



**LEBANON CITY COUNCIL
MARCH 4, 2026 - 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: 336 594 809#). If you have trouble accessing this meeting, please [email David Brooks](#).

-
- 1. Call to Order**
The March 4, 2026 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 March 4, 2026 agenda packet.
 - 8. Appointments: None**
 - 9. Public Hearing Items: None**
 - 10. Old Business: None**
 - 11. New Business**
 - A. 10 Spencer Street Studios, LLC
Discussion and Set Public Hearing for March 18, 2026: Extension of Community Revitalization Tax Relief Incentive (RSA 79-E) Approval for 10 Spencer Studios, LLC for Rehabilitation of 10 Spencer Street, Lebanon, NH
 - B. C-PACER Program
Discussion and Set Public Hearing for March 18, 2026: Consideration of Adoption of Commercial Property Assessed Clean Energy and Resiliency (C-PACER) Enabling Legislation (NH RSA 53-F), and Establishment of C-PACER District
 - C. Signal Park TIF District
Presentation and Discussion of Potential Signal Park TIF District
 - D. Discuss 2027-2028 NHMA Legislative Policy Process
 - E. Vote on City Manager Compensation Based on 6-Month Review

- 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 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:

Board/Committee: Conservation Commission

Position: Alternate

Applicant: L. Madsen

Board/Committee: Conservation Commission

Position: Alternate

Applicant: P. Lee

Board/Committee: Diversity, Equity, and Inclusion Commission

Position: Regular

Applicant: A. Ulanova

Board/Committee: Lebanon Housing Authority

Position: Regular

Applicant: T. Foor

Board/Committee: Welcoming Lebanon Task Force

Position: Regular

Applicant: L. Dearborn

Board/Committee: Welcoming Lebanon Task Force

Position: Regular

Applicant: K. Montas

Board/Committee: Zoning Board of Adjustment

Position: Regular

Applicant: R. Burtan

Board/Committee: Zoning Board of Adjustment

Position: Regular

Applicant: M. Morris

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

March 12, 2026 – Canvass of Vote

March 18, 2026

Public Hearing Items:

A. Supplemental Appropriation for Mechanic Street Sidewalk Segment 2 Improvements Capital Project; Request for Authorization to Transfer Prior Appropriations from Other Capital Projects and from the DPW Operating Budget to fund the Mechanic Street Sidewalk Segment 2 Improvements Capital Project

B. Extension of Community Revitalization Tax Relief Incentive (RSA 79-E) Approval for 10 Spencer Studios, LLC

C. Adoption of NH RSA 53-F, C-PACER Enabling Legislation; and Establishment of C-PACER District to Encompass all of Lebanon

New Business:

A. Vote to Make Public Previously Sealed Non-Public Session Minutes of the City Council

B. Housing Discussion with Planning & Development Department

1. What types and numbers of units have been approved and where?

Lebanon City Council Agenda
March 4, 2026

2. What is the status of approved projects?
3. Which ones are actively working toward construction?
4. What is the state of housing in Lebanon/NH?
5. How would schools be impacted? (Invite Superintendent and School Board Chair)

March 25, 2026 – Organizational Meeting

April 1, 2026 – 6:00pm start

**Agenda
Lebanon City Council
March 4, 2026**

7. Acceptance Of Minutes:

Minutes To Be Accepted

- February 18, 2026

MOVED, to approve the minutes as presented in the March 4, 2026 agenda packet.

DRAFT

**LEBANON CITY COUNCIL
SPECIAL MEETING MINUTES
Thursday, February 18, 2026 7:00 p.m.
Council Chambers**

Remote Via Microsoft Teams: LebanonNH.gov/Live

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

MEMBERS ABSENT: Laurel Stavis

STAFF PRESENT: City Manager Andrew Hosmer, Deputy City Manager David Brooks, Communications Director Beth Beraldi, City Engineer Rod Finley, Planning Administrative Assistant Crystal Taplin

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

- City Manager Andrew Hosmer announced the meeting criteria for attendees.

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:

- Assistant Mayor Wilkie informed the Council about the annual point-in-time homeless count, which is an annual count conducted to get a sense of the number of people living unhoused in our country. Lebanon's volunteers and non-profit service providers have undertaken this count and provided the following preliminary from the official head count: There were 39 individuals from 31 households, and of that 32 were sheltered and 7 were unsheltered. There is a lot of data available which can be found on the Housing First Upper Valley website at: housingfirstuv.org

5. OPEN TO PUBLIC:

- Mr. Donald Hemenway (Ward-1): He spoke about his reasons why he was against the City Manager negotiating with the SAU regarding the Boys & Girls Club of America being placed on a partial of land owned by the SAU for a Child Care Center and suggested the City find an alternative location. He also questioned what happened with the Child Care Center that was planned for the Airport and was informed that this plan had been scrapped.

6. RECOGNITIONS: NONE

7. ACCEPTANCE OF MINUTES: February 4, 2026

Amendments: Page 18 line 6; change "Manage" to "Manager": Page 18, line 8; Add come between will back: Page 18, lines 3-4, P. 18 ln 3-4: Delete the end of the sentence beginning from "and replacing it with..." and replace it with the following: "and instead making this a question, to ask the applicant to confirm whether they have attended or viewed a meeting, but not a requirement." Page 11, line 35, Add "not" after is; Page 11, line 39, ADD after not "want to" ; Page 11, line 41, remove "is" before something; Page 11, line 43; Change "restricts" to restrict"; Page 11, line 44, remove "a" before smaller; Page 11,

line 45; remove “apartments” Page 11, line 45 after duplexes Add “or apartments with no more than 6 units each.”; Page 12, line 35; replace “RL-1” with “R1”; Page 12, line 1, change “waters/ to “water/.”

*Assistant Mayor Wilkie MOVED to approve the February 4, 2026 minutes as amended and presented in the February 18, 2026 City Council agenda packet.
Seconded by Councilor McNamara.*

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

8. APPOINTMENTS:

- Arts and Culture Commission, Lucas Mendelsohn (Reappointment as Arts Organization Representative)

Assistant Mayor Wilkie MOVED to Nominate Lucas Mendelsohn for Reappointment as Arts Organization Representative. Term: 2/2026 – 2/2027

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

- Arts and Culture Commission, Claire Geno (Reappointment as Arts Organization Representative)

Assistant Mayor Wilkie MOVED to Nominate Claire Geno for Reappointment as Arts Organization Representative. Term: 2/2026 – 2/2027

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

Conservation Commission, Susan Almy (Reappointment as Alternate Member)

Councilor Heistad MOVED to Nominate Susan Almy for Reappointment as Alternate Member to the Conservation Commission. Term: 2/2026 – 2/2029

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

9. PUBLIC HEARING ITEMS:

- A. Potential Establishment of Social Districts** – Public hearing pursuant to NH RSA 178:34 for the purpose of receiving public input on a question to be placed on the March 10, 2026 municipal ballot regarding whether to authorize the establishment of Social Districts in Lebanon.

Included in the agenda packet: [\(All supportive documents and information can be found on pages 23-28, Council agenda packet. Minutes do not include screenshots, graphs, or images.\)](#)

1. NH RSA 178:33 – 38, et. seq.
2. Voter Information Handout for Social Districts

Deputy City Manager Brooks reviewed the background behind the potential establishment of Social Districts, noting this an informational Public Hearing to allow people to get their questions answered about what the law does and does not allow. There is no action for the Council to take. The Council has already acted to place this on the ballot for next month’s Municipal election. The question is whether the City wants to allow (authorize) the City Council to create Social District(s) within the City. It would not have the effect of actually establishing any district immediately. There would be another whole set of processes and discussions about where these might be appropriate and exactly how these would be set up. NOTE: The agenda packet contains the Statute as passed and also contains some information that we expect to have available at the polls. A “YES” vote would signify that the voters wish to authorize the

1 Council to establish one or more Social Districts. A “NO” vote would signify that the voter wishes to
2 prohibit the City Council from establishing any such district(s).

3
4 Mayor Whittlesey reiterated this is essentially enabling legislation requirements. The City Council has no
5 plans for any Social Districts at this time. This conversation would not start until we see what the
6 residents want us to do.

7 8 **BACKGROUND**

9 On September 5, 2025, new state legislation took effect allowing communities to designate “social
10 districts” subject to local voter approval. In the statute, social districts are defined as outdoor areas in
11 which a person may consume alcoholic beverages sold by a participating licensee that is located within
12 or contiguous to the social district.

13 The legislation requires that social districts must be marked with conspicuous signage; that boundary
14 maps, management plans, and days and hours of operation of the district must be adopted and posted
15 on the City’s website; and clearly labeled containers specific to each participating licensee and each
16 district must be used. Individuals are not permitted to bring outside alcohol into the district and may
17 not carry alcohol outside the district.

18 On January 21, 2026, the City Council ordered that the question of whether to allow the operation of
19 social districts within the City be placed on the March 10, 2026 municipal ballot for voter consideration.
20 NH RSA 178:34, I(b) requires that the City Council hold a public hearing on the question at least 15
21 days, but not more than 30 days, before the question is to be voted on. The purpose of the public hearing
22 is to provide voter information on what the law does and does not allow.

23
24 **Mayor Whittlesey opened the Public Hearing. Hearing no comments from the public, the Public**
25 **Hearing was closed.**

26 27 **Council/Staff Comments:**

28 Councilor McNamara wanted to make sure the information to voters includes the liability question: What
29 is the City’s liability with any problems that may occur within a Social District(S) on City property?

30
31 Mayor Whittlesey was uncertain if anything on the Ballot question has anything related to liability.

32
33 Deputy City Manager Brooks noted the information that is in the packet has already gone to the City
34 Clerk so the ballots can be printed. This information will not appear on the ballot itself, and he was
35 uncertain if it would appear in each individual voting booth or just be made available at the polling
36 places. If it is possible to add this information, he can certainly do that, but it may or may not be possible
37 to change it at this point. Councilor McNamara also suggested the City include some form of liability for
38 actions associated with Social District(s) on City land from our attorney be added to the ballot (if it’s
39 possible).

40
41 Assistant Mayor Wilkie noted his understanding is that there is no liability from the pure decision on
42 whether or not to allow the establishment of Social Districts. If this does not get on the ballot, there is
43 another chance this could be done before a Social District is established.

44
45 Councilor Simon respectfully disagreed with Councilor McNamara noting this is a little bit of a hurdle
46 down the track. It is a very valid and important question that would have to be included in the whole

discussion about Social Districting and felt putting this out early could be prejudicial. We are just looking (right now) to find out if folks think it's a good idea and further explained his reasons.

ACTION:

The City Council voted on January 21, 2026 to place the question of social districts on the ballot at the municipal election to be held on March 10, 2026. There is no further action for the City Council to take at this time.

B. Operation of Keno Games in Lebanon – Public hearing pursuant to NH RSA 284:51 for the purpose of receiving public input on a question to be placed on the March 10, 2026 municipal ballot regarding whether to **prohibit** the operation of Keno games in Lebanon.

Included in the agenda packet: (All supportive documents and information can be found on pages 29-37, Council agenda packet. Minutes do not include screenshots, graphs, or images.)

1. NH RSA 284:41 – 51-a, *et. seq.*
2. Voter Information Handout for Social Districts

Deputy City Manager Brooks reviewed the background behind the proposed operation of Keno Games in Lebanon, noting there is no Action for the City to take because the Council has already taken action to place this question on the ballot for next month's municipal election.

BACKGROUND

On July 1, 2017, state legislation went into effect authorizing municipalities to allow the operation of Keno games in their community subject to local voter approval. Under the 2017 legislation, Keno was only permitted to be operated in communities that had voted to allow it. The question of whether to allow the operation of Keno games in Lebanon was not placed on the ballot.

In 2025, new legislation addressing Keno games took effect, which amended portions of RSA 284:41 – 51-a. Under the 2025 legislation, Keno games **will become permitted** in every municipality as of June 1, 2027, **except in those municipalities which have voted to expressly prohibit such games.**

On January 21, 2026, the City Council ordered that the question of prohibiting the operation of Keno games within the City be placed on the March 10, 2026 municipal ballot for voter consideration. NH RSA 284:51, I(b) requires that the City Council hold a public hearing on the question at least 15 days, but not more than 30 days, before the question is to be voted on. The purpose of the public hearing is to provide voter information on what the law does and does not allow.

The agenda packet for this meeting contains the Statutory language for Keno and should be available at the polls. A YES vote signifies that the voter is in favor of prohibiting the operation of Kenos (you have to vote YES to mean NO). A NO vote signifies the voter is in favor of allowing the operation of Kenos. Regardless of the outcome, the City can revisit this question at any point in the future by placing another question on the ballot. If the majority of the voters want YES, the City will inform the Lottery Commission that the voters have voted to prohibit the game of Keno and that no Keno licenses should be issued to retailers in the City. Alternatively, if a majority of the voters vote NO, lottery retailers in the City will be eligible to apply for, and receive, Keno licenses from the Lottery Commission beginning June 1, 2027. There are no specific costs associated with allowing Keno. All the costs associated with operating Keno falls on the retailer(s). There are also no specific revenue benefits to the City, and we do not derive any direct revenue from Keno apart from what the Statute allows.

Mayor Whittlesey opened the Public Hearing.

- Ms. Lori Key (Ward-3): She spoke about her reasons why she felt confused about what an informational Public Hearing is. Deputy City Manager Brooks explained that in order to have it (this Question) appear on the ballot, the Council had to take action at the last meeting in January and explained further). The Statute requires the Council to hold a Public Hearing not less than 15 days before the vote, but not more than 30 days before the vote. Since the Council has already taken the action to place the question on the ballot, they now have to hold the required Statutory Public Hearing. The decision is not going to be made by the Council, it will be made by the voters.

Mayor Whittlesey reiterated again that the Council is not taking action on this question. We are leaving it up to the voters to make their decision. The change in the legislation is that now we are voting to prohibit Keno. The City has never allowed Keno and if we do nothing the State will override us.

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

Council/Staff Comments:

Councilor Sykes spoke about his reasons why this would be an opportunity to make other points about whether or not the City should allow Keno in the City. He hoped people would pay attention to the issues that the City may face (i.e., the impact on the City's Police/Fire Department; known societal costs with additional gambling; etc.). He requested to see if there was any real data concerning the costs of city services for communities that allow Keno and further discussed his concerns.

Councilor Simon reiterated that this is not something that we (the Council) just pulled out of thin air - this came from Concord. If folks really want to get at the hammer of this, they have to look at what is going on in Concord.

Assistant Mayor Wilkie also noted this is something being forced on us and felt this is an erosion of the local control that we have tended to enjoy. He understood this is an unorthodox Public Hearing process, but this is just another thing that was handed down to us from Concord at a time when it is not feasible to actually take action on the ballot and further explained his reasoning.

ACTION:

The City Council voted on January 21, 2026 to place the question of prohibiting Keno games on the ballot at the municipal election to be held on March 10, 2026. There is no further action for the City Council to take at this time.

- C. Ordinance 2026-02** – Public hearing for the purpose of receiving public input and taking action to adopt Ordinance 2026-02 to amend City Code Chapter 179, Vendors.

Included in the agenda packet: [\(All supportive documents and information can be found on pages 38-46, Council agenda packet. Minutes do not include screenshots, graphs, or images.\)](#)

- Proposed Ordinance #2026-02
- Food Truck Vending Fees – Comparison of Selected NH Communities

Deputy City Manager Brooks reviewed the background and the proposed changes to Ordinance #2026-02.

BACKGROUND

On April 2, 2025, the City Council adopted Ordinance #2025-01, which amended City Code Chapter 179,

Vendors. The approved amendments were based on the findings and recommendations of the Food Truck Task Force (FTTF), which was established by the City Council in the summer of 2024 with an aim to foster economic growth and community vibrancy while ensuring public safety and accessibility. More specifically, the FTTF was charged with evaluating and addressing practical and regulatory challenges associated with the operation of food trucks in downtown Lebanon.

Based on the City's experience following a full season of vending under the amended regulations, the administration proposed additional changes to Chapter 179, which are outlined in the attached draft ordinance, as described in the agenda packet.

At the recommendation of the Food Truck Task Force, new seasonal vendor locations were incorporated into Chapter 179 last year, including two areas along Campbell Street in front of the Carter Mansion, and two areas along Taylor Street in the downtown parking lot adjacent to the Mascoma River near the CCBA's sports courts. However, following vendor operations in those locations, both the vendor and the Lebanon Police Department expressed concerns about the safety of those locations. As a result, the administration recommends removing Campbell Street and Taylor Street from the list of acceptable vending locations in Section 179-3.E. In lieu of the additional downtown Lebanon locations, the administration is recommending the inclusion of Main Street as an acceptable vending location, since the West Lebanon Main Street Improvements project is expected to be completed this summer.

In addition, the administration is recommending that the provisions of Chapter 179 be extended to cover certain municipally owned recreation properties that may not otherwise be covered by the recently adopted amendments to the Lebanon Zoning Ordinance, which will regulate vending on private properties in certain zoning districts. In particular, it is suggested that vending be permitted through Chapter 179 at Civic Memorial Park, Riverside Park, Bridge Street Park, Eldridge Park, Pat Walsh Park, Logan Field, Storrs Hill Ski Area, and the Lebanon Veterans Memorial Pool with the approval of the Recreation, Arts & Park Director, and after obtaining a permit from the City Manager.

The administration also recommends minor changes to the fees for seasonal permits (§179-4.C) and abutting business permits (§179-4.D). Following a Council discussion of preliminary amendments last fall, the City researched vendor fees from a selection of other communities around the state. Based on the fee comparison provided, the City Council further amended the seasonal vending and abutting business permit fees to \$500 and \$400, respectively, when scheduling the current public hearing.

Finally, the City Manager's Office is recommending a clarification of the exemption in Section 179-3.A for vendors operating in connection with a larger event.

Council/Staff Clarifying and informational questions:

Councilor McNamara noted he had recommended increases of the costs over and above what the administration was originally proposing. He subsequently met with a Lebanon-based Food Truck vendor and learned a lot more about the challenges associated with successfully operating a Food Truck and will be proposing an amendment to take the fees back down to what had originally been proposed by the administration (\$300 for a seasonal permit and \$250 for an Annual fee for an abutting business permit).

Deputy City Manager Brooks clarified that when this Public Hearing was set, there was a question about Section 4 relative to the location of Stand Vendors in Colburn Park. There is a limitation of four (4) there. There was concern that this might be applied to the Farmer's Market, so language was added to clarify that the limitation on the number of vendors does not apply to property licensed events, like the Farmer's Market.

1
2 In response to Assistant Mayor Wilkie's request, Deputy City Manager Brooks noted that what is being
3 proposed is that the vendors would still go through Chapter 179 and get a permit from the City Manager's
4 office to an assigned location and would probably get assigned certain dates and gave examples.

5
6 Councilor Heistad spoke about the Grant Funding support for free skiing at the Storrs Hill Ski Area. If
7 this income is given to a Food Truck, you may well be cutting off a source of income that is going to be
8 needed in the future to maintain the ski area, noting that what is in the budget does not cover what is
9 needed to run Storrs Hill. Deputy City Manager Brooks clarified that what is built into the Chapter is that
10 allowing vending on these recreation properties is subject to the permission of the Recreation Director in
11 addition to the City Manager in order to get a permit and further explained. Councilor Heistad noted his
12 reasons why he would feel more comfortable about leaving this option out of Chapter 179.

13
14 In response to Councilor Sykes question about how locations might be monitored, Deputy City Manager
15 Brooks noted that what is being proposed is that vending on these municipal properties may be permitted
16 with the approval of the Recreation, Arts and Parks Director (or designee) and after obtaining a permit
17 from the City Manager. There is nothing in the specific ordinance that would limit how these spaces could
18 be used. The Recreation Director has control over how this would work.

19
20 **Mayor Whittlesey opened the Public Hearing.**

- 21 • Mr. Paul Roberts (Ward-2): He spoke about his questions regarding administrative fees and asked
22 if there were other services included because his understanding is that some sites do have water or
23 electricity. Deputy City Manager Brooks noted there is only one spot on South Park Street that
24 has power that we allow Food Trucks to tie into. They pay an additional fee of \$350 for the
25 season to use that power. All the other Food Truck locations do not have power, water or sewer.
- 26 • Mr. Fran Casale (Ward-2): He spoke about his reasons for giving kudos to the Council.
- 27 • Ms. Lori Key (Ward-3): She questioned if \$300 for the season would be enough to cover the
28 administrative costs to the City and further explained her reasoning.
- 29 • Ms. Candy Hammond (Ward-2 and Food Truck Vendor): She spoke about the Food Truck
30 vending services she provides and her concerns.

31
32 **Hearing no further comments from the public, the Public Hearing was closed.**

33
34 **Further Council/Staff Comments:**

35 The Council continued discussion regarding: how Food Truck vendors provide vitality to the City;
36 whether or not there are any concerns about the seasonal permit fees not covering the
37 administrative/electrical costs (Deputy City Manager Brooks noted he has no concerns); keeping
38 opportunities open to allow more electricity interconnection (i.e., if grants become available); reasons
39 why eliminating the Storrs Hill Ski Area would not create a hardship at this time; and, how seasonal
40 permits are defined in the Ordinance as being from April 1st to October 1st and the City cannot issue
41 permits during the winter without revising the Statutes in the Ordinance;

42
43 **ACTION:**

44 *Assistant Mayor Wilkie MOVED, that the Lebanon City Council hereby adopts Ordinance #2026-02, to*
45 *amend Lebanon City Code Chapter 179, Vendors, as presented in the February 18, 2026 City*
46 *Council Agenda Packet.*

47 *Seconded by Councilor N. Ford Burley.*

1
2 *Councilor McNamara MOVED to Amend the Seasonal Permit Fee from \$500.00 to \$300.00 (page 42,*
3 *agenda packet), which is an increase over the current rate of \$200, and for the Budding Business*
4 *Permit, a fee of \$250.00, which is double what it currently is (\$125.00). (See pages 42 and 44).*
5 *Seconded by Assistant Mayor Wilkie.*
6

7 **The Vote on the Motion and Amended Motion by Councilor McNamara were approved (8-0).*
8

9 *Councilor Heistad MOVED to remove Storrs Hill Ski Area from Ordinance #2026-02.*
10 *Seconded by Councilor Simon.*
11

12 **The Vote on this Motion was also approved (8-0).*
13

14 **D. Ordinance 2026-03** – Public hearing for the purpose of receiving public input and taking action
15 to adopt Ordinance 2026-03 to amend City Code Chapter 46, Cemeteries, §46-7.C, Burials and
16 Entombment Rates.
17

18 Included in the agenda packet: [\(All supportive documents and information can be found on pages 47-55,](#)
19 [Council agenda packet. Minutes do not include screenshots, graphs, or images.\)](#)

- 20 1. Proposed Ordinance #2026-03
21 2. Memo from Department of Public Works regarding the Columbarium Niche Inscription
22 & Service Fee
23 3. City Code Section 46-7, Burials
24

25 Deputy City Manager Brooks reviewed the background and clarifications for Ordinance #2026-03.
26

27 **BACKGROUND**

28 The Department of Public Works is proposing Ordinance #2026-03 to recommend a change to City Code
29 Chapter 46, Cemeteries, to address an ambiguity in the current regulations of Section 46-7.C which outlines
30 the rates associated with burials, entombments and cremation burials, whether in-ground or in a
31 columbarium. The proposed rates include a “columbarium niche inscription and service fee.”

32 The Department of Public Works has noted that the niche inscription and service fee is not intended to pay
33 for the cost of the actual inscription. Instead, the fee is intended to cover the cost of staff time to remove
34 the niche stone so it can be inscribed and subsequently to reinstall the stone. DPW recommends that a
35 clarification be added to Chapter 46 to avoid confusion.

36 **Mayor Whittlesey opened the Public Hearing. Hearing no comments from the public, the Public**
37 **Hearing was closed.**
38

39 **Council/Staff Comments: NONE**
40

41 **ACTION:**

42 *Councilor McNamara MOVED, that the Lebanon City Council hereby adopts Ordinance #2026-03, as*
43 *presented in the February 18, 2026 City Council Agenda Packet, to amend City Code Chapter 46,*
44 *Cemeteries, §46-7.C, Burials and Entombment Rates, to authorize a change and clarification in the*
45 *Cremation Burial Fees.*
46 *Seconded by Councilor N. Ford Burley.*
47

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

2
3 **10. OLD BUSINESS: NONE**

4
5 **11. NEW BUSINESS**

- 6 **A.** Discussion and Set Public Hearing for March 18, 2026: Request for Supplemental
7 Appropriation of \$250,000 for Construction of Mechanic Street Sidewalk
8 Improvements from Slayton Hill Road to American Legion
9

10 Included in the agenda packet: (All supportive documents and information can be found on pages 56-59,
11 Council agenda packet) Minutes do not include screenshots, graphs, or images.)

- 12 1. Project Budget Spreadsheet, dated January 29, 2026
13 2. Mechanic Street Proposed Sidewalk – Conceptual Plan of Segments 1-3, dated March 30, 2021
14

15 City Engineer Rod Finley reviewed the background for the topic listed above, noting there would be no
16 impact to taxpayers.
17

18 **BACKGROUND**

19 The Mechanic Street Sidewalk project (Segment 2 of the attached map) is a subcomponent of a larger 1.3-
20 mile corridor project along Mechanic Street from the intersection of High and Mascoma Streets to Exit 19
21 off Interstate 89. The overall Mechanic Street corridor project was first added to the NHDOT's Ten Year
22 Plan list in 1998. The scope of the project was later scaled down to individual intersections and road
23 segments.
24

25 In Spring 2021, the City applied for a Community Project Funding (CPF) grant through Congresswoman
26 Kuster's Office to help fund Sidewalk Segment 2. In Spring 2022, the City was notified of a \$290,250 CPF
27 grant award. Subsequently, the City Council voted on June 1, 2022 to approve a supplemental appropriation
28 of \$134,750 to fund the balance of the sidewalk improvement project, which was then estimated to cost
29 approximately \$425,000. The supplemental appropriation was approved from the Unassigned Fund Balance
30 in order to have no impact on the City's tax rate.

31 Since the appropriations were approved, Public Works and the City's consultant have worked on the final
32 design plans and other preparatory work. The construction project was originally bid in Summer 2025, but
33 the results came in far above the engineer's estimate and the appropriated amount. As a result, the City
34 decided to wait for the next construction season and rebid the project in January 2026.

35 The latest bid results are lower than those received in Summer 2025 but still exceed the previously
36 appropriated amount. As a result, the administration is recommending that the City Council schedule a
37 public hearing to consider a supplemental appropriation for \$250,000 to enable the construction and
38 completion of the sidewalk improvements. It is proposed that the additional funding would come from other
39 DPW capital projects, which have not yet started or have excess funds remaining, as well as from the DPW
40 operating budget so that there will still be no adverse impact on the current tax rate.
41

42 **Council/Staff Comments:**
43

44 The Council discussed: What the linear cost was for sidewalks these days (upward of \$1,000.00 ft.); the
45 three segments of this project; the differences and longevity, including the costs, between granite and
46 asphalt; why the Pedestrian Crosswalks are important to pedestrian safety; how long is the 2022
47 Community Funding Grant good for (Answer: The Grant is good as long as the sidewalk is built this
48 season: April-June 2026); and the reasons why sidewalks are so expensive.

1
2 **ACTION:**

3 *Assistant Mayor Wilkie MOVED, that the Lebanon City Council hereby schedules a public hearing for*
4 *Wednesday, March 18, 2026, beginning at 7:00pm in Council Chambers, City Hall, and Remote via the*
5 *City's Virtual Platform, for the purpose of receiving public input and taking action to appropriate*
6 *\$250,000 to supplement current funding for the Mechanic Street Sidewalk Segment 2 Improvements*
7 *capital project; and to authorize the transfer of previously appropriated funds from other capital*
8 *projects and from the DPW operating budget to fund the supplemental appropriation.*
9 *Seconded by Councilor N. Ford Burley.*

10
11 **The Vote on the Motion was approved (8-0).*
12

13 **B. Authorization to Transfer Appropriated, but Unspent FY2026 Water Department Funds**
14 **to the City's Grants Fund for a Water Supply Sustainability Study R-2026-1**
15

16 Included in the agenda packet: (All supportive documents and information can be found on pages 60-62,
17 Council agenda packet) Minutes do not include screenshots, graphs, or images.)

18 1. Draft Resolution for Authorization to Transfer FY2026 Water Department Appropriations
19

20 City Engineer Rod Finley reviewed the background and history for the item listed above.
21

22 **BACKGROUND**

23 The City Council appropriates a budget on an annual basis. The FY2026 budget was approved and
24 appropriated on December 17, 2025. The Council may authorize the City Manager to transfer funds from one
25 department to another, pursuant to the provisions in City Charter §6.10, Transfer of Appropriations.
26

27 The Department of Public Works (DPW) has funding in its FY2026 Water Department operating budget to
28 study the potential of source water interconnections with Hanover and/or Hartford. This study is
29 recommended by NHDES as part of the City's due diligence efforts in connection with the Large
30 Groundwater Well and Water Treatment Facility capital project.

31 After the approval of the 2026 budget, DPW learned that NHDES has strategic planning grant funds
32 available to assist communities with similar types of studies. At this point, NHDES has committed to
33 awarding the City a \$30,000 Water System Sustainability Grant for the study, subject to the City providing
34 its match amount of \$15,000.
35

36 The City Manager requests authorization to transfer appropriated, but unspent funds from the FY2026
37 Water Department budget to the City's Grants Fund, to supplement the anticipated NHDES grant award.
38 Placing all such funds within the City's Grants Fund allows for better tracking of revenues and expenditures
39 related the study and the grant.
40

41 **Council/Staff Comments:**

42 The Council discussed their reasons why they felt this project should move forward.
43

44 Deputy City Manager Brooks noted, for clarity, that the City's share of this project would be \$15K.
45

46 **ACTION:**

47 *Assistant Mayor Wilkie MOVED, that the Lebanon City Council, pursuant to City Charter §6.10,*
48 *hereby approves the Resolution for the Authorization to Transfer Fiscal Year 2026 Water Department*
49 *Appropriations, as provided in the agenda packet table and as presented in the February 18, 2026 City*

1 *Council Agenda Packet, in anticipation of accepting and receiving a Water System Sustainability*
2 *Grant from NHDES with reference to the chart on page 60 and 61 of 71 of the February 18, 2026 City*
3 *Council agenda packet.*
4 *Seconded by Councilor N. Ford Burley.*

5
6 **The Vote on the Motion was approved (8-0)*
7

8 **C. Discussion of Status of Barrows Street Cottage Development Project and Authorization**
9 **to Proceed with Project**
10

11 Included in the agenda packet: (All supportive documents and information can be found on pages 63-69
12 Council agenda packet) Minutes do not include screenshots, graphs, or images.)

- 13 1. Excerpts of Planning Board approved Site Plan, Pages L5.0, L2.1, and A2
14 2. Alternate 2-story dwelling unit design and 6-unit development layout
15

16 Councilor McNamara reviewed the background, history, graphs and images for the Barrows Street
17 Cottage Development Project. This has been worked on extensively over a number of months and has
18 been a challenging project. The last report came out in May (2025), and a lot has happened since then. In
19 starting this process, a couple of years ago, the idea was: 1) Try to get underutilized City property back on
20 the tax role. 2) Create affordable housing. 3) Do a pilot project that would hopefully give the commercial
21 sector some incentive to move forward with some of these projects in the future. The property in question
22 has been in the City's relationship since 1947 and was taken through a Tax Deed, so the property has not
23 generated any tax revenues in 80 years. Councilor McNamara presented site plan maps and described the
24 property and the proposed housing that could be built on this site, all of which are available in the Council
25 agenda packet.
26

27 **BACKGROUND**

28 On April 21, 2022, the City Council unanimously adopted a "Resolution on Housing" directing the City
29 Manager to take steps to enable, incentivize, and partner in addressing housing needs not currently being
30 addressed by the market. Among the actions outlined in the Resolution is to "partner with the Lebanon
31 Housing Authority and other residential developers to utilize city-owned properties for the development of
32 new housing units, including the possibility of a 'demonstration project' on a city-owned parcel with high
33 visibility and an opportunity for a reasonable number of units to help overcome barriers to affordability."

34 In February 2024, the City Council determined, in accordance with City Council Policy, CC-102, Real
35 Property Transactions, that several city-owned properties have redevelopment potential, including two
36 parcels located along Barrows Street (Tax Parcels 77-106 and 77-107). In May 2024, the Council
37 discontinued a portion of Barrows Street, which separated the two city-owned properties, allowing them to
38 be merged into a single +/-2.09-acre parcel. The City subsequently had survey work completed, including
39 the boundary of the merged properties along with wetlands and topography.
40

41 In August 2024, the Lebanon Planning Board granted Site Plan Review approval allowing the City to
42 complete preliminary site work including clearing, grading, and filling for a proposed future residential
43 development. Later in August, the NH Department of Environmental Services (NHDES) issued a Wetlands
44 and Non-Site-Specific Permit to authorize impacts to a small (<950 sq. ft), isolated wetland in the south-
45 central portion of the property. Work authorized by the Planning Board and NHDES approvals was
46 completed by early December 2024, and the site was stabilized in preparation for further development.

47 In December 2024, the City submitted a final application to the Planning Board for Site Plan, Subdivision,
48 and Conditional Use Permit approval for the development of the Barrows Street property. The application

1 and development layout were in compliance with the adopted Cottage Development regulations set forth in
2 Section 509 of the Zoning Ordinance. The layout consisted of five, one-story, detached residential units
3 surrounding a central courtyard, each with approximately 930 square feet of gross living area, plus a full
4 basement for additional storage or living space. On January 27, 2025, the Planning Board granted
5 conditional approval for the project, and the City spent several months addressing and satisfying the
6 Planning Board's conditions of approval.

7 In January 2024, the City received \$440,000 from the State's InvestNH grant program. The grant funds were
8 connected to the Lebanon Housing Authority's construction of 44 new housing units at 258 Heater Road
9 (Heater Landing). The InvestNH Municipal Per Unit grant program allowed the City to receive \$10,000 for
10 each new unit of affordable housing constructed within the City. In February 2024, the City Council
11 authorized the placement of the \$440,000 InvestNH grant funds into a Redevelopment Properties Revolving
12 Fund "to facilitate the planning, design, permitting, construction, and disposition of residential units on
13 City-owned properties included in the fund."
14

15 On April 15, 2025, the NH Department of Business and Economic Affairs (NHBEA) notified the City that
16 Lebanon's Housing Infrastructure Municipal (HIM) Grant application through the Housing Champions
17 program was recommended for approval. On June 25, 2025, the HIM grant award was finalized for an
18 additional \$158,805 to pay for 75% of anticipated infrastructure improvements associated with the Barrows
19 Street project. A 25% local match is required from the City.

20 During the summer of 2025, the City issued a Request for Proposals (RFP) for modular housing units. The
21 City received three responses and ultimately selected Preferred Building Systems (PBS) of Claremont, NH,
22 and worked with the modular builder to finalize the cottage unit plans. Later in the fall, the City issued
23 RFPs for the remaining site work, and the sub-trades, including mechanical, electrical, and plumbing work,
24 and finish carpentry, in order to develop more accurate cost estimates for each unit and for the overall project.

