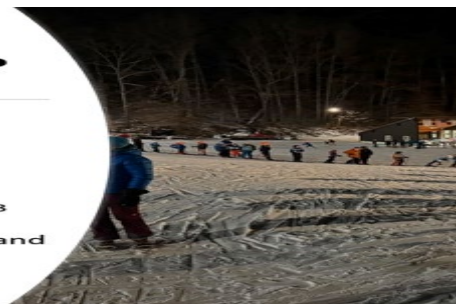
Lodge History

- **1935:** First lodge built
- **1969:** Second lodge built (now the Ski Jump Inn)
- **1997:** Current lodge built
- **2020:** Pavilion built
- **2022:** LWCF grant award



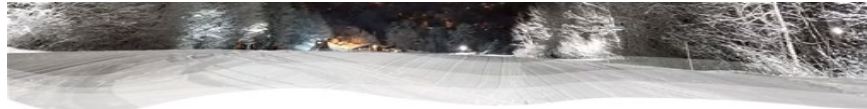
Why Improve?

- Facilities Committee recommendation
- Capacity
 - Current assembly area: 650sf = 45- 75 people
 - Kitchen accommodates 3 volunteers
- ADA updates for office and bathrooms



Lodge & Pavilion Enhancements

- Enclose pavilion adds 890 sf = 60 more people.
- Adds large windows to view the hill.
- Kitchen expands to accommodate 6 volunteers.
- Bathrooms expand from 2 to 4 stalls, extra sinks and year-round access.
- Boosts rental potential, event hosting, comfort.



Funding

- City of Lebanon, Recreation Impact Fees: **\$250,000**
 - Balance: \$458K
 - Encumbered: \$200K (MRG)
- LWCF: **\$275,000**
- Lebanon Outing Club: **\$25,000**

Mayor Whittlesey opened the Public Hearing.

- **Mr. Fran Casale (Ward-2):** He spoke about his passion/praises for the Storrs Hill Ski area and his reasons for supporting the City of Lebanon Recreation Impact Fees.
- **Mr. Ryan Moses (Ward-1):** He spoke about his reasons for supporting the approval for the City of Lebanon Recreation Impact Fees.

Hearing no further comments from the public, the Public Hearing was closed.

Council/Staff Comments:

The Council and Director Coats discussed the number of restrooms (2) and having gender neutral restrooms, if the budget allows, and trying to find a way to have one bathroom accessible to the public year-round, without having to open the entire lodge.

Councilor Sykes spoke about his support for the ski area, noting this is an opportunity for us, as a community, to make an investment in the children of this community outside of public school.

ACTION:

Councilor Sykes MOVED the following resolution:

RESOLVED, by the City of Lebanon, that funds, in the amount of \$550,000 (Five Hundred Fifty Thousand Dollars), be appropriated for expenditure from the Capital Improvements Fund for new improvements at the Storrs Hill Ski Lodge.

BE IT FURTHER RESOLVED, by the City of Lebanon, that funds, in an amount not to exceed \$250,000 (Two Hundred Fifty Thousand Dollars), be disbursed from the Recreation Impact Fees Fund to the Storrs Hill Ski Lodge Improvements Capital Project for the purpose of financing a portion of the improvements at Storrs Hill Ski Lodge, with the remaining project costs to be raised from grants and donations.

1 *This Resolution shall be effective upon passage.*
2 *Seconded by Councilor N. Ford Burley.*

3
4 **The Vote on the Motion was approved (8-0).*

6 **10. OLD BUSINESS**

7 **A. Discussion and Vote on Amendment to Council Rules, §A191-8**

8
9 Included in the agenda packet: (All supportive documents and information, as listed below, can be found
10 on pages 63-73, of the Council agenda packet)

- 11 1. Proposed amendment to City Council Rules, §A191-8, Order of Business
- 12 2. City Council Rules, as adopted on April 16, 2025

13
14 ****Please Note: Mayor Whittlesey originally moved the discussion of this agenda to take place**
15 **between items 11 & 12. However, given the time constraints, this item was tabled and will be**
16 **discussed at the September 3, 2025 City Council meeting.**

17 18 **11. NEW BUSINESS**

19 **A. Appointment of City Manager, Effective August 31, 2025**

20
21 Included in the agenda packet: (All supportive documents and information can be found on page 74,
22 Council agenda packet)

23
24 Mayor Whittlesey briefly spoke about the background and the process the Council went through to hire
25 the city's new City Manager.

26 27 **BACKGROUND**

28 An employment contract has been negotiated and signed with Andrew Hosmer for his service as Lebanon
29 City Manager, effective August 31, 2025.

30 31 32 **ACTION:**

33 *Councilor McNamara MOVED, that the Lebanon City Council hereby appoints Andrew Hosmer to*
34 *serve as Lebanon City Manager, effective August 31, 2025.*
35 *Seconded by Councilor Simon.*

36
37 **The Vote on the Motion was approved (8-0).*

38 39 **B. Review of Properties Qualified for Tax Deeding and Recommendation to** 40 **Waive Tax Deeding**

41
42 Included in the agenda packet: (All supportive documents and detailed information can be found on pages
43 74-99, Council agenda packet)

- 44 1. Property Record Cards, Notice of Tax Delinquency and Unredeemed Tax Liens, and
45 Notice of Impending Tax Lien for the following properties:
 - 46 • 55 Eastman Hill Road
 - 47 • 10 Pumping Station Road
 - 48 • 330 Poverty Lane

1 **2. NH RSA 80:76, Real Estate Tax Liens**

2
3 City Clerk/Tax Collector Jaseya Ewing reviewed the background/documentation behind the process of
4 properties qualified for Tax Deeding, noting that there is actually a 4th property not listed below because
5 the property owner only owes \$130 and has consistently made payments.
6

7 **BACKGROUND**

8 Tax bills are mailed on or around June 1 and November 1 each year. Interest accrues at a rate of 8% per
9 annum on property tax bills that are outstanding for more than 30 days. Within 18 months of the date
10 assessed, the Tax Collector places a lien on properties for all uncollected property taxes. These liens have
11 priority over other liens and accrue interest at 14% per annum.
12

13 In accordance with RSA 80:76, if a property owner has not redeemed their property taxes, penalties, and
14 interest within the 2-year redemption period, the Tax Collector is required to deed the property unless the
15 City Council waives acceptance of the tax deed.
16

17 If the City Council instructs the Tax Collector that it shall not accept a tax deed, the tax lien(s) shall remain
18 in effect indefinitely. The taxpayer's right of redemption as provided by RSA 80:69 shall likewise be
19 extended indefinitely, with interest continuing to accrue until taxes, penalties, and interest have been
20 satisfied.
21

22 Should the City Council decide that the reasons for refusing the tax deed no longer apply, and the tax lien
23 has not been satisfied, they may instruct the Tax Collector to commence the statutory deeding process.
24

25 Initial notices regarding delinquent taxes were issued on March 13, 2023. A second round of notifications
26 was sent on June 5, 2023, informing both taxpayers and their respective mortgage holders of the City's
27 intent to execute tax liens. These liens were officially recorded on July 13, 2023.
28

29 The tax deeding process formally began on June 18, 2025, when certified notices were mailed to the affected
30 property owners. On that same date, certified mailings were also sent to mortgage holders, ensuring full
31 compliance with statutory notification requirements. In addition to these formal communications, the City
32 made multiple good-faith efforts to engage with property owners and establish payment arrangements in an
33 attempt to resolve the delinquencies prior to deeding.

34 **Waiver of Tax Deeding**

35 It is recommended that the City Council waive the tax deeding process for all three properties, which
36 collectively have outstanding 2022 property taxes totaling \$16,804.85. Each of these taxpayers is currently
37 engaged in an active payment plan.
38

39 **Authorization for Tax Deeding**

40
41 There are no properties recommended to commence the tax deeding process.
42

43 **Council/Staff Comments:**

44 In response to Councilor McNamara's question regarding whether or not these properties are current
45 through the current tax year, City Clerk Ewing noted they are not current for this tax year. They owe for
46 the tax years 2023 and 2024. Ms. Ewing stated the Clerk's Office's goal is to get the most delinquent
47 property tax bill paid before they enter into future agreements. Mayor McNamara noted the third
48 (property) owes a large amount in taxes and he could see this going on for a long time. He basically felt

the City would be subsidizing the taxes on this property for multiple years and was uncertain if the third property should be waived from tax deeding given the amount (owed) and the type of property listed. Given the information provided, this is a nice property on Poverty Lane with 7 acres of land. City Clerk Ewing noted, based on the conversations she has had with the property owners, they have some personal conflicts that need to be resolved but are able to make larger (tax) payments on the property.

The Council continued discussions that included their concerns about the potential dangers of a property deteriorating to the point that it does not meet its tax burden if it were to be taken over by the City; how people can struggle to catch up for many years; how tax deeding is not an easy decision; how, when the City takes over a property, the City would not get any revenue out of it; how the property can only be sold for the amount of the taxes due even if it were sold for more than the back payments: the remaining funds would have to be returned to the previous owner; the need to have consistency in Tax Deeding by creating a policy that includes the parameters/guidance for Tax Deeding in the future, which would also help to identify chronic property tax deeding abuse; how the City is not looking to boot someone out in the street; how the Council should study the Supreme Court Case from a couple years ago that states municipalities cannot sell properties and keep the funds; how the City would need to offer a repurchasing/redemption period if a property was notified about tax deeding; how the City collects what is due to us (i.e., penalties, costs the City pays, interests for all tax years); the need to identify the thresholds/time limitations for Tax Deeding, etc.; and, getting tax reviews for the past 5 years about who has gone into Tax Deeding to find out whether or not a property has been in Tax Deeding for subsequent years (i.e., did they make their payments; did they abide by their plan, or did they abuse it?).

The Decision made by the Council was that they would move forward with exempting the 3 properties listed below from Tax Deeding but will move toward creating guidelines/policy for Tax Deeding in the near future that would establish the threshold. This will be assigned to the new City Manager, Andrew Hosmer.

ACTION:

Assistant Mayor Wilkie MOVED, that the Lebanon City Council, in compliance with the provisions of NH RSA 80:76, has reviewed the following compilation prepared by the Tax Collector of tax liens outstanding for tax year 2022. The Lebanon City Council hereby serves notice upon the Tax Collector that it waives acceptance of tax deeds on the following properties because of existing payment plans between the property owners and the City of Lebanon:

Billed Owner/Location	Map/Lot	Type	2022 Lien	Total Due
Parker, Robin D ET AL+ 55 Eastman Hill Rd	125-20	Residence	\$2,555.96	\$13,913.79
Griffin, Heather 10 Pumping Station Rd	93-117	Residence	\$4,576.74	\$16,950.61
Mason, Michael P TTEE + 330 Poverty Lane	188-1-0	Residence	\$9,672.65	\$54,242.32

Seconded by Councilor N. Ford Burley.

**The Vote on the Motion was approved (8-0)*

C. Dog Licensing Civil Forfeiture Update

Included in the agenda packet: (All supportive documents and information can be found on pages 100-103, Council agenda packet)

1. July 30, 2025, Memo from City Clerk Jaseya Ewing, re: Dog Licensing – Civil Forfeiture Notice – Returns
2. Excerpts of NH RSA 466

City Clerk/Tax Collector Jaseya Ewing reviewed the background, local statistics, and health factors behind dog licensing.

BACKGROUND

In accordance with RSA 466:14, at the June 4, 2025 City Council Meeting, City Clerk Jaseya Ewing presented the Dog Licensing Warrant for Civil Forfeiture Notice to the Council for approval. NH RSA 466:16 requires the City Clerk to report back to the Council on or before August 31st with the number of owners who received and paid the civil forfeiture, the number of dogs in the City that have been seized and held, and the number of owners who have received a summons to a district or municipal court for failure to pay the civil forfeiture or license their dog.