25 Based on the initial bid responses, the cost of each finished unit was estimated to be considerably higher than
26 the project team was comfortable with. Subsequently, the City worked with PBS (Planning Board Staff) to
27 develop a two-story dwelling unit design with a smaller building footprint and revised the site plan layout to
28 include a 6th unit in order to spread the fixed costs over more units and reduce the estimated finished cost
29 of each unit. Renderings of the original 1-story unit, and the proposed 2-story unit are included in the
30 Council agenda packet, along with comparisons of the original 5-unit and proposed 6-unit project layouts.
31 If the project were to proceed, it would be necessary to reapply to the Planning Board for review and approval
32 of the 6-unit layout and other minor changes from the original approved project.
33

34 Even after adding a 6th dwelling unit to the project, the estimated cost of each finished dwelling is
35 approximately \$430,000 per cottage. While this cost estimate remains higher than the City's original goal,
36 it is comparable to other dwelling units that are currently available within the City and surrounding towns.
37 The concern is that \$430,000 per cottage is still not affordable housing and Councilor McNamara suggested
38 the following options:

- 39 1. Sell the project as permitted. This will need to go back to the Planning Board for a minor change for
40 the 6 cottages,
- 41 2. Market the project and try to get out what we have already spent on the project by taking advantage
42 of the Pattern Zoning. This could be done by doing a three (3) lot subdivision and building one (1)
43 house on each of the three lots. That should allow us to significantly reduce site costs. It is uncertain
44 if this would get us to the magic number of <\$400K.
- 45 3. Do a 3-lot subdivision and simply sell each of the lots.

46 To date, the City has expended approximately \$209,000 of the InvestNH Grant funds for planning, design,
47 permitting, and the preliminary site work for the project. No General Fund or property tax dollars have been

1 used for this project.

2
3 At this time, the administration and project team are looking for some flexibility over the next 6 weeks or
4 so, to make some informal contacts to see if :

5 A. There is any interest in the development community in buying this (property) as a package.

6 B. We can talk to some site contractors about the costs involved (i.e., putting in driveways, backfill,
7 and foundations, etc.) and how this would impact the overall process to see if we can get below
8 \$400K.

9 C. Subdividing the property and selling the lots off separately to try and recover the costs that the City
10 has already spent. This would allow the City to get some tax revenue coming in.

11
12 **Council/Staff Comments:**

13 Mayor Whittlesey was under the assumption that this project was grant funded and questioned if the City
14 would have to pay the grant back. Councilor McNamara said no. We established, in 2022, this revolving
15 home fund with a \$440K grant from the State. There is no taxpayer dollars involved, and City is not
16 losing anything. We have that money.

17
18 Assistant Mayor Wilkie noted this is disappointing and recognized the time Councilor McNamara and the
19 team spent working on this project and spoke about his reasons why he supported Councilor McNamara's
20 request to take more time to do more research.

21
22 Mayor Whittlesey spoke about his reasons why he felt the City needs to move on in the most
23 advantageous way. His view is to sell the property and walk away but was happy to allow more time.

24
25 Councilor Sykes summarized what Councilor McNamara said and questioned if his proposal still includes
26 single-family homes. Councilor McNamara noted that under Pattern Zoning you are able to both orient
27 your lots differently than you could under regular zone, and also, theoretically, you could do a duplex on
28 the lot.

29
30 More discussions ensued about how a Cottage Development could be successful (i.e., having a larger site
31 to develop and how density and the cost of development are important).

32
33 Councilor Zook requested Councilor McNamara keep the Planning Board informed about his research

34
35 **ACTION: NONE TAKEN. Will be brought back to the Council in a few weeks.**

36 **D. Discussion of Potential Establishment of a Special Assessment District for the NH Route**
37 **12-A Area**
38

39 Included in the agenda packet: [\(All supportive documents and information can be found on pages 70-71,](#)
40 [Council agenda packet\).](#) [Minutes do not include screenshots, graphs, or images.\)](#)

41 1. City Council Agenda Request Form, CMCC-26-1, submitted January 4, 2026

42 Councilor McNamara reviewed the background of his request and spoke about the pump station, which is
43 in need of significant upgrades and replacements of up to \$2M (estimated) within the next few years. He
44 further described how the funds could be used and delegated among users and gave examples. It does not
45 cost the City anything to set up a Special Assessment District, and he thought the immediate benefit
46 would be (at \$2M +) to upgrade the pump station and have the costs be borne by the (impacting) users,
47 not by everyone who is connected to the water system.

1
2 **BACKGROUND**

3 An agenda request was submitted by City Councilor Tim McNamara to discuss the potential establishment
4 of a Special Assessment District for the Route 12-A Area and Airport Road. The purpose of the Special
5 Assessment District would be to establish a funding source for future improvements to water, sewer,
6 stormwater and roadway infrastructure in the commercial area.

7 **Council/Staff Comments:**

8 Councilor Simon noted this is something that Concord actually did and did right. This would not be
9 serving any residential units and will not affect any residential customers - it is for commercial business.
10 Since commercial businesses are creating the need for an upgrade, they can pay for the upgrade. He
11 would like to see this brought forward.

12
13 In response to Mayor Whittlesey's question, Deputy City Manager Brooks noted the Council would have
14 to first establish what/where the district is going to be and what the cost percentages of each user would
15 be. The Council could do a different district for this pump station and do something different for water
16 lines, etc., as long as they are all specially benefited. This is what is in the Statute and in the City's
17 Charter and City's Code.

18
19 Councilor McNamara suggested setting up this Special Assessment District now so that if we are not even
20 doing the pump station for a year or two, the Assessment District would be in place and the businesses
21 within that zone would know they are in a Special Assessment District.

22
23 The Council and Deputy City Manager Brooks continued discussions regarding what would need to be
24 done to set up a Special Assessment District and how it would work. More information will be needed to
25 set this district is set up.

26
27 Mayor Whittlesey spoke about his reasons why he felt this should be done through a budgetary process,
28 noting this is a Capital Improvement.

29
30 After further discussions regarding the pros/cons of setting up a Special Assessment District, the Council
31 decided this should be done as a 2027 CIP budget item.

32
33 **ACTION: NO ACTION TAKEN BY THE COUNCIL**

34 **12. City Manager Report:**

35 City Manager Hosmer updated the Council on the following:

- 36
 - Potential Agreement among the Boys & Girls Club, SAU and the City.
 - 37 • Citizens Academy
 - 38 • Congressional directed spending
 - 39 • Fire Station: New Fire Station will be opening on March 3, 2026
 - 40 • Opening of Church Street: On February 28, 2026, Church Street will be open to 2-way traffic.

41
42 **13. NON-PUBLIC SESSION:**

43 **A.** NH RSA 91-A:3, II(a) - The dismissal, promotion, or compensation of any public employee...

44
45 *Councilor McNamara MOVED to go into Non-Public Sessions for the purpose of discussing NH RSA*
46 *91-A:3, II(a).*

1 *Seconded by Councilor N. Ford Burley*

2
3 **Roll Call Vote:**

4 *Voting Yea: Assistant Mayor Wilkie and Councilors Heistad, N. Ford Burley, McNamara, Simon,*
5 *Sykes, Zook and Mayor Whittlesey.*

6 *Voting Nay: NONE*

7 *Councilor Stavis was not present at the time this vote was taken.*

8 **The Vote on the Motion Passed (8/0).*

9
10 **The Council went into Non-Public Session at 9:10 PM.**

11
12 *Councilor N. Ford Burley MOVED to come out of Non-Public Session.*

13 *Seconded by Councilor McNamara.*

14
15 **Roll Call Vote:**

16 *Voting Yea: Assistant Mayor Wilkie and Councilors Heistad, N. Ford Burley, McNamara, Simon,*
17 *Sykes, Zook and Mayor Whittlesey.*

18 *Voting Nay: NONE*

19 *Councilor Stavis was not present at the time this vote was taken.*

20 **The Vote on the Motion Passed (8-0).*

21
22 **The Council came out of Non-Public Session at 9:48 PM**

23
24 **THE COUNCIL WAS BACK IN PUBLIC SESSION**

25
26 **14. ADJOURNMENT:**

27 *Councilor Simon MOVED for adjournment.*

28 *Seconded by Councilor Heistad.*

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

30
31 **The meeting was adjourned at 9:48 PM.**

32
33 Respectfully submitted,

34 Dona E. Gibson

35 Recording Secretary

Agenda

Lebanon City Council

March 4, 2026

11. New Business:

11.A – Discussion and Set Public Hearing for March 18, 2026: Extension of Community Revitalization Tax Relief Incentive (NH RSA 79-E) Approval for 10 Spencer Studios, LLC for Rehabilitation of 10 Spencer Street, Lebanon

Background

On January 22, 2025, the Lebanon City Council approved an application from 10 Spencer Studios, LLC for nine (9) years of limited property tax relief pursuant to the City's Community Revitalization Tax Relief Incentive (NH RSA 79-E) Program. The tax relief was requested and granted in connection with a project to convert the existing structure at 10 Spencer Street (Tax Map 92, Lot 33) from an industrial use (a former rug cleaning business) to an art studio use.

Under the terms approved by the City Council, the project is required to be completed on or before March 31, 2026, "unless otherwise extended by the City Council in writing." On February 2, 2026, Jennifer Caine, Manager of 10 Spencer Studios, LLC, submitted a request for an extension of time associated with the approved property tax relief. In the request, Ms. Caine noted that while the renovations are well underway, and many are already finished, there is a chance that not all of the required improvements and issuance of a Certificate of Occupancy will be completed by the March 31st deadline.

In considering the request to extend the tax relief associated with the project, the Council is, in essence, verifying that the proposed project and property continue to comply with the provisions of the 79-E program and would be re-approving the applicant's participation in the program. Under the terms of the 79-E program, the City Council must hold a public hearing on the request to determine whether the proposed project still qualifies for the tax relief incentive.

The property at 10 Spencer Street remains a Qualifying Structure located within the designated Downtown Lebanon 79-E district, and the project continues to exceed the required threshold to be considered a Substantial Rehabilitation. In addition, staff presumes that the previously documented Public Benefits approved by the City Council still apply to the project, including:

1. Enhancement of the economic vitality of Downtown Lebanon;
2. Enhancement or improvement of a culturally or historically important structure;
3. Promotion of the preservation and reuse of existing building stock; and
4. Promotion of the development of municipal centers, providing for efficiency, safety, and a greater sense of community consistent with RSA 9-B.

Since the tax relief was originally granted, there have been no changes to the location or extent of the designated 79-E Districts, nor to the City Council's Policy CC-105, Community Revitalization Tax Relief Incentive Program Guidelines, under which the 10 Spencer Studios application was originally reviewed. In addition, whereas the property is also situated within the Downtown Tax Increment Finance District, Section 5.3 of the Policy normally requires review of the request by the Downtown TIF District Advisory Board. However, since this is a request for re-approval of the same project for the same time period of tax relief, staff does not believe it is necessary for the Downtown TIF Advisory Board to review the project again pursuant to the policy.

Action

Should the Council decide to schedule a public hearing on this application, the following motion is offered for consideration:

MOVED, that the Lebanon City Council hereby schedules a public hearing for Wednesday, March 18, 2026, beginning at 7:00pm in Council Chambers, City Hall, and Remote Via the City's Virtual Platform, for the purpose of receiving public input and taking action on a request by 10 Spencer Studios, LLC, for an extension of the previously approved tax relief under the provisions of the Community Revitalization Tax Relief Incentive (NH RSA 79-E) Program as adopted by the City Council on February 17, 2016.

Included In This Section:

1. February 2, 2026 email from Jennifer Caine providing project update and requesting extension of 79-E Tax Relief
2. Declaration of Covenants, recorded February 12, 2025
3. City Council Agenda materials from January 8, 2025
4. Excerpt of City Council minutes from January 22, 2025

From: [David Brooks](#)
To: [David Brooks](#)
Subject: FW: [EXTERNAL] Following up re: Tax relief for 10 Spencer
Date: Tuesday, February 24, 2026 2:47:14 PM

From: Jennifer Caine
Sent: Monday, February 2, 2026 11:48 AM
To: David Brooks <David.Brooks@lebanonnh.gov>
Subject: Re: [EXTERNAL] Following up re: Tax relief for 10 Spencer

[EXTERNAL EMAIL] DO NOT CLICK links or attachments unless you recognize the sender and know the content is safe.

Dear David,

I hope this email finds you well and staying warm this winter!

I am writing with an update on our project at 10 Spencer and with a question regarding our 79E tax credit.

Renovations at 10 Spencer are well underway with many complete! The building has a new roof, new slab, rough plumbing and mechanical, and many other improvements. Some renovations are happening as I write -- the new Marvin windows are going in this morning! Next will be interior walls and finish electric and plumbing. We are very excited to be approaching the finish line.

However, we are a few months behind schedule. Some delays occurred in permitting, and others have been construction related. We may still make it by March 31, as Nick Estes has subs lined up for everything remaining, and they are all working hard to get it done with a certificate of occupancy target for late March. But there is a good chance they won't meet this target and the project won't wrap up fully until April or May. I remember that during our meeting last year, there was a March 2026 completion date as part of the motion for the town to approve the 79-E credit. I don't recall if it was March 1 or March 31, but even either way, it is looking tight on our end.

I am concerned about how this might affect our 79E status and am hoping you would be able to advise me as to how we should proceed, given the slight delay in completion of the renovations. I am happy to give a call if that is easiest, but wanted to reach out first to let you know the status.

Thank you again for all of your help last year around this time! And looking forward to connecting.

Best,

Jennifer

Keey M. Mahan

DECLARATION OF COVENANTS

520 **KNOW ALL MEN BY THESE PRESENTS** that **10 Spencer Studios, LLC**, with a principal mailing address at 23 South Main Street, Suite 2d, Hanover, New Hampshire 03755, (owner of the Property described below and hereinafter referred to as the "Grantor"), for consideration of property tax relief granted by the **City of Lebanon**, a municipal corporation with a principal place of business at 51 North Park Street, Lebanon, New Hampshire 03766 (hereinafter the "Grantee" or "City"), pursuant to the provisions of NH RSA Chapter 79-E (Community Revitalization Tax Relief Incentive), grants and agrees to the following COVENANTS for the public benefit of the City:

WHEREAS these Covenants are made in exchange for property tax relief granted with respect to a certain property owned by the Grantor, identified in the City's records as 10 Spencer Street, Tax Map 92, Lot 33, on the City's tax maps (hereinafter the "Property"). This property tax relief has been granted as a result of the Substantial Rehabilitation of a Qualifying Structure located on the Property by the Grantor in accordance with the Grantor's proposal (hereinafter the "Project"), as reviewed and approved by the Lebanon City Council on January 22, 2025; and

WHEREAS these Covenants are to protect the public benefit(s) in accordance with the provisions of NH RSA 79-E and shall be in effect for eighteen (18) years, which is twice the number of years of the property tax relief approved by the City Council, such property tax relief having been approved for a term of nine (9) years, beginning on April 1st of the tax year commencing immediately after the substantial completion of the Project, unless otherwise terminated as described herein; and

WHEREAS the Grantee agrees that the Substantial Rehabilitation of the Qualifying Structure in accordance with the Project as proposed by Grantor and approved by the City Council provides one or more demonstrated public benefit(s) in accordance with the provisions of NH RSA 79-E:7, because the Project achieves the following:

1. Enhancement of the economic vitality of Downtown Lebanon (RSA 79-E:7, I); and,
2. Enhancement or improvement of a structure that is culturally or historically important on a local, regional, state, or national level (RSA 79-E:7, II); and,
3. Promotion of the preservation and reuse of existing building stock (RSA 79-E:7, II-a); and,
4. Promotion of the development of municipal centers, providing for efficiency, safety, and a greater sense of community (RSA 79-E:7, III).

NOW THEREFORE, the terms of these Covenants hereby granted by the Grantor with respect to the Property shall be effective for twice the number of years of property tax relief granted and are stated as follows:

1. REHABILITATION OF A QUALIFYING STRUCTURE LOCATED ON THE PROPERTY. Grantor agrees to Substantially Rehabilitate the Qualifying Structure located on the Property in accordance with the Grantor's Project as approved by the Lebanon City Council on January 22, 2025.

DocId:8765989
Tx:4685715



a) Grantor shall secure a Building Permit for the Project and commence construction no later than January 22, 2026, unless otherwise extended by the City Council in writing;

b) The Substantial Rehabilitation, as approved, shall be completed and certificates of occupancy obtained by the Grantor on or before March 31, 2026, unless otherwise extended by the City Council in writing;

c) All work on the Project shall be completed, and these Covenants shall be executed and recorded, in order for the property tax relief to become effective. Should the Project be only partially completed prior to March 31st of any year prior to final completion, the Property shall be fully assessed for the value of work completed during that year and any subsequent year prior to final completion;

d) If the Property or any portion of the Project at any time is fully or partially exempt from real or personal property tax during the term of this Covenant, the owner of the Property shall make payments in lieu of taxes (PILOT) for the remaining term of this Covenant in an amount equal to the ad valorem tax that would be payable on real and personal property if the Property were not exempt from such tax.

2. MAINTENANCE OF THE PROPERTY. The Grantor agrees to maintain, use, and keep the Property, including any structures thereon, in a condition that furthers the public benefit(s) for which the property tax relief was granted. Further, the Grantor agrees to coordinate with the City of Lebanon Heritage Commission to ensure that the historic aspects of the project are maintained adequately to justify the additional years of property tax relief granted by the City Council in association with the Substantial Rehabilitation of the Qualifying Structure in accordance with the U.S. Secretary of Interior's Standards for Rehabilitation.

3. REQUIRED INSURANCE, USE OF INSURANCE PROCEEDS, AND TIMEFRAME TO REPLACE OR REMOVE DAMAGED PROPERTY. Grantor agrees and is required to obtain and maintain property and casualty insurance, as well as flood insurance, if appropriate, for twice the number of years of property tax relief granted to ensure proper restoration or replacement of the Project and the Property. Such insurance shall, effective as of the date on which the Project is complete (as such date is determined by the City under Paragraph 1 above), name the City as an additional insured by endorsement and the City shall be provided with certificates of insurance annually. Grantor agrees to have the City made a Loss Payee of the proceeds of any property or casualty insurance coverage, subject to the rights of any current or future mortgagee of the Property and any structures thereon, for the purpose of ensuring proper and timely restoration or demolition of the Property, including any damaged structures thereon. Grantee further requires that restoration or demolition commence within one year following the date of any occurrence or incident for which an insurance claim is or could be made; otherwise the Grantor shall be subject to the termination provisions set forth in RSA 79-E:9, I. The obligation to name the City as an additional insured and a Loss Payee shall remain in effect for the term of these Covenants.

4. RECORDING. Grantee shall record this Declaration of Covenants at the Grafton County Registry of Deeds at the sole expense of Grantor and shall retain copies of the recorded agreements.

5. ASSESSMENT OF THE PROPERTY. Upon completion of the Project, and upon recording of the Declaration of Covenants, Grantee agrees that the valuation of the building located on the Property, including all such improvements related to the Project, shall be assessed, during the term of the property tax relief period, based on the pre-rehabilitation assessed building

value at the time the application for property tax relief was approved, unless Grantor fails to comply with the terms of the Covenants or otherwise fails to maintain or utilize the Property and any structures thereon in accordance with the Project documents.

6. TERMINATION OF COVENANTS. Pursuant to RSA 79-E:9, if Grantor, its agents, employees, successors, assigns, legal representatives or transferees, fails to abide by the terms of these Covenants or otherwise fails to maintain or utilize the Property and any structures thereon in accordance with the Project documents, the City Council shall, after a duly-noticed public hearing, determine whether and to what extent the public benefit(s) of the Project has been diminished and shall further determine whether to terminate or reduce the property tax relief period in accordance with such determination. If these Covenants are terminated, the City shall assess all taxes, with interest, to the owner as though no property tax relief was granted in accordance with RSA 79-E:9, II.

Grantor shall be bound by all applicable provisions of RSA 79-E for the term of these Covenants. These Covenants are a burden upon the Property and shall bind all agents, employees, successors, assigns, legal representatives or transferees of Grantor. Such Covenants may not be amended, modified, or terminated except by consent of the City.

This agreement made this 7th day of February, 2025

GRANTOR:

By: 
Jennifer Caine, Manager
10 Spencer Studios, LLC

GRANTEE:

By: 
Shaun Mulholland, City Manager
Duly Authorized by Vote of the Lebanon City Council
dated January 22, 2025

Agenda

Lebanon City Council

January 08, 2025

10. New Business:

10.D – Discussion & Set Public Hearing for January 22, 2025:

Community Revitalization Tax Relief Incentive (RSA 79-E)

Program Application – 10 Spencer Studios, LLC

Background

In February 2016, the City Council adopted the provisions of the Community Revitalization Tax Relief Incentive Program pursuant to NH RSA 79-E. Subsequently, in August 2021, the Council adopted City Council Policy CC-105, Community Revitalization Tax Relief Incentive Program, which outlines the purposes of the program and the procedures to be utilized when considering applications for tax relief. Council Policy CC-105 was revised and updated in September 2024 to expand and clarify the guidelines and procedures.

10 Spencer Studios, LLC, owner of the building at 10 Spencer Street, Lebanon, is applying for tax relief under the program, as they are converting the structure from an industrial use (a former rug cleaning business) to an art studio use.

The City Manager's Office received the application from 10 Spencer Studios, LLC on November 19, 2024. Following an initial review, the applicant was advised of the changes to Council Policy CC-105, and was asked to submit revised and additional information, which were received on December 3, 2024.

Under the terms of the 79-E program, the City Council must hold a public hearing within 60 days of receipt of a complete application to determine whether the structure is a Qualifying Structure; whether the proposed project is a Substantial Rehabilitation; and whether there is a Public Benefit to granting the requested tax relief, and if so, for what duration.

For detailed information regarding the project, please see the attached memo from City administration, along with the accompanying application and supporting documentation submitted by 10 Spencer Studios, LLC.

Action

Should the Council decide to schedule a public hearing on this application, the following motion is offered for consideration:

MOVED, that the Lebanon City Council hereby schedules a public hearing for Wednesday, January 22, 2025, beginning at 6:00pm, in Council Chambers, City Hall, and Remote via the City's Virtual Platform, for the purpose of receiving public input and taking action on a request by 10 Spencer Studios, LLC, for tax relief under the provisions of the Community Revitalization Tax Relief Incentive Program (NH RSA 79-E) as adopted by the City Council on February 17, 2016.

Included in this Section:

1. December 27, 2024 Memo from Deputy City Manager David Brooks, RE: Community Revitalization Tax Relief Incentive Program (RSA 79-E) Application from 10 Spencer Studios, LLC – 10 Spencer Street; Tax Map 92, Lot 33
2. Application of 10 Spencer Studios, LLC for Community Revitalization Tax Relief Incentive Program, including supporting documents
3. Council Policy CC-105, Community Revitalization Tax Relief Incentive Program, last revised September 18, 2024



CITY MANAGER'S OFFICE
City of Lebanon, NH
51 North Park Street
Lebanon, NH 03766
(603) 448-4220 fax (603) 966-3122

TO: Honorable Mayor and City Councilors
FROM: David Brooks, Deputy City Manager
CC: Shaun Mulholland, City Manager
DATE: Community Revitalization Tax Relief Incentive Program (RSA 79-E) Application from
10 Spencer Studios, LLC – 10 Spencer Street, Lebanon; 92-33
RE: December 27, 2024

Introduction:

In February 2016, the City Council adopted the provisions of the Community Revitalization Tax Relief Incentive Program pursuant to NH RSA 79-E to encourage rehabilitation of existing buildings and structures in downtown Lebanon and downtown West Lebanon. Subsequently, in August 2021, the Council adopted City Council Policy CC-105, Community Revitalization Tax Relief Incentive Program Guidelines, which outlines the purposes of the program and the procedures to be utilized when considering applications for tax relief. Council Policy CC-105 was revised and updated in September 2024 to expand and clarify the guidelines and procedures.

On November 19, 2024, 10 Spencer Studios, LLC applied for consideration under the program. Following an initial review, the applicant was advised of the recent changes to Council Policy CC-105, and was asked to submit revised and additional information, which were received on December 3, 2024.

10 Spencer Studios, LLC is the owner of property located at 10 Spencer Street, Lebanon (Tax Map 92, Lot 33), which is situated in the Lebanon Downtown (LD) Zoning District. On September 23, 2024, the Planning Board granted Conditional Use Permit approval to convert the existing building from an industrial use (formerly a rug cleaning business) to an art studio use. The anticipated improvements will include complete interior renovation and exterior rehabilitation as well as electrical, plumbing, mechanical, and fire protection upgrades. Excerpts of project plans, photos of the existing building, and cost estimates from the proposed building permit application are attached for review.

Under the terms of the 79-E program, the City Council must hold a public hearing within 60 days from receipt of a complete application to determine whether the structure at issue is a Qualifying Structure; whether the proposed project is a Substantial Rehabilitation; and whether there is a Public Benefit to granting the requested tax relief, and if so, for what duration.

Does the project involve a Qualifying Structure?

The existing building, located at 10 Spencer Street, is situated within the Downtown Lebanon 79-E District as adopted by the City Council and, therefore, the property can be considered a Qualifying Structure.

Is the project a Substantial Rehabilitation?

Since receiving the application, the City Assessor has reviewed the property and verified that the current pre-rehabilitation assessed valuation of the building is \$263,800 and the land is valued at \$263,300, for a total valuation of \$527,100. Under the terms of the 79-E program as adopted by the City, and as further clarified within Council Policy CC-105, the rehabilitation project must cost at least 15% of the building's pre-rehabilitation assessed valuation (excluding the value of the land and the cost of real estate acquisition, which is \$39,570) or \$75,000, whichever is less, in order to be considered substantial.

The applicant has provided a cost estimate of \$825,000 for completing the entire renovation and rehabilitation project based on construction estimates from their general contractor. The Building Inspector has reviewed the proposed project plans to verify that the estimated cost is reasonable based on the scope of the project and is comfortable that the project will exceed 15% of the building's current assessed valuation as required. As a result, the project can be considered a Substantial Rehabilitation.

Does the project generate one or more Public Benefits?

Appropriate public benefits for consideration under the 79-E program are specified within the state law, including:

- Enhancement of the economic vitality of the downtown; (RSA 79-E:7, I)
- Enhancement and improvement of a structure that is culturally or historically important on a local, regional, state or national level, either independently or within the context of an historic district, town center, or village center; (RSA 79-E:7, II)
- Promotion of the preservation and reuse of existing building stock throughout a municipality by the rehabilitation of historic structures; (RSA 79-E:7, II-a)
- Promotion of the development of municipal centers, providing for efficiency, safety, and a greater sense of community consistent with RSA 9-B (State Economic Growth, Resource Protection, and Planning Policy) (RSA 79-E:7, III); or
- Increase of residential housing in urban or town centers. (RSA 79-E:7, IV)

As noted in the application form and cover letter, the applicant has suggested that the project will address several of the stated public benefits, including enhancing economic vitality, enhancing and improving a culturally or historically important structure, promoting the preservation and reuse of existing building stock, and promoting the development of municipal centers. If the City Council agrees with the above statements, the project can be considered to generate one or more Public Benefits in furtherance of the purposes of the 79-E program.

For how long may tax relief be granted?

Under the terms of the 79-E program, the City Council may, in its discretion, grant up to five (5) years of tax assessment relief for a project that complies with the program requirements. The City Council may also, in its discretion, grant up to four (4) additional years of tax relief for a Substantial Rehabilitation of a Qualifying Structure that is listed on or determined to be eligible for listing on the National Register of Historic Places, State Register of Historic Places, or is located within and important to a locally designated historic district, provided that the Substantial Rehabilitation is conducted in accordance with the U.S. Secretary of Interior's Standards for Rehabilitation. (RSA 79-E:5, III)

For any amount of tax relief approved, such tax relief begins upon the completion of the Substantial Rehabilitation of the structure(s). In addition, all taxes, utility fees, impact fees, and any other user fees assessed by the City for the property on which the structure is located must be paid in full before any 79-E tax assessment relief goes into effect.

The applicant has requested a minimum of five (5) years of tax relief for the project, which appears to comply with program requirements. In addition, the applicant has asked the City Council to consider extending the tax relief for a period of four (4) additional years, for a total of 9 years, for the Substantial Rehabilitation of an historic building in accordance with the U.S. Secretary of Interior's Standards for Rehabilitation.

In accordance with the updated Council Policy CC-105, the applicant has provided financial information about the project, including a basic *pro forma* and a listing of sources and uses for the project. The applicant has indicated that they are not pursuing the project as a money-making venture, but rather as owner/operators of the building in which they will contribute rental income as occupants of a portion of the rentable space.

Since the City Council is essentially deciding whether to forego potential property tax revenue by granting limited tax relief through the 79-E program, the Administration recommends that the City Council carefully balance the benefit of enabling projects that might not otherwise "pencil out" and the public benefits to be derived from such projects versus the property tax revenue foregone through the tax relief.

Recommendation:

Staff recommends that the City Council schedule and hold a public hearing on the application in order to receive public input on the request prior to making a final determination. Following the public hearing, the City Council will make a determination as to whether the applicant's Project and Property comply with the requirements of the 79-E Program as set forth above, and if so, whether to grant the requested tax relief and for how long.

10 Spencer Studios, LLC

23 S. Main St. Ste 2d

Hanover, NH 03755

APPLICATION FOR:

COMMUNITY REVITALIZATION TAX RELIEF INCENTIVE PROGRAM (RSA 79-E)

December 3, 2024

City of Lebanon

51 N. Park St.

Attn: Planning & Development

Lebanon, NH 03766

To Whom It May Concern:

I am writing to request your review of our application for the Community Revitalization Tax Relief Incentive Program (RSA 79-E).

10 Spencer Studios, LLC, an artist-owned partnership, purchased the property on November 13. Our intention is to complete a full rehabilitation of the building, within the existing footprint. Our intended renovations will preserve the historic charm of the building but make it functional, attractive, energy efficient, and safe. As an owner/manager, I will occupy one studio in the building, and the other artist/owner of the LLC, painter Enrico Riley, will occupy a second. The remaining two spaces will be rented to artists/creatives or other appropriate business use tenants.

We believe we meet the requirements of a Substantial Rehabilitation of a Qualifying Structure, with respect to cost of rehabilitation and also to energy efficiency improvements. We are requesting tax relief for a period of 5 years.

We also would ask that The Council consider extending tax relief for a period of 4 additional years, as we believe 10 Spencer is eligible for historic designation. Though it is not already designated, it meets the following requirements for historic designation 1) Building must be least 50 years old (*10 Spencer was built in 1928*) 2) Building must have significant historical association with events or people (*please see attached Nabisco article*) 3) Building retains a high degree of architectural integrity (*exterior masonry construction including distinctive parapet is unharmed, other than natural wear due to age*) 4) Building is considered important within its local context (*10 Spencer is importantly sited at the beginning of the Rail Trail and entry to Spencer Street, just outside of the Colburn Park historic district, a short walk from AVA Gallery and directly adjacent to CCBA*).

Our intention is to begin renovations as soon as possible, so that we can limit further deterioration of the building and begin to use our art studios and bring life to the building. In order to take on the amount of debt we will need to finance our project, we are counting on a period of tax relief to be able to generate a small profit (~\$5k per year, if all goes smoothly) or at least minimize our losses. We are not taking on this project as a money-making venture. Rather, as two working artists who have both had studios in Lebanon in the past, we fell in love with this building, and we want to dedicate the next chapter of our lives as artists to painting there.

Our long-term aspiration for the building is for it to also be home to a 501c3 non-profit organization offering studios, mentorship, and community engagement to high potential emerging artists. This non-profit is in its conception phase and thus is not part of our application, but in the short term we are looking for other tenants who share our love of the unique historic space of 10 Spencer and who will contribute to the revitalization of the area. It is clear from our pro forma that if we complete the thorough and extensive rehabilitation of the building we plan, we will barely break-even on a cash flow basis, even after we contribute rental income to the building partnership for the spaces we occupy as owner-artist-occupants of more than half the building's rentable square footage; however, the tax relief provided by the Community Revitalization Tax Relief Incentive Program will enable us to proceed with our project with confidence that we will be able to make it work, even as the numbers will be tight.

We appreciate your consideration of our application and would be happy to provide any additional information that might be helpful.

Sincerely,



Jennifer Caine

Manager

10 Spencer Studios LLC

617-304-3544

jennifercainerussell@gmail.com

www.jlcaine.com



APPLICATION FOR COMMUNITY REVITALIZATION TAX RELIEF INCENTIVE PROGRAM (RSA 79-E)

Date application submitted: _____

Received by: _____

Note: Application must be accompanied by a \$50 application fee at the time of submission.

APPLICANT:	OWNER: (if different from applicant)
Name: Jennifer Caine	Name: 10 Spencer Studios, LLC
Mailing Address: 23 S. Main St., Ste 2d	Mailing Address: 23 S. Main St., Ste 2d
City, State, Zip: Hanover, NH 03755	City, State, Zip: Hanover, NH 03755
Phone / Fax: 617-304-3544	Phone / Fax: 617-304-3544
Email: jennifercainerussell@gmail.com	Email: jennifercainerussell@gmail.com

PROPERTY / BUILDING INFORMATION:			
Building Name (if any): 10 Spencer Street		Year Built: 1928	
Building Address: 10 Spencer Street		Gross Square Footage of Building: 7836	
Tax Map # 92	Lot # 33	Plot # 92-33	
Grafton County Registry Book # 4903		Page # 222	

Existing Property / Building Information:

(Describe *current* use, size, number of units, number of employees, etc.)

The building is currently vacant and has been for some time. However, it was previously used for various businesses, most recently a rug cleaning business. ,

Proposed Property / Building Information:

(Describe *proposed* use, size, number of units, number of employees, etc.)

The proposed use retains the existing footprint to create two owner-occupied professional artist studios. Two other rentable spaces will target other professional artists, creatives, or other appropriate business-use tenants.

Is there a change of use associated with this project?

Yes ☐ No ☒ If yes, please describe

Will the project include new residential units?

Yes ☐ No ☒ If yes, please describe

Will the project include new subsidized residential units?

Yes ☐ No ☒ If yes, please describe

Is the building eligible for listing or listed individually on the State or National Register of Historic Places or located within a State or National Register Historic District? Yes ☒ No ☒ If yes, provide a copy of the approved designation by the State or National Register of the building or the district.
Is the building located within and is it significant to a locally-designated historic district? Yes ☐ No ☒
Is the property located in an existing Tax Increment Finance (TIF) District? Yes ☒ No ☐
Has an abatement application been filed or has abatement been awarded on this property within the last year? Yes ☐ No ☒
Will any state or federal grants or funds or low income subsidies or tax credits be used in this project? Yes ☐ No ☒ If yes, what is the amount of the aid? \$_____ Describe and detail any terms of repayment, if applicable.

PROJECT INFORMATION: Describe the work to be done and the estimated cost. Please attach additional sheets, if necessary, as well as any written construction cost estimates. Please attach any construction contracts, plot plans, building plans, sketches, renderings or photographs that would help describe and explain this application.	
Expected Project Start Date: <u>1/5/2025</u>	Expected Project Completion Date: <u>6/1/2025</u>
Structural: 	\$ _____
Exterior Alterations: (storefront/façade, walls, windows, doors, etc.) New replacement windows and doors throughout, ADA ramps, repointing of existing brick, roof.	\$ 262000
Interior Alterations: (walls, ceilings, moldings, doors, etc.) Full insulation of the entire building, new demising walls, molding, floors, interior painting.	\$ 206000
Electrical: All new electrical	\$ 155000
Plumbing/Heating: All new plumbing	\$ 36000
Mechanical: HVAC will be new and energy efficient.	\$ 141000
Fire Protection: New monitoring and alarm systems.	\$ 25000
Other: These are preliminary estimates, based on information furnished by Estes & Gallup Construction (details attached)	\$ _____
Total: NOTE: In completing this form, the applicant certifies that the estimated costs provided herein are reasonable and that such costs meet the above program requirements. Failure to meet the program requirements or the listing of unreasonable construction costs will result in denial of the application and forfeiture of the application fee.	\$ 825000
To be considered for this tax relief incentive program, the total project cost must be at least 15% of the pre-rehabilitation assessed value or \$75,000, whichever is less. In the case of historic structures, the project must devote at least 10% of the pre-rehabilitation assessed value or \$5,000, whichever is less, to energy efficiency in accordance with the U.S. Secretary of the Interior's Standards for Rehabilitation.	
TO BE COMPLETED BY CITY ASSESSING DEPARTMENT:	
Pre-Rehabilitation Assessed Valuation as of date of application submission: \$ _____	
Are the cost threshold requirements satisfied by the project as proposed? Yes ___ / No ___	

PROPOSED PUBLIC BENEFIT (RSA 79-E:7)

In order to qualify for property assessment tax relief under this program, the proposed substantial rehabilitation must provide at least one of the public benefits listed below. Any proposed *replacement* of a qualifying structure must provide one or more of the public benefits listed below to a greater degree than would a substantial rehabilitation of the same qualifying structure.