Please see the attached memo from City Clerk Jaseya Ewing providing the figures as required by RSA 466:16.

Local Statistics	
The number of civil forfeiture notices mailed to residential dog owners	376
The number of residents who have paid the civil forfeiture fee	168
The number of residents who have moved or have a deceased dog	0
The number of new dogs since issuing the initial warrant	16
The number of residents who have received summons issued by the local PD*	0
The number of seized dogs in Lebanon, NH**	0

* A list of negligent owners will be provided to the Police Department who will contact the owners. Summons have not yet been issued but are expected to be soon.

**The Lebanon Police Department does not seize dogs as a result of failure to license.

Council/Staff Comments:

The Council discussed bringing back Rabies Clinics to the City in the future.

ACTION: *No Council Action was required. Item was for discussion purposes only.*

D. Authorization for Purchase of Ballot Counting Devices per NH RSA 656:40

Included in the agenda packet: (All supportive documents and detailed information, as listed blow, can be found on pages 104-109, Council agenda packet)

1. NH RSA 656:40

City Clerk/Tax Collector Jaseya Ewing reviewed the background and explained the recommendations for the purchase of Ballot Counting Devices per NH RSA 656:40.

BACKGROUND

On September 15, 2023, the New Hampshire Ballot Law Commission officially certified two new electronic ballot counting devices: the VotingWorks VxSuite V4 and the Dominion ImageCast Precinct 2. The AccuVote devices currently used by the City of Lebanon have been out of production since 2008 and are approaching the end of their operational life. Beginning in 2025, these devices are no longer supported or authorized for use under New Hampshire state law. The City must now transition to a new, state-authorized system to ensure compliance and operational readiness for future elections.

Following demonstrations of both certified systems at the State House, City Clerk Jaseya Ewing and former Deputy City Clerk Kara Tracy evaluated the functionality and support infrastructure of each product:

FEATURES	DOMINION IMAGECAST PRECINCT 2	VOTINGWORK S VXSUITE V4
Customer Support	Based in NH, LHS Associates, Inc., ensures reliable, prompt, and highly accessible customer support.	Based in San Francisco, California. Local technicians are available from the company to provide support.
Maintenance	Technician maintenance is performed on-site. All necessary parts and equipment are provided by the technician with no need to transport machines off-site for regular maintenance or minor repairs.	User maintenance can be performed on-site. Technician maintenance can be performed on-site; may require transport to a VotingWorks facility depending on the complexity or equipment involved.
System Integration	While the tabulators and KnowInk poll books operate independently, they are both maintained by the same vendor, streamlining communication and support.	Requires new integration efforts.
TRAINING	Offers an updated interface yet preserves the familiar operational process; includes training support.	New interface and workflow; includes training support.
BALLOT PRINTING	Ballot content is created by the City and then submitted to the	City can build and print ballots in-house, allowing flexibility.

	vendor for a secondary accuracy review. Before printing, the vendor provides the City with a ballot proof for final approval, ensuring accuracy and consistency. Once approved, the ballots are printed and delivered.	While this approach offers greater flexibility, it also introduces additional complexity to an already intricate process, requiring strong local controls over ballot versioning, layout approval, and secure printing procedures. Instances of issues reported with double-sided ballot processing.
COST CONSIDERATIONS	\$7,000/unit	\$7,500/unit
Field Experience	Beyond NH, the company supports election systems throughout New England, demonstrating a strong regional presence and expertise	Limited NH deployments to date; to date, its only other operational client is Warren County, MI.
REPORTING & RECONCILIATION	Delivers effective write-in tracking, with the tabulator generating a summary of all write-in votes as part of the end- of-election receipt. The company is currently developing a Return of Votes report, which will undergo an internal approval process with the Secretary of State before implementing it in the next election cycle.	Enhanced master reports, write-in tracking and Return of Votes are included. Results are not separated by ward, which can hinder reconciliation efforts.

SECURITY	The tabulator requires physical keys to open both the ballot box compartment and the scanner unit.	The tabulator requires physical keys to open both the ballot box compartment and the scanner unit.
	Does not connect to WiFi or external networks.	Does not connect to Wi-Fi or external networks.
	All critical access points are sealed with tamper evident security seals. Officials log these seals before and after elections.	All critical access points are sealed with tamper evident security seals. Officials log these seals before and after elections.
	Election data is stored on encrypted USB drives that require authentication. These devices are programmed and sealed before Election Day and removed only after polls close.	Election data is stored on encrypted USB drives that require authentication. These devices are programmed and sealed before Election Day and removed only after polls close.

1

	Authorized officials access the tabulators using secure fobs, each programmed with distinct security permissions.	The system's open-source code is publicly available for open inspection by anyone.
		Authorized officials access the tabulators using secure badges, each programmed with distinct security permissions.
EQUIPMENT	Scanner, ballot box	Scanner, ballot box, laptop, printer
Handling, Storage, & Transportation	Lightweight, making transport easier and requiring minimal storage space.	Includes more equipment, resulting in increased transport demands and greater storage requirements.
Ballot Compartments	The ballot box contains three compartments for hand counts, write-ins, and all other ballots.	The ballot box is designed with two compartments for hand count procedures and does not differentiate between regular and write-in ballots.

2

3 **RECOMMENDATION**

4 The City Clerk's Office respectfully seeks City Council approval to proceed with the purchase of four (4)
5 ImageCast Precinct 2 electronic ballot counting devices. This recommendation is informed by a thorough
6 evaluation of available systems and is based on the following key considerations:

7

8 **1. Proven Track Record and Familiarity**

9 LHS Associates Inc., has a long-standing relationship with many municipalities in New Hampshire and
10 throughout New England. The ImageCast Precinct 2 system is already in wide use and is trusted by election

officials for its reliability, accuracy, and ease of use. Their established presence offers familiarity and peace of mind, particularly during high-pressure election periods.

2. Maintenance

Unlike VotingWorks, which may require internal staff to perform routine maintenance or manage equipment logistics, LHS Associates Inc., handles the bulk of the technical work directly. This allows the City Clerk's Office to focus on core election administration responsibilities without the added burden of troubleshooting or managing complex equipment.

3. Training

The ImageCast Precinct 2 device is straightforward to operate and benefits from existing staff familiarity. In contrast, alternatives like VotingWorks involve segmented user roles, technical documentation, and the need for the City Clerk to oversee system maintenance procedures, introducing new training demands that the ImageCast Precinct 2 system avoids.

4. Customer Service

Based in New Hampshire, LHS Associates Inc., offers reliable, prompt and easily accessible customer service. When faced with tight deadlines or last-minute needs, the City has been able to coordinate directly with this vendor to pick up election supplies in person from their headquarters located in Salem, New Hampshire, ensuring uninterrupted operations and timely preparation for elections.

5. Ballot Production & Printing Reliability

LHS Associates Inc., offers a structured, vendor-supported ballot creation process that prioritizes accuracy and consistency. The City Clerk creates ballot content and submits it to the vendor, which performs a secondary review for accuracy, and provides professional proofs for final approval before printing and delivery. This streamlined workflow reduces the risk of errors and ensures a high level of quality control.

By contrast, VotingWorks places the burden of ballot layout, printing, and quality control on the City Clerk's Office, requiring ballot version management, adding complexity to an already demanding process.

Choosing LHS Associates Inc., minimizes risk, reduces administrative workload, and ensures the City is fully supported throughout every stage of the election process.

6. System Integration

With LHS Associates Inc., both the ImageCast Precinct 2 and KnowInk poll books are maintained by the same vendor, enabling seamless coordination, simplified troubleshooting, and a single point of contact, which is especially valuable on Election Day.

7. Ballot Box Design

The ImageCast Precinct 2 ballot box features three compartments that separate hand count ballots, write-ins, and all other ballots, providing flexibility during the reporting process. In contrast, VotingWorks uses a two-compartment design that does not distinguish between regular and write-in ballots. While both systems offer digital adjudication of write-ins, the ImageCast Precinct 2 gives moderators an additional layer of control and opportunity to verify voter intent, an important safeguard in close races or when write-in votes are contested.

8. Reporting and Reconciliation

While VotingWorks offers enhanced master reports for write-ins and a built-in Return of Votes, its inability to separate results by ward poses a significant challenge for reconciliation in multi-ward municipalities like Lebanon, increasing the potential for reporting delays and confusion.

LHS Associates Inc., provides a write-in tracking system, with tabulators generating a clear summary of

1 all write-in votes on the receipt. The company is also actively developing a Return of Votes report to further
2 enhance post-election reconciliation, with implementation planned following review and approval by the
3 Secretary of State.

4 5 **9. Costs**

6 ImageCast Precinct 2 devices are priced at \$7,000 per unit, compared to \$7,500 per unit for VXSuite V4
7 system. Additionally, the State of New Hampshire will cover 50% of the cost by paying the vendor
8 directly, further reducing the City's financial burden.

9 10 **Council/Staff Comments:**

11 Mayor Whittlesey thanked Ms. Ewing and the City Clerk's Office for the detailed information, noting this
12 was a great summary of their recommendation.

13
14 Councilor McNamara noted that the recommended option is less expensive than the one that was not
15 recommended, and he thought the New Hampshire connection is really important as opposed to the option
16 in San Francisco.

17
18 City Clerk Ewing noted that if there is an error or a misprinting she can drive directly to Salem, NH and
19 pick up the correct ballots. She also noted that when you are dealing with ballots, it is important to have
20 checks and balances in place because errors do happen, especially when you are working in a department
21 that has multiple services happening at once. Providing oversight is essential to ensuring that we have
22 what we need on election day for voters.

23
24 Councilor Stavis requested that Ms. Ewing explain the implications of the open source system coding and
25 if it is publicly available for inspection by anyone. Ms. Ewing said yes, it is. She thought there has been
26 conversations over the past few years about transparency in elections and transparency in terms of the
27 coding of the memory cards. She thought that it was great for people who understand coding and are
28 interested in how these memory cards are developed, but the memory card coding cannot be changed by
29 the public, it has to be done by the State Government. While it is open source it does not mean that level
30 of transparency is going to cause any change within the election systems themselves. Based on her
31 conversation by the vendors, this is her understanding.

32 33 **ACTION:**

34 *Councilor McNamara MOVED the following resolution:*

35 *FOR THE PURPOSE of complying with NH RSA 656:40, Adoption,*

36 *NOW THEREFORE BE IT RESOLVED that the Lebanon City Council, in accordance with NH*
37 *RSA 656:40, hereby votes to approve the recommendation of the City Clerk and to authorize the*
38 *City Manager to purchase four (4) Dominion ImageCast Precinct 2 electronic ballot counting*
39 *devices through LHS Associates, Inc.*

40 *Seconded by Councilor Simon*

41
42 **The Vote on the Motion was approved (8-0).*

43
44 **E. Review and Discussion of Redevelopment Status of Main Street Properties in**
45 **West Lebanon, and City Manager Recommendation on Preferred Developer**
46

1 Included in the agenda packet: (All supportive documents and information can be found on pages 110-
2 141, Council agenda packet)

- 3 1. Development Approach, City of Lebanon, NH Main Street Parcels, prepared by
- 4 DEW Properties, April 10, 2025
- 5 2. Conceptual Plan for 14, 28 & 30 Main Street, prepared by Engineering Ventures, June 5, 2025
- 6 3. Conceptual Elevation Rendering

7
8 Deputy City Manager Brooks reviewed the background history regarding the status of Main Street
9 Properties in West Lebanon, and the City Manager Recommendation on the Preferred Developer as listed
10 below.

11 12 **BACKGROUND**

13 On May 31, 2023, the City completed the acquisition of properties located at 14, 28, and 30 Main Street in
14 West Lebanon. Subsequently, the City Council asked the West Lebanon Revitalization Advisory
15 Committee (WLRAC) to lead a process of engaging the community to determine the preferred disposition
16 and/or redevelopment of the properties. In January 2024, the WLRAC recommended that a Request for
17 Proposals (RFP) be advertised for the redevelopment of the properties, preferably with a mixed-use
18 building including commercial uses on the first floor and residential units on the upper floors. The RFP
19 was advertised on March 1, 2024, and closed on June 28, 2024, with no qualified responses having been
20 received.

21 Following the unsuccessful RFP, the City Manager's Office reached out directly to numerous developers
22 to better understand the lack of RFP responses and to solicit interest in the property. Most developers
23 indicated that the property was too small for their purposes, or that they had no capacity to take on another
24 project. However, DEW Properties expressed an interest in the site and in partnering with the City to
25 redevelop the properties.

26 Over the course of several meetings with the City Manager, DEW submitted a conceptual site plan layout
27 for the Main Street parcels in addition to articulating their approach to redeveloping the property. A
28 conceptual elevation rendering has also been provided to depict the approximate scale, but not necessarily
29 the specific details, of a building on the site. DEW proposes that during a due diligence period of
30 approximately 12 months, they will conduct necessary environmental and market studies to determine the
31 feasibility of redeveloping the properties as desired by the City. Throughout the due diligence period,
32 DEW will hold regular meetings with the City administration to determine the most suitable and feasible
33 project for the site and will submit their proposal(s) back to the Council for consideration.

34 DEW has made it clear that they are interested in partnering with the City to see these properties developed
35 according to the City's plan.

36 Based on the information and materials provided by DEW Properties, the City Manager recommends
37 that the Council authorize the City Manager to pursue further negotiations and the preparation of a
38 development agreement with DEW Properties as the preferred developer for the proposed redevelopment
39 of the Main Street Properties.

40 41 **Council/Staff Comments:**

42 Interim City Manager Wozmak noted DEW has been very open to cooperating with the City and the City
43 would like to work with them to develop a relationship. He thought this was a great opportunity and was
44 glad the RFP was resuscitated. It would also be good to have this property return to the City's tax base.

1
2 Mr. Don Wells and Mr. Robert Wells (DEW Properties) were present virtually. They explained their
3 conceptual development approach, and what needs to happen during the due diligence period in order to
4 make the redevelopment of these Main Street properties viable. They also presented a history of other
5 redevelopment projects they have been involved with, which are similar to the Main Street Properties.
6

7 Councilor McNamara spoke about his reasons supporting DEW Properties conceptual proposal, noting
8 this is the first expression of interest we have had in the 2 ½ years since we acquired the property. He
9 suggested that DEW keep in the back of their minds as they consider options, that there seems to be a lot
10 of demand for 2+ bedroom apartments and a demand for workforce housing with more than one bedroom.
11

12 Mr. Ron Wells mentioned that in all of the workforce and affordable housing that they have built in recent
13 years, and are planning to build, there are 2 bedrooms and even some 3 bedroom units to accommodate
14 families.
15

16 Councilor Simon thanked DEW for taking another look at this project and thanked the City Manager for
17 reaching out to finding someone to take a look at this project. This is a vital, important project to start
18 rebuilding Downtown West Lebanon to what it can be.
19

20 **ACTION:**

21 *Councilor McNamara MOVED, that the Lebanon City Council hereby authorizes the City Manager to*
22 *enter into further negotiations with DEW Properties regarding the redevelopment of City-owned*
23 *properties located at 14, 28 & 30 Main Street in West Lebanon*
24 *Seconded by Assistant Mayor Wilkie.*
25

26 **The Vote on the Motion was approved (8-0).*
27

28 **F. Review and Discussion of Recommended Changes to Various City Fees**

29

30 Included in the agenda packet: (All supportive documents and detailed information regarding the various
31 City Fee changes, as listed below, can be found on pages 142-154, Council agenda packet)

32 1. Compilation of existing fees set forth in City Code, and proposed fee changes.
33

34 Deputy City Manager Brooks reviewed the background noting these fees are spread across 8-10 different
35 chapters of the City Code and to see them all spread out and listed in a single document was useful, and
36 interesting.
37

38 **BACKGROUND**

39 During the review of the Strategic Plan and Financial Outlook earlier this year, the City Council requested
40 a comprehensive review of the fees outlined in various City Codes. Department heads were directed to
41 review all existing fees documented within City Codes to identify which, if any, should be updated as well
42 as the basis or methodology for the proposed fee changes.
43

44 Included in the Council agenda packet is a compilation of all fees outlined in City Codes, including the
45 following:

46 Chapter 8, Airport Operations

47 Chapter 11, Alarms

48 Chapter 36, Building Construction

Chapter 46, Cemeteries
Chapter 62, Drugs and Drug Paraphernalia
Chapter 68, Fees
Chapter 93, Junk
Chapter 97, Landfill Regulations
Chapter 160, Tobacco Products and Equipment
Chapter 168, Vehicles and Traffic; and
Chapter 179, Vendors.

If the City Council decides to move forward with any of the proposed fee changes following its review and discussion with the City Administration, one or more ordinances need to be prepared to amend the City Code chapters, as applicable. It is anticipated that such ordinances would be prepared and presented at a future Council meeting for further discussion and to schedule public hearings, as needed.

Council/Staff Comments:

Councilor Sykes' original concept was to have, formally, a list (of fees) all in one place that could be accessed by the Council and the public and questioned if this list is what will be seen in the future. Mr. Brooks thought City Staff could keep track of this in the future and present it as a spreadsheet, noting the previous City Manager (Mulholland) had a goal in mind that all of the fees throughout the City Code would be listed in one chapter. However, in Chapter 68 there is a section that describes the idea going way back saying "there was an effort to put all the fees in one place, and it did not work," so the fees are now left in their appropriate chapters rather than in Chapter 68. He will consult with Paula Maville, who has our internal institutional knowledge, to pick her brain about what was tried and why it did not work.

Interim City Manager Wozmak noted there are 12 pages of fees that are allocated to the subject matter to which the fees apply that pushes them into the various chapters associated with the fees so that the content and the subject matter are the same. However, we do feel that this document is an important reference tool to track it all. If you approach (this list) on a regular, predicable basis every year, it would be an ongoing thing. One of the concepts that the new City Manager and the Council can work with is the process of dividing up the 12 pages, and the multiple areas where the fees apply, and constructing a regular, recurring review of the fees and the timeline for their review. He gave examples of his thoughts.

Mayor Whittlesey described his thoughts regarding an incremental fee schedule, so that no fee would go without a review longer than 3 years. This process needs more time to flush out, but he plans to bring it before the Council in 2026.

The Council and Airport Director Carl Gross discussed last year's Airport fees and fee structure (including increases and decreases in revenue landing fees for each type of jet; car rentals; and, who uses the Airport). Director Gross will send out his data to the Council for their review.

Mayor Whittlesey was willing to table this item until the September 3, 2025 Council meeting in order to give them time to look over and make adjustments they felt were necessary.

Items the Council discussed and would like to review/discuss further include the following:

- Parking: Having an RFP (Request for Proposal) sent out to potential vendors, which could potentially bring in more revenue. The pros/cons of hiring out parking to vendors were discussed. Funding for a possible Parking Utilization Study in the future was also discussed.

Deputy City Manager Brooks noted a previous parking utilization study was done and he will forward this report to the Council.

- New Social Districting Law: Taking a look at the new law and see if it would work in Lebanon and where it could potentially be applied.
- Sprinkler Systems: Councilor Sykes spoke about his reasons why he does not like these fees and would like them reviewed.
- Food Truck Fees: Councilor N. Ford Burley and Mayor Whittlesey both agreed they would like these fees, and the most recent data, reviewed at the Council's September 3, 2025 meeting.

ACTION:

Mayor McNamara MOVED, that the Lebanon City Council hereby directs the City Manager to proceed with the preparation of ordinances to effect changes to fees documented in various City Code Chapters as presented in the August 20, 2025 City Council Agenda Packet. Seconded by Assistant Mayor Wilkie.

****The Vote on the Motion was approved (8-0).***

G. Discussion Regarding Future of Downtown Lebanon Tax Increment Finance (TIF) District

Included in the agenda packet: [\(All supportive documents and detailed information, as listed below, can be found on pages 155-162, Council agenda packet\)](#)

1. VHB Cost Opinion for Downtown Parking Lot Assessment, dated June 4, 2025
2. Draft Minutes of Downtown Lebanon TIF Advisory Board meeting, June 24, 2025

Information available but not included in this section:

[June 4, 2025 City Council Agenda Packet](#), including:

- 2018-07-11 TIF District Documents
 - 2018-07-11 City Council Minutes
 - Downtown Tunnel Bond Payment Schedules
 - 2022-07-25 City Council Agenda Packet - RFEI
 - 2025-05-14 Draft VHB Retaining Wall Report
 - 2025-05-14 VHB Site Assessment
2. [2016 Downtown Visioning Study & Tunnel Project – Executive Summary](#) and [Full Report](#)
 3. [2025 Downtown Parking Lot Redevelopment Study – Final Report](#)

Deputy City Manager Brooks reviewed the historical background behind TIF Districts and how TIF District revenues would be used. He noted there is a lot more flexibility than we have been utilizing in terms of how those fees get used. Since June 4th he has had conversations with town managers, economic directors and the City's attorney to make sure we were all interpreting the Statute correctly. The Statute is very permissive in terms of what it allows us to do. Most of the restrictions are to address the concerns that some private landowner is going to get a windfall as part of a project, or property convenience, etc. In terms of how a community uses these funds to make improvements to facilities, or roadways, or beautification or streetscape improvements, etc., are all possible. There does not seem to be limitations as to when the district was created or when the bonds were issued and examples were given.

Mr. Brooks also spoke about the TIF Advisory Board who did not recommend closing the District but to find projects the Council can use the money for and use it on those projects. He worked with Finance to identify the Capital Projects that have already been incurred, are already done or already underway and

1 there are quite a few of them as listed below, noting the Council has the flexibility to make use of those
2 funds brought in each year, as well as to make debt service payments. To him, it made good sense to
3 utilize the payments brought in from the TIF District to make the debt service payments, so taxes do not
4 have to be raised to make those debt service payments.

6 **BACKGROUND**

7 On July 11, 2018, the City Council voted to adopt the enabling provisions of NH RSA 162-K, Municipal
8 Economic Development and Revitalization Districts, and to establish the Downtown Lebanon Tax
9 Increment Finance (TIF) District. The creation of the Downtown TIF District included supporting documents
10 consisting of a Development Program, a Financing Plan, and an Administration Plan, which guides how the
11 District is managed and summarized the types of projects that may be funded with TIF revenues.

12
13 When the Downtown TIF District was created, the total assessed valuation of all properties within the
14 District was calculated as the “baseline” value of the District. The property taxes raised on that “baseline”
15 assessed valuation are distributed as normal to the City, Grafton County, the Lebanon School District, and
16 the Statewide Education Property Tax. Any increase in assessed valuation within the District due to new
17 development or appreciation of property values after the creation of the TIF District is referred to as
18 incremental assessed valuation. The property taxes raised on the incremental assessed valuation are
19 deposited in the Downtown TIF Fund for use within the District. The baseline assessed valuation of the
20 Downtown TIF District in 2018 was about \$85 million dollars. The current assessed valuation of the
21 Downtown TIF District in 2025 is approximately \$118 million dollars.

22 The Downtown TIF District Development Program was based, in large part, on the potential projects
23 identified in the 2016 Downtown Visioning Plan and Tunnel Assessment study. Based on the Visioning
24 study, the City reconstructed the downtown tunnel and TIF funds have been used to pay the annual debt
25 service on the bonds issued for that project, which was completed in 2023. The tunnel debt service cost for
26 2025 is \$262,310. The bond will be paid off completely in 2040.