Does the Project provide the following public benefits? (Check all that apply)

Enhances the economic vitality of the designated areas.

If yes, please describe.

The renovation and rehabilitation of 10 Spencer Street will contribute to the revitalization of Spencer Street, taking a dilapidated and vacant building and bringing it back to life. In addition, it will contribute to an "Arts District" in the downtown area of Lebanon, providing complementary building use activities to AVA Gallery and the adjacent 20 Spencer Street housing/gallery project. Whether in small towns or large cities, artist studios are a hub of creativity and craftsmanship, and along with other art spaces, are known to serve as cultural anchors, attracting visitors and members of the community alike. In addition to infusing the vibrancy of the arts into a vacant building, 10 Spencer will provide direct economic benefits as well, as artists often collaborate with local businesses and source materials locally.

Yes ☒
No ☐

Enhances and improves a culturally or historically important structure.

If yes, please describe.

The renovation/rehabilitation of the building will significantly beautify the former historic National Biscuit Co, Nabisco, warehouse. The building was well built in 1928 of masonry construction, sited on the Lebanon rail line with an attractive façade on Spencer Street. However, it has fallen into disrepair in recent years. The owners plan to entirely rejuvenate the building while preserving the historic charm of the structure. Restoration will include new windows and doors, a new roof, exterior repointing of the brick, attractive landscaping and a full renovation of the interior.

The warehouse directly abuts the Lebanon Rail Trail near its Spencer Street entrance, and the improvements to the building and site will make the area inviting for trail use.

Yes ☒
No ☐

Promotes preservation and reuse of existing building stock by rehabilitation of historic structures in accordance with energy efficiency guidelines established by the U.S. Secretary of the Interior's Standards for Rehabilitation.

If yes, please describe.

The artist owners of 10 Spencer are committed to preserving the historic and architecturally distinctive building, which lends charm and texture to the neighborhood. The extensive rehabilitation of the existing building will happen within the existing footprint and will preserve the original structure while repairing and restoring every surface. Renovation plans will dramatically improve the appearance, safety, energy efficiency and functionality of the building with virtually no change to the façade. Any outward facing renovations will only change the appearance of the building in compliance with current ADA requirements.

Yes ☒
No ☐

Promotes development in the designated areas, providing for efficiency, safety, and a greater sense of community, consistent with RSA Chapter 9-B.

If yes, please describe.

The clustering of arts-related buildings in the downtown area will further establish Lebanon as a cultural hub and draw visitors and residents to the area. Following renovation, 10 Spencer's welcoming facade at the start of Spencer St. will invite exploration of the neighborhood, helping create a vibrant atmosphere. Currently sitting vacant and overgrown with brush, 10 Spencer has begun to attract graffiti and dumping. The renovation will improve safety by providing an attractive, well-lit structure. Two of the owners will have studios in the building, and their presence will ensure that the building is properly maintained.

Yes ☒
No ☐

Increases residential housing in the designated areas.

If yes, please describe.

NA

Yes ☐
No ☒

HISTORICAL REQUIREMENT FOR REPLACEMENT OF QUALIFYING STRUCTURES

In the case of replacement of qualifying structure(s), the applicant shall submit a New Hampshire Division of Historical Resources Individual Inventory Form prepared by a qualified architectural historian and a letter issued by the Lebanon Heritage Commission that identifies any and all historical, cultural, and architectural value of the structure(s) that are proposed to be replaced and the property on which those structure(s) are located.

Note: An application for replacement of a qualifying structure shall not be considered complete, and no public hearing shall be scheduled, until the Individual Inventory Form and the Heritage Commission letter, as well as any other required information, have been submitted.

IMPORTANT

Per RSA 79-E:13, II, the Base or "Original" Assessed Value for any tax relief period is only set after the following two conditions are met:

1. Approval of the tax relief by the City Council following a public hearing.
2. The applicant's entering into a Covenant with the City of Lebanon to protect the public benefit(s).

Therefore, the applicant and/or property owner shall not commence any of the improvements included in this application until such time as he or she has satisfied the above requirements. This prohibition shall include any demolition to the existing structure.

AFFIDAVIT

I/We have read and understand the Community Revitalization Tax Relief Incentive (RSA 79-E) and am/are aware that this will be a public process, including a public hearing to be held to discuss the merits of this application and the subsequent need to enter into a covenant with the City and pay any reasonable expenses associated with the drafting of the covenant. I/We understand the application will not be determined as complete or recommended to the City Council for consideration until all of the necessary information is provided.

The undersigned hereby acknowledge understanding of the above statement and certify that the information provided herein are true and correct:

Signature 	Print Name Jennifer Caine	Date: 12/3/2024
Signature	Print Name	Date:
Signature	Print Name	Date:
Signature	Print Name	Date:
Signature	Print Name	Date:

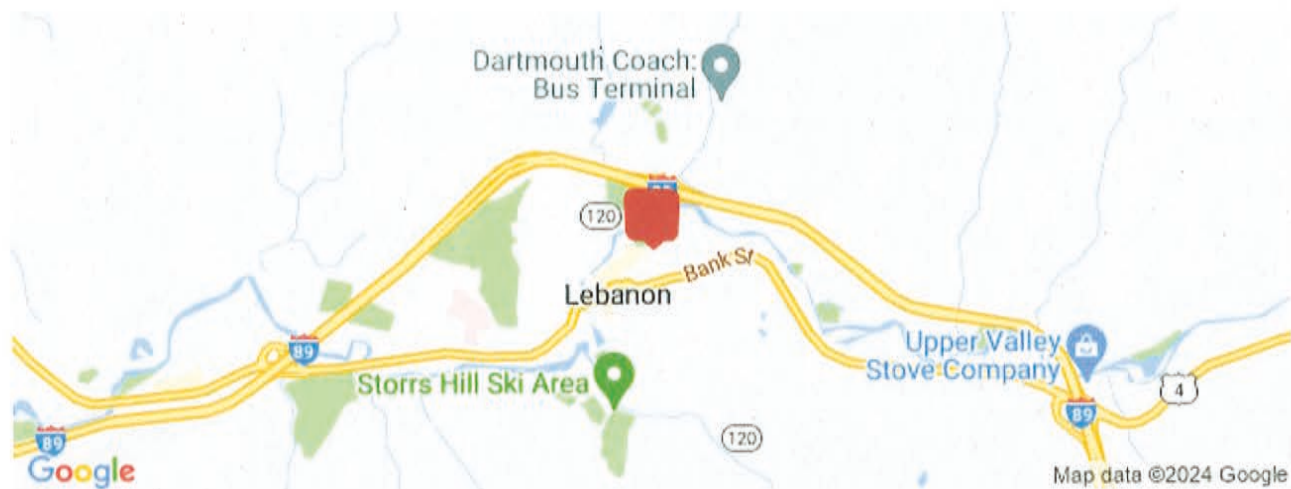




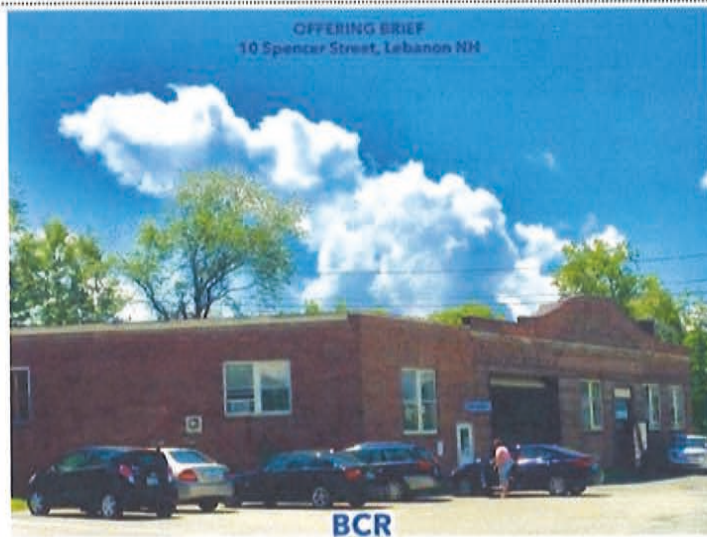
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Date: 11 NOV 2024

Date: 11 NOV 2024



Property Images



2. Exterior photo



4. Pending Adjacent Artist Housing



3. Aerial-Looking East

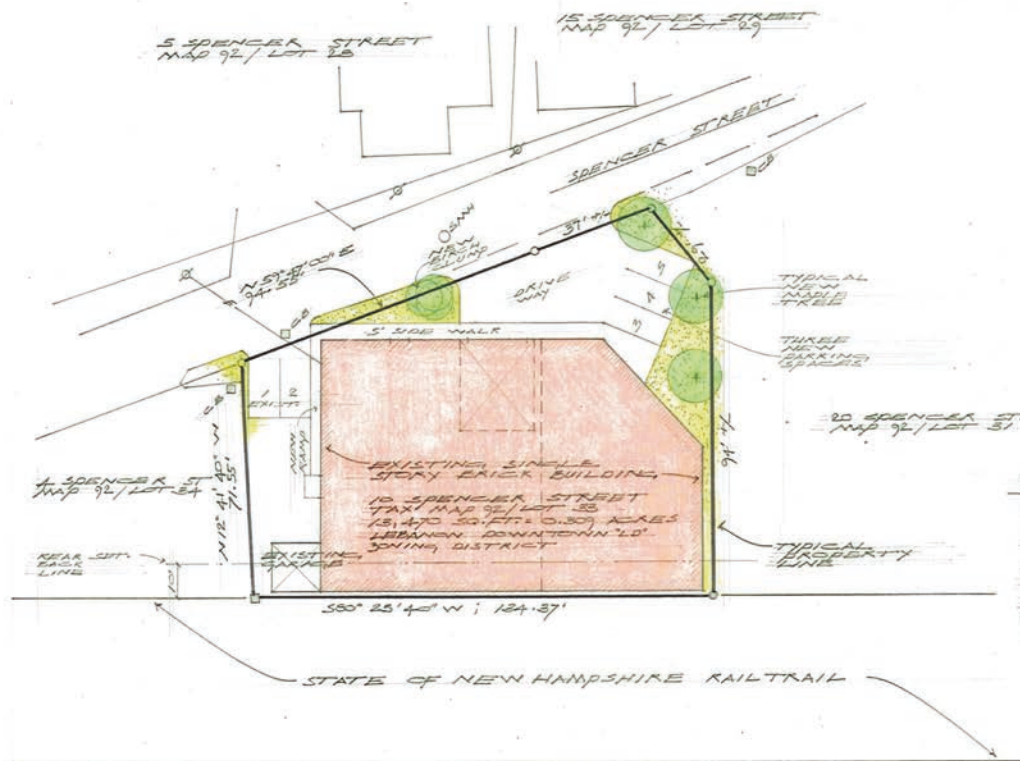


5. Aerial of Downtown

LEBANON, N. H.

The Lebanon Realty Comapny has been established here with its object the building and financing the building of a warehouse here for the National Biscuit Co. following its decision to establish warehouse headquarters in Lebanon provided a building to be leased by the Company for a number of years could be furnished by local capital. The matter has been under discussion by the Lebanon Chamber of Commerce and other local business men for sometime past and the Realty Company is negotiating with the Boston & Maine railroad for the lease of a siding as soon as the contract for the building is awarded and for which bids are not out. It is expected that the National Biscuit Co. will employ at least about 15 men here at the warehouse. The officers of the new corporation are Dean N. Dwinell, president; Alfred J. Densmore, vice-president; Arthur H. Hill, treasurer; Richard H. Kelley, clerk.

Clipped By:
nfordburley
Feb 10, 2021



NOTES

1. THIS DRAWING IS BASED UPON A PLAN TITLED: "LOT LINE ADJUSTMENT" BY LEONARD AND KEITH BEASLEY, PREPARED BY KENWOOD LAND SERVICES LLC, DATED (ILLEGIBLE).
2. THERE ARE NO RECORDED FRONT OR SIDE SETBACK LINES.

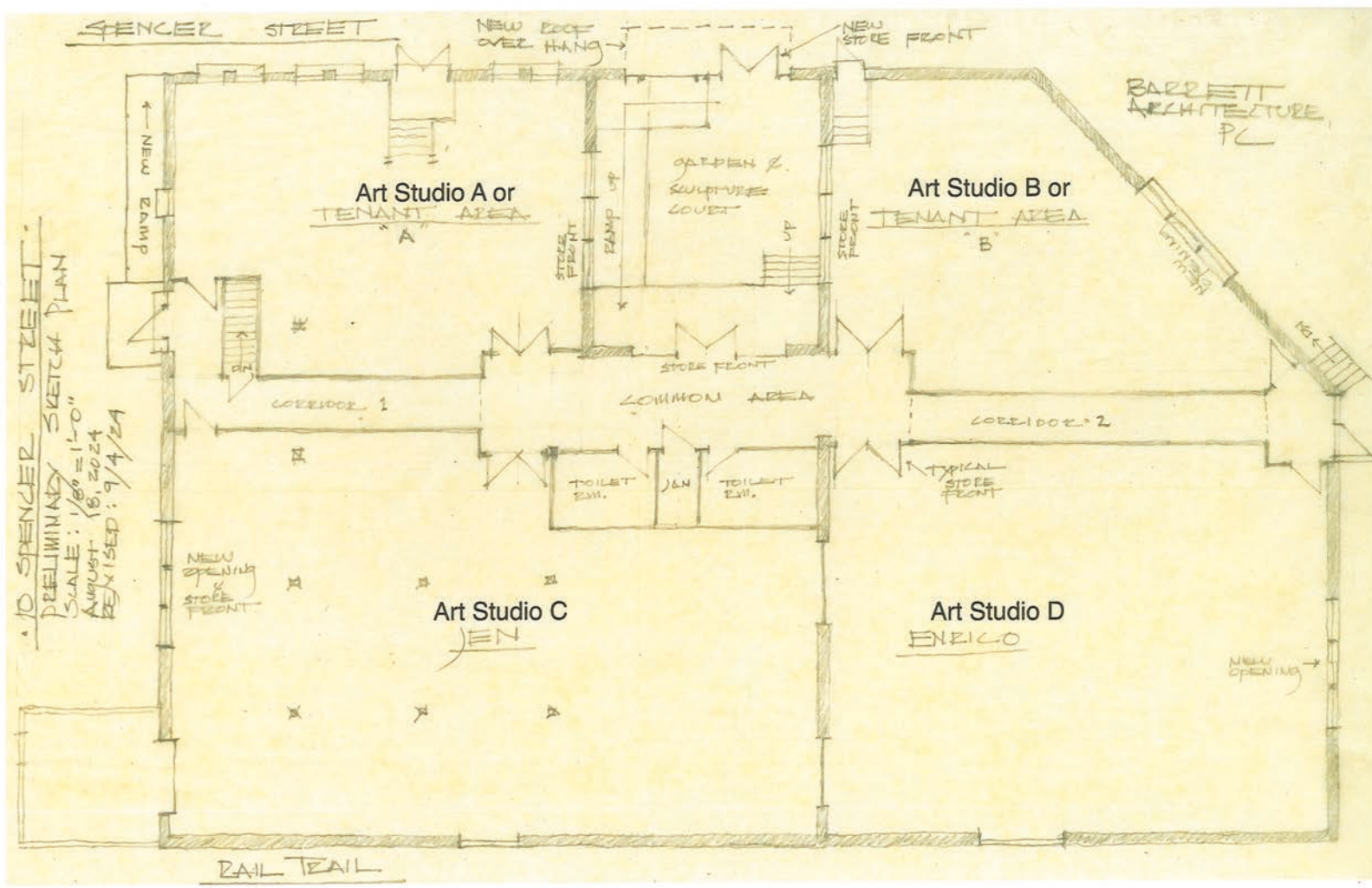


10 SPENCER STREET
LEBANON, NEW HAMPSHIRE

ba barrett architecture
FRANK J. BARRETT, JR., AIA
281 The Bend Road • Greenboro Bend • VI 05842
(802) 296-0001 • frank@barrettjr.com

DATE: SEPT. 21, 2024
REVISED:

1 OF 1





Standard Estimate Report
10 Spencer Street Lebanon 09.2024

Project name	10 Spencer Street Lebanon 09.2024
Labor rate table	Bare Rates
Job size	8187 SF
Notes	General Budget Interior Fitup 975 SF Corridor / Common Jen 2325 SF Enrico 1837 SF Total Building = 8187 SF
Report format	Sorted by 'Group phase/Phase' 'Detail' summary Print item notes Paginate



Standard Estimate Report
10 Spencer Street Lebanon 09.2024

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Item	Description	Takeoff Qty	Labor		Material		Subcontract		Total	
			Unit Cost	Amount	Unit Cost	Amount	Amount	Name	Amount	
1000.000 GENERAL CONDITIONS										
1050.000	Permits									
	10 Building Permits by Owner			-				-		
	10 Electrical Utility Fees NIC	0.00 ls		-				-		
1060.000	Documents									
	10 Prints & Records Permit Drawings Allowance Documents	1.00 ls		-	4,500.00 /ls		4,500	-		4,500
							4,500			4,500
1100.000	Project Management									
	14 Project Manager	120.00 hr	95.00 /hr		11,400		-	-		11,400
	Project Management				11,400					11,400
		120.00	Labor hours							
		4,800.00	Equipment hours							
1102.000	Site Supervision									
	14 Superintendent	12.00 wk	3,000.00 /wk		36,000		-	-		36,000
	Site Supervision				36,000					36,000
		480.00	Labor hours							
		480.00	Equipment hours							
1260.000	Utilities									
	14 Electric Power By OWNER	0.00 mo		-	-			-		
	18 Telephone Charges	3.00 mo		-	-	125.00 /mo	375	-		375
	20 Temporary Toilets	3.00 mo		-	-	150.00 /mo	450	-		450
	Utilities						825			825
1272.000	Safety Protection									
	50 Temporary Protection	0.00 ls	0.00		0	0.00	0	-		
1300.000	Project Clean Up									
	12 Weekly Cleaning Misc Labor, Safety.	12.00 wk	150.00 /wk		1,800	50.00 /wk	600	-		2,400
	14 Final Cleaning	1.00 ls	5,000.00 /ls		5,000	1,000.00 /ls	1,000	-		6,000
	46 Dump Fees LS	3.00 ea		-	-	1,200.00 /ea	3,600	-		3,600
	Project Clean Up				6,800		5,200			12,000
		480.00	Labor hours							
1350.000	Tools & Equipment									
	16 Misc. Tools / Blades	1.00 ls		-	-	500.00 /ls	500	-		500



ESTES &
GALLUP
CONSTRUCTION

Standard Estimate Report
10 Spencer Street Lebanon 09.2024

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Item	Description	Takeoff Qty	Labor		Material		Subcontract	Name	Total
			Unit Cost	Amount	Unit Cost	Amount	Amount		Amount
CONCRETE				2,640		1,925	0		4,565
4000.000	MASONRY								
4001.000	Masonry Sub								
10	Masonry Subcontract Misc Cut Patch Parge Infil Allowance	1.00 ls	-	-	-	-	7,500		7,500
	Masonry Sub						7,500		7,500
MASONRY				0		0	7,500		7,500
5000.000	METALS								
5122.000	Structural Erection								
100	Misc Steel Lintels, Hangers, Misc Allowance	1.00 ls	-	-	-	-	2,500		2,500
	Structural Erection						2,500		2,500
METALS				0		0	2,500		2,500
6000.000	ROUGH CARPENTRY								
6002.000	Rough Carpentry								
10	Rough Carpentry Materials Ramp Right Side	140.00 sf	-	-	30.00 /sf	4,200			4,200
10	Rough Carpentry Materials Interior Ramp / Landing	300.00 sf	-	-	30.00 /sf	9,000			9,000
10	Ramp stair Left Side	67.00 sf	-	-	30.00 /sf	2,010			2,010
10	Rough Carpentry Materials Misc Interior Blocking, Etc.	1.00 ls	-	-	2,500.00 /ls	2,500			2,500
15	Rough Carpentry Labor	40.00 md	480.00 /md	19,200	-	-	-		19,200
	Rough Carpentry			19,200		17,710			36,910
	320.00 Labor hours								
ROUGH CARPENTRY				19,200		17,710	0		36,910
	320.00 Labor hours								
6200.000	FINISH CARPENTRY								
6210.000	Interior Door Trim								
10	Interior Door Trim Poplar 1x4	504.00 lf			1.74 /lf	877	-		877
—	Interior Running Trim Labor	10.00 md	480.00 /md	4,800					4,800



Standard Estimate Report
10 Spencer Street Lebanon 09.2024

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Item	Description	Takeoff Qty	Labor		Material		Subcontract		Total	
			Unit Cost	Amount	Unit Cost	Amount	Amount	Name	Amount	Amount
	Interior Door Trim			4,800		877				5,677
	584.00 Labor hours									
6211.000	Interior Window Trim									
30	Int Window Trim if needed or Not Drywall returns	2,160.00 lf	2.222 /lf	4,800	1.74 /lf	3,758	-			8,558
	Interior Window Trim			4,800		3,758				8,558
	54.00 Labor hours									
6212.000	Base Molding									
10	Interior Base	0.00 lf	0.00	0	0.00	0	-			
	Assumed Vinyl									
	FINISH CARPENTRY			9,600		4,635	0			14,235
	638.00 Labor hours									
7000.000	THERMAL & MOIST PROTECT									
7210.000	Blown-In Insulation									
sub	Foam / Cellulose/ Vapor Barrier Insulation Sub	1.00 ls	-	-	-	-	20,949			20,949
sub	Foam Insulation Sub at basement PO walls	1.00 ls	-	-	-	-	7,261			7,261
	Blown-In Insulation						28,210			28,210
7530.000	Membrane Roofing									
20	Membrane Roofing Base Price Budget (+/- 10k)	8,188.00 sf	-	-	-	-	160,000			160,000
	Range 150-170,000									
20	Add for 1/2" Gypsum thermal barrier (if needed)	8,188.00 sf	-	-	-	-	21,000			21,000
20	Asbestos Abatement allowance	8,188.00 sf	-	-	-	-	23,000			23,000
20	Roof at small garage area if needed	307.00 sf	-	-	-	-	6,000			6,000
	Membrane Roofing						210,000			210,000
	THERMAL & MOIST PROTECT			0		0	238,210			238,210
8000.000	DOORS & WINDOWS									
8100.000	Hollow Metal Purchase									
10	Semi Residential Interior Door Allowance	12.00 ea	-	-	556.667 /ea	6,680	-			6,680
	Hollow Metal Purchase					6,680				6,680
8102.000	Hollow Metal Frames									
10	Install Door Frame and Hardware	12.00 ea	480.00 /ea	5,760			-			5,760



Standard Estimate Report
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Item	Description	Takeoff Qty	Labor		Material		Subcontract		Name	Total
			Unit Cost	Amount	Unit Cost	Amount	Amount			Amount
	Hollow Metal Frames			5,760						5,760
	320.000 Labor hours									
8205.000	Wood Door									
1000	Wood Door Exterior Plain Therna Tru Allowance	2.00 ea			750.00 /ea	1,500	-			1,500
1000	Door Hardware Allowance	12.00 ea			175.00 /ea	2,100	-			2,100
	Wood Door					3,600				3,600
	28.00 Labor hours									
8410.000	Aluminum Storefront									
10	Aluminum Frame Storefronts	2.00 ea	-	-	-	-	41,826			41,826
	Aluminum Storefront						41,826			41,826
8500.000	Window Schedule									
1	Purchase Marvin Elevate Series	18.00 ea	-	-	2,177.222 /ea	39,190	-			39,190
	Window installation accessories	18.00 ea			125.00 /ea	2,250				2,250
	Window Installation labor	18.00 unit	480.00 /unit	8,640						8,640
	Window Schedule			8,640		41,440				50,080
DOORS & WINDOWS				14,400		51,720	41,826			107,946
	348.000 Labor hours									
9000.000	FINISHES									
9250.000	Drywall									
10	GWB Interior Partitions 5/8 20g Insulated Partitions	16,375.00 sf	-	-	-	-	56,000			56,000
	Drywall						56,000			56,000
9680.000	Flooring Allowance									
sub	Floor Underlayment (new finished areas only) ?	5,500.00 sf	-	-	-	-	10,950			10,950
sub	Complete Flooring Contract (Budget)	5,500.00 ls	-	-	-	-	61,081			61,081
	Flooring Allowance						72,031			72,031
9910.000	Painting Exterior									
sub	Painting Exterior Sub	0.00 ls	-	-	-	-	0			
	Not Included									
sub	Misc Painting Exterior / Touchup Allowance	1.00 ls	-	-	-	-	1,500			1,500
	Painting Exterior						1,500			1,500
9920.000	Painting Interior (budget									
sub	Painting Interior Sub	22,000.00 sf	-	-	-	-	33,000			33,000



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Item	Description	Takeoff Qty	Labor		Material		Subcontract		Total
			Unit Cost	Amount	Unit Cost	Amount	Amount	Name	Amount
	Painting Interior (budget)						33,000		33,000
	FINISHES			0		0	162,531		162,531
10000.000	SPECIALTIES								
10820.000	Bath Accessories by LS								
12	Bath Accessories	2.00 ea			525.00 /ea	1,050	-		1,050
12	Install Bath Accessories	1.00 md	480.00 /md	480	-	-	-		480
	Added Bathroom (assumed wall mount sink, no vanities)								
	Bath Accessories by LS			480		1,050			1,530
	8.00 Labor hours								
	SPECIALTIES			480		1,050	0		1,530
	8.00 Labor hours								
15000.000	MECHANICAL								
15050.000	Project Mechanical								
10	Mechanical HP Tenant A, B, (add Alternate)	0.00 ls	-	-	-	-	0		
	58000								
10	Mechanical HP Jen, Enrico Area	1.00 ls	-	-	-	-	115,000		115,000
	Project Mechanical						115,000		115,000
15110.000	Plumbing								
sub	Plumbing Subcontract Toilet Rm, Jan Closet	1.00 ls	-	-	-	-	22,000		22,000
	Plumbing						22,000		22,000
15470.000	Sprinkler Systems								
sub	Sprinklers Allowance	1.00 ls	-	-	-	-	40,500		40,500
	Sprinkler Systems						40,500		40,500
	MECHANICAL			0		0	177,500		177,500
16000.000	ELECTRICAL								
16110.000	Electrical Allowances								
sub	Fire Alarm System Allowance	1.00 ls	-	-	-	-	25,000		25,000
sub	3 phase 400 amp service upgrade allowance	1.00 ls	-	-	-	-	31,000		31,000
sub	Lighting allowance	1.00 ls	-	-	-	-	10,000		10,000
sub	Hvac Mech Eq Allowance, Electric heating at Bath, Janitor, corridor	1.00 ls	-	-	-	-	7,500		7,500



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Item	Description	Takeoff Qty	Labor		Material		Subcontract	Name	Total
			Unit Cost	Amount	Unit Cost	Amount	Amount		Amount
16110.000	Electrical Allowances								
sub	Electrical Subcontract	1.00 ls	-	-	-	-	81,500		81,500
	Electrical Allowances						155,000		155,000
ELECTRICAL				0		0	155,000		155,000

10 Spencer Studios, LLC - Pro Forma P&L

Revenues:

	2025	2029
Base rental income (includes owner occupants)	\$100,200	116,400
CAM reimbursements	\$10,000	10,000

Expenses:

CAM expenses	\$10,000	10,000
Property taxes	\$14,906	14,906
Insurance	\$5,000	6,000
Property Management, Professional fees, Maintenance	\$9,500	10,000
Accounting and Legal Admin	\$2,500	3,000
Total Expenses	\$41,906	\$43,906
Net Operating Income (Before Depreciation and Interest)	\$68,294	\$82,494
Depreciation and amortization		

Non-cash Expense:

Other income (expense):

Mortgage expense (2025-29: interest only. 2029: interest and principal)	(\$63,373)	(81,600)
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Net Operating Income (Before Depreciation)	\$4,921	894
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Rental Income Assumptions

Rental Income	Per Month	PerMonth	Approx Sq Ft.
Tenant 1 (Enrico Riley - owner artist occupant)	\$2,000	\$2,400	1850
Tenant 2 (Jennifer Caine - owner artist occupant)	\$2,000	\$2,400	1850
Tenant 3	\$2,400	\$2,700	1800
Tenant 4	\$1,950	\$2,200	1400
Common Space	810		810
	7830	\$9,700	7830

Project Sources and Uses

Financing Sources		
Equity	\$200,000	
Debt	\$1,270,000	
Total Sources	\$1,470,000	
	Interest only	Amortizing
Rate	4.99%	5%
Annual Cost of Debt	(\$63,373)	(81,600)
Investment Uses		
Building Purchase	\$555,000	
Due Diligence/Soft Costs	\$15,000	
Restoration Expenses	\$900,000	
Total Uses	\$1,470,000	



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Section 1.0: Purpose

This document details the guidelines City Council will be utilizing when considering applications for the Community Revitalization Tax Relief Incentive Program, commonly known as 79-E. The guidelines are intended to assist applicants as they develop their applications allowing them to take full advantage of the program and meet the City's community revitalization goals.

The Community Revitalization Tax Relief Incentive Program has multiple purposes as detailed below. The program is designed to provide short-term, limited property assessment tax relief for property owners who wish to undertake a substantial rehabilitation of a qualifying structure, or in certain cases, the replacement of a qualifying structure, which will provide one or more public benefits as defined in RSA 79-E. A recorded covenant is required to protect the demonstrated public benefit(s) for at least the length of the short-term property tax relief. The program is intended to assist property owners by providing a subsidy in the form of tax relief to enable projects providing a public benefit that would otherwise not be fiscally feasible.

Section 2.0: Scope

The guidelines apply to applicants, City Staff in the Planning & Development Department, the City Manager's Office, the Downtown Tax Increment Financing District Advisory Board, and the City Council.

Section 3.0: Definitions

Workforce Housing – (as provided in New Hampshire RSA 674:58, IV) means housing which is intended for sale and which is affordable to a household with an income of no more than 100 percent of the median income for a 4-person household for Grafton County as published annually by the United States Department of Housing and Urban Development. "Workforce housing" also means rental housing which is affordable to a household with an income of no more than 60 percent of the median income for a 3-person household for Grafton County as published annually by the United States Department of Housing and Urban Development.

Qualifying Structure – (as provided in RSA 79-E:2, II) A qualifying structure is a building or structure located within the designated Community Revitalization Tax Relief Incentive areas of the City including but not limited to the Downtown 79-E District and the Downtown West Lebanon 79-E District, an any other district established pursuant to RSA 79-E:2, II(a). Maps of the designated Downtown Lebanon 79-E District and the Downtown West Lebanon 79-E District, are attached to this Policy in Appendix A. In addition, historic structures located anywhere in the City are also considered qualifying structures for purposes of the 79-E program.

Substantial Rehabilitation – (as provided in RSA 79-E:2, IV) A substantial rehabilitation is a project which meets the following requirements:



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- Rehabilitation projects must cost at least fifteen percent (15%) of the building's pre-rehabilitation assessed value (excluding the value of the land and cost of real estate acquisition, if any), or at least \$75,000, whichever is less.
- Excluding the value of the land and cost of real estate acquisition, if any, projects involving the demolition and replacement of qualifying structures must cost more than fifteen percent (15%) of the pre-replacement assessed value of the qualifying structure (excluding the value of the land and cost of real estate acquisition, if any), or \$75,000, whichever is less.
- In the case of historic structures, substantial rehabilitation means devoting at least ten percent (10%) of the pre-rehabilitation assessed valuation, or \$5,000, whichever is less, to energy efficiency improvements in accordance with the Secretary of Interior's Standards for Rehabilitation guidelines for historic structures.

Section 4.0: Policy Detail

In February 2016, the City Council adopted the provisions of the Community Revitalization Tax Relief Incentive Program pursuant to NH RSA 79-E to encourage rehabilitation of existing buildings and structures in downtown Lebanon and downtown West Lebanon. At that time, the City Council established a Downtown Lebanon 79-E District and a Downtown West Lebanon 79-E District. Maps of the designated 79-E Districts are attached to this Policy in Appendix A.

Section 5.0: Procedures

Upon receipt of an application for tax relief under the City's 79-E program for a project that involves the *substantial rehabilitation* of a *qualifying structure*, as those terms are defined in RSA 79-E:2, the City Council shall hold a public hearing within 60 days.

5.1 The Council must determine if a project will generate one or more Public Benefits.

Appropriate public benefits for consideration of the 79-E program are specifically identified within the state law, including:

- Enhancement of the economic vitality of the downtown; (RSA 79-E:7, I)
- Enhancement and improvement of a structure that is culturally or historically important on a local, regional, state or national level, either independently or within the context of an historic district, town center, or village center; (RSA 79-E:7, II)
- Promotion of the preservation and reuse of existing building stock throughout a municipality by the rehabilitation of historic structures; (RSA 79-E:7, II-a)
- Promotion of the development of municipal centers, providing for efficiency, safety, and a greater sense of community consistent with RSA 9-B (State Economic Growth, Resource Protection, and Planning Policy) (RSA 79-E:7, III); or



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- Increase of residential housing in urban or town centers. (RSA 79-E:7, IV)

5.2 The Council must find that the proposed use is consistent with the City’s Master Plan or development regulations.

5.3 The Council must determine the period of time for which tax relief will be granted.

1. Under the terms of the 79-E program, the City Council may, in its discretion, grant up to five (5) years of tax assessment relief for a project that complies with the program requirements. (RSA 79-E:5, I)
2. The City Council may, in its discretion, grant up to two (2) additional years of tax relief for a project that results in new residential units and up to four (4) additional years of tax relief for a project that includes affordable housing. (RSA 79-E:5, II)
3. The City Council may, in its discretion, grant up to four (4) additional years of tax relief for the Substantial Rehabilitation of a Qualifying Structure that is listed on or determined eligible for listing on the National Register of Historic Places, State Register of Historic Places, or is located within and important to a locally designated historic district, provided that the Substantial Rehabilitation is conducted in accordance with the U.S. Secretary of Interior’s Standards for Rehabilitation. (RSA 79-E:5, III)

For any amount of tax relief approved, such tax relief begins upon the completion of the substantial rehabilitation of the structure(s). In addition, all taxes, utility fees, impact fees, and any other user fees assessed by the City for the property on which the structure(s) is located must be paid in full before any 79-E tax assessment relief goes into effect.

RSA 79-E does not define the term “affordable” for purposes of the tax relief incentive program nor does it specify any minimum number or percentage of units within a development that must be considered affordable in order to merit the tax relief. Therefore, the City has adopted the definition of “workforce housing” from RSA 674:58 to define affordability as it relates to the RSA 79-E program.

For purposes of considering additional years of tax assessment relief for affordable housing allowed under RSA 79-E:5, II, the City Council will consider granting additional years of tax relief on a sliding scale depending on the targeted level of affordability (based on Area Median Income figures as published by the US Department of Housing and Urban Development (HUD)) and the percentage of units in a development subject to such affordability requirements. In general, greater levels of affordability and/or larger percentages of units subject to such affordability levels will be considered for more years of tax assessment relief, as follows:



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		<u>TARGETED AREA MEDIAN INCOME (AMI)</u>				
		60% or less	60 - 70%	70 - 80%	80 - 90%	90 - 100%
<u>% OF UNITS IN PROJECT</u>	40% or more	4	4	4	3	2
	30-40%	4	3	3	2	2
	20-30%	3*	3	3	2	1
	10-20%	3*	2	2	2	1
	0-10%	2*	2	1	1	1

* Units targeted for 50% or less of AMI qualify for 1 additional year of tax relief

However, the City Council understands that a significant purpose of the 79-E program is to enable rehabilitation projects that may not otherwise be financially viable. If the City Council concludes that requiring a project to achieve the recommended affordability standards outlined above would undermine the viability of the project and prevent it from occurring at all, then the City Council shall retain the discretion and freedom to vary the affordability requirements while still balancing the overall benefit to the community of the completed project against the potential tax revenue foregone.