27 In addition, TIF funds have been used for further study of the potential redevelopment of the downtown
28 parking lots as highlighted in the Visioning Plan, and to pay for an engineering assessment of the immediate
29 and long-term rehabilitation needs of the downtown parking lots. When the Council discussed the TIF
30 District on June 4th, the preliminary engineering assessment reports for the parking lots were available, but
31 the recommended prioritization and cost estimates were not received until after the Council meeting. The
32 prioritization and cost estimates are attached to this memorandum.

33
34 TIF revenues that have not been utilized have accrued in a Downtown TIF Fund. The fund balance in the
35 Downtown TIF Fund was approximately \$1.8 million at the end of 2024. The Downtown TIF District is
36 projected to raise about \$900,000 in tax increment in 2025. In December 2024, the City Council authorized
37 the transfer of \$300,000 in anticipated revenue from the Downtown TIF District to the General Fund to offset
38 the cost of general municipal purposes in the 2025 Budget as authorized by NH RSA 162-K:9. This amount
39 represents most of the funds that would have been realized by the City in the current fiscal year if the TIF
40 District did not exist. The remaining unspent TIF revenues, after the transfers for the tunnel debt service and
41 general municipal purposes and expenditures for other studies, would accrue to the Downtown TIF Fund.
42 It is projected that the Downtown TIF Fund balance will be approximately \$2.1 million at the end of 2025.

43
44 On June 4, 2025, the City Council discussed the status and potential options for the Downtown TIF District
45 and directed the Downtown TIF Advisory Board to investigate several questions and report their findings
46 back to the Council. The questions to be studied included determining whether Downtown TIF funds could
47 be used for other capital projects within the District, such as the Fire Station or Spencer Street; the process
48 for dissolving the Downtown TIF District; and whether the Downtown TIF District impedes or stops

development in other parts of the City.

The Downtown TIF Advisory Board met on June 24th to discuss the purpose and future of the TIF District and the various options that are available. The Advisory Board generally recommended that the TIF District be maintained at the present time and that other potential uses of TIF funds be identified. The Advisory Board felt that dissolving the District would be a poor use of resources, and there is no indication that the presence of the Downtown TIF District has impeded development elsewhere in the City. The minutes of the June 24th meeting are attached to this memorandum.

Following the TIF Advisory Board's discussion, the City Administration has researched other potential projects or improvements that could be funded with TIF funds. RSA 162-K:6, III(a) states that the municipality may "[a]cquire, construct, reconstruct, improve, alter, extend, operate, maintain or promote *developments aimed at improving the physical facilities, quality of life and quality of transportation*".

Based on experiences in other communities, it appears that "improving physical facilities" can include projects such as the renovation of City Hall and the reconstruction of the Central Fire Station. In addition, it is understood that "improving quality of transportation" can include projects such as the rehabilitation of Spencer Street and the reconstruction of the Mechanic-High- Mascoma Street intersection. Any such projects not already included or contemplated in the Downtown TIF District Development Program would need to be added to that document in order to be funded with TIF revenues.

Below are charts of current and potential future improvement projects occurring within the Downtown TIF District:

Recent / Current Projects	Year Funds Borrowed	Amount Borrowed	FY26 Debt Service	Total Debt Service Remaining	Years of Debt Service Remaining
Downtown Tunnel Rehab*	2020A, 2020B	\$3,558,850	\$253,640.00	\$3,282,727.52	16
Spencer Street Rehab*	2024	\$1,000,000	\$88,772.86	\$1,382,008.27	20
Mechanic-High-Mascoma Streets Intersection	2012, 2018, 2025	\$1,044,700	\$84,866.94	\$1,085,594.52	21
City Hall Renovation	2020A, 2020B	\$5,964,500	\$449,113.76	\$5,873,396.96	16
Fire Station #1 Reconstruction	2024, 2025	\$22,433,340	\$2,164,607.16	\$33,397,218.86	21

*Project already included or contemplated in Downtown TIF District Development Program

Potential Project	Estimated Amount	Notes
Downtown Parking Lot Guardrail Replacement*	\$71,400	Remove Existing, Install New Guardrails, Contingency
Downtown Parking Lot Pavement & Curbing Improvements*	\$98,988	Crack Seal, Replace Damaged Curbing, Marking and Restriping, Contingency
Downtown Parking Lot Erosion Control*	\$10,000	Remove Existing, Install New Rock and Rip Rap
Downtown Solar EV Charging Station Installation	\$215,000	LEAC-EV Proposal for 10 Level-2 Spaces Across 4 Downtown Locations

Hanover Street Rehab*	\$1,990,394	NHDOT 10YP Project (44234) - \$6.031M in 2033; Assume 33% City Share
Mechanic Street Sidewalks	\$2,143,005	2025 CDS Request through Senator Shaheen – Slayton Hill to Rivermill Segment

*Project already included or contemplated in Downtown TIF District Development Program

Based on conversations with other communities, consultants, and legal counsel, it is generally agreed that the City has relatively wide discretion to utilize TIF revenues to fund projects that improve and develop the TIF District in accordance with the adopted or amended Development Program.

As reviewed at the June 4th City Council meeting, the Council has several options regarding the future of the Downtown TIF District.

1. Maintain the District as initially established in 2018. This would allow incremental revenues to continue to accumulate for potential projects in the future to achieve economic development and revitalization within the geographical confines of the existing district.

2. Rescind the District by act of the City Council. This would allow for all property tax revenues derived from the District to flow to the City, the Lebanon School District, the Statewide Education Property Tax, and Grafton County in accordance with the annual tax rates.

3. Redesignate portions of the captured assessed valuation for general taxation purposes pursuant to NH RSA 162-K:10, II. The RSA allows municipalities to determine the amount of incremental assessed valuation that will be committed to the TIF District and how much will be apportioned for general taxation (City, School, SWEPT and County). When the TIF District was established in 2018, the City elected to capture 100% of the incremental revenues generated within the District. However, the City Council could decide to capture a lesser percentage for TIF District (e.g. 50%) and allow for the remaining property taxes raised on the existing or new assessed valuation in the TIF District to be distributed for general taxation purposes.

4. Transfer TIF Revenues or a portion thereof to the City's General Fund pursuant to NH RSA 162-K:9, similar to the transfer that was authorized as part of the FY2025 budget.

Council/Staff Comments:

Mayor Whittlesey noted that last year his purpose for advocating for dissolving the TIF District and removing funds from it was really to cover these debt payments that we were told were not appropriate to be paid out of the TIF District. However, upon further research, it sounds like these TIF District funds are appropriate to use. His opinion regarding this has now changed since we can use these funds to alleviate the burden of these debt payments from the taxpayers. This is the most judicious and straightforward approach and also gives us the flexibility in the future to address other projects as they come up.

Councilor McNamara noted that this was a discussion we had last year, and we were told at the time that it would not be appropriate to utilize the TIF District funds against, for example, the Fire Station. He concurred that we should continue the TIF District and use that funding to offset some of the Debt Service.

1 Interim City Manager Wozmak noted there is initially +/- \$1.2M that could be used out of the TIF to
2 offset Capital expenses that otherwise would wind up on the general tax base. The City is picking up
3 approximately +/- \$90K a year (from the TIF District).

4
5 Councilor Stavis applauded the effort that has gone into this and felt this would be a great benefit to
6 taxpayers to utilize these funds this way. However, it has not resolved the question in her mind about
7 whether continuing this particular TIF District is impeding other development in other parts of the City
8 and gave examples. She sees other parts of the City languishing and does not see it here (Downtown
9 Lebanon). Councilor McNamara's opinion was if we can use these TIF funds to offset expenses in this
10 District that theoretically frees up revenue to use somewhere else.

11
12 The Council continued discussions on using the TIF District revenue to relieve the City's debt load; being
13 mindful not to use these TIF revenues to the detriment of other areas in the City; when the debts have
14 been satisfied within the TIF, that general tax revenue will then become available to the whole
15 community; and, looking at new projects wholistically by keeping in mind how they will be funded.

16
17 In response to Councilor Sykes question regarding the status of the West Lebanon TIF District, Deputy
18 City Manager spoke about the West Lebanon Revitalization Advisory Committee (WLRAC) and the
19 Economic Development's decision where they concluded there were no urgent specific projects to be
20 undertaken, so it (the West Lebanon TIF District) was put on the backburner and will be reviewed again
21 when necessary. Councilor Simon added that this decision was based on the information they were given
22 at the time about what funds could be utilized for and was a limiting factor that led to that decision.

23
24 Councilor Sykes pointed out for the public record that the TIF Advisory Board was quite strong in its
25 opinion that discussions should be continued and they were quite strong in their opinion asking staff to
26 determine whether the funds could be used for a broader range of projects.

27
28 Assistant Mayor Wilkie spoke about his reason why TIF District Funds should not be designed using the
29 blueprint of this Downtown TIF District.

30
31 Councilor Stavis requested that the WLRAC take this matter up again and discuss this further given the
32 information presented tonight. Mayor Whittlesey did not discourage the WLRAC taking up this
33 conversation again if/when it becomes appropriate. Councilor McNamara felt the key word is appropriate,
34 noting he would not establish a TIF District and then come up with projects, he would come with projects
35 first and then establish a TIF District and further explained his reasoning. Deputy City Manager Brooks
36 made the distinction of what is appropriate for a TIF District and what is the legal interpretation of a TIF
37 District.

38
39 **ACTION:**

40 *Assistant Mayor Wilkie MOVED, that the Lebanon City Council directs the City Manager to use the*
41 *recent legal guidance on TIF Districts in the composition of the budget and to bring forth the*
42 *recommendations to the City Council.*

43 *Seconded by Councilor Stavis.*

44
45 **The Vote on the Motion was approved (8-0).*
46

1 **Mayor Whittlesey table Old Business (Item 10.A). The Council will address this item at their next**
2 **meeting on September 3, 2025.**

3
4 **12. City Manager Report:**

5 Interim City Manager Wozmak updated the Council on the following:

- 6 • DES (Department of Environmental Services) leachate Plan for the Lebanon landfill.
- 7 • 397 Dartmouth College Highway sale as approved by the court.
- 8 • Transitioning plan for the new City Manager, Andrew Hosmer.

9
10 **13. NON-PUBLIC SESSION: NONE**

11
12 **14. ADJOURNMENT:**

13
14 *Councilor McNamara MOVED for adjournment.*

15 *Seconded by Councilor Sykes*

16
17 **The Vote on the MOTION was unanimously approved (8-0)*

18
19 **The meeting was adjourned at 9:47 PM.**

20
21 Respectfully submitted,

22 Dona E. Gibson

23 Recording Secretary

Agenda

Lebanon City Council

September 03, 2025

10. Old Business:

10.A – Action to Adopt Amendment to City Council Rules: §A191-8, Order of Business, as Presented on July 2, 2025

Background

Assistant Mayor Wilkie recently raised a question about the Council's Rules, Section §A191-8, Order of Business, and the Council's practice of accepting public comments.

Assistant Mayor Wilkie notes that there is a current practice among the City Council of reserving the "Open to Public" agenda item for topics that are "specifically not on" a given night's agenda. This practice has resulted in multiple instances during which members of the public have felt that there is a moratorium on speaking on a given agenda item, if it is not a public hearing item and if the mayor chooses not to accept public comment.

As a result, Assistant Mayor Wilkie requests that the Council discuss the Council Rules to determine which of two procedures the Council would like to adopt as standard practice:

1. The Council changes § A191- 8. Order of business, agenda item 3, to read "...Any member of the public who desires to speak on any **public hearing** item may do so..."
2. The Council retains its existing rules and affirms that any member of the public may speak on any agenda item, even one which is not explicitly intended for public input.