5.4 Tax Increment Financing (TIF) Districts

Applications for tax relief under this program for properties located within a Tax Increment Financing (TIF) District shall be reviewed by the applicable TIF Advisory Board. The TIF Advisory Board shall provide recommendations to the City Council and the District Administrator regarding the impacts to the administration and operation of the TIF District relative to the proposed tax relief requested.

5.5 Program Details & Requirements

1. Eligibility.

- a. An owner / applicant shall not begin their project, including demolition or site preparation, until:
 - o The City Council has held a public hearing and approved the application for tax assessment relief, and
 - o The protective covenant has been granted to the City and recorded at the Grafton County Registry of Deeds.
 - o Individuals who commence their projects prior to securing these items may be ineligible to participate in the 79-E Program.
- b. Properties located within Tax Increment Finance (TIF) Districts or which receive



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State or Federal funds, might be ineligible for this program. (See RSA 79-E:4, VI and 79-E:14.)

- c. Affordable housing developments which elect to have their assessed valuation and payment of property taxes determined under the provisions of RSA 75-1:a are ineligible for RSA 79-E. (See RSA 79-E:5, I-a.)
2. Property Owner Obligations. If tax relief is granted by the City Council, the property owner shall:
 - a. Grant to the City of Lebanon a covenant to:
 - i. Protect the public benefits of the development for a period of twice the duration of the tax relief term granted, to include payback and penalty provisions.
 - ii. Ensure the property remains taxable for the entire tax relief term.
 - b. Have the City made a Loss Payee of the proceeds of any property or casualty insurance coverage, subject to the rights of any current or future mortgagee of the property and any structures thereon, for the purpose of ensuring the proper and timely restoration or demolition of the property, including any damaged structures thereon.
 - c. In addition to the covenant, enter into a development agreement as may be required by the City Council to ensure the public benefits and any other requirements are met.
3. Application of Tax Relief
 - a. Tax relief is only granted on the value of the new improvements. For the duration of the tax relief period, the pre-rehabilitation assessed value of the structure(s) is subject to adjustment due to market appreciation or depreciation.
 - b. The tax assessment relief shall run with the land and shall accrue to future property owners if the property is sold during the tax assessment relief period, provided that the property and any structures thereon are maintained in accordance with the terms and conditions of the recorded covenant.
 - c. Upon expiration of the tax relief period, the property shall be taxed at its market value in accordance with RSA 75:1.

5.6 Determination of Revenues and Expenses

The purpose of the 79-E program is to incentivize property owners to rehabilitate or replace structures on their property that meet the criteria and intent of the program. Additionally, the program is intended to help offset the costs by providing short-term, limited tax relief for projects that would not otherwise be financially viable for the property owner. A reasonable amount of profit for the property owner is expected, however the program is not intended to enhance profits by subsidy through the City for projects that are already profitable. As a result, applicants are required to provide detailed information about their financing package for the project, including a statement of sources and uses (i.e. Project Budget), as well as a financial pro forma.



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Property owners will be required to and must agree to provide complete documentation at the completion of the project to demonstrate the actual project costs and revenues. Additionally, the property owner will be required to provide expense and revenue data in a format required by the City annually by April 15 of each year during the tax relief period to continue to receive the tax exemption. Revenues generated by the use of the property in excess of the amounts agreed to in the development agreement may be the basis for a reduction or termination of the tax relief period.

5.7 Appeals

The decision to award a NH RSA 79-E Community Revitalization Tax Relief Incentive is within the sole discretion of City Council. The City Council's denial of an application may be appealed either to the Board of Tax and Land Appeals or the Grafton County Superior Court, in the same manner as provided for appeals of current use classification, pursuant to RSA 79-A:9 or 79-A:11, provided, however, that such denial shall be deemed discretionary and shall not be set aside by the Board of Tax and Land Appeals or the Superior Court except for bad faith or discrimination.

Section 6.0: References (Charter/Code/State Statues)

1. NH RSA Chapter 79-E Community Revitalization Tax Relief Incentive
2. NH RSA 674:58 Definitions-Workforce Housing
3. City Code Chapter 31-43,2. Downtown TIF Advisory Board, Purposes; Authority and Duties

Section 7.0: Policy & Procedure Revision History

	Section	Revisions	Date
Original Adoption			08/04/2021
Amendment	All	Clarification of Purposes, Definitions, Eligibility, Procedures, and Requirements	09/18/2024
Amendment			
Amendment			

Councilor Wilkie stated that an annual point in time count is being conducted on behalf of the US Department of Housing and Urban Development. This is designated as happening in late January as an effort to try to understand how many people are living out of doors, unsheltered or unhoused. He will update the Council on the numbers.

6. RECOGNITIONS: NONE

7. ACCEPTANCE OF MINUTES: January 8, 2025 (Regular Meeting) Amendments:

Councilor Heistad MOVED to approve the January 8, 2025, minutes as amended and presented in the January 22, 2025, City Council agenda packet.

Seconded by Councilor Whittlesey.

AMENDMENTS:

Page 11, Line 35: Change “Councilor Simon” to Councilor Whittlesey

****The Vote on the Motion was approved (7-0-1 with Councilor Zook abstaining)***

8. APPOINTMENTS:

- Conservation Commission, Travis Talbert (Alternate Member)

Mayor McNamara MOVED to nominate Travis Talbert as an Alternate Member of the Conservation Commission. Term: 1/2025-1/2028

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

- Board of Cemetery Trustees, David Muzzy (Reappointment Regular Member)

Mayor McNamara MOVED to Nominate David Muzzy for Reappointment as a Regular Member of the Board of Cemetery Trustees. Term: 1/2025-1/2028

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

9. PUBLIC HEARING ITEMS:

- A. Community Revitalization Tax Relief Application** – A public hearing for the purpose of receiving public input and taking action on a Community Revitalization Tax Relief Application (per NH RSA 79-E) by 10 Spencer Studios, LLC for property located at 10 Spencer Street, Lebanon.

Resolution: R-2025-2

Included in the agenda packet: ***(All supportive documents and information can be found on pages 40-66, Council agenda packet)***

1. December 27, 2024, Memo from Deputy City Manager David Brooks, RE: Community Revitalization Tax Relief Incentive Program (RSA 79-E) Application from 10 Spencer Studios, LLC – 10 Spencer Street; Tax Map 92, Lot 33
2. December 3, 2024, Application of 10 Spencer Studios, LLC for Community Revitalization Tax Relief Incentive Program, including supporting documents

Deputy City Manager Brooks reviewed the background on this item. He noted that the Downtown Lebanon TIF Advisory Board met to review this project and voted to recommend the requested nine years. Jennifer Caine, 10 Spencer Studios, LLC, then made a presentation.

Councilor Sykes entered the meeting at 6:48PM.

Deputy City Manager Brooks explained that the base program for 79-E allows the Council discretion to grant up to five years. The Council has to determine that the application is for a qualifying structure, that it will be a substantial rehabilitation, and that it will provide one or more public benefits. For properties that are listed on or eligible for listing on the National Register of Historic Places, the Council, at its discretion, can grant up to four additional years. The requirement is that the renovations must be done in compliance and conformance with the US Secretary of Interior Standards for historic renovation/historic rehabilitation. Part of the TIF Board's recommendation was that the additional four years of the historic designation be followed up by the Heritage Commission to make sure that the historic value is maintained.

BACKGROUND

In February 2016, the City Council adopted the provisions of the Community Revitalization Tax Relief Incentive Program pursuant to NH RSA 79-E. Subsequently, in August 2021, the Council adopted City Council Policy CC-105, Community Revitalization Tax Relief Incentive Program, which outlines the purposes of the program and the procedures to be utilized when considering applications for tax relief. Council Policy CC-105 was revised and updated in September 2024 to expand and clarify the guidelines and procedures.

10 Spencer Studios, LLC, owner of the building at 10 Spencer Street, Lebanon, is applying for tax relief under the program, as they are converting the structure from an industrial use (a former rug cleaning business) to an art studio use.

The City Manager's Office received the application from 10 Spencer Studios, LLC on November 19, 2024. Following an initial review, the applicant was advised of the changes to Council Policy CC-105, and was asked to submit revised and additional information, which were received on December 3, 2024.

Under the terms of the 79-E program, the City Council must hold a public hearing within 60 days of receipt of a complete application to determine whether the structure is a Qualifying Structure; whether the proposed project is a Substantial Rehabilitation; and whether there is a Public Benefit to granting the requested tax relief, and if so, for what duration.

For detailed information regarding the project, please see the attached memo from City administration, along with the accompanying application and supporting documentation submitted by 10 Spencer Studios, LLC.

Mayor McNamara opened the Public Hearing.

Fran Casale, Ward 2, stated that he believes this should qualify for 79-E. He asked what the property will be worth, and subsequent taxes will be post renovation. Deputy City Manager Brooks explained that the property is currently valued, building and land together, at \$527,000. The current taxes are approximately \$13,852, and the City's portion of that is \$5,091. The Assessor reviewed the building plans and estimated that, post-construction, the building value would increase to \$690,000 leading to a total increased property value of \$954,000. The approximately \$426,000 change represents an additional \$11,218 in taxes, of which the City's portion would be \$4,125. As this property is located in a TIF District, the excess increment is counted for separately by the City and that money gets reinvested within the District. If the value of the building is frozen through a 79-E agreement, the building value will not increase during the period of tax relief. The land could still increase in value leading to some continued appreciation of the property.

Mr. Casale asked if this will be a non-profit organization. Ms. Caine explained that one rental tenant space could be allocated toward a non-profit for emerging artists. The ownership structure of the building will remain the same.

Joan Townsend, Ward 2, agreed that this is a good project for 79-E. She asked the Council to consider only a four year request, as she does not believe this property qualifies as a historic site.

Cindy Casale, Ward 2, asked how the funding is reinvested into the TIF District. City Manager Mulholland explained that the tax increment has to be reinvested within the TIF District itself. Councilor Liot Hill noted that this has recently come in the form of sidewalks and other infrastructure projects.

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

Council/Staff Comments:

Councilor Liot Hill asked about the historic nature of the property. Ms. Caine stated that she believes the property is historic and could be eligible but is not currently listed on the Historic Register. Deputy City Manager Brooks stated that the property does not require Heritage Commission review, as it is not within the Historic District. Councilor Wilkie noted that the Commission is considering widening the existing District boundary, but this property has not been discussed by the Commission in that context. Councilor Liot Hill noted that there are not many other properties in the area that date back 100 years. Her inclination is that this is a historically important building.

Mayor McNamara stated that he does not think of this as a historic building. He is not inclined to grant the nine years.

Councilor Sykes stated that he likely will not vote, as he is on the AVA Gallery Board of Directors. He believes the relief requested is appropriate and agreed that the designation be followed up on by the Heritage Commission.

Councilor Whittlesey stated that he is leaning toward granting the full amount of relief requested, as this will preserve an important type of architectural design. Also, nine years may be required for the financial aspect of the project.

Councilor Wilkie explained that the narrative and intangible aspects of the space are significant. This appears to be one of the few remaining building that speaks to the working class history of the City. He sees arguments for this building being considered historic. Without the nine years requested, the project may not be able to move forward, further burdening taxpayers without having the future revenue.

Assistant Mayor Below stated that the financials submitted speak to the need for the requested relief. This is a nice gateway building to the area that harkens back to its historic era. He suggested a compromise of a total of 6-7 years, though there is a case for the full nine years. To renovate this building at today's cost may lead the owners to investing more than the property is worth on the market. Ms. Caine agreed that the amount being sought in rent does not support the amount that will be invested. The intention is not to make money off this project, but to work in the building and bring vibrance to the area.

Councilor Sykes noted that the building has been vacant for several years and this should be considered.

Mayor McNamara asked if the renovation estimates provided include a historically accurate renovation. Ms. Caine stated that, if granted the full relief, she would like to work closely with the Heritage Commission and do a lot of research on the historic guidelines.

Councilor Heistad stated that the building is a small symbol of the type of industry that used to occur in this area. He supports the full relief requested.

ACTION:

Councilor Wilkie MOVED the following:

BE IT HEREBY RESOLVED by the Lebanon City Council, after a duly-noticed public hearing, that:

WHEREAS, the City Council has determined that the application of 10 Spencer Studios, LLC (hereinafter the “Applicant”) for property assessment tax relief under the City’s 79-E Program is complete enough to commence consideration, and

WHEREAS, the City Council has determined that the Applicant’s property, 10 Spencer Street, Tax Map 92, Lot 33 (hereinafter the “Property”), is situated in the Downtown Lebanon 79-E District as adopted by the City and, therefore, meets the 79-E Program requirement as a Qualifying Structure, and

WHEREAS, the City Council has determined that the Applicant’s project to complete interior renovation and exterior rehabilitation of the building on the Property pursuant to plans and information provided in the application (hereinafter the “Project”) exceeds the lesser of 15% of the building’s current pre-rehabilitation assessed valuation or \$75,000 and, therefore, meets the 79-E Program requirement as a Substantial Rehabilitation, and

WHEREAS, the City Council has determined that the Applicant’s proposed Project will generate one or more Public Benefits to the City, including:

- 1. Enhancement of the economic vitality of Downtown Lebanon, and***
- 2. Enhancement or improvement of a culturally or historically important structure, and***
- 3. Promotion of the preservation and reuse of existing building stock, and***
- 4. Promotion of the development of municipal centers, providing for efficiency, safety, and a greater sense of community consistent with RSA 9-B.***

NOW THEREFORE, pursuant to the provisions of the Community Revitalization Tax Relief Incentive (NH RSA 79-E) Program, as adopted by the City, the City Council hereby grants to the Applicant 9 years of property assessment tax relief for the Property to commence upon completion of Project, with the following conditions:

- 1. The Applicant shall grant to the City of Lebanon a Declaration of Covenant to be recorded in the Grafton County Registry of Deeds ensuring that the Project shall be maintained and used in a manner that furthers the Public Benefit(s) set forth above for which this property tax relief is granted. The term of the Declaration of Covenant shall be effective for 18 years, which is twice the duration of the approved tax relief period as permitted under RSA 79-E:8, II.***
- 2. The Applicant shall obtain and maintain property and casualty insurance, as well as flood insurance, if appropriate, for the term of the Declaration of Covenant set forth above to ensure proper restoration or replacement of the Project and Property. Such insurance shall, effective as of the date on which the Project is completed, name the City of Lebanon as an additional insured by endorsement and the***

City shall be provided with certificates of insurance annually. Further, the applicant shall agree to have the City made a Loss Payee of the proceeds of any property or casualty insurance coverage, subject to the rights of any current or future mortgagee of the Property and any structures thereon, for the purpose of ensuring proper and timely restoration or demolition of the Property, including any damaged structures thereon. The Applicant shall agree to commence any restoration or demolition of such structures within one year following the date of any occurrence or incident for which an insurance claim is or could be made; otherwise, the Applicant shall be subject to the termination provisions set forth in RSA 79-E:9, I.

- 3. The Applicant shall obtain a Building Permit for the Project and commence construction no later than one year from the date of this Resolution, unless otherwise extended by the City Council in writing. The Project, as approved, shall be completed on or before March 31, 2026, unless otherwise extended by the City Council in writing.**
- 4. The applicant shall coordinate with the City of Lebanon Heritage Commission to ensure the historic aspects of the project are maintained adequately.**

Seconded by Councilor Liot Hill.

***The Vote on the Motion was approved (6-2-1, with Councilor Simon and Mayor McNamara against, and with Councilor Sykes abstaining)**

B. Public Facilities CDBG and Recovery Housing Program Applications for Families Flourish Northeast - Public hearings for the purpose of receiving public input and taking action on Community Development Block Grant (CDBG) and Recovery Housing Program (RHP) grant applications proposed by the City of Lebanon to the NH Community Development Finance Authority (CDFA). Counties and communities can apply for CDBG grants up to \$500,000 annually on a competitive basis for housing, public facilities, economic development, and for emergency activities that directly benefit low- and moderate-income persons. Up to \$25,000 is available for planning grants. The Recovery Housing Program (RHP) is a pilot program for special needs housing, which municipalities and non-profits may apply to for up to \$1,000,000. Public hearings are as follows:

1. A public hearing on a proposed CDBG application for up to \$500,000 in CDBG Public Facilities funds to be sub-granted to Families Flourish Northeast; and to authorize the City Manager to sign, submit, and execute any documents which may be necessary to effectuate the CDBG Application and contract; and
2. A public hearing on a proposed Recovery Housing Program (RHP) grant application for up to \$1,000,000 to be sub-granted to Families Flourish Northeast; and to authorize the City Manager to sign, submit, and execute any documents which may be necessary to effectuate the RHP Application and contract; and
3. A public hearing to adopt the City of Lebanon Anti-Displacement and Relocation Assistance Plan for Families Flourish Northeast

Included in the agenda packet: *(All supportive documents and information can be found on pages 67-75 Council agenda packet)*

1. Project Description – Families Flourish Northeast – Upper Valley Facility
2. City of Lebanon Residential Anti-Displacement and Relocation Assistance Plan for Families Flourish Northeast

Agenda

Lebanon City Council

March 4, 2026

11. New Business:

11.B – Discussion and Set Public Hearing for March 18, 2026: Consideration of Adoption of Commercial Property Assessed Clean Energy and Resiliency (C-PACER) Enabling Legislation (NH RSA 53-F), and Establishment of a C-PACER District

Background

The Lebanon Energy Advisory Committee (LEAC) has been working for several months with staff from Clean Energy NH to review and evaluate the potential benefits of establishing a Commercial Property Assessed Clean Energy and Resiliency (C-PACER) District. Prior to establishing any specific C-PACER District, the City must first adopt the enabling legislation set forth in NH RSA 53-F, Energy Efficiency and Clean Energy Districts, and find that the energy conservation and efficiency and clean energy improvements enabled by the program will serve the public purposes set forth in RSA 53-F.

As authorized by the legislature, a C-PACER program allows commercial property owners within the district to fund qualifying projects and improvements to real property through private lenders or capital providers and to have that private financing secured by a special assessment lien on the property itself. The types of qualified projects and improvements include, but are not limited to: solar PV and solar thermal systems, air sealing, insulation, HVAC systems that meet or exceed Energy Star standards, efficient lighting systems, fire and wind resistance improvements, and others.

Members of LEAC and staff from Clean Energy NH will be in attendance on March 4th to describe and explain the C-PACER program, how it works, and how it could benefit individual property owners as well as the City.

Action

The following motion is offered for City Council consideration:

MOVED, that the Lebanon City Council hereby schedules a public hearing for Wednesday, March 18, 2026, beginning at 7:00pm in Council Chambers, City Hall, and Remote Via the City's Virtual Platform, for the purpose of receiving public input and taking action to adopt the enabling provisions of NH RSA 53-F, Energy Efficiency and Clean Energy Districts; and to establish a Commercial Property Assessed Clean Energy and Resiliency (C-PACER) District to encompass the entire area within the boundaries of Lebanon.

Included In This Section:

1. Commercial Property Assessed Clean Energy and Resiliency (C-PACER) Program Guidebook, prepared by the NH Business Finance Authority, dated June 2025

2. Process to Adopt the Commercial Property Assessed Clean Energy and Resiliency (C-PACER) District, RSA 53-F, prepared by the NH Business Finance Authority
3. C-PACER Frequently Asked Questions, dated December 11, 2025, prepared by Clean Energy NH
4. Draft Language of Municipal Ordinance, prepared by LEAC
5. NH RSA 53-F, Energy Efficiency and Clean Energy Districts

**Commercial Property Assessed Clean Energy and Resiliency (C-PACER)
Program Guidebook
June 2025**

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B. HELPFUL VOCABULARY

C. PROGRAM BENEFITS

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 - (i) Up to 100% Financing
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 - (iii) No Personal Guarantee
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- (b) Contractors
- (c) Capital Providers
- (d) Mortgage Holders
- (e) Communities

D. KEY PARTIES TO A C-PACER TRANSACTION

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- (b) Capital Provider
- (c) Licensed Professional
 - (i) Existing Building – Proposed or Already Installed Improvements
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- (b) Projects
 - (i) Clean Energy Improvement
 - (ii) Energy Conservation and Efficiency Improvement
 - (iii) Resiliency Improvement
 - (iv) Water Conservation Improvement
- (c) Financing Costs
- (d) Retroactive Financing / Recapitalization
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- (a) Program Establishment
- (b) Authorized Actions
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G. CAPITAL PROVIDER PARTICIPATION & PROCESS

- (a) Eligibility
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H. APPLICATION

- (a) Process
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I. FINANCING STRUCTURE

- (a) Lien to Value
- (b) Maximum Term
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J. GENERAL TERMS AND PROVISIONS; DISCLAIMERS; OTHER REQUIREMENTS

- (a) No Liability or Financial Responsibility/ Releases and indemnification
- (b) Privacy/ Disclosure of property owner information
- (c) Fraud
- (d) Changes in Program Terms
- (e) Changes in State Law
- (f) Program Reporting

This program guidebook is a comprehensive document created by the New Hampshire Business Finance Authority (“NH BFA” or “program administrator”) pursuant to the February 2025, New Hampshire Legislature passing of Senate Bill 4 (“SB4”). SB4 established an Act relative to the Commercial Property Assessed Clean Energy and Resiliency (“C-PACER”) program.

The program guidebook provides appropriate guidelines for the program, project eligibility requirements, and the process for applying for C-PACER project approval.

A. PROGRAM OVERVIEW/PROGRAM DESCRIPTION:

C-PACER is a program that helps commercial property owners and developers access advantageous private-sector financing for improvements intended to decrease water or energy consumption or demand; provide clean energy to the property; or increase the resilience of a property.

Adopted by participating New Hampshire municipalities (meaning any city, town, or village district) or Counties (for unincorporated places) and overseen by the NH BFA, the C-PACER program provides capital to increase the energy and/or water efficiency of commercial properties while creating local jobs, encouraging economic and community development, increasing property values, and growing the tax base.

B. HELPFUL VOCABULARY:

The following definitions will help enhance your understanding of this program guidebook.

“Authority” means the New Hampshire Business Finance Authority, the administrator for the program.

“Capital provider” means a private entity that finances or refinances a qualifying improvement. This can include local and national banks, credit unions, and specialty finance firms that meet the program requirements and are approved by the program administrator to provide C-PACER financing.

“County” means a County with an unincorporated place under RSA 81.

“District” means an energy efficiency and clean energy district established within a Municipality or County under the C-PACER program.

“Eligible property” means real property located within the boundaries of a District, whether zoned or used for residential, commercial, industrial, or other uses, excluding residential property containing fewer than five (5) dwelling units.

“Financing agreement” means the agreement between a property owner and a capital provider which governs the terms of financing between the parties, including the interest rate, term, conditions of prepayment, and penalties and interest for late or delinquent payment.

“Municipality” means any city, town, village district, or the designated representative of the city, town, or village district.

“Program administrator” means the New Hampshire Business Finance Authority.

“Project application” means an application submitted to the NH BFA to demonstrate that a proposed project qualifies for C-PACER financing.

“Property owner” means the person or entity or their/its verified designee that holds title to the eligible property upon which the qualified improvements will be installed or modified. Property owners may include individuals, business entities, and nonprofit companies.

“Qualifying improvement” means resiliency improvements, energy conservation and efficiency improvements, clean energy improvements, or water conservation improvements (specifics can be found in the pages that follow).

“Qualifying project” means a project application which has qualifying improvements and has been approved by the NH BFA.

“Special assessment” means an assessment (a charge) imposed upon a Property to repay a C-PACER loan within the meaning and subject to the provisions of RSA 80:19, except as provided in RSA 53-F:8.

“Special assessment agreement” or **“assessment agreement”** means a voluntary agreement of a property owner and a municipality to allow the municipality to place an assessment on the owner's property to repay C-PACER financing.

“Special assessment lien” or **“lien”** means a lien recorded in the County Registry of Deeds in which the eligible property is located to secure the special assessment, which assessment remains on the property until paid in full.

C. PROGRAM BENEFITS:

The C-PACER program allows property owners to access private funding to finance the purchase and installation of qualifying improvements. C-PACER is an appealing option for building owners as it may provide financing for up to thirty-five percent (35%) of the appraised real property value, as stabilized or as complete, for the actual cost of installing renewable energy systems, energy efficiency improvements, water efficiency improvements and resiliency improvements. The allowable costs are broad and include the costs of necessary equipment, materials, and labor, financing costs, ancillary costs, the costs of each related energy or water audit or feasibility study, and the cost of verifying the impact of any qualifying improvement.

The term of the financing is defined by the capital provider and can be up to thirty (30) years. C-PACER financing is tied to the eligible property itself and is automatically conveyed to any new owner upon the sale of such property.

C-PACER offers a unique opportunity for collaboration among the public and private sectors to enhance economic development efforts in their communities, while benefitting a broad range of stakeholders, including:

(a) Property owners:

C-PACER offers significant advantages to property owners, including lowering operating costs, increasing asset values, enhancing market competitiveness, achieving energy performance

goals, and increasing net operating income for eligible properties. Property owners can utilize C-PACER financing to lower their weighted average cost of capital and create buildings with improved valuations while incorporating lower operating costs. Major benefits include:

(i) Up to 100% Financing

C-PACER financing typically allows for a greater percentage of an overall project to be financed. For new construction, this means less developer equity is required to advance the project forward. For improvements to existing structures, up to 100% of the eligible project costs can potentially be financed via a C-PACER transaction. This leads to an easy way to calculate ROI for project owners.

(ii) Long Term Financing

C-PACER financing allows property owners to undertake deeper, more holistic upgrades since C-PACER financing is typically longer-term and fully amortizing. The maximum term of C-PACER financing is determined by the lender, and can extend up to thirty (30) years.

(iii) No Personal Guarantee

C-PACER financing is property-based financing supported by the assessment lien on the property itself. This means the property owner *typically* does not provide a personal guarantee (the caveat being that C-PACER capital providers commonly require personal guarantees for major construction projects during the pendency of the construction period to ensure that the qualifying improvements are actually installed on the property).

(iv) Transfers Upon Sale

If a property owner sells the eligible property before the assessment is fully paid, the assessment lien runs with the property, and transfers to the next owner unless paid off upon the sale of such property. This allows developers to make long-term improvements to projects even if they do not intend to be long-term owners.

(v) Cost Recovery

In well-executed projects, the utility cost savings and other financial benefits generated by qualifying improvements often exceed the C-PACER financing payments, resulting in positive cash flow.

(b) Contractors:

Contractors who are knowledgeable about C-PACER financing may be able to present a solution for any property owner with eligible improvements. Owners often have to contend with competing demands: using lower cost equipment that is likely to be energy-inefficient, vs. undertaking the cost of installing equipment that offers improved efficiency but is more expensive.

C-PACER financing can bridge this gap by providing attractive financing for the installation of state-of-the-art efficiency improvements. As a result, contractors who learn about the C-PACER program and share it with prospective clients may see increased project budgets, as property owners seek to expand or upgrade their facilities in a cost-effective manner.

(c) Capital Providers:

C-PACER financings are secured by an assessment lien on the property from the date on which the notice of special assessment is recorded until the assessment is fully paid. The assessment lien has the same priority status as a lien for any other ad valorem tax, except that it shall be junior to any lien for property tax or other taxes or assessments by the municipality. As a result, capital providers who finance qualified projects under the C-PACER Program are willing to provide attractive, long-term loans.

(d) Mortgage Holders:

C-PACER financing serves as a valuable complement to senior lenders and can significantly contribute to the capital stack for a project. In the event of a default, only the delinquent assessment payments (and any associated penalties, interest, and fees) may be enforced; the remaining amount of the C-PACER financing does not accelerate. Mortgage holders therefore continue to enjoy the security benefits of their 1st position mortgage (except for tax liens and delinquent C-PACER payments), while simultaneously benefitting from an overall lower loan-to-value related to that mortgage.

C-PACER's unique structure allows it to fill gaps in financing, providing additional funds that can enhance project viability and accelerate its progress. Projects utilizing C-PACER financing typically yield total savings that exceed the payment obligations associated with the C-PACER financing, leading to increased net operating income, debt service coverage ratio, property value, and return on investment.

(e) Communities:

Local Governments can enable C-PACER financing in their community, by adopting an Ordinance or Resolution and creating a C-PACER District, to incentivize development and grow the tax base. C-PACER financing allows smart, efficient projects to proceed using private capital rather than taxpayer dollars.

D. KEY PARTIES TO A C-PACER TRANSACTION

(a) Property Owner

The legal owner of the eligible property upon which the qualified improvements will be installed or modified.

(b) Capital Provider

Also referred to as lenders, capital providers include local and national banks, credit unions, and specialty finance firms that meet C-PACER requirements and are approved by the NH BFA to provide C-PACER financing.

(c) Licensed Professional**(i) Existing Building – Proposed or Already Installed Improvements:**

- Where energy or water usage improvements are proposed, an energy analysis by a licensed engineering firm or engineer, or other qualified professional must be conducted stating that the proposed qualified improvements will either result in more efficient use or conservation of energy or water, the reduction of greenhouse gas emissions, or the addition of renewable sources of energy or water.
- Where renewable energy is proposed, an engineering study must be conducted showing that the improvements are feasible.
- Where resilience improvements are proposed, certification by a licensed professional engineer must be provided stating that the qualified improvements will result in improved resilience per NH RSA 53-F:1, XIII (c).
- Upon completion of the qualified project, verify that the project is completed and operating as intended.
- With respect to qualifying energy, water usage, or resilience improvements already installed on the existing building within the past 36 months from the date of the C-PACER application, verification from a licensed engineering firm or engineer, or other qualified professional will be required. This verification should state that the qualifying improvements are complete, operating as intended, and comply with all requirements of the C-PACER program.
- A certificate of eligible improvements will be required.

(ii) New construction – Proposed Improvements:

- Certification by a licensed professional engineer or engineering firm must be provided stating that the proposed qualified improvements will enable the project to exceed the energy efficiency or water efficiency or renewable energy or water usage or resilience requirements of the current building code.
- Upon completion of the qualified project, verify that the project is completed and operating as intended.

(d) Mortgage Holder

Any person or entity that holds an existing mortgage on the eligible property; typically a traditional bank. Existing mortgage holder consent is required for the property owner to

participate in the C-PACER program. The NH BFA must receive this formal consent prior to the final closing of a C-PACER transaction

(e) Program Administrator

This entity is the New Hampshire Business Finance Authority ("NH BFA"). The NH BFA administers the C-PACER program in accordance with the New Hampshire C-PACER Act and provides technical support to capital providers, property owners, municipalities, and counties.

E. ELIGIBILITY

(a) Properties

"Eligible property" means real property located within the boundaries of a C-PACER District, whether zoned or used for residential, commercial, industrial, or other uses, excluding residential property containing less than 5 dwelling units. Eligible property may be owned by any type of business, corporation, individual, or nonprofit organization permitted by state law.

(b) Projects

Put simply, a C-PACER project shall provide a benefit to the public in the form of energy or water resource conservation, reduced public health costs and/or risk, or reduced public emergency response cost and/or risk.

The following describes the four (4) eligible, qualified project types:

(i) Clean Energy Improvement:

This means the installation of any system on the property for producing electricity for, or meeting heating, cooling, or water heating needs of the property, using either renewable energy sources, combined heat and power systems, or district energy systems using wood biomass (but not construction and demolition waste), waste heat, or natural gas. Such improvements include, but are not limited to, solar photovoltaic, solar thermal, wood biomass, wind, and geothermal systems, provided that, to be covered by an agreement with a property owner and financed under this chapter, such improvements shall be qualifying improvements under RSA 53-F:6.

(ii) Energy Conservation and Efficiency Improvement:

This means measures to reduce consumption, through conservation or more efficient use, of electricity, fuel oil, natural gas, propane, or other forms of energy on or off the property, including but not limited to air sealing, installation of insulation, installation of heating, cooling, or ventilation systems meeting or exceeding ENERGY STAR standards, building modifications to increase the use of daylighting, replacement of windows with units meeting or exceeding ENERGY STAR standards, installation of energy controls or energy recovery systems, and installation of efficient lighting equipment, provided that, to be covered by an agreement with a property owner and financed under this chapter, all such improvements must be permanently affixed to a building or facility that is part of the property and shall be qualifying improvements under RSA 53-F:6.

(iii) Resiliency Improvement:

This means improvements that increase the resilience of a property, including but not limited to air quality, snow and flood mitigation, energy storage and microgrids, alternative vehicle charging infrastructure, and fire and wind resistance.

(iv) Water Conservation Improvement:

This means measures, equipment, or devices that decrease the consumption of or demand for water, address safe drinking water or eliminate lead from water used for drinking or cooking.

(c) Financing Costs:

The principal amount of any financing, excluding interest, shall not exceed 35 percent of the appraised real property value, as stabilized or as complete. Neither shall it exceed the actual cost of installing renewable energy systems, energy efficiency improvements, water efficiency improvements and resiliency improvements, including the costs of necessary equipment, materials, and labor, financing costs, ancillary costs, the costs of each related energy or water audit or feasibility study, and the cost of verification of such renewable energy system and energy efficiency, water efficiency, and resiliency improvements.

Eligible financing costs include, but are not limited to:

- Permit fees
- Inspection fees
- Lender fees
- Program application and administrative fees
- Project development and engineering fees
- Interest reserves
- Capitalized interest, in an amount determined by the owner of the commercial property and the third-party providing financing
- Any other fees or costs incurred by the property owner incident to the installation, modification, or improvement on a specific or pro rata basis

(d) Retroactive Financing / Recapitalization:

A property may be eligible for retroactive C-PACER financing if the qualifying improvements were completed and operational no more than 36 months prior to submission of the C-PACER application to the NH BFA. Waivers to the 36-month requirement may be granted in the sole discretion of the NH BFA.

(e) Refinancing C-PACER

Refinancing enables a property owner that previously used the C-PACER program to finance qualified improvements to an eligible property to:

- Refinance the outstanding Assessment with the existing C-PACER capital provider, establishing a new set of financing terms, e.g., lower interest rate or shorter finance term, or
- Refinance the outstanding Assessment with a different C-PACER capital provider

Refinancing is limited to restructuring the outstanding Assessment. If the property owner wishes to include within the refinance any additional qualified improvements that were not included within the original project scope, the property owner must separately apply for and satisfy all applicable financing criteria for those additional qualified improvements, as set forth in this program guidebook.

Refinanced C-PACER projects are subject to the following additional criteria:

- Updated underwriting
- Updated mortgage holder consent(s)
- A C-PACER refinancing may not contain any provision that would cause the original C-PACER financing to exceed a thirty (30) year term.

F. MUNICIPALITY/COUNTY PARTICIPATION & PROCESS:

(a) Program Establishment

The municipality or county adopts a C-PACER Ordinance or Resolution and a C-PACER District. A model Ordinance and Resolution, as well as a Process to adopt the C-PACER District and a program checklist are available from the NH BFA.

(b) C-PACER Participation Agreement

The municipality or county enters into a C-Pacer Participation Agreement with the NH BFA.

(c) Duties and Responsibilities

The municipality or county, with assistance from the NH BFA, executes the required C-PACER special assessment and lien documents, including:

- Assessment Agreement with the Property Owner
- Notice of Assessment and Lien – recorded at the Registry of Deeds
- Assignment of Notice of Assessment and Lien to Capital Provider – assigns the C-PACER Assessment and Lien to the Capital Provider; the Municipality or County can also use this document to assign/delegate billing and collections to the Capital Provider

The municipality or county provides a “Certification of Full Payment” upon written notice from the Capital Provider that the C-PACER assessment has been paid in full; the Property Owner is responsible for obtaining and recording a discharge from the Capital Provider.

To the degree collected from the property owner for this express purpose, the NH BFA may reimburse a municipality or county for actual expenses incurred by the municipality or county in the performance of the municipality's or county's C-PACER specific duties.