The effect of the former would be to suggest that comments on other agenda items should be given during the Open to Public agenda item, but to allow the Mayor to decline public comment on those agenda items when they are taken up by the Council. The latter, by contrast, would carry the expectation that the Mayor will accept public comment on any agenda item.

The City Council may amend its Rules through the process outlined in §A191-13.B, which states, "These rules may be amended or new rules adopted by a two-thirds vote of all members of the Council. Any such alterations or amendments shall be submitted in writing at the preceding regular meeting and shall be placed on the calendar under the order of new business."

Based on the Council's discussion of this issue on July 2nd, this amendment was presented, but not taken up by the Council, at the July 16th meeting. The proposed amendment is being re-presented for consideration at the August 20th meeting. Adoption requires a 2/3 vote of all members (6 votes) of the Council.

Action

The following motion is offered for City Council consideration:

MOVED, that the Lebanon City Council hereby amends the Council Rules to include the amendment to §A191-8, Order of Business, as presented in the September 03, 2025 City Council agenda packet.

Included in this Section:

1. Proposed amendment to City Council Rules, §A191-8, Order of Business
2. City Council Rules, as adopted on April 16, 2025

Chapter A191

§ A191-8. Order of business.

[Amended 6-21-1978; 4-7-1982; 5-7-1986; 4-6-1988; 3-27-1991; 6-23-1993; 7-19-1995; 5-15-1996; 4-16-1997; 6-7-2006; 9-3-2008; 4-1-2009; 3-20-2024]

The business of all regular meetings of the Council shall be transacted in the following order, unless the Mayor elects to change the order of business for good cause. If any member of the Council objects to the proposed change to the order of business, the Mayor shall ask that the Council vote on the proposed change, by a vote of at least 2/3 of the members present, to suspend the rules and change the order of business.

1. Call to Order.
2. Pledge of Allegiance.
3. Announcement by Mayor. Public forum. “Any member of the public who desires to speak on any ~~agenda~~ public hearing item may do so when the item is taken up by the Council and will be allowed to speak on the subject for not more than three minutes. (Note: Speakers are asked to state their name, ward of residence, and to use the microphone provided.”)
4. Open Council Discussion.
5. Open to ~~p~~Public. (Limited to 10 Minutes)
6. Recognitions.
7. Acceptance of Minutes.
8. Appointments.
9. Public Hearings:
 - i. Presentation
 - ii. Mayor Opens Public Hearing
 - iii. Questions and Comments by the Public
 - iv. Mayor Closes Public Hearing
 - v. Council Deliberation & Action
10. Old Business.
11. New Business.
12. City Manager Report.
13. Non-public sessions.
14. Adjourn.

Chapter A191

COUNCIL RULES

§ A191-1.	Council meetings.	§ A191-13.	Rules: Adoption, Amendment, & Suspension.
§ A191-2.	Temporary Chair.	§ A191-14.	Appointment of Council Representatives to Other Bodies
§ A191-3.	City Clerk.	§ A191-15.	Council appointments to City Boards, Committees, Commissions.
§ A191-4.	Legal counsel.	§ A191-16.	Constituent - Council contacts.
§ A191-5.	Robert's Rules of Order.	§ A191-17.	Confidential materials.
§ A191-6.	Raise hand to be recognized.	§ A191-18.	Attendance at Seminars, Workshops, etc.
§ A191-7.	Agenda.		
§ A191-8.	Order of business.		
§ A191-9.	Budgetary summary.		
§ A191-10.	Motion to be stated by Presiding Officer; withdrawal.		
§ A191-11.	Communications.		
§ A191-12.	Permission required to address Council.		

[HISTORY: Adopted by the City Council of the City of Lebanon 9-18-1974. Amendments noted where applicable.]

GENERAL REFERENCES

Ordinances -- See Charter § C419:22.

Enactment of ordinances -- See Ch. 115.

§ A191-1. Council meetings.

- A. The Council shall meet in regular session on the first and third Wednesday of every month at 7:00 p.m. until the conclusion of business or 10:00 p.m., whichever comes first. The 10:00 p.m. adjournment shall only be extended by a two-thirds vote of the Council. [Amended 11-7-1979; 4-15-1992; 6-23-1993; 3-30-1994; 7-19-1995; 10-18-1995; 5-21-2003]
- B. Attendance. Prior to each meeting, unless prevented by emergency, a Councilor shall notify either the Mayor, City Manager or City Clerk if he or she will be unable to attend a meeting.
- C. Remote Attendance. As long as a quorum of the Council is present in person, one or more members of the City Council at the discretion of the Mayor may participate in a meeting by electronic or other means of communication only when attendance is not reasonably practical. This procedure shall not be construed to mean that conferencing by electronic means shall be regularly used or used at every meeting of the Council but shall be used only as necessary to allow the participation of Council members who are unable to attend in person due to such circumstances as personal illness or disability, employment obligations, or a family or other emergency.
 - 1) Member must notify the City Manager's office at least 24 hours in advance of the meeting, unless impractical, so that necessary communications equipment can

be arranged. Inability to make the necessary technical arrangements may result in the inability of the members remote attendance.

- 2) Each part of a meeting required to be open to the public shall be audible or otherwise discernable to the public at the location specified in the meeting notice as the location of the meeting. Each member participating electronically or otherwise must be able to simultaneously hear the other members physical present or participating electronically during the meeting and shall be audible or otherwise discernable to the public in attendance at the meeting's location.
- 3) If participation is not in person, the member must state the reason such attendance is not reasonably practical, and that information must be included in the minutes of the meeting.
- 4) Sufficient security and identification procedures be employed, either at the outset of any meeting or at any time during the meeting as appropriate, to ensure that any and all members attending for discussion or voting purposes are in fact an authorized member with the right to speak and vote.
- 5) The person not in attendance shall identify the persons present (if any) in the location from which the member is participating.
- 6) If a member of the Council is participating by electronic or other means of communication, all votes must be recorded by roll call vote.
- 7) Electronic or other means of communication can include, but due to changing technology, are not limited to Telephone/Speakerphone/Conference Calls and Computer audio/video conferencing.

D. Remote Participation. Members of the public are permitted to attend and participate in meetings remotely through a live link provided on the City's website or via phone through the number provided by the meeting organizer for all Council meetings that are open to the public. At the beginning of each meeting, participants will be informed of rules for speaking on agenda items and will be called on by the Mayor in an order as determined by the Mayor.

§ A191-2. Temporary Chair.

In case of the absence of the Mayor and Assistant Mayor, the Clerk shall call the Council to order. If a quorum is found to be present, the Council shall choose one of its members to act as Chair.

§ A191-3. City Clerk. [Amended 3-30-1994]

The City Clerk or his/her designee shall be ex-officio clerk of the Council and shall keep minutes of the meeting and perform such other and further duties in the meeting as may be ordered by the presiding officer of Council. Copies of the minutes of meetings shall be furnished to each Councilor with the agenda of the next meeting.

§ A191-4. Legal counsel. [Amended 4-18-1990]

Designated legal counsel shall attend any meetings of the Council when requested by the Mayor or City Manager. Any member of the Council, upon notification to the City Manager, may call upon Counsel for an oral or written opinion to decide any question of

law or parliamentary procedure.

§ A191-5. Robert's Rules of Order. [Amended 2-6-1991; 7-19-1995; 4-21-2004]

Robert's Rules of Order (most recent Edition) shall be used in all Council deliberations except as modified herein.

§ A191-6. Raise hand to be recognized.

Councilors do not have to stand to move motion or second.

§ A191-7. Agenda. [Amended 5-7-1986; 7-19-1995; 6-3-1998; 4-18-2007; 4-15-2009]

As stated in §A191-1 above, the Council shall meet in regular session on the first and third Wednesdays of every month at 7:00pm. Agendas for Council meetings are the responsibility of the City Manager and the Mayor.

Submission Deadlines:

- The first Wednesday of the month will be the date in which the agenda is set for the meeting on the first Wednesday of the next month.
- The third Wednesday of the month will be the date in which the agenda is set for the meeting on the third Wednesday of the next month.

Any Councilor wishing to have an item placed on an agenda must submit said item (in its proper format by utilizing a City Council Agenda Request Form, provided by the City Manager's Office) to the City Manager's Office by Noon on the Tuesday preceding the Wednesday on which the agenda is to be set.

Items of an urgent nature which require special attention or are in need of immediate action by the Council may be placed on any agenda at the discretion of the Mayor and/or City Manager.

§ A191- 8. Order of business. [Amended 6-21-1978; 4-7-1982; 5-7-1986; 4-6-1988; 3-27-1991; 6-23-1993; 7-19-1995; 5-15-1996; 4-16-1997; 6-7-2006; 9-3-2008; 4-1-2009; 3-20-2024; 4-16-2025]

The business of all regular meetings of the Council shall be transacted in the following order, unless the Mayor elects to change the order of business for good cause. If any member of the Council objects to the proposed change to the order of business, the Mayor shall ask that the Council vote on the proposed change, by a vote of at least 2/3 of the members present, to suspend the rules and change the order of business.

1. Call to Order.
2. Pledge of Allegiance.
3. Announcement by Mayor. Public forum. "Any member of the public who desires to speak on any agenda item may do so when the item is taken up by the Council and will be allowed to speak on the subject for not more than three minutes. (Note: Speakers are asked to state their name, ward of residence and to use the

- microphone provided.”)
4. Open Council Discussion
 5. Open to Public. (Limited to 10 Minutes)
 6. Recognitions.
 7. Acceptance of Minutes:
 8. Appointments.
 9. Public Hearings
 - i. Presentation
 - ii. Mayor Opens Public Hearing
 - iii. Questions and Comments by the Public
 - iv. Mayor Closes Public Hearing
 - v. Council Deliberation & Action
 10. Old Business.
 11. New Business.
 12. City Manager Report
 13. Nonpublic sessions.
 14. Adjourn.

§ A191-9. Budgetary summary. [Amended 3-00-1985]

On a quarterly basis, and within the months of October and November, the City Manager shall submit a budgetary summary to the City Council. Discussion of the summary shall be placed on the agenda of the next Council meeting following submissions.

§ A191-10. Motion to be stated by Presiding Officer; withdrawal. [Amended 7-19-1995]

- A. When a motion is made and seconded it shall be repeated upon request by the presiding officer before debate. At his/her discretion the presiding officer may request motions to be put in writing. A motion may not be withdrawn by the mover without the consent of the member seconding it and the approval of the Council.
- B. The presiding officer may at any time, by a majority vote of the members present, permit a member to introduce an ordinance, resolution or motion out of the regular order.

§ A191-11. Communications. [Amended 12-9-1992; 7-19-1995; 6-16-2004]

- A. Unattributed communications shall not be introduced in Council meetings. Information advocating a certain position obtained from constituent contact may be introduced at Council meetings if the name of the source is given. Electronic and written communications from any Councilor to four or more members shall constitute public comment and shall be transmitted to the City Manager's office for public record.
- B. With the exception of the Mayor's use of City letterhead, stationery, or official City insignia for resolutions or proclamations, members of the City Council may only use such for purposes officially approved by the Council.

§ A191-12. Permission required to address Council. [Amended 4-7-1982]

Persons other than members of the Council and City officers shall be permitted to address the Council. A time limit of three minutes shall be in effect. The speaker shall not enter into a debate with any person, Mayor or Council member and shall speak only on a subject on that particular agenda item.

§ A191-13. Rules: Adoption, Amendment, & Suspension. [Amended 7-19-1995]

- A. Each newly seated Council by motion shall formally adopt the Council Rules and Regulations currently in place.
- B. These rules may be amended or new rules adopted by a 2/3 vote of all members of the Council. Any such alterations or amendments shall be submitted in writing at the preceding regular meeting and shall be placed on the calendar under the order of new business.
- C. These rules may be suspended by a 2/3 vote of those members present and voting. The purpose for suspension must be clearly stated before the vote is taken, and 2/3 of the members present and voting must declare the matter one of such priority that it would be detrimental to hold it over until the next regular meeting.