G. CAPITAL PROVIDER PARTICIPATION & PROCESS

C-PACER financing is provided by private capital providers, also known as lenders, in an open-market framework. This model provides property owners with several financing alternatives, allowing the C-PACER program to achieve its objective of providing affordable and accessible financing for such projects.

(a) Eligibility

To take part in the C-PACER program, a capital provider must submit a capital provider qualification certificate. To maintain its eligibility, the capital provider must report any significant changes to the original application promptly. The NH BFA retains the authority to revoke the capital provider's status if they are found to be in breach of any of the standards outlined in this program guide, the New Hampshire C-PACER Act, or for any other reason the NH BFA considers to be a violation of good practices of the program.

Once approved for participation in the C-PACER program, the NH BFA will notify the capital provider and add the capital provider to the capital provider list on the C-PACER website.

H. APPLICATION

(a) Process

The New Hampshire C-PACER statute seeks to reduce the administrative burden on participating municipalities as much as possible. Thus, the NH BFA will review the project application for proof of compliance with the requirements of the C-PACER Act that are necessary for the municipality to participate in the C-PACER program.

The process of obtaining financing under the C-PACER Program starts when a property owner approaches a capital provider. The capital provider will work with the property owner to prepare the project application and collect information for the financing. Once the project application and all of the supporting items have been received, reviewed, and approved by the capital provider, those parties settle on the loan terms. Thereafter, the capital provider submits the C-PACER application to the NH BFA for review and approval.

The general flow of the C-PACER application process will be as follows:

- The property owner and the capital provider prepare the project application, consisting of the project application checklist and all supporting documents (described below). Applicants are encouraged to review the applicable laws, statutes, regulations, and project application checklist accompanying the project application to ensure that the types of information that the municipality will rely upon to verify compliance with

the local C-PACER ordinance or resolution are present in the completed project application.

- The NH BFA will review the project application for proof of compliance with the requirements of the C-PACER Act and execute the applicable documents for the proposed C-PACER transaction. The NH BFA does not perform a risk analysis or other lending related review, but reserves the right to flag and reject potentially fraudulent transactions or transactions that run counter to the intent of the program.
- Incomplete project applications will be returned to the applicant, and the NH BFA will notify the applicant about which items from the project application checklist were not provided or are insufficient or inaccurate. If the project application and supporting documents comply with the project application checklist, the project application will be conditionally approved, and the approval communicated in writing to the applicant.
- The project application may be conditionally approved if the application is complete, but the existing mortgage holder consent is not yet available.
- Upon receipt of conditional approval, the capital provider will draft and provide copies of the “Closing Documents,” including but not limited to: The Assessment Agreement, the Notice of Assessment Interest and C-PACER Lien, and the Assignment of the Notice of Assessment and Assessment Agreement. All closing documents will be sent to the NH BFA for final review.
- Subsequent to a satisfactory final review of the closing documentation, the NH BFA will issue final approval of the C-PACER application and project. The NH BFA will then certify to the municipality that the project complies with the C-PACER Act and program guidelines and is eligible to proceed.
- At or before closing, the designated and authorized participants will execute closing documents. Following the closing, the county/municipality is obligated to record the Assessment Agreement, the Notice of Assessment Interest and C-PACER Lien, and the Assignment of Notice of Assessment and any other required C-PACER program document. However, at the request of the county/municipality, recordation of the aforementioned documents may be delegated to another entity (typically the capital provider).
- Upon confirmation of recordation, the capital provider will disburse funds in accordance with the financing agreement.
- The property owner begins the qualified improvements or reimburses qualified expenses that have already been incurred.

- The property owner begins making assessment payments per the assessment agreement and in accordance with the financing agreement.
- Upon full repayment of the financing, the capital provider must notify the NH BFA, the property owner, and the municipality/county. The municipality/county will provide a certification of full payment, and the property owner or capital provider will record a discharge of the C-PACER lien.

(b) Application Documents

The project application must be submitted with the following documents:

- If property is held by a limited liability company, general or limited partnership or a corporation, the applicant should include a copy of the certificate of formation, organization, incorporation or similar document and a good standing certificate/certificate of existence from the state.
 - If a trust, a copy of the trust agreement or a trustees' certificate.
 - If an individual, a copy of a valid driver's license.
 - If the application is to be signed by a party other than the applicant, then, in addition to the foregoing, also provide a power of attorney or corporate resolution authorizing said party.
- Property deed, title insurance report, or assessor official record.
- Property appraisal (if available, if not you may provide it with the loan closing package).
- Copies of all existing liens/mortgages.
- Lienholder consent form (if available, if not you may provide it with the loan closing package – form attached).
- Documentation of owner(s) consent.
- Project construction budget highlighting which qualifying improvements, and their associated costs, are eligible for C-PACER financing.
- Project compliance certification (certificate of eligible improvements – form attached), including documentation of the appropriate licensed professional qualifications required for the proposed project and any required studies, etc. if applicable.
- Certificate of capital provider qualification (form attached)
- Capital provider commitment letter.
- NH Secretary of State – Business existence and status verification (if applicable).
- If a commercial project, ownership to provide the number of full-time equivalent employees currently at the business, as well as the number of jobs expected to be created within 2 years of the loan closing.
- If a residential project, ownership to provide the number of units in the subject property.
- Project application checklist (form attached)

- Certificate of completion if project involves already installed improvements (if not available at time of application, you must provide it with the loan closing package – form attached).

(c) Closing Documents

In addition to the documents between the capital provider and the project owner, the following documents shall be part of the closing of any C-PACER transaction. Each document must be substantially similar in substance to the forms provided, although it is expected that property owners and capital providers will negotiate variations tailored to their specific projects.

- Assessment Agreement (form attached)
- Notice of Assessment Interest and C-PACER Lien (form attached)
- Assignment of Notice of Assessment Interest and C-PACER Lien and Assessment Agreement (form attached)
- Property appraisal (if not available at time of application)
- Lienholder consent form (if not available at time of application)
- Certificate of completion if project involves already installed improvements (and was not provided at time of application)

I. FINANCING STRUCTURE

(a) Lien to Value

The maximum amount of the assessment may not exceed thirty-five percent (35%) of the appraised real property value, as stabilized or as complete. Neither may it exceed the actual cost of installing renewable energy systems, energy efficiency improvements, water efficiency improvements and resiliency improvements.

(b) Maximum Term

The maximum term of C-PACER program financing may not exceed thirty (30) years.

(c) Interest Rates

Interest rates are negotiated in a financing agreement between the property owner and the capital provider. The municipality and program administrator have no role in reviewing, setting, or opining on such interest rates or other aspects of the financing agreement. Market forces – such as competition, the intended use of the property, potential risk – will affect the terms negotiated by the property owners and capital providers.

(d) Billing and Collection of Assessments

The municipality/county is responsible for all billing and collection, of the special assessment and lien, provided however that the municipality/county may delegate billing and/or collection to any outside third party approved by the NH BFA. This is typically delegated to the capital provider on the Assignment of Notice of Assessment and Lien document and the municipality/county shall bear no cost for this delegation.

(e) Enforcement of C-PACER Lien

Delinquent assessment payments shall incur interest and penalties as specified in the financing agreement between the property owner and capital provider. Enforcement of a delinquent installment by a capital provider shall follow the procedures under RSA 479, including the power of sale, except that assessments not yet due may not be accelerated or eliminated by foreclosure of the past due amounts of the lien. Any outstanding and delinquent property taxes at the time of the enforcement action shall be satisfied along with the delinquent amounts of the special assessment lien.

Neither the state nor any county nor any municipality nor any program administrator may use public funds to fund or repay any financing or lien between a capital provider and property owner except to the degree funds are received from the project expressly for such a purpose. The C-PACER program documents, including this Guidebook, shall not be interpreted to pledge, offer, or encumber the full faith and credit of the state, county, program administrator, or a municipality, nor shall any municipality pledge, offer, or encumber its full faith and credit for any lien amount through a program.

(f) C-PACER Program Fee:

The NH BFA is authorized to impose fees and charges deemed necessary by the NH BFA for the purposes of administering the program. The NH BFA, as compensation for time and costs incurred in the establishment of the C-PACER Program, including the C-PACER model ordinance/resolution, this Program guidebook, the draft documents, as well as for reviewing a Project application for completeness and executing the assessment agreement, C-PACER lien, and assignment, is entitled to a fee equal to 1% of the amount financed by the property owner. This payment is a condition precedent to executing the assessment, assignment, closing, and recording. In addition, the Authority will charge an annual fee the equivalent of 0.1% (one tenth of one percent) of the remaining unpaid principal loan balance. The capital provider and project owner agree to provide any and all reporting necessary for the program administrator to monitor the status of the financing and verify any outstanding balance thereof.

J. GENERAL TERMS AND PROVISIONS; DISCLAIMERS; OTHER REQUIREMENTS:**(a) No Liability or Financial Responsibility/Releases and Indemnification**

The NH BFA and any municipality/county, its officers, and employees, shall not be liable at law or equity for any actions taken in accordance with the C-PACER program. Neither the members of the NH BFA's board of directors, nor any officer or employee of the NH BFA shall be personally liable in ordinary negligence under the C-PACER act. The state shall indemnify a board member or officer or employee of the NH BFA for expenses related to defense against an ordinary negligence action. Neither the state nor the NH BFA nor any officer or employee of either of them shall be subject to any liability for actions taken to protect the interests of the state, the NH BFA, or any owner of the NH BFA's bonds.

(b) Privacy/Disclosure of property owner information

Any personal or business financial information provided to a municipality/county or an entity administering a program under the C-PACER act on behalf of a municipality/county by a participating property owner or potential participating property owner shall be considered confidential, commercial, or financial information under RSA 91-A:5.

(c) Fraud

Giving materially false, misleading, or inaccurate information or statements to the NH BFA, the municipality, or any of their employees and agents (or failing to provide the NH BFA with material information) in connection with an application, capital provider application, or document submission is considered a serious offense. Such actions may result in exclusion from the C-PACER program and may also be punishable at law. Material representations include, but are not limited to, representations concerning the project costs, ownership structure, and financial information relating to the eligible property and property owner.

(d) Changes in Program Terms

The NH BFA reserves the right to amend this program guidebook, and the terms and provisions set forth herein at any time without notice; however, no such change will affect the property owner's obligation to pay assessments or administrative fees for completed C-PACER financings. C-PACER financings will be subject to the program guide in effect at the time of closing. If any provision of this program guide is determined to be unlawful, void or for any reason unenforceable, such provision shall be deemed severable from this program guide and shall not affect the validity and enforceability of any remaining provisions. It is the property owner's responsibility to confirm that the property owner has the most recent versions of program documents. The property owner may satisfy this responsibility by checking the documents on the C-PACER program website or by contacting the program administrator.

(e) Changes in State Law

The operation of the C-PACER program is subject to state law. Any changes to these laws or their interpretation by the courts after the submission of an application may affect the proposed C-PACER financing.

(f) Program Reporting

Capital providers will prepare a report for the NH BFA no less than annually with the following information regarding the loan portfolio of C-PACER financings completed within the municipality district:

- Types and amounts of eligible improvements financed
- Locations of projects
- Number of loans outstanding
- Individual loan balances
- Loan interest rates
- Project completion date

- Overall aggregate dollar amounts outstanding under such loans
- Average initial loan amount
- Number of loans with delinquent assessment payments, and
- Number of pending foreclosures
- Number of loans foreclosed upon to date

**Process to adopt the Commercial Property Assessed Clean Energy and Resiliency
(C-PACER) District, RSA 53-F**

For use by:

Towns without a Charter

Some Charter Towns that are:

- **Official Ballot Town Meeting (RSA 49-D:3, II-a) (town will have to check Charter language to see if ordinances require Town Meeting approval)**

Village Districts:

1. Placed on the annual warrant by the governing body (Select Board or Commissioners);
cannot be added to the warrant by petition under RSA 39:3.
2. "To see if the [Choose Town or Village District] will vote to adopt RSA chapter 53-F and establish a Commercial Property Assessed Clean Energy and Resiliency (C-PACER) District which shall [encompass the entire area within the boundaries of the [Choose Town or Village District] of [Enter Name of Town or Village District] OR [Enter Specific Zone(s) and/or District(s)] OR [Enter Specific Properties and Designated Tax Map and Lot Number(s)], whereby properties within the boundaries of the District may fund qualifying improvements to real property through private lenders whereby the financing is then secured by a special assessment lien on the property through an assessment agreement between the property owner and the [Choose Town or Village District]; and further to authorize the [Choose Select Board or Commissioners] to execute all documents and perform all municipal functions in accordance with RSA chapter 53-F; and further to authorize the [Choose Select Board or Commissioners] to enter into special assessment agreements with qualifying property owners."
3. If the warrant article passes, the [Choose Select Board or Commissioners] shall notice and hold a single public hearing and vote on whether energy conservation and efficiency and clean energy improvements will serve the public purposes as set forth in RSA chapter 53-F and not primarily be for the benefit of private persons or uses even though such private benefits and uses may incidentally result.

For use by:**Cities****Towns with Charters as follows:**

- **Town Council (RSA 49-D:3, I)**
- **Official Ballot Town Council (RSA 49-D:3, Ia)**
- **Budgetary Town Meeting (RSA 49-D:3, II)**

- 1a. Follow normal procedures for adoption of resolutions, ordinances and other legislation.
The motion/question for consideration is:

To adopt RSA chapter 53-F and establish a Commercial Property Assessed Clean Energy and Resiliency (C-PACER) District which shall [encompass the entire area within the boundaries of the [Town/City of Lebanon] OR

[Enter Specific Zone(s) and/or District(s)] OR [Enter Specific Properties and Designated Tax Map and Lot Number(s)],

whereby properties within the boundaries of the District may fund qualifying improvements to real property through private lenders whereby the financing is then secured by a special assessment lien on the property; and to execute all documents and perform all municipal functions in accordance with RSA chapter 53-F; and to enter into special assessment agreements with qualifying property owners.

- 1b. Vote on the required statutory findings, RSA 53-F:3:
- a. Whether the energy conservation and efficiency and clean energy improvements will serve the public purposes as set forth in RSA chapter 53-F and not primarily be for the benefit of private persons or uses even though such private benefits and uses may incidentally result.
 - b. This 2nd vote must occur after the adoption vote, but can occur at the same meeting so long as it was noticed and held as a public hearing – if it was not, then the Council must notice and hold a public hearing before voting on the required statutory findings.

OR:

- 2.a. The legislative body (Council) may vote to place the question on the official ballot for any regular municipal election:

Shall the [Town/City of Lebanon] adopt RSA chapter 53-F and establish a Commercial Property Assessed Clean Energy and Resiliency (C-PACER) District which

shall [encompass the entire area within the boundaries of the [Town/City of
____ Lebanon ____] OR [Enter Specific Zone(s) and/or District(s)] OR
[Enter Specific Properties and Designated Tax Map and Lot Number(s)], whereby properties within the boundaries
of the District may fund qualifying improvements to real property through private
lenders whereby the financing is then secured by a special assessment lien on the
property through an assessment agreement between the property owner and the
[____ Lebanon ____]; and further to authorize the [Lebanon City Council] to execute all
documents and perform all municipal functions in accordance with RSA chapter 53-F;
and further to authorize the [Lebanon City Council] to enter into special assessment
agreements with qualifying property owners.

- 2b. The [Lebanon City Council] shall notice and hold a public hearing and vote on the required
statutory findings, RSA 53-F:3:
- a. Whether the energy conservation and efficiency and clean energy improvements
will serve the public purposes as set forth in RSA chapter 53-F and not primarily
be for the benefit of private persons or uses even though such private benefits and
uses may incidentally result.

Counties, for *Unincorporated Places*:

Follow normal procedures for adoption of resolutions:

RESOLUTION

**Commercial Property Assessed Clean Energy and Resiliency
(C-PACER) District, RSA 53-F**

I move that we, the County Convention, adopt RSA chapter 53-F and establish a Commercial Property Assessed Clean Energy and Resiliency (C-PACER) District as follows:

Whereas, the New Hampshire legislature passed Energy Efficiency and Clean Energy Districts (RSA chapter 53-F), which allows municipalities and counties to establish Commercial Property Assessed Clean Energy and Resiliency (C-PACER) Districts;

Whereas, an energy efficiency and clean energy district will provide public benefits of protecting the economic and social well-being by reducing energy costs in the community and risks to the community associated with future escalation in energy prices; and

Now, therefore, be it resolved by the County Convention of _____ County, New Hampshire, as follows:

Section 1. Purpose.

The commercial property assessed clean energy and resiliency program (C-PACER) permitted by RSA 53-F, allows the County to establish an energy efficiency and clean energy district whereby properties within the boundaries of the district may fund qualifying improvements to real property through private lenders/capital provider whereby the financing is then secured by a special assessment lien on the property through an assessment agreement between the property owner and the County.

Section 2. Authority.

The [County of _____] hereby adopts RSA 53-F subject to the following provisions.

Section 3. Declaration of Public Purpose and Findings.

It is declared that the financing of qualified projects through special assessments is a valid public purpose. The [County of _____] therefore intends, in accordance with RSA 53-F, the following:

- A. To authorize direct financing between property owners and capital providers as the means to finance qualified projects; and

- B. To authorize special assessments, entered into voluntarily by a property owner with the [County of _____] by means of a written assessment contract, as the means to repay the financing for qualified projects available to property owners by Capital Providers pursuant to a Financing Agreement.

Section 4. Applicability/Boundaries.

The commercial property assessed clean energy and resiliency district [shall encompass the entire area within the boundaries of the [unincorporated place of Enter Name of Unincorporated Place] located in the [County of _____].

Section 5. Definitions.

This Ordinance hereby incorporates the definitions as set forth in RSA 53-F, as may be amended; in addition, as used in this chapter, the following definitions apply:

Administrative Agreement – means the agreement entered into between the New Hampshire Business Authority and the County outlining the terms of the NHBFA’s administration of the C-PACER program for the County and the County roles and responsibilities.

Property Owner – means the fee title owner(s) of the property seeking participation in the C-PACER Program. Property Owner may also include the holder of a leasehold estate on the property, provided it is approved by the NH BFA, the holder of said lease provides a copy of the recorded lease or lease term sheet, and a signed and notarized consent of the fee title owner(s) or some other recorded document sufficient to show the leaseholder’s right to bind the property to a C-PACER assessment and lien.

Real Estate Taxes – as defined in RSA chapter 72, RSA 76:5, RSA chapter 80, and RSA chapter 81, except shall not include the C-PACER special assessment

Taxes – means Real Estate Taxes including the C-Pacer special assessment.

Section 6. Qualified Projects and Improvements.

The following applies to qualified projects and improvements:

- A. Must be a type of resiliency improvement, energy conservation and efficiency improvement, clean energy improvement, or water conservation improvement, on privately owned commercial, industrial, or agricultural real property, or multifamily residential real property with five or more dwelling units.
- B. May be new construction or a retrofit, rehabilitation, or redevelopment of existing construction.

C. The types of qualified projects and improvements include, but are not limited to:

- a. Solar PV
- b. Solar Thermal
- c. Wood biomass
- d. Wind
- e. Geothermal systems
- f. Air sealing
- g. Insulation
- h. HVAC systems meeting or exceeding ENERGY STAR standards
- i. Building modifications to increase use of daylighting
- j. Replacement of windows with units meeting or exceeding ENERGY STAR standards
- k. Energy controls or energy recovery systems
- l. Efficient lighting equipment
- m. Air quality improvements
- n. Snow and/or flood mitigation
- o. Energy storage and microgrids
- p. Alternative vehicle charging infrastructure
- q. Fire and/or wind resistance improvements
- r. Measures, equipment, or devices that:
 - i. decrease the consumption of, or demand for, water,
 - ii. address safe drinking water
 - iii. eliminate lead from water used for drinking or cooking

D. Improvements must be permanently affixed to a building or facility that is part of the real property.

Section 7. Program Administration.

The C-PACER Program shall be administered by the New Hampshire Business Finance Authority (“NHBFA”), or a third party designated by the NHBFA.

Section 8. Local Administration; Program Official.

The [Choose County Manager or Enter Name] shall be the designated County’s Program Official responsible for: executing the appropriate documentation for the imposition of the special assessment; working with the NHBFA; and administering the duties and responsibilities of the County set forth in the administrative agreement with the NHBFA.

Section 9. Priority; Collection and Enforcement.

The County has the authority to bill and collect on the special assessment and lien, except that the County may delegate such responsibilities to any outside third party approved by the NH BFA; such delegation shall occur on the “Assignment of Notice of Assessment and C-PACER

Lien and Assignment of Assessment Agreement for C-PACER Financing” (the “Assignment”) whereby the County assigns the special assessment lien to the Capital Provider.

- A. If the County does not delegate billing and collection responsibilities to a third party, the County shall bill and collect the special assessments and such billing and collection may be made by the tax collector or other official responsible for property tax collection pursuant to RSA 80:19, by bills for water or sewer service or another municipal service, or by separate bills.
- B. Delinquent payments incur interest and penalties as specified in the financing agreement between the property owner and the capital provider.
- C. Each special assessment imposed under this ordinance, including any interest on the assessment and any penalty, constitutes a first and prior lien against the property on which the assessment is imposed, from the date on which the notice of special assessment is recorded at the Registry of Deeds in the county in which the district area is located until the assessment, interest, or penalty is paid.
- D. The lien runs with the property.
- E. Notwithstanding RSA 80:19, in the case of default or delinquency, enforcement shall only be by the capital provider through the procedures under RSA 479, including the power of sale, or as set forth in the Deed of Trust, if applicable. Any outstanding and delinquent property taxes at the time of the enforcement action shall be satisfied along with the delinquent amounts of the special assessment lien. The County is not responsible for, nor required to, tax deed the property for any default or delinquency of C-PACER payments to the Capital Provider.
- F. Assessments not yet due may not be accelerated.
- G. Assessments may not be eliminated by foreclosure or bankruptcy.

Section 10. Tax Liening, Tax Deeding, Sale Proceeds.

For any C-PACER property which is tax lienied pursuant to RSA chapter 80 and RSA chapter 81 for failure to pay Real Estate Taxes, the C-PACER lender shall be permitted to redeem the property by making sufficient payment as required by RSA 80:32 or RSA 80:76.

For any C-PACER property which is tax deeded pursuant to RSA chapter 80 and RSA chapter 81 for failure to pay Real Estate Taxes, the County will make all reasonable attempts to sell the property in as short a time frame as possible, following the process of RSA 80:76 et seq., including the 90-day right of repurchase requirements contained in RSA 80:89. The County will include in any public notice for the sale of the property, any auction notice, any bid documents, and any Purchase and Sale, a clear notification that the property is subject to a C-PACER assessment and lien.

Upon sale of the property, the process laid out in RSA 80:88 et seq. for the distribution of proceeds shall be followed, and any delinquent C-PACER special assessment payments are considered “taxes” for purposes of payment from sale proceeds (RSA 80:19 – “For the purposes of this chapter, the word ‘taxes’ shall include special assessments.”).

The C-PACER special assessment and lien remain on the property and shall pass to the new owner, who becomes responsible for payment upon transfer of title.

Section 11. Liability.

The County shall incur no liability as a result of the C-PACER Program or for the private debt created or evidenced by the Assessment Agreement, the Assessment and C-PACER Lien, the Financing Agreement, or any related document, nor shall any members of the governing body, employees, board members or officers of the County be personally liable for exercising any rights or responsibilities pursuant to or in furtherance of the C-PACER Program. The County’s participation in the C-PACER Program shall not be interpreted to pledge, offer, or encumber the County’s full faith and credit.



Last Updated Dec 11, 2025

C-PACER Frequently Asked Questions

This resource is curated by Clean Energy NH in collaboration with NH Business Finance Authority, the agency responsible for implementing NH's Commercial Property Assessed Clean Energy and Resiliency (C-PACER) program.

If you have a question about C-PACER that is not addressed below, please contact Sarah Brock at sarah@cleanenergynh.org or 603-573-9926 x710.

More information about C-PACER:

- Program Website: nhbfa.com/loans/c-pacer
- [Program Guidebook](#)
- Program Overview Slidedeck

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Approving a C-PACER District

1. Why does the local government need to be involved in C-PACER at all?

Reason #1: State law requires a town/city to opt-in for C-PACER loans to be made in that community. This is a common practice in other C-PACE programs across the country. The legislature chose to continue that practice even though the NH C-PACER program is designed to be a much lighter lift and liability for municipalities than in some other states.

Reason #2: Only municipalities are legally permitted to file "special assessments" on properties within their communities. Even though the municipality can delegate this filing, and be reimbursed for any cost associated with the paperwork, it is still technically the municipality's legal action. By "opting-in" the municipality is legally agreeing to file this paperwork when requested.

2. Can a C-PACER district cover a specific zone(s) or must it be town-wide?

Approving a C-PACER district does not obligate a community to approve development projects and does not encumber any local funds or staff capacity. Approving a C-PACER district simply allows [eligible projects](#), if they occur, to seek C-PACER financing.¹

Restricting your C-PACER ordinance to certain zones may, if anything, create unnecessary complexity and confusion. Therefore, we recommend adopting C-PACER within the entire municipality, regardless of zone.

Either way, C-PACER in no way interferes with, influences, or supersedes current or future zoning code and permitting requirements.

3. Can my town hold the required public hearing BEFORE town meeting?

For communities where town meeting is the appropriate mechanism to approve new town ordinances, NH BFA lays out the [C-PACER Adoption Process in this document](#). Step 3 (the public hearing – must happen before Step Two (a vote on the warrant article).

¹ NH BFA's [template C-PACER ordinance](#) states, "properties within the boundaries of the district may fund qualifying improvements to real property through private lenders/capital providers whereby the financing is then secured by a special assessment lien on the property."



C-PACER's enabling statute ([RSA 53-F](#)) is written such that towns relying on town meeting need to FIRST get the vote at town meeting ([via this warrant article](#)), THEN the selectboard has the authority to implement C-PACER. As part of implementation (which can't happen until AFTER the town vote), the selectboard can move ahead with step three on page one of this guide, finding that the program serves a public purpose.

4. Do we have to go through town meeting?

The process for approving a C-PACER district is laid out in BFA's [C-PACER Adoption Process guide](#). "In a municipality, the district shall be established by vote of the legislative body" (RSA 53-F:3, I). In Towns without a Charter, the "legislative body" is the town meeting.

[Senate Bill 440](#) has been proposed for the 2026 NH Legislative Session and would allow the "governing body" (selectboard) to adopt C-PACER without a town meeting and after a public hearing. We believe that bill is likely to become law by the end of the 2026 Legislative Session. Contact sarah@cleanenergynh.org for more information about the status of that bill.

5. Why would a county need to approve a C-PACER district?

A county would only need to adopt a C-PACER district in order to create such a district in an unincorporated area of New Hampshire. The current process for approving a C-PACER district via County vote is described on [page 4 of BFA's C-PACER Adoption Process guide](#) and requires a vote of the County Convention ([RSA 53-F:3, II](#)). A proposed 2026 bill ([SB440](#)) would clarify that for unincorporated areas, County Commissioners can approve C-PACER districts (without needing to go through the County Convention).

Benefits & Types of Projects

6. Is C-PACER relevant for rural NH communities?

Even If your community has just one general store or rental property with five or more units, adopting a C-PACER ordinance will give those property owners more tools for maintaining and improving these buildings.

For municipalities seeking more commercial development, rural communities may see MORE benefit from C-PACER lending at an individual project level, compared to more urban areas. Rural development is often challenging because project appraisals tend to be lower yet building costs are the same or higher. This means the project's "capital stack" often has larger financing gaps that C-PACER lending can help fill. For more



information about the benefits of C-PACER, review the [Program Guide](#) and read about [program benefits](#) on the C-PACER website.

Approving a C-PACER district does NOT obligate a community to approve development projects and does not encumber any local funds or staff capacity. Approving a C-PACER district simply allows development projects, if they occur, to be financed with C-PACER lending.

7. What kinds of projects are likely to use C-PACER

Projects likely to take advantage of C-PACER in New Hampshire include:

- Small (5-20 units) and mid-sized (20+ units) multi-family rentals
- New construction for commercial facilities (warehouses, business buildings).
- Retrofits of existing commercial buildings to reduce operating costs

Energy efficiency, clean energy, water conservation, and resiliency are easier to do and less disruptive in new construction, but C-PACER will make it easier to make those investments up front OR as part of a renovation, retrofit, or expansion of an existing building.

8. Can you pursue C-PACER financing for improvements that you've already installed?

Yes, the law allows for a 36 month lookback period on installed improvements. One common example: when temporary construction financing is obtained to make the actual improvements, C-PACER could come in later as the permanent financing once the improvements are complete, thereby taking out the temporary construction financing.

9. Can equipment in buildings be leased through C-PACER financing?

True "Equipment" is not an eligible use of CPACE and it doesn't matter whether it's leased or not. The definition of an eligible improvement is that it must be 'permanently affixed' to the building, as CPACE is about the building itself. The only gray area here is what some people might consider 'equipment'. For example, some people might consider solar panels to be a type of equipment, but legally they are considered fixtures and part of the building, so are eligible. Same with compressors, HVAC components, etc.



Financing Details

10. How are the financing rates different from other financing sources

including clean energy developers that offer financing? What are some examples of rates?

Within conventional rates that we typically see in bank loans. The difference is that the repayment term is long, your monthly payments are small.

11. How does a C-PACER loan affect the value and salability of the property?

Data from C-PACE loans nationwide shows that C-PACE loans actually increase the value of the property. This is because the C-PACE loan was used to complete valuable building improvements and/or invest in the durability and low operating costs of the building.

12. Could a developer utilize ERZ and C-PACER programs to get better opportunities?

ERZ and all other types of credit and financial incentive programs operate independently from how you finance your project. There is no reason they cannot be paired with a C-PACER loan.

13. What happens in the case of foreclosure?

Under [RSA 53-F:8, III](#)², municipalities and taxpayers are never responsible for making C-PACER payments to capital providers. This is true even if:

- the property owner defaults,
- the property goes into foreclosure, or
- sale proceeds are insufficient to cover the outstanding C-PACER balance.

² [NH RSA 53-F:8-III](#): Neither the state nor any county nor any municipality nor any program administrator may use public funds to fund or repay any financing or lien between a capital provider and property owner except to the degree funds are received from the project expressly for such a purpose. No section under this chapter shall be interpreted to pledge, offer, or encumber the full faith and credit of the state, county, program administrator, or a municipality, nor shall any municipality pledge, offer, or encumber its full faith and credit for any lien amount through a program.



By statute, [53-F:8](#) requires that any enforcement of a delinquent C-PACER assessment must follow [RSA 479](#) foreclosure procedures (power of sale).

RSA 53-F:8, I-II specifically allows municipalities to delegate the responsibility for billing, collection, and enforcement of the special assessment lien associated with a C-PACER loan to a third party (e.g. the C-PACER capital provider).

At the foreclosure sale, no matter who initiated foreclosure (e.g. the town, the C-PACER lender, the mortgage lender), proceeds from the sale are applied in the following order:

1. Property taxes must have super-priority by statute
2. Any other municipal taxes or municipal assessments
3. Past-due C-PACER payments (a.k.a. special assessment amounts) including penalties and interest ([53-F:7, III](#))
4. Mortgage lender(s)
5. Any remaining junior liens

Importantly, only past-due C-PACER amounts are paid through foreclosure proceedings. Per [RSA 53-F:8, II](#), neither the municipality nor the capital provider may accelerate future C-PACER assessment installments.

The remainder of the C-PACER balance does not disappear, it transfers with the property to the new owner. The buyer at foreclosure becomes responsible for all future C-PACER installments that come due AFTER the transfer of title.

14. What if the municipality takes possession of the property?

There are two ways a municipality might take possession of a property that is associated with a C-PACER loan:

- A. Through a **tax deed** ([RSA 80:76](#), transferring ownership to the town after a 2-year mandatory redemption period per [RSA 80:59-61](#))
- B. If the property is otherwise **gifted or sold to the town**

A) Tax Deed

If after a 2-year redemption period the property is not redeemed, the tax collector “*shall execute to the lienholder a deed of the land*” ([RSA 80:76, I](#)) — usually the municipality — unless the municipality refuses. Either way, the municipality is NEVER be responsible for making any C-PACER payments, and the C-PACER lender would most likely achieve recourse through foreclosure.

Option A: If the municipality accepts the deed, it becomes the fee owner ([RSA 80:91](#)). The property is still subject to the C-PACER special assessment lien even after foreclosure ([RSA 53-F-7](#) and [53-F8](#)), with the title holder legally required to make payments ([RSA 53-F:4, I\(b\)](#)). HOWEVER, the municipality is



barred by statute from using general public funds to “fund or repay” that C-PACER financing ([RSA 53-F:8, III](#)). Practically speaking, the municipality would NOT make any C-PACER payments and the C-PACER lender would initiate a foreclosure per [RSA 53-F:8, II](#). See the [previous question](#) for details on what happens in the event of a foreclosure.

Option B: If the municipality refuses to accept the deed, the tax lien and right of redemption remain in effect indefinitely, and the municipality remains a lienholder, NOT the property owner ([RSA 80:76](#)). The C-PACER loan would remain exactly as it was, with the lender accruing and waiting to receive past due payments ([RSA 53-F:7, III\(c\)](#)). Unless the property is redeemed and past due amounts paid to the C-PACER lender (by the property owner or their mortgage lender, NOT by the municipality), the C-PACER lender would likely initiate foreclosure per [RSA 53-F:8, II](#). See the [previous question](#) for details on what happens in the event of a foreclosure.

B) Voluntary Gift/Sale

If a property is voluntarily acquired by a municipality outside of a tax deed or foreclosure process, the C-PACER loan would need to be paid off before the municipality took ownership because of [NH RSA 53-F:8-III](#):

“Neither the state nor any county nor any municipality nor any program administrator may use public funds to fund or repay any financing or lien between a capital provider and property owner...”

Nothing in RSA 53-F (C-PACER’s enabling statute) prohibits voluntary early payoff, and the [Assessment Agreement](#) provided by NH-BFA as a template for closing on a C-PACER loan explicitly assumes that prepayment is possible. The right to prepay is governed entirely by the Financing Agreement with the capital provider, not by the municipality or the statute. Each capital provider will treat that differently, and the terms of each C-PACER loan may vary with respect to voluntary early payoff.

There IS a statute ([RSA 53-F:7, III\(c\)](#)) prohibiting acceleration (pre-payment) of future C-PACER installments *in the case of delinquency/foreclosure*.

15. Does a bankruptcy of the seller-owner affect the lien "collectability"?

C-PACER assessments are bankruptcy remote. If bankruptcy occurs, the property would be brought to sale and the C-PACER loan assessment attached to the property would move to the new buyer as part of the purchase of that property.



Commercial Property Assessed Clean Energy and Resiliency (C-PACER) District

Section 1. Purpose.

The commercial property assessed clean energy and resiliency program (C-PACER) permitted by RSA 53-F, allows the [City of Lebanon, N.H.] to establish an energy efficiency and clean energy district whereby properties within the boundaries of the district may fund qualifying improvements to real property through private lenders/capital provider whereby the financing is then secured by a special assessment lien on the property through an assessment agreement between the property owner and the [City of Lebanon, N.H.].

Section 2. Authority.

The [City of Lebanon] hereby adopts RSA 53-F [following a vote of the legislative body in the manner specified under RSA 53-F] subject to the following provisions.

Section 3. Declaration of Public Purpose and Findings.

It is declared that the financing of qualified projects through special assessments is a valid public purpose. The [City of Lebanon] therefore intends, in accordance with RSA 53-F, the following:

- A. To authorize direct financing between property owners and capital providers as the means to finance qualified projects; and
- B. To authorize special assessments, entered into voluntarily by a property owner with the [City of Lebanon] by means of a written assessment contract (“Assessment Agreement”), as the means to repay the financing for qualified projects available to property owners by Capital Providers pursuant to a Financing Agreement.