§ A191-14. Appointment of Council Representatives to Other Bodies.

The Mayor shall designate and appoint representatives from the City Council to other bodies, including City boards, committees, and commissions, as the need arises.

§ A191-15. Council Appointments to City Boards, Committees, Commissions.

- A. When vacancies occur on City boards, committees, commissions, either by resignation, removal or lapse of term, applications received by the City Clerk will be forwarded to the City Council in a timely manner in order for vacancies to be filled as quickly as possible. [Amended 4-2-2008]
- B. All appointments shall be acted upon by the City Council as authorized by the City Code, the City Charter and New Hampshire Law. [Amended 8-2-1995; 5-21-2003; 4-2-2008]
- C. The following procedure shall be followed for board, commission and committee appointments and reappointments: [Added 9-18-1996; Amended 4-2-2008]
 - 1) For initial appointment, the applicant shall fill out the standard application form. [Amended 5-21-2003; Amended 4-2-2008]
 - 2) For reappointment, the applicant can update the current form on file or complete a new updated application form. [Amended 4-2-2008]
 - 3) One member of the City Council shall interview applicants for initial appointment within 30 days of receiving the application from the City Clerk and report to the full Council prior to any nomination for appointment. Applicants for

reappointment to the same board, committee, or commission may be nominated for reappointment without completion of an interview with a City Councilor. [Amended 4-2-2008; Amended 11-16-2022]

- 4) While one city councilor is officially assigned to interview each applicant, any city councilor may interview any applicant for any position to better inform their decision.

§ A191-16. Constituent-Council contacts. [Added 5-13-1992]

Council members shall use the process outlined on the attached flow chart for constituent contacts.

§ A191-17. Confidential materials.

A. Classification.

- 1) In the event that materials need to be classified as confidential, a standard will be applied by the City administration to determine if a compelling purpose exists to require that the materials be confidential and that public disclosure of the materials would serve to undermine the interest of the City. The City administration's determination of confidentiality shall be made in accordance with RSA 91-A. [Amended 5-21-2003]
- 2) Some examples where materials would be classified as confidential would include positions in labor negotiations, personnel matters involving a right of privacy and settlement discussions of pending litigation.
- 3) In order to ensure that the government of the City of Lebanon conducts its affairs in public and not in private, and that the citizens' deliberation on public affairs in Lebanon be as fully informed as practically possible, hereby be it resolved, that the City promptly release to the public all legal opinions received hereafter by the City, including, but not limited to, memoranda from any legal counsel to the City, and opinions received by the City in private consultation with legal counsel (as allowed under RSA 91-A:2, Meetings Open to Public, I(c), Consultation with legal counsel), except that the following shall only be released at the discretion of the City Manager and City Council: [Added 5-15- 2002]
 - (a) Opinions pertaining to the dismissal, promotion or compensation of any public employee or the disciplining of such employee, or the investigation of any charges against the employee; [amended 4-01-2009]
 - (b) Opinions pertaining to the hiring of any person as a public employee;
 - (c) Opinions which, if released to the public, would likely affect adversely the reputation of any person other than a City Councilor; [amended 4-01- 2009]
 - (d) Opinions pertaining to the consideration of the acquisition, sale or lease of real or personal property which, if released to the public, would likely benefit a party or parties whose interests are adverse to those of the City;
 - (e) Opinions pertaining to the consideration or negotiation of claims or litigation which has been threatened in writing or filed against the City;
 - (f) Opinions pertaining to matters before quasi-judicial boards of the City;
 - (g) Opinions which, in the judgment of the City Manager and City Council, could potentially cause harm to the City if released.

- B. Treatment of classified materials. When materials are classified as confidential, they will be identified and marked as "Confidential" and transmitted to the City Council in sealed envelopes marked as "Confidential." The reason for the confidential classification will be noted on the materials.
- C. In the event that a significant portion of a document may be made available to the public without compromising the portions of a document which are necessary to be maintained as confidential in accordance with Subsection A of this policy, then such portion(s) shall be made available to the public with only the confidential portion(s) classified. [Amended 6-19-1996; 5-21-2003]

§ A191-18. Attendance at Seminars, Workshops, etc.

Any Councilor who wishes to attend (at the expense of the City) a seminar, workshop, or other function designed to improve their ability to serve on the City Council (or their respective board, committee, or commission) must first confirm with the City Manager that funds are available for use. If funding is in place, the following options are available:

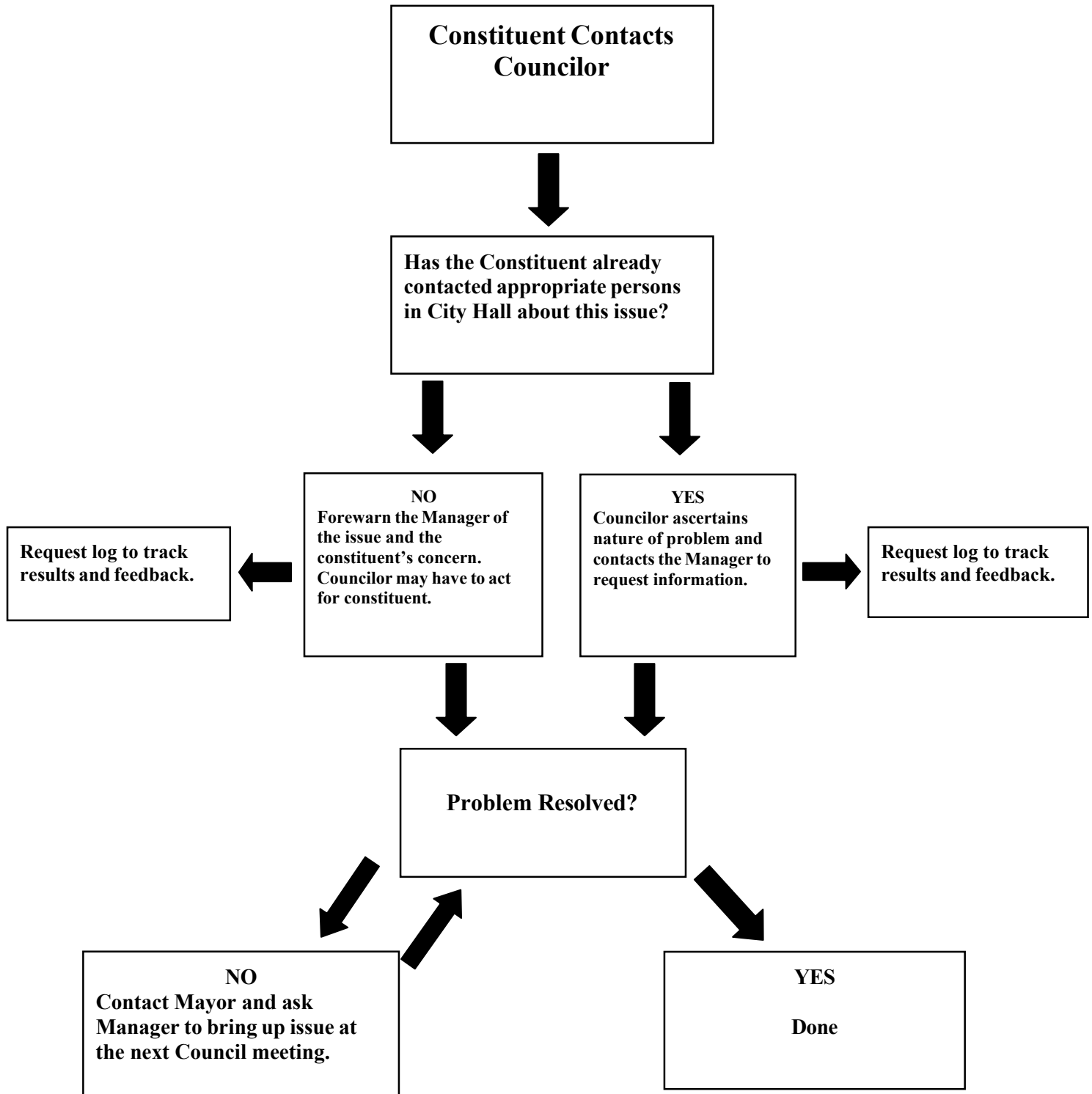
- (1) Register for the event through the City Manager's Office and request payment in advance of attendance; or
- (2) Self-register for the event and request reimbursement after attending.

If option (2) is exercised, reimbursement is only guaranteed if confirmation of funding was requested in advance of attending and proper documentation, according to the City's Purchasing Policy, is submitted with the reimbursement request.

§ A191-19. Email and Computer Use

All City Councilors will be provided with City issued email addresses and computer devices to assist them in their capacity as elected officials. Use of City email addresses and/or computer devices is not mandatory. Councilors who elect to utilize City email addresses and/or computer devices must comply with and sign an acknowledgement form for compliance with any City computer use and cyber security policies.

FLOW CHART FOR CONSTITUENT-COUNCILOR CONTACTS
Council Rules, Section A191:16
[Amended 4-20-2011; 5-16-2012]



**Agenda
Lebanon City Council
September 3, 2025**

11. New Business:

**11.A – Environmental Justice Task Force Report
from DEI Commission**

Background

In 2023, the Lebanon City Council approved a Strategic Plan that called for developing the concept of environmental justice throughout City government and the broader community. [Objective 9.5]. The Strategic Plan further called for the development of a plan regarding environmental justice as it relates to the operations of the City with a goal of producing a report by the end of 2024 [Action 9.5.1].

Starting in July 2023, representatives from Lebanon’s City Council; Diversity, Equity, and Inclusion (DEI) Commission; Conservation Commission; Tree Advisory Board; Lebanon Energy Advisory Commission (LEAC); and Sustainable Lebanon established an informal task force and began meeting regularly to explore and develop the concept of environmental justice as it relates to the City of Lebanon. This task force met monthly and sought input and suggestions from City departments, external stakeholders, and its own members. From there it developed a list of recommendations, which it spent considerable time developing, organizing, and prioritizing based on the capacity of the City and the value to the community.

The resulting report is enclosed. The task force representatives sought and secured endorsements from DEI Commission, Conservation Commission, Tree Advisory Board, and Sustainable Lebanon.

Action

Should the City Council wish to accept the Environmental Justice Task Force Report, the following motion is offered for consideration:

MOVED, that the Lebanon City Council hereby accepts the report entitled “Responsible Governance and the Environment”, prepared by the Environmental Justice Task Force, as presented in the September 3, 2025 City Council Agenda Packet, and adopts it as a guiding document within the City.

Included In This Section:

1. “Responsible Governance and the Environment” report, prepared by the Environmental Justice Task Force.

Responsible Governance and the Environment

or

City Projects Serve All Residents

Environmental Justice report - City of Lebanon

Introduction

In the fall of 2023, the Lebanon City Council approved a Strategic Plan that mandated (a) the definition of and (b) the development of a plan regarding environmental justice as it relates to the operations of the City of Lebanon. Members of the DEI Commission, Tree Advisory Board, Sustainable Lebanon, and Conservation Commission have worked since that time to fulfil that mandate, meeting with City officials and departmental staff, and seeking input from external experts and members of the public, including some of the City's most vulnerable residents, with the result being the following report.

The report begins with an Executive Summary that includes the definition of "environmental justice" as it pertains to the City, then breaks down recommendations into six Focus Areas: Shelter, Access to Nature, Environmental Quality, Ecological Protections, Community Resiliency, and Transportation. Within each Focus Area are several Priority Recommendations, as well as Additional Recommendations, all of which together serve to improve the quality of life of the City's residents and community members, helping us to better live in harmony with the natural and built environments and each other.

While the specifics of implementation are and should be up to the City Council, we, the authors of this report, stand by these recommendations, and believe that they will lead to a fairer and better City of Lebanon for those who live and work here, today and into the future.

Executive Summary

For the purposes of this report, the City of Lebanon defines “environmental justice” as follows:

Environmental justice is the fair treatment and meaningful involvement of all Lebanon community members—regardless of race, skin color, national or ethnic origin, cultural group, language, gender identity or expression, sexual orientation, mental or physical ability, age, religious or political opinion or activity, economic status, immigration status, or housing status—in decisions that affect their access to and quality of interaction with the natural environment. For environmental justice to be achieved, three aspects must be considered: (1) distribution of environmental risks, (2) access to environmental benefits, and (3) involvement in the policy, investment, and advocacy decisions made affecting or related to environmental issues. Protection from environmental risks and access to environmental benefits should be fair and equitable, and the decision-making processes surrounding environmental issues should meaningfully involve those who stand to be affected.

The distribution of environmental risks refers to how the negative effects of environmental hazards—such as pollution, climate change, toxic waste, and harmful chemical exposure—are spread across different communities, particularly those that are socioeconomically disadvantaged or belong to minoritized groups and are thus least able to afford the costs of these negative effects or the efforts to fight them.

This issue is crucial because when certain communities face higher exposure to pollution, industrial waste, or climate-related disasters like flooding or heat waves, often due to their geographic location or work conditions, it deepens social and health disparities. Achieving environmental justice involves addressing these inequities and ensuring that every group is equally protected from environmental harm.

Access to environmental benefits refers to ensuring that all communities can enjoy the positive aspects of a healthy environment, such as clean air, clean water, green spaces, renewable energy, and a resilient ecosystem. Often, wealthier or more privileged communities have better access to these benefits, while disadvantaged groups face limited resources, fewer publicly available parks, polluted air, or unsafe water. This also includes access to public resources including the funding to make improvements in the environment.

Having access to these benefits is crucial for people's well-being. It improves physical health, such as by reducing respiratory problems from polluted air, and supports mental health by providing stress relief and increased happiness through exposure to green spaces. Achieving environmental justice means guaranteeing that everyone, regardless of their socioeconomic background or race, has equal access to these positive environmental outcomes and feels welcome and comfortable using these spaces.

Involvement in Policy, Investment, and Advocacy Decisions emphasizes the importance of participatory decision-making in environmental matters. It calls for the inclusion of communities—particularly those most affected by environmental issues—in the processes where policies are made, investments are directed, and advocacy efforts are planned. This includes not just being consulted, but actively shaping decisions about environmental regulations, land use, energy infrastructure, and climate adaptation strategies.

Historically, marginalized communities have often been excluded from decision-making processes about environmental issues that directly impact them. They may lack representation in government bodies, have limited influence over corporate decisions, or struggle to advocate for their own interests. True environmental justice cannot be achieved without the voices of these communities being heard and valued in decisions that affect their lives.

This report consists of six Focus Areas, each of which is a vital component of environmental justice as defined above and each of which will be discussed in the following pages, alongside recommendations to help the City move toward that vision.

Of all the Focus Areas, one that invites special attention is **Shelter**. In the absence of adequate shelter, every so-called “environmental issue” becomes a deeply personal issue. When the “natural” environment is a person’s daily environment, inconveniences like heat, cold, rain, and snow can become life-threatening. For this reason, these recommendations have been placed first.

The rest of the Focus Areas have been presented in no particular order. **Access to Nature** refers to an individual's capacity to physically and meaningfully engage with natural environments—including parks, forests, beaches, rivers, gardens, and other green spaces. This concept encompasses not only the availability of these natural areas but also a person's ability to reach, enter, and enjoy them. Recommendations include green space

access both nearby to residences and via public transit and enshrining the development-to-nature ratio in the city's future plans.

Environmental Quality focuses on the quality of both the indoor and outdoor environments, with recommendations concerning contaminants like lead and radon as well as limitations on harmful particulate matter in the air.

Ecological Protections focuses on the ways the City's residents interact with the natural environment, with recommendations aimed at maintaining that environment for present and future generation of Lebanonians to enjoy and benefit from.

Community Resiliency focuses on the intersection of human needs and the changing environment, and the recommendations in this section are aimed at strengthening Lebanon's communities against real and potential harms.

Finally, **Transportation** affects so many of the above Focus Areas that it deserves its own. Transportation not only affects the ability of community members to access the environment, but also contributes to the quality of that environment in many overlapping ways. Recommendations concerning both private and public transportation are covered in this section.

A final note of some importance: the City of Lebanon is best able to serve its communities when it can establish strong policies and regulations; thus, a central recommendation of this report is that **green space protections and environmental impact regulations must be developed in such a way that they may be enforced**. Without this power, Lebanon cannot guarantee that it will be able to pursue these goals and recommendations and must rely on the mere aspiration that other private entities will voluntarily support and adhere to them.

A list of institutional stakeholders and potential partners is provided at the conclusion of each Focus Area.

Shelter

Shelter is the most tangible way in which people interact with environmental risks, as it provides protection from harmful elements of the environment. While a comprehensive analysis of housing equity is beyond the scope of this report, there are some actions that may be considered to expand environmental justice in the area of shelter.

Priority Areas

- Create a full minimum housing code with inspections; a minimum housing officer and staff for enforcement; and a switch from a reactionary posture to an active and preventative effort to maintain the quality of housing units in the city.
- Create more robust tenant protections, to allow tenants to feel safe in reporting unsafe housing without threat of displacement.
- Revisit the “camping ban,” City Code §49, to reduce the criminalization of homelessness while still protecting ecologically sensitive areas.
- Provide accessible shelter options for unhoused people, including:
 - a permanent, year-round shelter;
 - micro-dwellings as transitional solutions.

Additional Recommendations

- Eliminate regulations requiring a minimum number of parking spaces for dwellings close to transit stops to facilitate affordable housing development, improved air quality, and access to public transportation.
- Create policies and initiatives to protect the belongings of unhoused people, especially vital records required to access services and access employment, such as supervised storage sites and distribution of waterproof document bags, backpacks, etc.
- Establish standard and widely-publicized hours for warming and cooling spaces for vulnerable persons.
- Establish and implement a “cumulative effect” rule for FEMA regulations, to avoid the situation where developers repeatedly replace less than 50% of a site, until a whole building is functionally replaced but still noncompliant with modern housing standards.



Institutional Stakeholders and Potential

Partners: City Planning and Development Dept.; City Fire Department; City Human Services; The Upper Valley Haven; Grafton County Senior Citizens Council

Access to Nature

A just society seeks to ensure all people have access to environmental benefits. Access to nature promotes physical and mental health, social cohesion, and overall wellbeing in communities. Natural resources are among the major attractions of the Upper Valley, and communities should strive to ensure that everyone in the community can not only physically access those resources but also feel comfortable enjoying them alongside their neighbors.

Priority Areas

- Create and maintain accessibility to green spaces via public transit stops, for disabled people, and for unhoused people.
- Ensure that the planning goal for development to be limited to 20% of Lebanon's area, with the remaining 80% preserved as open space, remains in the Master Plan.

Additional Recommendations

- Research the construction of a trail from the river near the water treatment facility up to South Main Street, in the area of Romano Circle. Access could be increased for fishing/hiking/biking. (A trail would also be beneficial for treatment plant staff to access a sewer line.)
- Plan a new site for public access to the Connecticut River, if they do go ahead with the well.
- Add the creation of a more comprehensive citywide Dark Skies Policy to the City's Strategic Plan.
- Strive to ensure residents in densely developed areas still live near to green spaces.



Institutional Stakeholders and Potential Partners: City Conservation Commission; City Water and Waste Water Treatment Departments; City Planning and Development Dept.; City Recreation, Arts and Parks Department; City Planning Board

Environmental Quality

Environmental justice includes natural infrastructure and City policies to ensure protections for the natural environment. Air, soil, and water contaminants and extreme summertime heat such as in Lebanon's documented urban heat islands can cause significant harms to vulnerable populations and often are not distributed evenly among different groups.

Priority Areas

- Mitigate or phase out the use of small, gas-powered internal combustion engine devices (e.g., yard trimmers, snow blowers/throwers, lawn mowers, etc.) by City Departments, in favor of sustainable alternatives.
- Take steps to make lead-licensed contractors easier to find for owners of older buildings.
- Implement stronger oversight and disclosure for mold, lead, radon, and other contaminants in older residential dwellings, as well as required disclosure by landlords in residential rental units.
- Make free or cheap soil testing kits available to test garden soils for lead levels, and promote education including hosting a [soilSHOP event with the NHDES APPLETREE team](#).



Additional Recommendations

- Create a policy to limit City use of leaf blowers when healthier alternatives exist.
- Recommend the creation of plans to mitigate or phase out the use of small, gas-powered internal combustion engine devices in the city (e.g., yard trimmers, leaf blowers, snow blowers/throwers, lawn mowers, etc.), such as incentive/disincentive schemes, and promote sustainable alternatives.
- Increase education about the ecological and human wellness harms of using leaf blowers, to preserve soil health and air quality.
- Continue to focus on Per- and polyfluoroalkyl substances (PFAS) detection / mitigation steps already underway.
- Since the majority of local PFAS contamination comes from household products, inform households of ways to avoid releasing PFAS into the water.

Institutional Stakeholders and Potential Partners: City Public Works Dept.; City Recreation, Arts and Parks Department; City Planning and Development Dept.

Ecological Protections

In order for community members to benefit from and enjoy continued access to the natural environment, that environment must be managed and maintained sustainably, even as the City of Lebanon continues to develop. A strong natural environment is important for its own sake, but it additionally provides benefits to residents living busy lives by reducing stress, boosting mood and cognitive functions, and improving immune systems and sleep cycles.



Priority Areas

- Maintain a comprehensive tree plan to include the following:
 - policies to save our existing urban trees, both public and private, and those in existing and newly established green spaces;
 - additional tree-planting in identified heat islands, especially areas used by vulnerable populations;
 - tree-planting to take advantage of trees' ability to absorb air pollutants such as ozone, nitrogen oxide compounds, and particulate matter.
- When making efforts to secure a secondary water source, do so in the most environmentally friendly way possible.
- Create wildlife corridor protections in Zoning Ordinance and Site Plan Review Regulations, as well as the Complete Streets Program.
- Determine the best ways to create safe and effective wildlife crossings, including widening culverts under busy roads such as 120, and implement them as soon as possible. Ensure they remain part of any further development of the area.

Institutional Stakeholders and Potential Partners

City Public Works Dept.; City Planning and Development Dept.; City Conservation Commission; City Tree Advisory Board

Community Resiliency

When systems fail to meet the needs of a population, those with the least privilege are typically the first to experience harm. Thus, environmental justice should seek to ensure communities are adequately able to address those needs.

Priority Areas

- Continue to work with the LEAC Lebanon Energy Savings Subcommittee to facilitate the access by residential households, especially those experiencing high energy burden, to federal and state rebates and incentives for switching from using fossil fuels to more efficient, cost saving, electric heating and appliances, as well as weatherization programs.
- Implement and incentivize, where applicable, diversion of recyclables and organic waste from the landfill, including requirements for landlords to provide recycling and composting options.
- Preserve and expand vegetation (including tree canopies and root systems) to decrease runoff and reduce the risk of urban flooding.

Additional Recommendations

- Create a city-run solid waste pickup solution for low-income, disabled, and non-driving residents. Ideally, this would be universal curbside pickup, but at the very least a pilot program for people who cannot get rid of their solid waste themselves. An alternative could consist of occasional additional dropoff locations for rubbish and/or recycling.
- Prioritize infill development near existing stops on transit routes whenever possible to prevent sprawl.
- Re-examine water rates for multi-unit buildings as a way to potentially help lower-income households.
- Create an emergency infrastructure repair fund so that high-cost sudden repairs (e.g., major washouts) don't use up funds necessary to provide regular maintenance.
- Create policies in which retrofitting older neighborhoods more easily triggers regulatory review, to better tackle increased risks of flash flooding.
- Explore potential subsidies for residential water infrastructure upgrades to protect against lead and other contaminants.
- Promote rain harvesting as a sustainable and affordable source for garden water.