Section 4. Applicability/Boundaries.

The commercial property assessed clean energy and resiliency district [shall encompass the entire area within the boundaries of the [City of Lebanon] OR [Enter Specific Zone(s) and/or District(s)] OR [Enter Specific Properties and Designated Tax Map and Lot Number(s)].

Section 5. Definitions.

This Ordinance hereby incorporates the definitions as set forth in RSA 53-F, as may be amended; in addition, as used in this chapter, the following definitions apply:

Administrative Agreement – means the agreement entered into between the New Hampshire Business Authority and the [City of Lebanon] outlining the terms of the NHBFA’s administration of the C-PACER program for the [City of Lebanon] and the [City of Lebanon's] roles and responsibilities.

Property Owner – means the fee title owner(s) of the property seeking participation in the C-PACER Program. Property Owner may also include the holder of a leasehold estate on the property, provided it is approved by the NH BFA, the holder of said lease provides a copy of the recorded lease or lease term sheet, and a signed and notarized consent of the fee title owner(s) or some other recorded document sufficient to show the leaseholder’s right to bind the property to a C-PACER assessment and lien.

Real Estate Taxes – as defined in RSA chapter 72, RSA 76:5 and RSA chapter 80, except shall not include the C-PACER special assessment.

Taxes – means Real Estate Taxes including the C-Pacer special assessment.

Section 6. Qualified Projects and Improvements.

The following applies to qualified projects and improvements:

- A. Must be a type of resiliency improvement, energy conservation and efficiency improvement, clean energy improvement, or water conservation improvement, on privately owned commercial, industrial, or agricultural real property, or multifamily residential real property with five or more dwelling units.
- B. May be new construction or a retrofit, rehabilitation, or redevelopment of existing construction.
- C. The types of qualified projects and improvements include, but are not limited to:
 - a. Solar PV
 - b. Solar Thermal
 - c. Wood biomass
 - d. Wind
 - e. Geothermal systems
 - f. Air sealing
 - g. Insulation
 - h. HVAC systems meeting or exceeding ENERGY STAR standards
 - i. Building modifications to increase use of daylighting
 - j. Replacement of windows with units meeting or exceeding ENERGY STAR standards
 - k. Energy controls or energy recovery systems
 - l. Efficient lighting equipment
 - m. Air quality improvements
 - n. Snow and/or flood mitigation
 - o. Energy storage and microgrids
 - p. Alternative vehicle charging infrastructure
 - q. Fire and/or wind resistance improvements
 - r. Measures, equipment, or devices that:
 - i. decrease the consumption of, or demand for, water,
 - ii. address safe drinking water
 - iii. eliminate lead from water used for drinking or cooking
- D. Improvements must be permanently affixed to a building or facility that is part of the real property.

Section 7. Program Administration.

The C-PACER Program shall be administered by the New Hampshire Business Finance Authority (“NHBFA”), or a third party designated by the NHBFA.

Section 8. Local Administration; Program Official.

The [Lebanon City Manager] shall be the designated [City of Lebanon 's] Program Official responsible for: executing the appropriate documentation for the imposition of the special assessment; working with the NHBFA; and administering the duties and responsibilities of the [City of Lebanon] set forth in the administrative agreement with the NHBFA.

Section 9. Priority; Collection and Enforcement.

The [City of Lebanon] has the authority to bill and collect on the special assessment and lien, except that the [City of Lebanon] may delegate such responsibilities to any outside third party approved by the NH BFA; such delegation shall occur on the “Assignment of Notice of Assessment and C-PACER Lien and Assignment of Assessment Agreement for C-PACER Financing” (the “Assignment”) whereby the [City of Lebanon] assigns the special assessment lien to the Capital Provider.

- A. If the [City of Lebanon] does not delegate billing and collection responsibilities to a third party, the [City of Lebanon] shall bill and collect the special assessments, and such billing and collection may be made by the tax collector or other official responsible for property tax collection pursuant to RSA 80:19, by bills for water or sewer service or another municipal service, or by separate bills.
- B. Delinquent payments incur interest and penalties as specified in the financing agreement between the property owner and the Capital Provider.
- C. Each special assessment imposed under this ordinance, including any interest on the assessment and any penalty, constitutes a first and prior lien against the property on which the assessment is imposed, from the date on which the notice of special assessment is recorded at the Registry of Deeds in the county in which the district area is located until the assessment, interest, and any penalty, is paid.
- D. The lien runs with the property.
- E. Notwithstanding RSA 80:19, in the case of default or delinquency, enforcement shall only be by the capital provider through the procedures under RSA 479, including the power of sale, or as set forth in the Deed of Trust, if applicable. Any outstanding and delinquent property taxes at the time of the enforcement action shall be satisfied along with the delinquent amounts of the special assessment lien. The [City of Lebanon] is not responsible for, nor required to, tax deed the property for any default or delinquency of C-PACER payments to the Capital Provider.

F. Assessments not yet due may not be accelerated.

G. Assessments may not be eliminated by foreclosure or bankruptcy.

Section 10. Tax Liening, Tax Deeding, Sale Proceeds.

For any C-PACER property which is tax liened pursuant to RSA chapter 80 for failure to pay Real Estate Taxes, the C-PACER lender shall be permitted to redeem the property by making sufficient payment as required by RSA 80:32 or RSA 80:76.

For any C-PACER property which is tax deeded pursuant to RSA chapter 80 for failure to pay Real Estate Taxes, the [____ City of Lebanon ____] will make all reasonable attempts to sell the property in as short a time frame as possible, following the process of RSA 80:76 et seq., including the 90-day right of repurchase requirements contained in RSA 80:89. The [____ City of Lebanon ____] will include in any public notice for the sale of the property, any auction notice, any bid documents, and any Purchase and Sale, a clear notification that the property is subject to a C-PACER assessment and lien.

Upon sale of the property, the process laid out in RSA 80:88 et seq. for the distribution of proceeds shall be followed, and any delinquent C-PACER special assessment payments are considered “Taxes” for purposes of payment from sale proceeds (RSA 80:19 – “For the purposes of this chapter, the word ‘taxes’ shall include special assessments.”).

The C-PACER special assessment and lien remain on the property and shall pass to the new owner, who becomes responsible for payment upon transfer of title.

Section 11. Liability.

The [____ City of Lebanon ____] shall incur no liability as a result of the C-PACER Program or for the private debt created or evidenced by the Assessment Agreement, the Assessment and C-PACER Lien, the Financing Agreement, or any related document, nor shall any members of the governing body, employees, board members or officers of the [____ City of Lebanon ____] be personally liable for exercising any rights or responsibilities pursuant to or in furtherance of the C-PACER Program. The [____ City of Lebanon ____]’s participation in the C-PACER Program shall not be interpreted to pledge, offer, or encumber the [____ City of Lebanon ____]’s full faith and credit.

TITLE III TOWNS, CITIES, VILLAGE DISTRICTS, AND UNINCORPORATED PLACES

Chapter 53-F ENERGY EFFICIENCY AND CLEAN ENERGY DISTRICTS

Section 53-F:1

53-F:1 Definitions. –

In this chapter:

- I. "Authority" means the New Hampshire business finance authority, the administrator for the program created by this chapter.
- II. "Capital provider" means a private entity or its designee, successor, or assigns that finances or refinances a qualifying improvement.
- III. "C-PACER" means commercial property assessed clean energy or resiliency.
- IV. "District" means an energy efficiency and clean energy district established under this chapter.
- V. "Eligible property" means real property located within the boundaries of the district, whether zoned or used for residential, commercial, industrial, or other uses, excluding residential property containing less than 5 dwelling units.
- VI. "Financing agreement" means the agreement between a property owner and a capital provider which governs the terms of financing between the parties, including the interest rate, term, conditions of prepayment, and penalties and interest for late or delinquent payment.
- VII. "Municipal program official" means a person designated by a municipality to liaison with the program administrator and administer the municipality duties and responsibilities in accordance with the administrative procedures set forth in the administrative agreement with the authority.
- VIII. "Municipality" means any city, town, unincorporated town, unorganized place, or village district, or the designated representative of the city, town, or village district.

IX. "Program" means the implementation and administration of C-PACER projects and financings according to this chapter.

X. "Program administrator" means the authority or a third party designated by the authority to administer the program on its behalf.

XI. "Program guidebook" means a comprehensive document created by the authority pursuant to this chapter, including appropriate guidelines for the program, specifications, approval criteria, assessment documents, and other standard forms consistent with the administration of a program under this chapter.

XII. "Project application" means an application submitted to the program administrator to demonstrate that a proposed project qualifies for special assessment financing pursuant to the program guidebook.

XIII. "Qualifying improvement" means resiliency improvements, energy conservation and efficiency improvements, clean energy improvements, or water conservation improvements.

(a) "Clean energy improvement" means the installation of any system on the property for producing electricity for, or meeting heating, cooling, or water heating needs of the property, using either renewable energy sources, combined heat and power systems, or district energy systems using wood biomass (but not construction and demolition waste), waste heat, or natural gas. Such improvements include, but are not limited to, solar photovoltaic, solar thermal, wood biomass, wind, and geothermal systems, provided that, to be covered by an agreement with a property owner and financed under this chapter, such improvements shall be qualifying improvements under RSA 53-F:6; and

(b) "Energy conservation and efficiency improvement" means measures to reduce consumption, through conservation or more efficient use, of electricity, fuel oil, natural gas, propane, or other forms of energy on or off the property, including but not limited to air sealing, installation of insulation, installation of heating, cooling, or ventilation systems meeting or exceeding ENERGY STAR standards, building modifications to increase the use of daylighting, replacement of windows with units meeting or exceeding ENERGY STAR standards, installation of energy controls or energy recovery systems, and installation of efficient lighting equipment, provided that, to be covered by an agreement with a property owner and financed under this chapter, all such improvements must be permanently affixed to a building or facility that is part of the property and shall be qualifying improvements under RSA 53-F:6; and

(c) "Resiliency improvement" means improvements that increase the resilience of a property, including but not limited to air quality, snow and flood mitigation, energy storage and microgrids, alternative vehicle charging infrastructure, and fire and wind resistance.

(d) "Water conservation improvement" means measures, equipment, or devices that decrease the consumption of or demand for water, address safe drinking water or eliminate lead from water used for drinking or cooking.

XIV. "Qualifying project" means a project application which has qualifying improvements and has been approved by the program administrator.

XV. "Special assessment" means a special assessment within the meaning and subject to the provisions of RSA 80:19, except as provided in RSA 53-F:8.

XVI. "Special assessment agreement" or "assessment agreement" means a voluntary agreement of a property owner and a municipality to allow the municipality to place an assessment on the owner's property to repay special assessment financing pursuant to this chapter.

XVII. "Special assessment lien" or "lien" means a lien recorded in which the eligible property is located to secure the special assessment, which assessment remains on the property until paid in full.

Source. 2010, 215:2. 2011, 68:4, eff. July 15, 2011. 2014, 294:1, eff. Sept. 30, 2014. 2015, 121:1, 8, eff. June 8, 2015. 2025, 1:1, eff. March 10, 2025; 2:2, eff. March 10, 2025.

Section 53-F:2

53-F:2 Adoption by Municipality. –

A city, town, or village district may adopt the provisions of this chapter in the following manner:

I. In a town, other than a town that has adopted a charter pursuant to RSA 49-D, the question shall be placed on the warrant of an annual meeting only by the governing body, and not pursuant to RSA 39:3.

II. In a city or a town that has adopted a charter pursuant to RSA 49-C or RSA 49-D, the legislative body may consider and act upon the question in accordance with its normal procedures for passage of resolutions, ordinances, and other legislation. In the alternative, the legislative body of any such municipality may vote to place the question on the official ballot for any regular municipal election.

III. In a village district, the question may be considered and acted upon by any means authorized by RSA 52.

IV. The language of the question shall designate the district, which may cover all or a portion of the area within the municipality, or may designate all or a portion of the area within the municipality as part of a district that encompasses all or portions of multiple municipalities.

V. A municipality may vote to rescind its action in the same manner as it may vote to adopt, provided that all agreements entered into with property owners and related legal obligations created prior to its vote to rescind shall remain in effect.

Source. 2010, 215:2, eff. Aug. 27, 2010. 2025, 1:2, eff. March 10, 2025.

Section 53-F:3

53-F:3 Authority. –

To achieve the public benefits of protecting the economic and social well-being by reducing energy costs in the community and risks to the community associated with future escalation in energy prices, and addressing the threat of global climate change, any municipality which has adopted the provisions of this chapter and established an energy efficiency and clean energy district may, upon a finding by the governing body of the municipality, after notice and hearing, that the energy conservation and efficiency and clean energy improvements will serve the public purposes as set forth in this chapter and not primarily be for the benefit of private persons or uses even though such private benefits and uses may incidentally result, do the following:

I. The authority is designated by the legislature to administer the program for all municipalities within the state. The authority is authorized to, at its direction, contract with a third party, whether private or governmental, to manage the day-to-day administration of the program. Anticipated expenses for the administration of the program shall be borne by the owners of eligible properties participating in the program.

II. A municipality which adopts this chapter shall thereafter be authorized to establish one or more energy efficiency and clean energy districts. A municipality, at its discretion, may establish the district within the entirety of its jurisdictional boundaries.

III. A municipality may enter into an agreement with a property owner to impose a voluntary special assessment to repay the financing of qualified projects on commercial property located in a region.

III-a. An assessment may not be imposed to repay the financing of the purchase or installation of products or devices not permanently affixed to commercial property.

III-b. A municipality may enter into an agreement to impose a voluntary special assessment only after a project application is approved. The special assessment is created through a written contract between the municipality and with the recorded property owner of the commercial property or the property owner of a leasehold estate to be assessed.

III-c. Prior to entering into the written assessment contract, the property owner must receive and furnish to the program administrator a written statement, executed by each holder of a mortgage or deed of trust on the property securing indebtedness, consenting to the assessment and indicating that the assessment does not constitute an event of default under the mortgage or deed of trust.

III-d. To establish a C-PACER program under this chapter, the municipality shall take action in the following order, and adopt a resolution that includes:

(a) A finding that the financing of qualified projects through special assessments is a valid public purpose;

(b) A statement that the municipality intends to authorize direct financing between property owners and capital providers as the means to finance qualified projects;

(c) A statement that the municipality intends to authorize special assessments, entered into voluntarily by a property

owner with the municipality by means of the written assessment contract, as the means to repay the financing for qualified projects available to property owners;

(d) A description of the types of qualified projects that may be subject to special assessments;

(e) A description of the boundaries of the region;

(f) That administration of the program shall be by the authority or its designee; and

(g) A statement identifying the appropriate municipal program official or department responsible for executing the appropriate documentation for the imposition of a special assessment.

III-e. The authority is authorized to impose fees and charges deemed necessary by the authority for the purposes of administering the program. To the degree collected from the property owner, the authority shall reimburse a municipality for actual expenses incurred by the municipality in the performance of the municipalities' duties pursuant to this chapter.

IV. Participate in state or federal programs providing support for municipal energy efficiency and clean energy finance programs such as those authorized by this chapter.

V. Enter into agreements with owners of eligible property in which the owners have consented to make energy conservation and efficiency improvements or clean energy improvements to their properties and to have the municipality include a special assessment to pay for such improvements on their property tax bills, their bills for water or sewer service or another municipal service, or separate bills, provided that such agreements shall not affect the tax liability or municipal services charges of other participating or nonparticipating property owners in the district.

Source. 2010, 215:2. 2011, 68:2, eff. July 15, 2011. 2014, 294:2, eff. Sept. 30, 2014. 2015, 121:2, eff. June 8, 2015. 2023, 91:1, eff. Aug. 19, 2023. 2025, 1:3, eff. March 10, 2025.

Section 53-F:4

53-F:4 Agreements With Property Owners. –

I. (a) A municipality may make an assessment under this chapter only pursuant to an agreement entered into with the free and willing consent of the owner of an eligible property to which the assessment applies. In the case of any eligible property with multiple owners, an agreement under this chapter shall be signed by all owners or the owner or owners designated by appropriate documentation to sign on behalf of the property.

(b) The agreement shall stipulate that all funding for the qualifying improvements shall be made by private lenders pursuant to a separate financing agreement between the lender and the property owner, and that the financing is secured by a special assessment lien on the eligible property. The agreement shall include a payment schedule showing the term

over which payments will be due on the assessment, the frequency with which payments will be billed and the amount of each payment, and the annual amount due on the assessment. The obligations of the agreement and lien will run with the eligible property. If the property is sold, the new owner shall automatically assume the obligations of the agreement, note, and subject to the special assessment lien and shall be subject to all liability related to such obligations. Upon full payment of the amount of the special assessment lien, including all outstanding interest and charges and any penalties that may become due, the municipality shall provide the then participating property owner with a written statement certifying that the special assessment lien has been paid in full and shall record a discharge of the lien from the private lender.

II. The assessment agreement shall disclose to the owners of eligible property participating in the program the risks associated with their participation, including risks related to their failure to make payments and the risk of enforcement by power of sale under RSA 479.

III. The municipality shall execute a notice of the assessment and lien, and an assignment of notice of assessment and lien under this chapter for recording in the county registry of deeds. The notice shall consist of the following statement or its substantial equivalent: "This property is subject to a special assessment related to the installation of qualifying under RSA 53-F."

IV. Any personal or business financial information provided to a municipality or an entity administering a program under this chapter on behalf of a municipality by a participating property owner or potential participating property owner shall be considered confidential, commercial, or financial information under RSA 91-A:5.

Source. 2010, 215:2. 2011, 68:5, eff. July 15, 2011. 2014, 294:3, eff. Sept. 30, 2014. 2015, 121:3, eff. June 8, 2015. 2025, 1:4, eff. March 10, 2025.

Section 53-F:5

53-F:5 Eligibility of Property Owners. –

I. A municipality may enter into an agreement under this chapter only with the legal owner of eligible property.

II. Prior to entering into an agreement with an owner of eligible property, the municipality shall determine that all property taxes and any other assessments levied with property taxes are current and that there are no involuntary liens such as mechanic's liens on the property in excess of \$10,000 and which are not removed at the time of the close of the financing transaction.

II-a. A property may be eligible for financing if otherwise qualified improvements were completed and operational no more than 36 months prior to submission of the application to the program administrator. Waivers to the 36-month

requirement may be granted in the sole discretion of the program administrator.

III. Each mortgagee or lienholder shall have the right to determine in its sole discretion whether or not it will consent to such financing. The consents shall be in writing and recorded with the notice of assessment in the registry of deeds. The legal effect of having all consents shall be that the municipal lien shall not be extinguished in the event of a foreclosure or tax foreclosure or sheriff's sale by the mortgagee or lienholder as provided in RSA 53-F:8. Further, any provision of a deed of trust, mortgage, or any other agreement between a consenting lienholder and a property owner providing for the acceleration of any payment under the deed of trust, mortgage, or agreement solely as the result of entering into an agreement to finance an assessment is not enforceable; however, a holder or loan servicer may increase the monthly amount held in escrow as may be required to annually pay the assessment and the mortgage holder shall remit such amounts in the manner that property taxes are escrowed and remitted.

IV. The term of repayment shall not exceed 30 years.

Source. 2010, 215:2, eff. Aug. 27, 2010. 2014, 294:4, eff. Sept. 30, 2014. 2015, 121:4, eff. June 8, 2015. 2025, 1:5, eff. March 10, 2025.

Section 53-F:6

53-F:6 Qualifying Improvements. –

I. The authority shall establish a C-PACER application and review process to review and evaluate project applications for C-PACER financing and prescribe the form and manner of the application. Under the application, an applicant shall demonstrate:

(a) That the project provides a benefit to the public in the form of energy or water resource conservation, reduced public health costs and/or risk, or reduced public emergency response cost and/or risk.

(b) For an existing building:

(1) Where energy or water usage improvements are proposed, an energy analysis by a licensed engineering firm or engineer, or other qualified professional listed in the program guidebook, stating that the proposed qualified improvements will either result in more efficient use or conservation of energy or water, the reduction of greenhouse gas emissions, or the addition of renewable sources of energy or water, or

(2) Where renewable energy is proposed, an engineering study showing that the improvements are feasible; or

(3) Where resilience improvements are proposed, certification by a licensed professional engineer stating that the qualified improvements will result in improved resilience.

(c) For new construction, certification by a licensed professional engineer or engineering firm stating that the proposed

qualified improvements will enable the project to exceed the energy efficiency or water efficiency or renewable energy or water usage or resilience requirements of the current building code.

II. (a) The principal amount of any financing, excluding interest, shall not exceed 35 percent of the appraised real property value, as stabilized or as complete, or the actual cost of installing renewable energy systems, energy efficiency improvements, water efficiency improvements and resiliency improvements, including the costs of necessary equipment, materials, and labor, financing costs, ancillary costs, the costs of each related energy or water audit or feasibility study, and the cost of verification of such renewable energy system and energy efficiency, water efficiency, and resiliency improvements.

(b) The financing for assessments imposed may also include but is not limited to:

(1) Permit fees;

(2) Inspection fees;

(3) Lender fees;

(4) Program application and administrative fees;

(5) Project development and engineering fees;

(6) Interest reserves;

(7) Capitalized interest, in an amount determined by the owner of the commercial property and the third-party providing financing under this section; and

(8) Any other fees or costs incurred by the property owner incident to the installation, modification, or improvement on a specific or pro rata basis.

III. The recording of all documents under this section may be performed by the municipality or their designee. A municipality's duties in a program shall include the:

(a) Timely execution of the written assessment contract between the property owner and the municipality, by a duly authorized official, as well as execution of the municipality notice of assessment and C-PACER lien; and

(b) Execution of the assignment of the assessment agreement and the notice of assessment and C-PACER lien to the capital provider.

IV. The authority and any municipality, its officers, and employees, shall not be liable at law and equity for any actions taken in pursuant of this section, except for gross and willful misconduct. Neither the members of the authority's board of directors, nor any officer or employee of the authority shall be personally liable in ordinary negligence under this chapter. The state shall indemnify a board member or officer or employee of the authority for expenses related to defense against an ordinary negligence action. Neither the state nor the authority nor any officer or employee of either of them shall be subject to any liability for actions taken to protect the interests of the state, the authority, or any owner of the authority's bonds, provided that such actions are not reckless or wanton.

V. After an approved project is completed, an applicant shall provide to the authority written verification, as defined in the program guidebook, stating that the qualified project was properly completed and is operating as intended.

Source. 2010, 215:2, eff. Aug. 27, 2010. 2015, 121:5, eff. June 8, 2015. 2021, 91:218, eff. July 1, 2021. 2025, 1:6, eff. March 10, 2025.

Section 53-F:7

53-F:7 Financing Terms. –

I. Prior to entering into a special assessment agreement, the municipality shall receive from the program administrator certification that the proposed eligible improvements, eligible property and property owner qualify for financing pursuant to the program.

II. Upon receiving certification of approval from the program administrator, the municipality shall:

(a) Execute the assessment agreement; and

(b) Execute the written notice of assessment and lien, prepared by the administrator, which shall be recorded in the records of the office of the county register of deeds of the county in which the property is located. The notice required under this subparagraph shall contain:

(1) The amount of the assessment;

(2) The legal description of the property;

(3) The name of each property owner;

(4) A copy of the written assessment agreement;

(5) The date on which the lien was created;

(6) The principal amount of the lien; and

(7) The term of the lien.

(c) The municipality, or its designee, may assign the recording of executed assignment of the notice of assessment and lien.

III. A special assessment that meets the requirements of RSA 53-F:5 and any interest or penalties on the assessment:

(a) Is a first and prior lien against the commercial property on which the assessment is imposed, from the date on which the notice of special assessment is recorded until the assessment, interest, or penalty is paid; and

(b) Has the same priority status as a lien for any other ad valorem tax, except that it shall be junior to any lien for property tax or other taxes or assessments by the municipality;

(c) The lien runs with the land, and that portion of the assessment under the assessment contract that is not yet due may

not be accelerated or eliminated by foreclosure of a property tax lien or any foreclosure under state law.

IV. The proposed arrangements for financing a qualified project may authorize the property owner to:

(a) Directly purchase the related equipment and materials for the installation or modification of a qualified improvement; or

(b) Contract directly, including through lease, power purchase agreement, or other service contract, for the related equipment and materials used in the installation or modification of a qualified improvement.

Source. 2010, 215:2. 2011, 68:3, eff. July 15, 2011. 2014, 294:5, eff. Sept. 30, 2014. 2015, 121:6, eff. June 8, 2015. 2025, 1:7, eff. March 10, 2025.

Section 53-F:8

53-F:8 Priority; Collection and Enforcement. –

I. The municipality shall be responsible for all billing, collection, and enforcement of the special assessment and lien, provided however that the municipality may delegate such responsibilities to any outside third party approved by the program administrator and further deemed acceptable to the municipality.

II. Under this section, delinquent installments shall incur interest and penalties as specified in the financing agreement between the property owner and capital provider. Enforcement of a delinquent installment by a capital provider shall be enforced with the provisions of paragraph III and shall follow the procedures under RSA 479, including the power of sale, except that assessments not yet due may not be accelerated or eliminated by foreclosure of the past due amounts of the lien. Any outstanding and delinquent property taxes at the time of the enforcement action shall be satisfied along with the delinquent amounts of the special assessment lien.

III. Neither the state nor any county nor any municipality nor any program administrator may use public funds to fund or repay any financing or lien between a capital provider and property owner except to the degree funds are received from the project expressly for such a purpose. No section under this chapter shall be interpreted to pledge, offer, or encumber the full faith and credit of the state, county, program administrator, or a municipality, nor shall any municipality pledge, offer, or encumber its full faith and credit for any lien amount through a program.

Source. 2010, 215:2. 2011, 68:6, eff. July 15, 2011. 2014, 294:6, eff. Sept. 30, 2014. 2015, 121:7, eff. June 8, 2015. 2023, 91:2, eff. Aug. 19, 2023. 2025, 1:8, eff. March 10, 2025.

Agenda
Lebanon City Council
March 4, 2026

11. New Business:

11.C – Presentation and Discussion of Potential Signal Park TIF District

Background

Choice Storage, LLC/Jay Campion is the owner of several properties located along Etna Road and Labombard Road in Lebanon. Mr. Campion has been communicating with the Planning & Development and Recreation, Arts & Parks Departments for several years on a development project titled “Signal Park”, which would include residential, office, and commercial uses. Campion’s properties were included in areas proposed to be rezoned prior to the City Council’s recent decision to postpone further consideration of certain zoning amendments in the Route 120 corridor. As a result, Campion is planning to move forward with development options based on the current zoning of his properties.

As part of the overall Signal Park development, Campion is proposing to convey a parcel of land to the City for the creation of public recreational facilities, potentially including playing fields, sports courts, playgrounds, and the associated access, parking, and infrastructure improvements. The Recreation, Arts & Parks Department has documented a longstanding need for additional recreational facilities, especially playing fields, due to high participation rates in adult and youth sports programs.

On May 7, 2025, Campion attended a City Council meeting to discuss the potential establishment of a Tax Increment Finance (TIF) District, which would cover the Signal Park development as well as several surrounding parcels. As proposed, if a TIF District were established, Campion would secure the private funding necessary to construct the public recreational facilities and other improvements in exchange for being reimbursed for those costs from the TIF District once the increment begins to be generated by the taxable portions of the overall Signal Park development. Through such an arrangement, the City could potentially obtain needed public recreational facilities without having to incur the upfront costs for the improvements.

Based on the May 7th presentation and discussion, the Council directed the City Manager to continue negotiating with Campion on the potential Signal Park TIF District and associated public-private partnership agreements, and to bring additional details back to the Council for further review and discussion.

Since last spring, Campion has refined the draft language of a Development Program and other components of a TIF District and has prepared a draft Development Agreement, which summarizes the development project and the reimbursement arrangements proposed by the City. The City Manager’s Office has reviewed and commented on the draft documents, but it is noted that the City’s legal counsel has not yet reviewed the documents.

In order for the City Administration to proceed further in discussions and negotiations with Campion, the City Council needs to provide further guidance about several aspects of the proposal, including the extent of the proposed TIF District; the percentage of increment to be captured (and used for potential reimbursement) vs. the percentage of increment to remain uncaptured by the TIF District (which would be treated as new development value for tax

purposes); which facilities and improvements would be eligible for reimbursement through the TIF District; and potentially other issues.

Jay Campion will be present on March 4th to review and discuss the status of his development concept and his proposal for a Signal Park TIF District.

Action

If the City Council is interested in considering the creation of a TIF District, the following motion is offered for consideration:

MOVED, that the Lebanon City Council hereby requests the City Manager to continue to negotiate with Choice Storage, LLC/Jay Campion on the potential creation of a Signal Park Tax Increment Finance (TIF) District and associated public-private partnership agreements, and to present the details of such a TIF District and development agreement(s) at a future City Council meeting for further review and discussion.

Included In This Section:

1. Signal Park Infrastructure, Conceptual Estimate, November 1, 2023
2. TIF Recreation Phase, Conceptual Estimate, November 1, 2023
3. Potential Signal Park TIF District Properties
4. Draft Lebanon Signal Park TIF District Development Program
5. Draft Development Agreement
6. Minutes of May 7, 2025 City Council Meeting – Excerpt
7. Signal Park Conceptual Plans, presented to Planning Board on February 9, 2026
8. Draft Minutes of February 9, 2026 Planning Board Meeting – Excerpt
9. Signal Park Draft TIF District Revenue and Debt Service Capacity Estimates

DRAFT SITE MASTERPLAN
OCTOBER 2023
SIGNAL PARK
DRAFT

Scale: 1" = 100'-0"



SIGNAL HILL
DEVELOPMENT
PHASE 3

RL-3
IND-L

SIGNAL HILL
DEVELOPMENT
PHASE 2

SIGNAL HILL
DEVELOPMENT
PHASE 1

**SIGNAL PARK INFRASTRUCTURE
CONCEPTUAL ESTIMATE 11/1/23**

SIGNAL PARK			
SITE CONCEPT PLAN			
DATE: 11/1/23	PROJECT NO: 2023-001	SCALE: 1" = 100'-0"	DATE: 11/1/23
DESIGNED BY: [Signature]	CHECKED BY: [Signature]	APPROVED BY: [Signature]	DATE: 11/1/23
ParkArchitecture.com			L 10

SIGNAL PARK CONCEPTUAL ESTIMATE TOTALS		
PHASE 1 to 3 UTILITIES, ROADWAYS, DRAINAGE (NON-TIF)		
PHASE	Scope of Work (Description)	Total Estimate
1	Subtotal Roadways	\$1,396,627.56
1	Subtotal Water	\$689,800.00
1	Subtotal Sewer	\$527,750.00
1	Subtotal Drainage Roadways	\$974,000.00
1	Power	\$605,000.00
SUBTOTAL CONCEPTUAL COSTS PHASE 1 PHASE ROADWAYS, UTILITIES, DRAINAGE		\$4,193,177.56
PHASE	Scope of Work (Description)	Total Estimate
2	Subtotal Roadways	\$1,627,847.29
2	Subtotal Water	\$490,950.00
2	Subtotal Sewer	\$371,200.00
2	Subtotal Drainage Roadways	\$848,000.00
2	Power	\$480,000.00
SUBTOTAL CONCEPTUAL COSTS PHASE 2 PHASE ROADWAYS, UTILITIES, DRAINAGE		\$3,817,997.29
PHASE	Scope of Work (Description)	Total Estimate
3	Subtotal Roadways	\$946,130.22
3	Subtotal Water	\$141,600.00
3	Subtotal Sewer	\$109,500.00
3	Subtotal Drainage Roadways	\$481,000.00
3	Power	\$371,200.00
SUBTOTAL CONCEPTUAL COSTS PHASE 3 PHASE ROADWAYS, UTILITIES, DRAINAGE		\$2,049,430.22
SUMMARY AND ALLOWANCES		Total Estimate
Subtotal Estimate Phases 1-3 (SIGNAL PARK NON-REC/TIF DEVELOPMENT)		\$10,060,605.07
Construction Mobilization (10%)		\$1,006,060.51
Construction Contingency (10%)		\$1,006,060.51
Construction Permit Fees Allowance Site (3%)		\$301,818.15
Construction Engineering Allowance (10%)		\$1,006,060.51
TOTAL CONCEPTUAL ESTIMATE SIGNAL PARK PHASES 1-3		\$13,380,604.74
Estimate based on conceptual drawings only and is subject to change as drawings are developed for grading, drainage, sitework, lighting, sewer, roadways, Power. Does not include individual lot development. Pricing based on 2024 rates. Construction budgets will need to be revised once 80% design/permitting drawings are developed/engineered. Allowances are provided for a basis of budget and design targets only.		