Institutional Stakeholders and Potential Partners: Lebanon Energy Advisory Committee; City Planning and Development Dept.; City Public Works Department; LISTEN; COVER Home Repair; City Manager's Office; Vital Communities

Transportation

Access to both the benefits of the environment and protection from environmental harms requires transportation. This topic includes not only private vehicles but also public transit, bicycle paths, and pedestrian infrastructure. These resources should be equitably maintained to ensure broad access is available.

Priority Areas

- Commission a study, with a goal of potential implementation, of microtransit to allow for public transportation in areas not served by fixed routes.
- Add new shade trees and bus stop shelters along pedestrian routes, and update Site Plan Review Regulations Section 6.2.E to include mandatory shading requirements specifically for disabled parking spots.
- Create a comprehensive e-bike policy for the City, with input from Planning, Ped-Bike, and DEI Commission, to expand equitable adoption, charging access, and route safety for cyclists and pedestrians alike.
- Prioritize public transit and multimodal transport over single-occupant vehicles to reduce pollution and traffic congestion, including pilot projects converting some existing rights of way (ROWs) into limited access ROWs to give priority to pedestrians, cyclists, and public transit.
- Create restrictions on idling internal combustion engine vehicles.



Additional Recommendations

- Establish additional multimodal transport paths in the City.
- Continue work with the LEAC EV Subcommittee to expand access to EV charging sites for renters and low-income households.
- Establish parking fees in high-demand areas to reduce parking scarcity and decrease driving-around time.
- Research and potentially implement ways that the Airport could incentivize airplane owners to switch away from leaded aviation fuel ahead of the FAA's EAGLE (Eliminate Aviation Gasoline Lead Emissions) goal of 2030.
- Create programs to support and encourage car-sharing, public transit, and alternative transportation.

Institutional Stakeholders and Potential Partners: *City Planning and Development Dept.; City Planning Board; City Pedestrian and Bicyclist Advisory Committee; Upper Valley Lake Sunapee Regional Planning Commission; City Tree Advisory Board; Advance Transit; Lebanon Energy Advisory Committee Electric Vehicle Subcommittee; Lebanon Municipal Airport; Vital Communities*

Agenda

Lebanon City Council

September 3, 2025

11. New Business:

11.B – Discussion and Set Public Hearing for September 17, 2025: To Change the Amount of the Veteran’s Service-Connected Total Disability Tax Credit

Background

Veterans Tax Credits are programs made available by the City for Lebanon veterans and their spouses. The tax credit reduces the total property taxes owed on the veteran’s residential property by the amount of the credit.

The City has adopted the Optional Veterans’ Tax Credit (per RSA 72:28) and the All Veterans’ Tax Credit (per RSA 72:28-b), both in the amount of \$750. Veterans and/or their spouses may qualify for either the Optional Veterans’ Credit or the All Veterans’ Credit, but cannot receive both. In addition, the City has adopted the Service-Connected Total Disability Tax Credit (per RSA 72:35) in the amount of \$4,000.

NH statutes previously allowed veterans to claim, or “stack”, both the Optional Veterans’ Credit of \$750 and the Service-Connected Total Disability Tax Credit of \$4,000, for a total credit of \$4,750. This “stacking” of tax credits was not allowed with the All Veterans’ Tax Credit program. Veterans qualifying under the All Veterans’ program had to choose either the All Veterans’ Credit or the Service-Connected Total Disability Tax Credit.

On July 13, 2025, new legislation took effect allowing municipalities to increase the amount of the Service-Connected Total Disability Tax Credit up to \$5,000. However, under the new legislation, the Service-Connected Total Disability Tax Credit may no longer be stacked with the Optional Veterans’ Tax Credit. Individuals qualifying for the Optional Veterans’ Credit and the Service-Connected Total Disability Tax Credit will now have to choose one or the other.

In 2024, the Assessing Department determined that 26 veterans received both the Optional Veterans’ Credit of \$750 and the Service-Connected Total Disability Tax Credit of \$4,000. Two other veterans qualified under the All Veterans’ Tax Credit Program and received only the Service-Connected Total Disability Tax Credit of \$4,000.

If the City Council makes no changes to the Service-Connected Total Disability Tax Credit amount, then 26 veterans will see their tax credit benefits reduced. The other two veterans qualifying under the All Veterans’ Program will see no change in their tax credit benefits. Alternatively, if the City Council chose, for example, to increase the Service-Connected Total Disability Tax Credit amount from \$4,000 to \$4,750, then the 26 veterans currently receiving both tax credits would see no change in their total tax credit benefits, and two other veterans would now receive an additional \$750 in tax credit benefits.

The City Administration recommends that the City Council discuss whether to change the amount of the Service-Connected Total Disability Tax Credit and, if there is support for such a change, the Council should schedule a public hearing to receive public input and take action as deemed appropriate.

Action

The following motion is offered for City Council consideration:

MOVED, that the Lebanon City Council hereby schedules a public hearing for Wednesday, September 17, 2025, beginning at 7:00 pm, in Council Chambers, City Hall, and Remote via the City's Virtual Platform, for the purpose of receiving public input and taking action to change the amount of the Service-Connected Total Disability Tax Credit from \$4,000 to \$_____ in accordance with NH RSA 72:35.

Included In This Section:

1. NH Department of Revenue Administration, Technical Information Release, TIR 2025-003, dated July 7, 2025.
2. Chapter 15, Laws of 2025, NH House Bill 99, Effective July 13, 2025.

New Hampshire Department of Revenue Administration
109 Pleasant Street, Concord, NH 03301

TECHNICAL INFORMATION RELEASE
TIR 2025-003 Date: July 7, 2025

A Technical Information Release is designed to provide immediate information regarding tax laws administered by the Department or the policy positions of the Department as a service to taxpayers and practitioners. A Technical Information Release represents the position of the Department on the limited issues discussed herein based on current law and Department interpretation. For the current status of any tax law, practitioners and taxpayers should consult the source documents (i.e., Revised Statutes Annotated, Rules, Case Law, Session Laws, etc.). Questions should be directed to the Municipal and Property Division at (603) 230-5950.

Statutory Change to Property Tax Credits for Veterans Effective July 13, 2025

The purpose of this Technical Information Release (TIR) is to advise taxpayers, municipalities, and the general public regarding a statutory change to the interoperability of property tax credits available to veterans, effective July 13, 2025.

Under RSA 72:28, veterans may receive a standard Veterans' Tax Credit of \$50, or an optional Veterans' Tax Credit amount from \$51 up to \$750 when the optional credit is adopted in their municipality. Alternatively, municipalities may adopt RSA 72:28-b, which makes the standard and optional credits in RSA 72:28 available to an expanded group of veterans (the All Veterans' Tax Credit). Additionally, municipalities may adopt RSA 72:28-c, which provides an Optional Tax Credit for Combat Service of from \$50 up to \$500 for a small group of eligible veterans in lieu of the credits under RSA 72:28 and 72:28-b.

Currently, under RSA 72:35, in addition to any credits received under RSA 72:28 or 72:28-c (but not 72:28-b), veterans may receive a standard Tax Credit for Service-Connected Total Disability of \$700 or an optional Tax Credit for Service-Connected Total Disability of from \$701 up to \$4,000 when this optional credit is adopted in their municipality.

Finally, under RSA 72:36-a, certain disabled veterans with homesteads that have been specially adapted under one of two specified VA grant programs may be entirely exempt from the payment of property tax on the homestead.

During the 2025 legislative session, the New Hampshire General Court passed, and Governor Ayotte then signed into law House Bill 99 (Chapter 15, Laws of 2025), amending RSA 72:35. Effective on July 13, 2025:

- The maximum amount of the optional Tax Credit for Service-Connected Total Disability which may be adopted by municipalities is raised to \$5,000;
- The language of the statute was clarified to emphasize that the credit is for persons who have total *and permanent* service-connected disability; and

- The optional Tax Credit for Service-Connected Total Disability may no longer be claimed in addition to credits received under RSA 72:28, 72:28-c, or an exemption under 72:36-a.

Under RSA 72:35 as amended by HB 99, the optional Tax Credit for Service-Connected Total Disability will replace the tax credits and exemption available pursuant to RSA 72:28, 72:28-b, 72:28-c and 72:36-a, effective July 13, 2025. As a result, municipalities should consider the following:

- For municipalities with the standard Tax Credit for Service-Connected Total Disability, (\$700):
 - No action is required, veterans currently receiving the standard credit under RSA 72:35 may still receive a credit under either RSA 72:28, RSA 72:28-b, or RSA 72:28-c.
 - If the municipality votes to adopt an optional amount under RSA 72:35, I-a, they will need to ensure that any applicants receiving the optional credit are not also receiving a credit under RSA 72:28, 72:28-b, and 72:28-c, or an exemption under 72:36-a.
- For municipalities with an optional Tax Credit for Service-Connected Total Disability under RSA 72:35, I-a, (\$701-\$4000):
 - Any existing Optional Tax Credit for Service-Connected Total Disability will remain in place for the April 1, 2025 tax year.
 - Beginning with the April 1, 2026 tax year, qualified applicants choosing to receive the Optional Tax Credit for Service-Connected Total Disability, will not be eligible to receive a tax credit under RSAs 72:28, 72:28-b, and 72:28-c, or an exemption under 72:36-a.
 - If the municipality votes to rescind the optional amount under RSA 72:35, I-a, any applicants qualified for the standard Tax Credit for Service-Connected Total Disability may receive a credit under RSAs 72:28, 72:28-b, and 72:28-c, or an exemption under 72:36-a, if duly qualified.

Additional information about available veterans' tax credits can be found in RSA Chapter 72; in N.H. Code of Admin. Rules Rev 400, and on the Department's [website](#) or by contacting the Municipal and Property Division at (603) 230-5950.

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.

CHAPTER 15
HB 99 - FINAL VERSION

6Feb2025... 0045h

25-0136
07/08

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty Five

AN ACT relative to a waiver from property taxes for disabled veterans.

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

1 15:1 Tax Credit for Service-Connected Total Disability. Amend RSA 72.35, I-a to read as follows:

2 I-a. The optional tax credit for service-connected ***permanent and*** total disability, upon adoption by
3 a city or town pursuant to RSA 72:27-a, shall be an amount from \$701 up to [~~\$4,000~~] ***\$5,000***. The optional
4 tax credit for service-connected ***permanent and*** total disability shall replace the [~~standard~~] tax [~~credit~~]
5 ***credits pursuant to RSA 72:28, 72:28-b, 72:28-c, and 72:36-a*** in its entirety and shall not be in addition
6 thereto.

15:2 Effective Date. This act shall take effect 60 days after its passage.

Approved: May 14, 2025
Effective Date: July 13, 2025

CHAPTER 15
HB 99 - FINAL VERSION

6Feb2025... 0045h

2025 SESSION

25-0136
07/08

HOUSE BILL **99**

AN ACT relative to a waiver from property taxes for disabled veterans.

SPONSORS: Rep. Moffett, Merr. 4; Rep. Edwards, Rock. 31; Rep. Roy, Rock. 31; Rep. Seidel, Hills.
29; Sen. Pearl, Dist 17

COMMITTEE: Municipal and County Government

ANALYSIS

This bill increases the range of the optional tax credit for service-connected total disability.

Explanation: Matter added to current law appears in ***bold italics***.
 Matter removed from current law appears ~~[in brackets and struck through.]~~
 Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.