OTHER PERMIT/CONSTRUCTION COST TO KEEP IN CONSIDERATION (ALLOWANCES) NOT INCLUDED ABOVE

- | | | |
|---|--|--|
| 1 | Building Permit Fees | Codes based fees |
| 2 | Sewer Use Permit Fee | 627 Units See Lebanon Permit form for Fee Calculations |
| 3 | Water and Sprinkler Service Permit | 627 Units See Lebanon Permit form for Fee Calculations |
| 4 | Wetland Mitigation Fees If Required | Impact based fees (Engineering/Permitting) |
| 5 | Third Party Construction Inspection Fees (Full Time Water/Sewer/Drainage and ROW Work) | |
| 6 | Liberty Utility Fees | |
| 7 | Off-site Traffic Improvements (Requires Study and Design) | |

Exclusions 1. Individual Lot Development, Parking Lots, Drives, Water, Sewer, Drainage, Power, Finishes

2. Woodland Trails
3. Gas
4. Tree Clearing
5. Box Culverts (Stream Crossings/Wetland Crossings)
6. Significant Retaining Walls
7. Guardrails
8. Roadway Underdrains
9. Subsurface Detention
10. Site Lighting (Can be Utility Pole Mounted if Overhead)
11. Crosswalk Rapid Flashing Beacons
12. Off-site Improvements and Traffic Improvements (Traffic Signals)

SIGNAL PARK CONCEPTUAL ESTIMATE

PHASE 1 UTILITIES, ROADWAYS, DRAINAGE

Roadways

Dimensions: 24' Width, 24" Base Gravel, 4" Pavement (Additive Alternatives, Granite Curb) 6400 LF

Section: Crowned Sub-Grade

Item No.	Scope of Work (Description)	Unit	Estimated Quantity	Unit Cost	Total Estimate
1	Cut to Fill Grading Allowance	AL	1	\$40,000.00	\$40,000.00
2	24" Base Gravels	CY	11,378	\$38.00	\$432,355.56
3	Bituminous Pavement	TN	3,823	\$120.00	\$458,752.00
4	Line Striping	LF	12,000	\$1.50	\$18,000.00
5	Signage	AL	1	\$6,000.00	\$6,000.00
6	Crosswalks/Tip Downs	LF	4	\$5,000.00	\$20,000.00
7	Bituminous Sidewalks (Adjacent to Road)	LF	3,638	\$40.00	\$145,520.00
8	Loam 15' Both Sides of Road	CY	3,600	\$50.00	\$180,000.00
9	Seed	SF	192,000	\$0.50	\$96,000.00
Subtotal Base Estimate Roadways					\$1,396,627.56

Add Alternative/Allowances

AA1	Granite Curb	LF	10,000	\$55.00	\$550,000.00
AA2	Bituminous Curb in Lieu of Granite	LF	10,000	\$25.00	\$250,000.00
AA3	Landscaping/Trees Allowance	AL	1	\$60,000.00	\$60,000.00
AA4	Retaining Wall Allowance	AL	1	\$150,000.00	\$150,000.00

Water

8" Water Main - 6" Hydrant and Service Extensions

Item No.	Scope of Work (Description)	Unit	Estimated Quantity	Unit Cost	Total Estimate
1	8" Interconnections and Valve (Labombard Rd)	EA	1	\$20,000.00	\$20,000.00
2	8" DI Water Main	LF	5,100	\$90.00	\$459,000.00
3	8" Gate Valve	EA	10	\$2,500.00	\$25,000.00
4	6" DI Water Main	LF	10	\$80.00	\$800.00
5	6" Gate Valve	EA	10	\$1,750.00	\$17,500.00
6	Hydrants (Every 500' per Lebanon)	AL	10	\$5,500.00	\$55,000.00
7	Service Tee's/Valves 6" and Stub out of Road	AL	7	\$15,000.00	\$105,000.00
8	Testing	AL	1	\$7,500.00	\$7,500.00
Subtotal Base Estimate Water					\$689,800.00

Sewer

Assume 8" Main with 6" Service Stubs (Assumed Gravity)

8" Main Manholes Every 400'

Item No.	Scope of Work (Description)	Unit	Estimated Quantity	Unit Cost	Total Estimate
1	Manholes Less than 8' Depth	EA	15	\$6,500.00	\$97,500.00
2	8" SDR35 PVC	CY	4,700	\$75.00	\$352,500.00
3	6" Service Stubs	LF	350	\$65.00	\$22,750.00
4	Connection Labombard Road	AL	1	\$50,000.00	\$50,000.00
5	Testing	AL	1	\$5,000.00	\$5,000.00
Subtotal Base Estimate Sewer					\$527,750.00

SIGNAL PARK CONCEPTUAL ESTIMATE

PHASE 1 UTILITIES, ROADWAYS, DRAINAGE

Drainage Roadways

Treatment Allowance Cost Per SF of Impervious Roadway (154,000 SF)

Detention Allowance Cost Per SF of Impervious Roadway (154,000 SF)

CB Allowance (2 Per 400' of Roadway)

Item No.	Scope of Work (Description)	Unit	Estimated Quantity	Unit Cost	Total Estimate
1	Catch Basin	EA	32	\$3,500.00	\$112,000.00
2	Drainage Piping	LF	5,000	\$80.00	\$400,000.00
3	Treatment	SF	154,000	\$1.25	\$192,500.00
4	Detention	SF	154,000	\$1.75	\$269,500.00
Subtotal Base Estimate Drainage Roadways					\$974,000.00

Power

Primary and Drops

Item No.	Scope of Work (Description)	Unit	Estimated Quantity	Unit Cost	Total Estimate
1	Overhead Power/Pole Allowance (Every 350')	EA	20	\$25,000.00	\$500,000.00
2	Drop and Service	EA	7	\$15,000.00	\$105,000.00
Subtotal Base Estimate Power					\$605,000.00

Alternative/Allowances

AA1	Underground Power	LF	5800	\$200.00	\$1,160,000.00
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SIGNAL PARK CONCEPTUAL ESTIMATE

PHASE 2 UTILITIES, ROADWAYS, DRAINAGE

Roadways

Dimensions: 24' Width, 24" Base Gravel, 4" Pavement (Additive Alternatives, Granite Curb) 5380 LF

Section: Crowned Sub-Grade

Item No.	Scope of Work (Description)	Unit	Estimated Quantity	Unit Cost	Total Estimate
1	Cut to Fill Grading Allowance	AL	1	\$400,000.00	\$400,000.00
2	24" Base Gravels	CY	9,564	\$38.00	\$363,448.89
3	Bituminous Pavement	TN	3,214	\$120.00	\$385,638.40
4	Line Striping	LF	12,000	\$1.50	\$18,000.00
5	Sigraze	AL	1	\$6,000.00	\$6,000.00
6	Crosswalks/Tip Downs	LF	5	\$5,000.00	\$25,000.00
7	Bituminous Sidewalks (Adjacent to Road)	LF	4,869	\$40.00	\$194,760.00
8	Loam 15' Both Sides of Road	CY	3,000	\$50.00	\$150,000.00
9	Seed	SF	170,000	\$0.50	\$85,000.00
Subtotal Base Estimate Roadways:					\$1,627,847.29

Add Alternative/Allowances

AA1	Granite Curb	LF	9,500	\$55.00	\$522,500.00
AA2	Bituminous Curb in Lieu of Granite	LF	9,500	\$25.00	\$237,500.00
AA3	Landscaping/Trees Allowance	AL	1	\$60,000.00	\$60,000.00
AA4	Retaining Wall Allowance	AL	1	\$100,000.00	\$100,000.00

Water

8" Water Main - 6" Hydrant and Service Extensions

Item No.	Scope of Work (Description)	Unit	Estimated Quantity	Unit Cost	Total Estimate
2	8" DI Water Main	LF	3,600	\$90.00	\$324,000.00
3	8" Gate Valve	EA	9	\$2,500.00	\$22,500.00
4	6" DI Water Main	LF	140	\$80.00	\$11,200.00
5	6" Gate Valve	EA	7	\$1,750.00	\$12,250.00
6	Hydrants (Every 500' per Lebanon)	AL	7	\$5,500.00	\$38,500.00
7	Service Tee's/Valves 6" and Stub out of Road	AL	5	\$15,000.00	\$75,000.00
8	Testing	AL	1	\$7,500.00	\$7,500.00
Subtotal Base Estimate Water:					\$490,950.00

Sewer

Assume 8" Main with 6" Service Stubs (Assumed Gravity)

8" Main Manholes Every 400'

Item No.	Scope of Work (Description)	Unit	Estimated Quantity	Unit Cost	Total Estimate
1	Manholes Less than 8' Depth	EA	12	\$6,500.00	\$78,000.00
2	8" SDR35 PVC	CY	3,600	\$75.00	\$270,000.00
3	6" Service Stubs	LF	280	\$65.00	\$18,200.00
5	Testing	AL	1	\$5,000.00	\$5,000.00
Subtotal Base Estimate Sewer:					\$371,200.00

SIGNAL PARK CONCEPTUAL ESTIMATE

PHASE 2 UTILITIES, ROADWAYS, DRAINAGE

Drainage Roadways

Treatment Allowance Cost Per SF of Impervious Roadway (130,000 SF)

Detention Allowance Cost Per SF of Impervious Roadway (130,000 SF)

CB Allowance (2 Per 400' of Roadway)

Item No.	Scope of Work (Description)	Unit	Estimated Quantity	Unit Cost	Total Estimate
1	Catch Basin	EA	28	\$3,500.00	\$98,000.00
2	Drainage Piping	LF	4,500	\$80.00	\$360,000.00
3	Treatment	SF	130,000	\$1.25	\$162,500.00
4	Detention	SF	130,000	\$1.75	\$227,500.00
Subtotal Base Estimate Drainage Roadways					\$848,000.00

Power

Primary and Drops

Item No.	Scope of Work (Description)	Unit	Estimated Quantity	Unit Cost	Total Estimate
1	Overhead Power/Pole Allowance (Every 350')	EA	15	\$25,000.00	\$375,000.00
2	Drop and Service	EA	7	\$15,000.00	\$105,000.00
Subtotal Base Estimate Power					\$480,000.00

Alternative/Allowances

AA1	Underground Power	LF	4000	\$200.00	\$800,000.00
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SIGNAL PARK CONCEPTUAL ESTIMATE

PHASE 2 UTILITIES, ROADWAYS, DRAINAGE

Roadways

Dimensions: 24' Width, 24" Base Gravel, 4" Pavement (Additive Alternatives, Granite Curb) 3100 LF

Section: Crowned Sub-Grade

Item No.	Scope of Work (Description)	Unit	Estimated Quantity	Unit Cost	Total Estimate
1	Cut to Fill Grading Allowance	AL	1	\$300,000.00	\$300,000.00
2	24" Base Gravels	CY	5,511	\$38.00	\$209,422.22
3	Bituminous Pavement	TN	1,852	\$120.00	\$222,208.00
4	Line Striping	LF	14,000	\$1.50	\$21,000.00
5	Sigraze	AL	1	\$6,000.00	\$6,000.00
6	Crosswalks/Tip Downs	LF	2	\$5,000.00	\$10,000.00
7	Bituminous Sidewalks (Adjacent to Road)	LF	1,000	\$40.00	\$40,000.00
8	Loam 15' Both Sides of Road	CY	1,750	\$50.00	\$87,500.00
9	Seed	SF	100,000	\$0.50	\$50,000.00
Subtotal Base Estimate Roadways					\$946,130.22

Add Alternative/Allowances

AA1	Granite Curb	LF	6,000	\$55.00	\$330,000.00
AA2	Bituminous Curb in Lieu of Granite	LF	6,000	\$25.00	\$150,000.00
AA3	Landscaping/Trees Allowance	AL	1	\$50,000.00	\$50,000.00
AA4	Retaining Wall Allowance	AL	1	\$100,000.00	\$100,000.00

Water

8" Water Main - 6" Hydrant and Service Extensions

Item No.	Scope of Work (Description)	Unit	Estimated Quantity	Unit Cost	Total Estimate
1	8" Interconnections and Valve (Labombard Rd)	EA	1	\$20,000.00	\$20,000.00
2	8" DI Water Main	LF	700	\$90.00	\$63,000.00
3	8" Gate Valve	EA	2	\$2,500.00	\$5,000.00
4	6" DI Water Main	LF	20	\$80.00	\$1,600.00
5	6" Gate Valve	EA	2	\$1,750.00	\$3,500.00
6	Hydrants (Every 500' per Lebanon)	AL	2	\$5,500.00	\$11,000.00
7	Service Tee's/Valves 6" and Stub out of Road	AL	2	\$15,000.00	\$30,000.00
8	Testing	AL	1	\$7,500.00	\$7,500.00
Subtotal Base Estimate Water					\$141,600.00

Sewer

Assume 8" Main with 6" Service Stubs (Assumed Gravity)

8" Main Manholes Every 400'

Item No.	Scope of Work (Description)	Unit	Estimated Quantity	Unit Cost	Total Estimate
1	Manholes Less than 8' Depth	EA	7	\$6,500.00	\$45,500.00
2	8" SDR35 PVC	CY	700	\$75.00	\$52,500.00
3	6" Service Stubs	LF	100	\$65.00	\$6,500.00
5	Testing	AL	1	\$5,000.00	\$5,000.00
Subtotal Base Estimate Sewer					\$109,500.00

SIGNAL PARK CONCEPTUAL ESTIMATE

PHASE 2 UTILITIES, ROADWAYS, DRAINAGE

Drainage Roadways

Treatment Allowance Cost Per SF of Impervious Roadway (75,000 SF)

Detention Allowance Cost Per SF of Impervious Roadway (75,000 SF)

CB Allowance (2 Per 400' of Roadway)

Item No.	Scope of Work (Description)	Unit	Estimated Quantity	Unit Cost	Total Estimate
1	Catch Basin	EA	16	\$3,500.00	\$56,000.00
2	Drainage Piping	LF	2,500	\$80.00	\$200,000.00
3	Treatment	SF	75,000	\$1.25	\$93,750.00
4	Detention	SF	75,000	\$1.75	\$131,250.00
Subtotal Base Estimate Drainage Roadways					\$481,000.00

Power

Primary and Drops

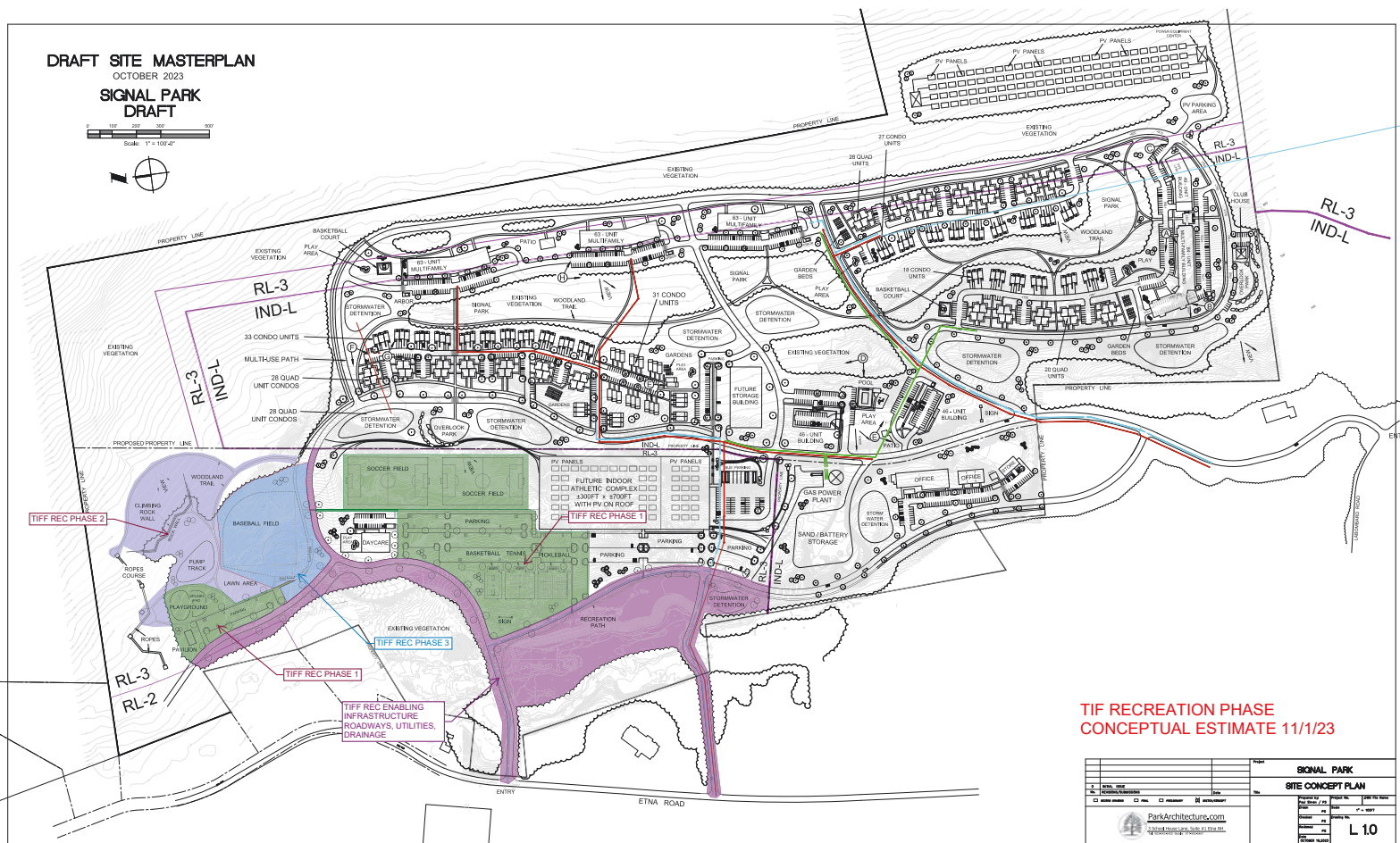
Item No.	Scope of Work (Description)	Unit	Estimated Quantity	Unit Cost	Total Estimate
1	Overhead Power/Pole Allowance (Every 350')	EA	10	\$25,000.00	\$250,000.00
2	Drop and Service	EA	3	\$15,000.00	\$45,000.00
Subtotal Base Estimate Power					\$295,000.00

Alternative/Allowances

AA1	Underground Power	LF	1500	\$200.00	\$300,000.00
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DRAFT SITE MASTERPLAN
OCTOBER 2023
SIGNAL PARK
DRAFT

Scale: 1" = 100'-0"



TIF RECREATION PHASE
CONCEPTUAL ESTIMATE 11/1/23

SIGNAL PARK			
SITE CONCEPT PLAN			
DATE: 11/1/23	PROJECT NO: 2023-001	SCALE: 1" = 100'-0"	PROJECT NAME: SIGNAL PARK
DESIGNED BY: PARK ARCHITECTURE	CHECKED BY: [Signature]	DATE: 11/1/23	PROJECT NO: 2023-001
ParkArchitecture.com		L 10	

SIGNAL PARK CONCEPTUAL ESTIMATE

TIF RECREATION PHASE UTILITIES, ROADWAYS, DRAINAGE

Roadways

Dimensions: 24" Width, 24" Base Gravel, 4" Pavement (Additive Alternatives, Granite Curb) 4,770 LF

Section: Crowned Sub-Grade, 6" of Granular Fill and 6" of Sandy Loam and Perimeter Under Drains

Item No.	Scope of Work (Description)	Unit	Estimated Quantity	Unit Cost	Total Estimate
1	Cut to Fill Grading Allowance	AL	1	\$250,000.00	\$250,000.00
2	24" Base Gravels	CY	9,900	\$38.00	\$376,200.00
3	Bituminous Pavement	TN	2,900	\$120.00	\$348,000.00
4	Line Striping	LF	4,770	\$2.00	\$9,540.00
5	Signage	AL	1	\$6,000.00	\$6,000.00
6	Crosswalks/Tip Downs	LF	3	\$5,000.00	\$15,000.00
7	Loam 15' Both Sides of Road	CY	3,300	\$50.00	\$165,000.00
8	Seed	SF	176,000	\$0.50	\$88,000.00
Subtotal Base Estimate Roadways:					\$1,257,740.00

Add Alternative/Allowances

AA1	Granite Curb	LF	9,200	\$55.00	\$506,000.00
AA2	Bituminous Curb in Lieu of Granite	LF	9,200	\$25.00	\$230,000.00
AA3	Landscaping/Trees Allowance	AL	1	\$30,000.00	\$30,000.00
AA4	Retaining Wall Allowance	AL	1	\$300,000.00	\$300,000.00

Water

8" Water Main From Etna Road

Item No.	Scope of Work (Description)	Unit	Estimated Quantity	Unit Cost	Total Estimate
1	8" Interconnections and Valve	EA	2	\$30,000.00	\$60,000.00
2	8" DI Water Main	LF	4,040	\$90.00	\$363,600.00
3	8" Gate Valve	EA	7	\$2,500.00	\$17,500.00
4	6" DI Water Main	LF	8	\$80.00	\$640.00
5	6" Gate Valve	EA	8	\$1,750.00	\$14,000.00
6	Hydrants (Every 500' per Lebanon)	AL	8	\$5,500.00	\$44,000.00
7	Service Lateral Athlet Bathrooms	AL	1	\$15,000.00	\$15,000.00
8	Testing	AL	1	\$5,000.00	\$5,000.00
Subtotal Base Estimate Water:					\$519,740.00

Alternative/Allowances

AA1	Irrigation Lateral/Meter Boxes	AL	1	\$30,000.00	\$30,000.00
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Sewer

Assume 8" Main to Athletic Maintenance/Bathroom Building with 6" Service (Assumed Gravity)

8" Main Manholes Every 400'

Item No.	Scope of Work (Description)	Unit	Estimated Quantity	Unit Cost	Total Estimate
1	Manholes Less than 8' Depth	EA	10	\$6,500.00	\$65,000.00
2	8" SDR35 PVC	CY	3,250	\$75.00	\$243,750.00
3	6" Service	LF	60	\$65.00	\$3,900.00
4	Interconnection Etna Road	LS	1	\$15,000.00	\$15,000.00
5	Testing	AL	1	\$5,000.00	\$5,000.00
Subtotal Base Estimate Sewer:					\$332,650.00

SIGNAL PARK CONCEPTUAL ESTIMATE

TIF RECREATION PHASE UTILITIES, ROADWAYS, DRAINAGE

Drainage Roadways

Treatment Assumed Cost Per SF of Impervious Roadway (110,000 SF)

Detention Assumed Coster Per SF of Impervious Roadway (110,000 SF)

CB Allowance (2 Per 400' of Roadway)

Item No.	Scope of Work (Description)	Unit	Estimated Quantity	Unit Cost	Total Estimate
1	Catch Basin	EA	22	\$3,500.00	\$77,000.00
2	Drainage Piping	LF	3,200	\$80.00	\$256,000.00
3	Treatment	SF	110,000	\$1.25	\$137,500.00
4	Detention	SF	110,000	\$1.25	\$137,500.00
Subtotal Base Estimate Drainage Roadways					\$608,000.00

Power

Underground Primary and Secondary

Item No.	Scope of Work (Description)	Unit	Estimated Quantity	Unit Cost	Total Estimate
1	Overhead Power/Pole Allowance (Every 350')	EA	12	\$25,000.00	\$300,000.00
2	Drop and Service	EA	3	\$15,000.00	\$45,000.00
Subtotal Base Estimate Power					\$345,000.00

Alternative/Allowances

AA1	Underground Power	LF	3250	\$200.00	\$650,000.00
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TOTAL CONCEPTUAL COSTS TIF RECREATION PHASE ROADWAYS, UTILITIES, DRAINAGE

PHASE	Scope of Work (Description)	Total Estimate
1	Subtotal Roadways	\$1,257,740.00
1	Subtotal Water	\$519,740.00
1	Subtotal Sewer	\$332,650.00
1	Subtotal Drainage Roadways	\$608,000.00
1	Power	\$345,000.00
SUBTOTAL CONCEPTUAL COSTS TIF RECREATION PHASE ROADWAYS, UTILITIES, DRAINAGE		\$3,063,130.00

SUMMARY AND ALLOWANCES

	Total Estimate
Subtotal Estimate Phases 1-3	\$3,063,130.00
Construction Mobilization (7.5%)	\$229,734.75
Construction Contingency (10%)	\$306,313.00
Construction Permit/Fees Allowance (2%)	\$61,262.60
Construction Engineering/Architecture Allowance (10%)	\$306,313.00
TOTAL CONCEPTUAL ESTIMATE TIF RECREATION SPECIALTIES PHASES 1-3	\$3,966,753.35

Estimate Field Specialties Phase Only. Estimate based on conceptual drawings only and is subject to change as drawings are developed for grading, drainage, sitework, lighting, sewer, roadways.

SIGNAL PARK CONCEPTUAL ESTIMATE

TIF Recreation Phases 1-3 Estimate ATHLETIC FACILITIES

Two Full Size Multi-purpose Fields (PHASE 1)

Dimensions: 350'x200' Each

Section: Crowned Sub-Grade, 6" of Granular Fill and 6" of Sandy Loam and Perimeter Under Drains

Item No.	Scope of Work (Description)	Unit	Estimated Quantity	Unit Cost	Total Estimate
1	Cut to Fill Grading Allowance	AL	1	\$150,000.00	\$150,000.00
2	Perimeter Drains 6" PVC in Stone	LF	2,200	\$35.00	\$77,000.00
3	6" Granular Fill Sand (Drain Layer)	CY	3,000	\$25.00	\$75,000.00
4	Sandy Loam	CY	3,250	\$55.00	\$178,750.00
5	Hydro Seed and Fertilizer	SF	154,000	\$0.60	\$92,400.00
6	6' Tall Fence Black Vinyl (Parking Lot Separation with Access Openings)	LF	720	\$40.00	\$28,800.00
7	Drainage Allowance (Treatment/Outfall)	AL	1	\$25,000.00	\$25,000.00
8	LED lighting System n Metal Poles	EA/Field	2	\$268,000.00	\$536,000.00
Subtotal Base Estimate Two-Full Size Multi-purpose Fields					\$1,162,950.00

Add Alternative/Allowances

AA1	Irrigation Allowance	Per/Field	2	\$100,000.00	\$200,000.00
AA2	Landscaping/Plantings/Allowance	AL	1	\$25,000.00	\$25,000.00
AA3	SOD	SF	140,000	\$1.90	\$266,000.00

Playground (PHASE 1)

Dimensions: 350'x200' Each

2-5 yr olds and 5-12 yr olds. ADA compliant. Inclusive design.

Section: 6" of Granular Fill, 6" of Playground Chips

Item No.	Scope of Work (Description)	Unit	Estimated Quantity	Unit Cost	Total Estimate
1	Cut to Fill Grading Allowance	AL	1	\$50,000.00	\$50,000.00
2	Perimeter Drains 6" PVC in Stone	LF	400	\$35.00	\$14,000.00
3	6" Granular Fill Sand (Drain Layer)	CY	3,000	\$25.00	\$75,000.00
4	Playground Chips	CY	150	\$60.00	\$9,000.00
5	Play Structures Allowance	AL	1	\$150,000.00	\$150,000.00
6	Poured in Place Surfacing Allowance	AL	1	\$150,000.00	\$150,000.00
7	4' Tall Fence Black Vinyl with Gates	LF	275	\$35.00	\$9,625.00
8	Topsoil and Seed Allowance	AL	1	\$20,000.00	\$20,000.00
Subtotal Base Estimate Playground (Phase 1)					\$477,625.00

Alternative/Allowances

AA1	Landscaping/Plantings/Allowance	AL	1	\$20,000.00	\$20,000.00
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SIGNAL PARK CONCEPTUAL ESTIMATE

TIF Recreation Phases 1-3 Estimate ATHLETIC FACILITIES

Bathroom Maintenance Building (PHASE 1)

Dimensions: 25' x 30' Conditioned Building 750 SF and 15'x30' Pavillion 450 SF

2 Bay Garage, 2 Unisex Bathrooms with Water Fountain, Coach's Closet And Pavillion

Section: 6" Slab on Grade with 12" Haunched Edges Reinforced, Sitting on 2' of Washed Stone

Item No.	Scope of Work (Description)	Unit	Estimated Quantity	Unit Cost	Total Estimate
1	Cut to Fill Grading Allowance	AL	1	\$50,000.00	\$50,000.00
2	2' Stone Base	CY	100	\$55.00	\$5,500.00
3	6" Concrete Slabs	SF	1,200	\$30.00	\$36,000.00
4	Building Allowance	AL	1	\$100,000.00	\$100,000.00
5	Pavillion Allowance	AL	1	\$60,000.00	\$60,000.00
6	Topsoil and Seed Allowance	AL	1	\$10,000.00	\$10,000.00
Subtotal Base Estimate Bathroom Maintance Building (Phase 1)					\$261,500.00

Alternative/Allowances

AA1	Landscaping/Plantings/Allowance	AL	1	\$20,000.00	\$20,000.00
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Sport Courts (PHASE 1)

Tennis: 2 Courts Asphalt Surface (108'x120') 12,960 SF

Pickleball Courts 6 Courts Asphalt Surface (108'x120') 12,960 SF

Basketball Court Asphalt Surface (45'x90') 4,050 SF

Item No.	Scope of Work (Description)	Unit	Estimated Quantity	Unit Cost	Total Estimate
1	Cut to Fill Grading Allowance	AL	1	\$75,000.00	\$75,000.00
2	2 NHDOT 304.4 Fine Crushed Stone Base	CY	2,220	\$38.00	\$84,360.00
3	3.5" Bituminous Pavement	TN	660	\$175.00	\$115,500.00
4	Surfacing and Striping Allowance Tennis	SF	12,960	\$6.00	\$77,760.00
5	Surfacing and Striping Allowance Pickleball	SF	12,960	\$6.00	\$77,760.00
6	Surfacing and Striping Allowance Basketball	SF	4,050	\$6.00	\$24,300.00
7	8' High Black Vinyl Fence Tennis Courts with Gates	LF	912	\$95.00	\$86,640.00
8	Basketball Hoops Allowance	EA	2	\$7,500.00	\$15,000.00
9	Tennis Nets Allowance	EA	2	\$10,000.00	\$20,000.00
10	Picketball Nets Allowance	EA	6	\$10,000.00	\$60,000.00
11	Topsoil and Seed Allowance	AL	1	\$20,000.00	\$20,000.00
Subtotal Base Estimate Sport Courts (Phase 1)					\$656,320.00

Alternative/Allowances

AA1	Landscaping/Plantings/Allowance	AL	1	\$50,000.00	\$50,000.00
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Miscellaneous Recreation Scope Allowances (Rough Allowance for Budgetary Purposes) PHASE 1

Parking Lots: 24" Gravel - 3 1/2" Pavement (No Curb)

Item No.	Scope of Work (Description)	Unit	Estimated Quantity	Unit Cost	Total Estimate
1	Flagpole	EA	1	\$10,000.00	\$10,000.00
2	Parking Lots	SF	152,500	\$6.50	\$991,250.00
3	Drainage/Cut/Fill Parking Lot Allowance	AL	1	\$200,000.00	\$200,000.00
4	Parking Lot Lighting Allowance	AL	1	\$75,000.00	\$75,000.00
5	Gravel Paths/Sidewalk Allowance	AL	1	\$125,000.00	\$125,000.00
Subtotal Base Estimate Miscellaneous Recreation Scope Allowances (Rough Allowance for Budgetary Purposes) PHASE 1					\$1,401,250.00

SIGNAL PARK CONCEPTUAL ESTIMATE

TIF Recreation Phases 1-3 Estimate ATHLETIC FACILITIES

Miscellaneous Recreation Scope Allowances (Rough Allowance for Budgetary Purposes) PHASE 2

Item No.	Scope of Work (Description)	Unit	Estimated Quantity	Unit Cost	Total Estimate
1	Rock Wall	AL	1	\$200,000.00	\$200,000.00
2	Pump Track	AL	1	\$100,000.00	\$100,000.00
3	Woodland Trail	AL	1	\$75,000.00	\$75,000.00
Subtotal Base Estimate Miscellaneous Recreation Scope Allowances (Rough Allowance for Budgetary Purposes) PHASE 2:					\$375,000.00

Baseball Field (PHASE 3)

Area: 100,000 SF

Section: 6" Granular Base with 6" Sandy Loam, Flat Panel Drains Every 20' with Main Connector Drain

Item No.	Scope of Work (Description)	Unit	Estimated Quantity	Unit Cost	Total Estimate
1	Cut to Fill Grading Allowance	AL	1	\$100,000.00	\$100,000.00
2	6" Granular Fill Sand (Drain Layer)	CY	1,800	\$25.00	\$45,000.00
3	6" Sandy Loam	CY	1,800	\$55.00	\$99,000.00
4	Infield Mix (Import)	TN	250	\$200.00	\$50,000.00
5	Warning Track/Dugout Mix (Import)	TN	165	\$100.00	\$16,500.00
6	4' High Chain Link Fence	LF	1,200	\$45.00	\$54,000.00
7	Backstop	EA	1	\$35,000.00	\$35,000.00
8	4' High Gates 4' Wide	EA	2	\$1,000.00	\$2,000.00
9	4' High Gate Maintenance 12' Wide	EA	3	\$750.00	\$2,250.00
10	Hydroseed and Fertilizer	SF	100,000	\$0.50	\$50,000.00
11	Wood Frame Dugouts Allowance	EA	2	\$20,000.00	\$40,000.00
Subtotal Base Estimate Baseball Field (PHASE 3):					\$493,750.00

Alternative/Allowances

AA1	Flat Panel Drains 20' On Center and Mainline Pipe	AL	1	\$125,000.00	\$125,000.00
AA2	Irrigation	AL	1	\$125,001.00	\$125,001.00

Miscellaneous Recreation Scope Allowances (Rough Allowance for Budgetary Purposes) PHASE 3

Item No.	Scope of Work (Description)	Unit	Estimated Quantity	Unit Cost	Total Estimate
1	Splashpad	AL	1	\$150,000.00	\$150,000.00
2	Pavillion	AL	1	\$100,000.00	\$100,000.00
Subtotal Base Estimate Miscellaneous Recreation Scope Allowances (Rough Allowance for Budgetary Purposes) PHASE 3:					\$250,000.00

SIGNAL PARK CONCEPTUAL ESTIMATE		
TIF Recreation Phases 1-3 Estimate ATHLETIC FACILITIES		
TOTAL CONCEPTUAL COSTS TIF RECREATION SPECIALTIES		
PHASE	Scope of Work (Description)	Total Estimate
1	Two Full Size Multi-pupose Fields	\$1,162,950.00
1	Playground	\$477,625.00
1	Bathroom Maintance Building and Pavillion	\$261,500.00
1	Sport Courts	\$656,320.00
1	Miscellaneous Recreation Scope Allowances	\$1,401,250.00
Subtotal Base Estimate Phase 1 TIF Recreation Specialties		\$3,959,645.00
2	Miscellaneous Recreation Scope Allowances (Rough Allowance for Budgetary Purposes) PHASE 2	\$375,000.00
Subtotal Base Estimate Phase 2 TIF Recreation Specialties		\$375,000.00
3	Baseball Field (PHASE 3)	\$493,750.00
3	Miscellaneous Recreation Scope Allowances (Rough Allowance for Budgetary Purposes) PHASE 3	\$250,000.00
Subtotal Base Estimate Phase 3 TIF Recreation Specialties		\$743,750.00
SUMMARY AND ALLOWANCES		Total Estimate
Subtotal Estimate Phases 1-3		\$5,078,395.00
Construction Mobilization (7.5%)		\$380,879.63
Construction Contingency (10%)		\$507,839.50
Construction Permit/Fees Allowance (2%)		\$101,567.90
Construction Engineering/Architecture Allowance (10%)		\$507,839.50
TOTAL CONCEPTUAL ESTIMATE TIF RECREATION SPECIALTIES PHASES 1-3		\$6,576,521.53
Estimate for Field Specialties includes sitework for specialty facilities only. Utilities and Roadways estimated separately on Utility Estimate Breakdown for Signal Hill. Estimate based on conceptual drawings only and is subject to change as drawings are developed for grading, drainage, sitework, lighting, sewer, roadways.		

Potential Signal Park TIF District Properties



Property Information

Property ID 26-16
Location 128 ETNA RD
Owner CHOICE STORAGE LLC

MAP FOR REFERENCE ONLY
NOT A LEGAL DOCUMENT

City of Lebanon, NH makes no claims and no warranties, expressed or implied, concerning the validity or accuracy of the GIS data presented on this map.

Geometry updated 02/25/2026
Data updated 11/18/2018

Print map scale is approximate.
Critical layout or measurement
activities should not be done using
this resource.

Lebanon Signal Park TIF District Development Program

The following Development Program will guide development that occurs within the Lebanon Signal Park Tax Increment Finance District (TIFD) as per RSA 162-K:6.

The Developer's initial activities in developing the Lebanon Signal Park Tax Increment Finance District recreation land and Signal Park land will include construction of roadways, sidewalks, water, sewer, utilities, and drainage infrastructure improvements on privately owned land and land to be acquired by the City identified as Tax Map 26, Lot 17, and 16, and Map 51, Lot 10 to enable subdivision and/or development of the properties. It may further include marketing and promotion of the TIF District, negotiation of development agreements, and/or the sale of property for commercial and residential infill development.

Property Disposition & Reuse of Private Property

The City will acquire private property within the TIFD. This shall be accomplished only with approval of the City Council as required by law and shall be reused for public purposes, specifically the creation of athletic fields and facilities to be wholly owned and operated by the City. The City may convey or lease all or a portion of public property located within the TIFD to private developers under the terms of specific development agreements designed to promote the objectives of the Development Program. The terms of purchase and sale agreements, lease agreements or development agreements pertaining to properties transferred or leased by the City must be approved by the Lebanon City Council.

Public Facilities to be constructed

The initial public facilities and infrastructure to be constructed may include but not be limited to new public roadway, sidewalk, water, sewer, and/or drainage infrastructure; placement of private utility distribution lines underground; expansion or replacement of public utility infrastructure; improvements to public streetscape and lighting, seasonal and permanent landscaping; It shall also include recreational fields and facilities and their maintenance and administrative costs.

Following the capital investment in the preparation and implementation of future public infrastructure within the TIFD, as outlined in the Signal Park Tax Increment Finance District development program and subject to final approval by the City Council, may include additional elements, which center on improvements necessary to encourage positive economic development within the Lebanon Signal Park Tax Increment Finance District.

In addition to the guidelines already described, the construction of the public facilities will adhere to and comply with the following guidelines:

- All relevant rules and regulations related to environmental controls;
- Facilities constructed are anticipated to be owned, operated, and maintained by the City of Lebanon during and following the completion of capital improvements within the TIFD.

Public Utilities

The City of Lebanon operates and maintains municipal water, wastewater and storm water utilities within the Lebanon Signal Park Tax Increment Finance District.

Private Utilities

In addition to the above referenced Public Utilities, Liberty Utilities is the provider of electric service to all areas of the City of Lebanon.

The City's land development regulations require new development to place all utilities underground. The Master Plan encourages the City to look at placing existing utilities underground as well. All public facility programs will meet this goal.

Land Use Regulations

As established by the City's development practices, public and private property within the TIFD, consistent with the City's Master Plan, shall be developed or redeveloped in accordance with the goals, objectives, and standards set by the following City documents, as amended:

- Zoning ordinance;
- Subdivision of land regulations;
- Site Plan Review regulations;
- Building and life safety codes;
- All applicable state and federal laws.

Relocation of persons, businesses or others:

The Developer's proposed development of public infrastructure does not anticipate the displacement of any persons, businesses or others. The area of initial and planned future public infrastructure development is currently undeveloped private property, therefore, no plan for relocation is necessary.

Powers and authorities:

In conformity with the Development Program within the district, the City, via the City Council, may invoke the various powers and authorities as set forth in RSA 162-K:6, III.

District changes and modifications:

The area of the TIFD may be amended following the date of the designation, subject to the approval of the TIFD Advisory Board and vote of the City Council, in accordance with RSA 162-K:5.

The Tax Increment Financing Plan may be modified with the approval of the City Council in accordance with 162-K:9, IV.

Lebanon - Signal Park TIF Financing Plan

New Hampshire's Revised Statutes Annotated (RSA) govern the State's wellbeing and authorities allowed to local communities. RSA 162-K:9 requires that the City of Lebanon adopt a Tax Increment Financing Plan (TIFD), prior to establishing a TIF District.

Objective:

It is the objective of the City of Lebanon to use the Tax Increment Financing District (TIFD) to support infill and economic development in the City by implementing public infrastructure improvements. In order to assist in that endeavor, it is necessary that the City of Lebanon authorize the private funding for public improvements to attract private investors to the City area of the community. In turn, those private investors and their projects will provide needed taxable assessment, business revenue, and employment activities to the community as a whole. Without the creation of the TIFD, public infrastructure needs in the TIF may not be improved, the City may not be the beneficiary of millions of dollars of private investments, and the opportunity to benefit from the additional taxable value those private investments generate to fund the aforementioned public improvements would be lost.

Additionally, the creation of TIFDs are contemplated by the Lebanon Master Plan. The Master Plan encourages the City "to take a more organized and active role in promoting sustainable economic development" [6.1.S1] and notes that the City should "[s]eek a way for Lebanon development to pay for itself while better serving the needs of residents and businesses". [6.1.S6]

Sale of City-Owned Real Estate within the TIF District

As part of the Development Program, the City and Signal Park may convey or lease individual properties to private entities for the purposes of development consistent with the purposes of the TIFD. Net revenues generated from the sale or lease of these parcels shall benefit the City.

As part of the sale or lease of public property for redevelopment, the City or the property owner shall enter into a development agreement with the purchaser. At a minimum, a development agreement will document:

- An agreed construction timeline
- A minimum post-development value for the property
- Requirements for the developer to pay actual cost for debt service and the incremental tax revenues that would have been generated from the guaranteed post-development value of the property should the assessed value for the project fall below an agreed upon value.

Among the improvements envisioned for enabling new development in the Lebanon – Signal Park TIFD is the construction of up to approximately 7,392 linear feet of roadway as well as installation of water, sewer, utility and drainage infrastructure improvements along such roadway. For purposes of this Financing Plan, the estimated cost of such improvements is \$1,600/linear foot for a total of \$11,820,200. Other potential future capital projects, which could be funded, in whole or in part, with TIF revenues, include, but are not limited to:

- Roadway and streetscape improvements along Etna Road in the event the District is expanded to include adjacent properties.
- Construction or acceptance of additional roadway and water, sewer, utility and drainage infrastructure improvements in the Lebanon – Signal Park TIFD.

TIFD incremental revenues will be allocated to fund the infrastructure improvements over the coming years. TIFD revenues may be allocated to offset the cost of those improvements both by a direct annual allocation of TIFD revenues and/or repayment of general obligation private loans, should the City elect to fund public-sector infrastructure improvements in the future.

Annual TIF District Revenues

TIF revenues will be generated by property taxes levied on the incremental assessed valuation within the District after the date of its creation. The assumptions incorporated into the projected incremental revenues are: Sixty percent (60%) of all captured asset value as incremental revenues will be allocated to TIFD expenditures.

The resulting projected incremental revenues on an annual basis are:

Table B: Projected Assessed Valuation and Incremental Tax Revenues

2026 2027 2028 2029 - 2040				
Beginning TIF District Taxable Value				
\$ 30,241,850				
Annual Increase in Assessed Value: Current Properties				
2026	2027	2028	2028	2040
\$0.00	24M	88M	160M	?
Taxes Generated at 2023 Rate 24%+-				
2026	2027	2028	2028	2040
0	576k	2,112,000	3,840k	?
Incremental Revenues \$				
2026	2027	2027	2028	2040
0.0	\$345,600.	\$1,267,200	\$2,304,000	

Various factors, including the actual pace and character of new development within the TIFD, actual valuations assigned to TIF properties, and property tax rate, may alter the captured assessed valuation. Furthermore, the assumptions utilize a fixed tax rate of \$23.04 for the first year 2025 and average 29.78 over the life of the pro forma. Actual increments shall be calculated based upon the adopted tax rate, as certified by the New Hampshire Department of Revenue Administration.

Although the assumptions above do not anticipate the use of grant funding, or the allocation of unexpended proceeds to offset Development Program costs within the TIFD, should grant funding or unexpended borrowing proceeds become available, the TIFD Advisory Board may allocate them to offset Development Program costs within the TIFD. As future development agreements are negotiated as part of the sale or development of public and private land, specific tax revenue expectations will be built into the agreement allowing for development of the property.

Annual Allocation of Captured Value

Where annual tax increment revenues from the TIFD, together with unexpended balances of such revenues from prior years, exceed the amount necessary for Developer reimbursement for infrastructure construction, such revenues will accumulate within a capital reserve to be used to retire debt incurred for public improvements within the TIFD. Through the annual adoption of the Capital Improvement Program and the adoption of the annual municipal budget, the City Council may also authorize the use of City funds for future additional public improvements, secured by developer agreements. It will remain the Developer's responsibility to pay off any private loans or other sources of Capital.

Subject to current and future debt obligations being satisfied, the balance of any unobligated tax increment revenues may be allocated for the operation, maintenance, replacement, and/or upgrades of public infrastructure within the TIFD including recreational facilities.

Impact of RSA 162-K TIF District on Related Taxing Jurisdictions

In accordance with RSA 162-K:10, all property tax revenues generated by the original assessed value (base value) of the TIFD will continue to accrue to the City's general fund.

In accordance with RSA 162-K:9, Grafton County and the Lebanon School Board will specifically be provided an opportunity to meet with the City Council, the governing body of the City of Lebanon, so they can be informed of the TIFD plan and proposed district prior to adoption. They will also be allowed to contribute comments during the public hearing on the establishment of the proposed TIFD.

Operation and Maintenance

The City will be responsible for the operation and maintenance of all public facilities upon conveyance of such land and facilities by the developer.

Duration

The Lebanon Signal Park TIF District will expire at the conclusion of the debt repayment schedule associated with the planned public improvements within the TIFD, which currently consists of infrastructure improvements. This loan repayment is anticipated to be complete in no more than twenty-five (25) years. Upon expiration of the TIFD, all incremental valuation that has been created within the TIFD becomes available as new property tax revenues for the City's general fund.

Lebanon Signal Park TIF Limitations:

The Lebanon Signal Park Tax Increment Financing District must meet certain guidelines and restrictions in its formation and utilization. In accordance with RSA 162-K:5, the Lebanon City Council understands that any individual Tax Increment Financing District (TIFD) must demonstrate that the taxable valuation must not be more than eight percent (8%) of the City's total taxable value. Furthermore, the land area within any individual TIFD shall encompass no more than five percent (5%) of the City's total land area. The properties included within the TIFD are set forth in Table D, appended to this document

The Lebanon Signal Park TIF District is proposed to meet the following:

Table C: TIF Limitations The statute also limits the cumulative taxable valuation and land area within all TIF districts of a municipality to sixteen percent (16%) of total assessed valuation and ten percent (10%) of total land area. Adding the proposed Signal Park TIF District to the existing Lebanon Airport - Tech Park TIF District and Downtown Lebanon TIF District meets the cumulative requirements

TIFD allowable Valuation

Total City Land Valuation	1,908,962,821	2023
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Total City Land Valuation	3,585,823,444	2026
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Lebanon TIFD Valuations	on creation	as of 2026
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Existing Downtown TIFD	\$85,223,578	\$145,141,662
Existing Airport TIFD	\$670.	\$3,535,035
Signal Park TIFD	\$30,241,850	

Max allowable TIFD @ 16% \$573,731,811. Actual 2026 \$178,918,547.

The proposed Lebanon Signal Park TIFD currently has a taxable valuation of \$30,241,850 and it thus below the mandated eight percent (8%) of the City's total taxable value.

The proposed land area in the Lebanon Signal Park TIFT is 138 acres (including both taxable and nontaxable properties) which is less than 1% of the City's total land area.

Thus, the proposed Signal Park TIFD conforms with the requirement to not be more than five percent (5%) of the total land area.

Lebanon Signal Park TIF Administration Plan

Proper administration of the Tax Increment Financing District (TIFD) is of paramount importance. Strict adherence to the Development and Financing Plans as well as proper fiscal controls and oversight of the use of a TIFD to promote economic activity must be consistent and constant. In accordance with RSA 162-K, the following administrative processes will govern the TIFD.

Administrator

By designation of the City Council, and consistent with the responsibilities for municipal administration established by the Lebanon City Charter, the TIF District Administrator of the Lebanon Signal Park TIF District shall be the City Manager, who shall be granted the powers and duties outlined in 162-K:13, subject to City Council approval. Additionally, the Administrator shall make an annual financial report to the City Council, as per RSA 162-K:11.

Advisory Board

In accordance with RSA 162-K:14, and in conformance with Chapter 31 of the City of Lebanon Code, the Lebanon City Council shall create an Advisory Board for the TIFD, which shall have operating rules. The Advisory Board shall be known as the "Lebanon – Signal Park TIF Advisory Board" and shall consist of five (5) voting members, one (1) Citizen Representative, who does

not own or occupy real property within or adjacent to the district, and two (2) property owners or occupants of real property within or adjacent to the TIFD. The City Manager and the City Recreation Director shall be ex-officio, non-voting members of the District.

The Board shall operate under the provisions of 162-K:14, which governs the powers and authority of the Advisory Board. The purpose of the Advisory Board shall be to advise the City Council on the policies and actions for the administration of the district relating to planning, construction and implementation of the Development Program and the operation and maintenance of the District after the Program is completed.

The Advisory Board shall meet either as determined by the chair of the Board or request by the City Manager to examine operation and maintenance of the TIFD. The Advisory Board shall have 30 days to appeal any decision of the District Administrator to the City Council for review and appropriate action.

Amendments

Amendments to the boundaries of the TIFD, the Development Program, or the Financing Plan shall be undertaken in accordance with the public hearing process set forth within RSA 162- K:4, including its requirements for reasonable notification to the Lebanon School District and Grafton County Commissioners, in accordance with RSA 162-K:9.

Duration of Program

The Lebanon – Signal Park Tax Increment Financing District will expire at the conclusion of the private loan repayment schedule associated with public improvements made within the TIFD, which is anticipated to be not more than twenty-five (25) years.

Computation of tax increments:

Upon formation of a development district, the Lebanon Tax Assessor shall determine the current assessed value of the real property within the District in conformity with RSA 162-K:10. The current assessed value shall be known as the “Original Assessed Value.” Each year thereafter, the Assessor(s) shall determine the amount by which the assessed value of the district has increased or decreased from the Original Assessed Value. Any amount by which the current assessed value of the district exceeds the Original Assessed Value will be referred to as the “Captured Assessed Value.” This amount will be determined annually.

Captured assessed value dedication:

The City of Lebanon shall expend the tax increments received in accordance with the Tax Increment Financing Plan. Tax increments shall be used only to pay the costs (including debt service) and administrative expenses incurred in developing and maintaining the public facilities and infrastructure to be constructed within the TIFD.

TIFD incremental revenues will be allocated to fund the infrastructure improvements over the coming years

Table D - Current Assessed Value and Land Area: Lebanon– Signal Park TIF
District as of September 1, 2023

Total \$30,241,850.00

Address 128 ETNA RD
ID 26-16
Ownership
Name CHOICE STORAGE LLC
Address 44 SOUTH MAIN ST
HANOVER, NH 03755
Valuation
Total \$243,900
Buildings \$179,100
Land \$64,500
Last Sale \$169,000 on 2014-02-12
Land
Area 1.11
Zone RL2

Address 0 ETNA RD
ID 26-17
Ownership
Name CHOICE STORAGE, LLC
Address 44 SOUTH MAIN ST
HANOVER, NH 03755
Valuation
Total \$1,249,075
Buildings \$0
Land \$1,249,075
Last Sale \$0 on 2021-11-02
Land
Area 229.00
Zone INDL

Address 40 N LABOMBARD RD
ID 51-10
Ownership

Name CWM ALL WASTE LLC
Address PO BOX 4900
SCOTTSDALE, AZ
85261
Valuation
Total \$1,061,400
Buildings\$282,300
Land \$774,400
Last Sale \$835,000 on 2003-04-25
Land
Area 18.61
Zone INDL

Location
25 LABOMBARD RD

Mblu
64/ 25/ / /

Acct#
1201

Owner
CHALOUX PROP LLC

PBN

Total Market Value
\$603,390

Appraisal
\$603,390

Use Code 1040

Description 2
FAMILY

Zone INDL

Neighborhood C2

Alt Land Appr No

Category

Land Line Valuation

Size (Acres) 2

Frontage

Depth

Total Market \$256,100
Land

Appraised Value \$256,100

Location
33 LABOMBARD RD

Mblu
51/ 15/ //

Acct#
103040

Owner
NOTCH CLIMBING
REAL ESTATE LLC

PBN

Total Market Value

\$2,676,245

Appraisal

\$2,676,245

PID

5675

Building Count

1

Location

39 LABOMBARD RD

Mblu

51/ 14/ / /

Acct#

103039

Owner

KLUBIO, LLC

PBN

Total Market Value

\$5,138,790

Appraisal

\$5,138,790

PID

5674

Building Count

1

Location

41 LABOMBARD RD

Mblu

51/ 1/ / /

Acct#

858

Owner

TLL REALTY LLC

PBN

Total Market Value

\$2,621,200

Appraisal

\$2,621,200

PID

409

Building Count

1

Location

35
LABOMBARD
RD

Mblu

64/ 21/ / /

Acct#

1197

Owner

ROUTE 120
HOTEL LLC

PBN

Total Market Value

\$16,376,950

Appraisal

\$16,376,950

PID

651

Building Count

1

Development Agreement

This Development Agreement (this "Agreement") is entered into this ____ day of _____, 20__, by and between the City of Lebanon, a New Hampshire municipal corporation, with a mailing address of 51 North Park Street, Lebanon, NH 03766 (the "City") and Choice Storage, LLC, with a mailing address 44 South Main St #14, Hanover NH 03755 (the "Developer"). The City and the Developer are hereinafter referred to each as a "Party" and together as the "Parties".

RECITALS

- A. Choice Storage I, LLC is the owner of certain real properties located at 0 Etna Road (Tax Map 26, Lot 17), 128 Etna Road (Tax Map 26, Lot 16)
- B. The Choice Storage LLC properties are located within the Signal Park Tax Increment Financing (TIF) District (the "Signal Park TIFD" or "TIF District"). The Signal Park TIFD was created by the City Council on (Date) through adoption of the Signal Park TIFD District Development Program and Financing Plan (the "TIF District Development Plan"). The TIF District Development Plan intends to support economic development in Lebanon through the expansion of public infrastructure and recreation facilities and improvements. Pursuant to the TIF District Development Plan and the applicable TIF District regulations, the financing of the public infrastructure and recreation facilities and improvements within the TIF District may be provided by private parties as an alternative to public bond issuance. Any private financing arrangements between the City and a private party are to be negotiated through a development agreement on a case-by-case basis and approved by vote of the City Council.
- C. The Developer intends to construct multiple structures totaling 600 to 1,000 residential units. Several of the units will be part of a condominium complex, affording ownership and rental opportunities to Lebanon residents. There will also be subsidized workforce housing units and possibly a CCRC. (Continuing Care Retirement Community). The construction will begin with the proposed the proposed 216 residential units in the Signal Park Phase 1 subdivision.
Please see the attached Proposed development plan
Additional information about the Public infrastructure and recreation facilities and Improvements is included in Exhibit A attached hereto.
- D. A portion of the public infrastructure and recreation facilities and improvements are intended to be transferred to the ownership of the City through executed and recorded property deeds and are expected to attract further investment and development within the Signal Park TIF District that will contribute to the tax base of the City.

- E. The Signal Park TIFD Properties will further expand and diversify the City's economy, are abutting existing City utilities and services, and have been underutilized. The Developer's Fiscal Impact Analysis estimates that, once completed, the Project will have a taxable value of approximately \$260,460,000 and will generate approximately \$7,808,590 annually in property taxes to the City (based on a projected average Lebanon tax rate of \$29.98/\$1000) over through 2036. The final assessed valuation of the Choice Storage Signal Park properties will be determined by the City Assessor upon completion of the Project and the amount of property taxes generated by the Project will be based on the assessed valuation and the City's tax rate at the time of completion.
- F. The Developer has proposed an agreement with the City, under the TIF District Development Plan, to finance and construct the Public infrastructure and recreation facilities and Improvements on the Signal Park properties and, subsequently to convey such Improvements to the City for ownership and maintenance, and in return, the City will reimburse the Developer for the cost of the Public infrastructure and recreation facilities and Improvements from the anticipated increment in tax revenue generated by the Project, over a period of time in accordance with the terms and conditions of this Agreement.

NOW, THEREFORE, in consideration of the foregoing recitals and the mutual covenants, terms, and conditions provided for herein, the Parties hereby agree as follows:

1. Recitals. The foregoing recitals are hereby incorporated within the terms of this Agreement as if fully set forth herein.

2. Developer Obligations Regarding the Public Improvements. The Developer, at its sole cost and expense, will perform or cause to be performed the following with respect to the construction and installation of the Public infrastructure and recreation facilities and Improvements:

(a) **Public** infrastructure and recreation facilities and **Improvements**. The Developer shall design, permit, construct and install the Public infrastructure and recreation facilities and Improvements on the TIFD designated Properties in compliance and conformance with all applicable standards, regulations and requirements of the City as part of the Project as more fully described and depicted in Exhibit A. Within 60 days following substantial completion of the construction and installation of the Public infrastructure and recreation facilities and Improvements and the issuance of a Certificate of Occupancy or Certificate of Completion by the City, the Developer shall prepare appropriate easements and deeds providing for access to and ownership by the City of the Public infrastructure and recreation facilities and Improvements and shall provide such documents to the City for review and approval, which shall not be unreasonably withheld. Following approval of the easement and deed documents by the City, the City shall execute and record the easements and deeds with the Grafton County

Registry of Deeds and provide copies of the recorded documents to the Developer for its records.

(b) Responsibility. The Developer acknowledges that the Developer will have sole responsibility for ensuring the quality of the construction and the work to be performed under the terms of this Agreement. The Developer shall also have sole responsibility for ensuring that construction of the Public infrastructure and recreation facilities and Improvements will comply with the Approved Plans and will meet or exceed the standards, regulations and requirements of the City of Lebanon, and any other regulatory agencies with jurisdiction over the Public infrastructure and recreation facilities and Improvements. The Developer shall be required to provide to the City a copy of any applications to the Planning Board or other regulatory agencies to amend the Approved Plans or any other approvals that may have a material adverse effect upon the impact of the Public infrastructure and recreation facilities and Improvements on the investment and development within the Signal Park TIF District as set forth in the Recitals above. Once completed, the Public infrastructure and recreation facilities and Improvements shall be transferred to the ownership of the City by deed and, where applicable, easements.

3. City Obligations Regarding the Public Improvements.

Upon satisfactory completion of the design, permitting, construction, and installation by the Developer of the Public infrastructure and recreation facilities and Improvements associated with the Project, and upon satisfactory preparation, execution, and recording of the easement and deed documents described in Paragraph 2 above, the City agrees to reimburse the Developer for the actual cost of the Public infrastructure and recreation facilities and Improvements from the tax increment generated by the Project, subject to the terms of this Agreement and the Signal Park TIF District Development Plan.

4. Financing Agreement.

(a) The Developer shall secure 100% of the funding for the design, permitting, construction, and installation of the Public infrastructure and recreation facilities and Improvements in their entirety. The Developer shall provide the City with a construction schedule for each component of the Public infrastructure and recreation facilities and Improvements prior to the start of construction of any such improvements and shall provide the City with the final itemized cost of each component of the Public infrastructure and recreation facilities and Improvements upon completion of each such improvement.

(b) All risks associated with delays, materials costs, labor costs, and other factors will be carried exclusively by the Developer.

(c) The Developer will pay all contractors and materials suppliers on a timely basis and will indemnify the City against any claims or mechanic's liens related to the Project or the Public infrastructure and recreation facilities and Improvements.

- (d) In the event the Developer defaults on its payments to its investors, creditors, or contractors, or fails to complete the construction of the Public infrastructure and recreation facilities and Improvements, the City will not be held liable in any way for the payback of the financing or any debts or liabilities to contractors or material suppliers, and the City will not be held liable in any way for the direct costs of the Project or the Public infrastructure and recreation facilities and Improvements. The Developer will use commercially reasonable efforts to complete construction and installation of the Public infrastructure and recreation facilities and Improvements within the time period set forth in the Project Schedule, as the same may be updated from time to time by agreement of the Parties, such agreement not to be unreasonably withheld, conditioned or delayed.
- (e) It is expected that the property taxes payable to the City for the Signal Park TIF properties following completion of the Project and the Public infrastructure and recreation facilities and Improvements, will be approximately \$7,808,590 per year depending on the final assessment of the Signal Park project and the City's tax rate at the time of completion. The Developer, or its successors and assigns as owner of the Choice Storage – Signal Park (the "Owner"), will be obligated to pay property taxes to the City in full and on time.
- (f) The Developer intends to construct the Project and the Public infrastructure and recreation facilities and Improvements concurrently. A reimbursement period of up to 25 years (the "Reimbursement Term") will commence upon the first day of the new tax year, i.e. April 1st, following: i) substantial completion of the construction and installation of the Public infrastructure and recreation facilities and Improvements; ii) issuance of a Certificate of Occupancy or Certificate of Completion by the City; iii) recording of the easements and deeds as required in Section 2(a);
- (g) During the Reimbursement Term, and upon receipt of the applicable property tax payments from the Owner, the City shall reimburse the Owner within sixty (60) days following the City's receipt of each such tax payment an amount equal to sixty percent (60%) of the net property taxes paid by Owner less the property taxes in effect at the time of the commencement of the Reimbursement Term; provided, however, that if the property taxes in effect at the commencement of the Reimbursement Term reflect a valuation of the Property that includes the entire Project as completed, then such reimbursement amount shall instead be equal to sixty percent (60%) of the net property taxes paid by Owner less the property taxes in effect for the tax year immediately prior to the completion of the Project.
- (h) Payments by the City to the Owner under this Agreement shall be annually appropriated from TIF revenues attributable to the Signal Park TIFD Properties, but only to the extent that such TIF revenues are collected from the Owner by the City. In the event that the TIF revenues attributable to the Signal Park Properties are insufficient to fully reimburse

the Developer for the cost of the Public infrastructure and recreation facilities and Improvements within the Reimbursement Period, the City shall not be liable to cover or make up the balance.

(i) The cumulative reimbursement amount paid to the Owner by the City during the Reimbursement Term shall not exceed the final actual cost of the Public infrastructure and recreation facilities and Improvements as documented by the Developer as required in Section 4(a) and acknowledged by the City. In the event that full reimbursement to the Owner by the City of the final actual cost of the Public infrastructure and recreation facilities and Improvements is achieved before the end of the Reimbursement Term, then the provisions of this Agreement shall be considered fulfilled, and the Parties shall have no further obligation to each other under this Agreement. Otherwise, in Year 20 of the Reimbursement Term, the City Manager will review the cumulative reimbursement amount paid to the Owner and, if necessary, meet with the Owner to discuss reasonable adjustments to the annual reimbursement amounts to achieve full reimbursement for the Public infrastructure and recreation facilities and Improvements within the remaining Reimbursement Term. The City Manager and Owner must mutually agree upon any adjustments to the reimbursement amounts for the remainder of the Reimbursement Term, and such agreement shall not be unreasonably withheld by either party.

(j) In the event the Developer qualifies for and receives approval from the Lebanon City Council for any portion of the Project on the Signal Park Properties to participate in the City's Community Revitalization Tax Relief Incentive Program pursuant to NH RSA 79-E, then the Reimbursement Term shall commence upon the first day of the new tax year, i.e. April 1st, following the expiration of the Community Revitalization tax relief period.

5. Assignment.

(a) Notwithstanding anything to the contrary in this Agreement, the Developer shall have the right, in its sole and absolute discretion, but otherwise in accordance herewith, to assign all or a portion of its rights under this Agreement (a "Transfer") by providing prior written notice of the applicable Transfer(s) to the City by a date that is no later than thirty (30) days prior to the then-scheduled closing date of such Transfer, along with copies of all reasonably related Transfer documentation, provided that the applicable Transferee entity (or entities) is (or are) an entity (or entities) in which the Developer either directly or indirectly owns an interest, is related to, or is otherwise affiliated with, and provided further that:

- (i) The applicable Transferee assumes in writing the obligations of the Developer hereunder.
- (ii) The applicable Transferee agrees to be bound by the terms of this Agreement.

- (iii) The applicable Transferee shall be deemed to have made any and all representations and warranties made by Developer hereunder as of the date of the Transfer; and
- (b) The City shall have the right, but not the obligation, in its sole and absolute discretion, to approve a Transfer to an entity that is unaffiliated with the Developer, which approval shall not be unreasonably withheld, conditioned or delayed; provided that the unaffiliated Transferee complies with the requirements of Section 5(a)(i)-(iii) above. In the event of such a Transfer to an unaffiliated Transferee, the original Developer (but not any parties also comprising part of the unaffiliated Transferee) shall, to the extent of such Transfer, automatically be released from any liability under this Agreement.

6. Insurance.

- (a) The Developer shall obtain and maintain workers' compensation insurance for its employees and shall require all contractors and subcontractors to obtain and maintain worker's compensation insurance in such amounts as are required by the laws of the State of New Hampshire.
- (b) The Developer shall obtain and maintain in effect liability insurance with limits of liability in the sum of One Million Dollars (\$1,000,000) for injury to any person and Two Million Dollars (\$2,000,000) for any incident, and Five Hundred Thousand Dollars (\$500,000) for damage to property. Said insurance shall be in full force and effect at all times that the Public infrastructure and recreation facilities and Improvements are under construction and until such Public infrastructure and recreation facilities and Improvements are completed and approved by the City. Such insurance shall name the City as an additional insured. Each insurance policy shall contain an endorsement requiring the carrier to give at least thirty (30) days' prior notice of cancellation or modification of the terms of the policy to the City.

7. Indemnification.

- (a) The Developer shall indemnify and hold the City harmless with respect to any and all claims for personal injury or property damage that might arise out of the construction of the Public infrastructure and recreation facilities and Improvements to the extent caused by the negligence or willful misconduct of the Developer. Prior to the completion of the construction and the execution and recording of easements and deed documents for access and ownership by the City, the Developer shall indemnify, defend and hold harmless the City, including its agents, officials or employees, from and against any and all demands, claims, suits, fines, causes of action, liabilities, losses, theft, damages, costs and expenses (including, without limitation, attorneys' fees, court costs and all other defense costs and interest), arising from or associated with injury, accident, death, damage or loss whatsoever to any persons or property to the extent arising out of events or occurrences related to the subject matter of this Agreement,

including, but not limited to, those sustained in connection with or incidental to the public's use of the Public infrastructure and recreation facilities and Improvements including, without limitation, those caused by the actual or alleged negligence or acts or omissions of the Developer and/or its agents, servants, employees, contractors, subcontractors, guests or invitees.

Such indemnification shall be required up to the point that the ownership and maintenance of the improvements it transferred to the City.

8. Default and Termination:

If the Developer fails to construct the Project or Public infrastructure and recreation facilities and Improvements in accordance with the Approved Plans or other approvals from governmental agencies, or any such approvals are amended, and such failure or amendment is determined by the City to have a material adverse effect upon the further investment and development within the Signal Park TIF District, the City shall have the ability to terminate this Agreement with no further obligation to the Developer.

9. Independent Contractor.

The Developer shall perform all work and services described herein as an independent contractor, and not as an officer, agent, servant, or employee of the City. Nothing in this Agreement shall be construed as creating a partnership or joint venture between the City and the Developer.

10. Notices.

Any notice to be given under this Agreement to the other Party shall be in writing and shall be deemed given if delivered in-hand, by overnight courier service, by first class mail, or by e-mail as follows:

The City:
Andrew Hosmer
City Manager
City of Lebanon
51 North Park Street
Lebanon, NH 03766
Email: Andrew.Hosmer@lebanonnh.gov

And to:
Kimberly M. Butler

Downs Rachlin & Martin
P.O. Box 99 St. Johnsbury, VT 25819-0099

The Developer:
Choice Storage LLC
44 South Main St #14
Hanover, NH 03755

With a copy to: _____
_____ Attention: _____ Email: _____

11. Miscellaneous.

- (a) **Dispute Resolution.** The Parties agree to resolve any disputes arising between them related to the Public infrastructure and recreation facilities and Improvements or the terms of this Agreement as follows:

First, the parties will attempt to resolve such disputes through direct negotiations between appropriate representatives of each party. Second, if such negotiations are not fully successful, the parties will attempt to resolve any remaining dispute by formal non-binding mediation conducted in accordance with rules and procedures to be agreed upon by the mediator and parties. Third, if any controversy arising out of or relating to this Agreement remains unresolved after the above steps, it may be resolved by arbitration or by a judicial process at the Grafton County Superior Court. If the parties choose arbitration by mutual agreement, they shall define and agree on the scope of the disputed issue in writing and then select an arbitrator. In the event the parties are unable to agree on the issue and scope of dispute prior to submission to arbitration, the dispute will be resolved in court.

If there is agreement to proceed with arbitration, the arbitrator shall adopt appropriate arbitration rules similar to the American Arbitration Association or any other arbitration procedure. The place of arbitration shall be in Lebanon, New Hampshire. The parties shall provide copies of all relevant documents as part of the filing and be entitled to additional reasonable discovery. The arbitration hearing shall be held within thirty (30) days after the notice of arbitration is delivered by one party to the other party, unless otherwise agreed. In the event the parties are unable to agree on an arbitrator, application for appointment of an arbitrator can be made to the Grafton County Superior Court under RSA Chapter 542. The arbitrator shall have the power to interpret any provision of the Agreement contained herein but not the power to amend, reform or revise the Agreement. Any errors of law in any award of an arbitrator shall be reviewable in an appeal to the Grafton County Superior Court as if brought there in the first instance, in addition to those issues reviewable under RSA Chapter 542.

(b) Binding Effect. This Agreement shall be binding upon and inure to the benefit of the Parties hereto and, to the extent permitted hereby, their respective legal representatives, successors, and assigns. The intention of the Parties to this Agreement is that only the Parties to this Agreement may enforce the Agreement terms. This Agreement confers no rights on third parties.

(c) Severability. If any term or provision of this Agreement or the application thereof to any person or circumstance shall, to any extent, be declared to be invalid or unenforceable by a court of competent jurisdiction, then the remainder of this Agreement or the application of such term or provision to other persons or circumstances, other than those as to which it would become invalid or unenforceable, shall not be affected thereby, and each term and provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law.

(d) Entire Agreement; Modifications. This Agreement embodies the entire agreement between the parties hereto with respect to the subject matter hereof, and supersedes any and all prior negotiations, agreements, and understandings, written or oral, formal or informal, all of which are deemed to be merged herein. No representations, statements, warranties, covenants, undertakings, or promises of the Parties or any representative or agent of either of them, whether oral, implied, or otherwise and whether made before or after the date hereof, shall be considered a part hereof or binding upon such Party unless set forth herein or agreed to by the Parties in writing, nor shall any provision of this Agreement be supplemented, terminated, modified, or waived except by a writing signed by both Parties. No modification or amendment to this Agreement of any kind whatsoever, shall be made or claimed by either Party, and no notice of any extension, change, modification, or amendment made or claimed by either Party shall have any force or effect whatsoever unless the same shall have been reduced to writing and executed by both Parties.

(e) Governing Law. This Agreement shall be governed by, and construed and enforced in accordance with, the laws of the State of New Hampshire, without regard to principles of conflicts of law, and the courts of Grafton County, NH shall have sole and exclusive venue as well as jurisdiction over any claims or disputes brought hereunder.

(f) Calculation of Time. Whenever in this Agreement a period of time is stated as a number of days, it shall be construed to mean calendar days; provided, however, that when any period of time so stated would end on a Saturday, Sunday or legal holiday, such period shall be deemed to end on the next day following that is not a Saturday, Sunday or legal holiday (a "Business Day"). Time is of the essence as to all dates and times specified in this Agreement.

(g) Waivers. No delay or omission by either Party in the exercise of any right accruing under this Agreement shall impair such right or be construed to be a waiver thereof, unless expressly waived in writing. A waiver by either Party of a breach of, or a default

in, any of the terms and conditions of this Agreement shall not be construed to be a waiver of any subsequent breach of or default in the same or any other provision of this Agreement. Exercise by either Party, or the beginning of the exercise by either Party, of any one or more of the rights or remedies provided for in this Agreement, or now or hereafter existing at law or in equity, shall not be considered as an election of remedies so as to preclude the simultaneous or subsequent exercise by such Party of any other right or remedy for such breach.

(h) Exhibits and Schedules. All exhibits and schedules to this Agreement are hereby incorporated by this reference into this Agreement.

(i) Counterparts. This Agreement may be executed in counterparts, each of which shall be deemed an original.

(j) Captions. The captions contained in this Agreement are for convenience of reference only and shall not affect the construction to be given to any of the provisions hereof.

(k) Counsel. The Parties acknowledge that they have been offered the opportunity to seek and confer with qualified legal counsel of their choice prior to signing this Agreement.

(l) Authorization. Each person signing this Agreement hereby represents and warrants that he or she has the full authority and is duly authorized and empowered to execute this Agreement on behalf of the Party for which he or she signs.

IN WITNESS WHEREOF, the Parties have hereunto set their hands as of the day and year first written above:

Kimberly M. Butler
Downs Rachlin & Martin
P.O. Box 99 St. Johnsbury, VT 25819-0099

THE DEVELOPER:
Choice Storage LLC
44 S. Main St #14
HANOVER, NH 30755
By: James W. Campion
Owner

THE CITY: CITY OF LEBANON, acting by and through its
CITY MANAGER

By:

Name: Andrew Hosmer

Title: City Manager Duly Authorized by vote of the Lebanon City Council on the ____ day of _____, 20____.

EXHIBIT A

We will be creating a more enjoyable walking/biking/running experience for residents currently disconnected from downtown.

EXHIBIT B

Project Schedule [see copy attached]

Councilor Sykes looked at this project as the creation of a small neighborhood and explained his reasons about why he felt this would be good for the City.

ACTION:

Councilor Sykes MOVED, that the Lebanon City Council hereby authorizes the City Manager to take necessary and appropriate steps to continue the development of 0 Barrows Street, Tax Map 77, Lot 106, as approved by the Lebanon Planning Board on January 27, 2025, as a City-sponsored residential development project.

Seconded by Councilor Heistad.

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

E. Presentation and Discussion of Potential Signal Hill TIF District

Included in the agenda packet: (All supportive documents, maps, and detailed information can be found on pages 195- Council agenda packet)

1. Draft Site Masterplan, Signal Park, October 2023
2. Signal Park Conceptual Estimate Totals
3. Draft Lebanon Signal Park TIF District Development Program

Mr. Jay Campion, owner of Choice Storage, LLC, described the proposed Signal Park Development Project and discussed how the establishment of a TIF District could help facilitate the construction and installation of public recreational facilities through a public-private partnership.

BACKGROUND

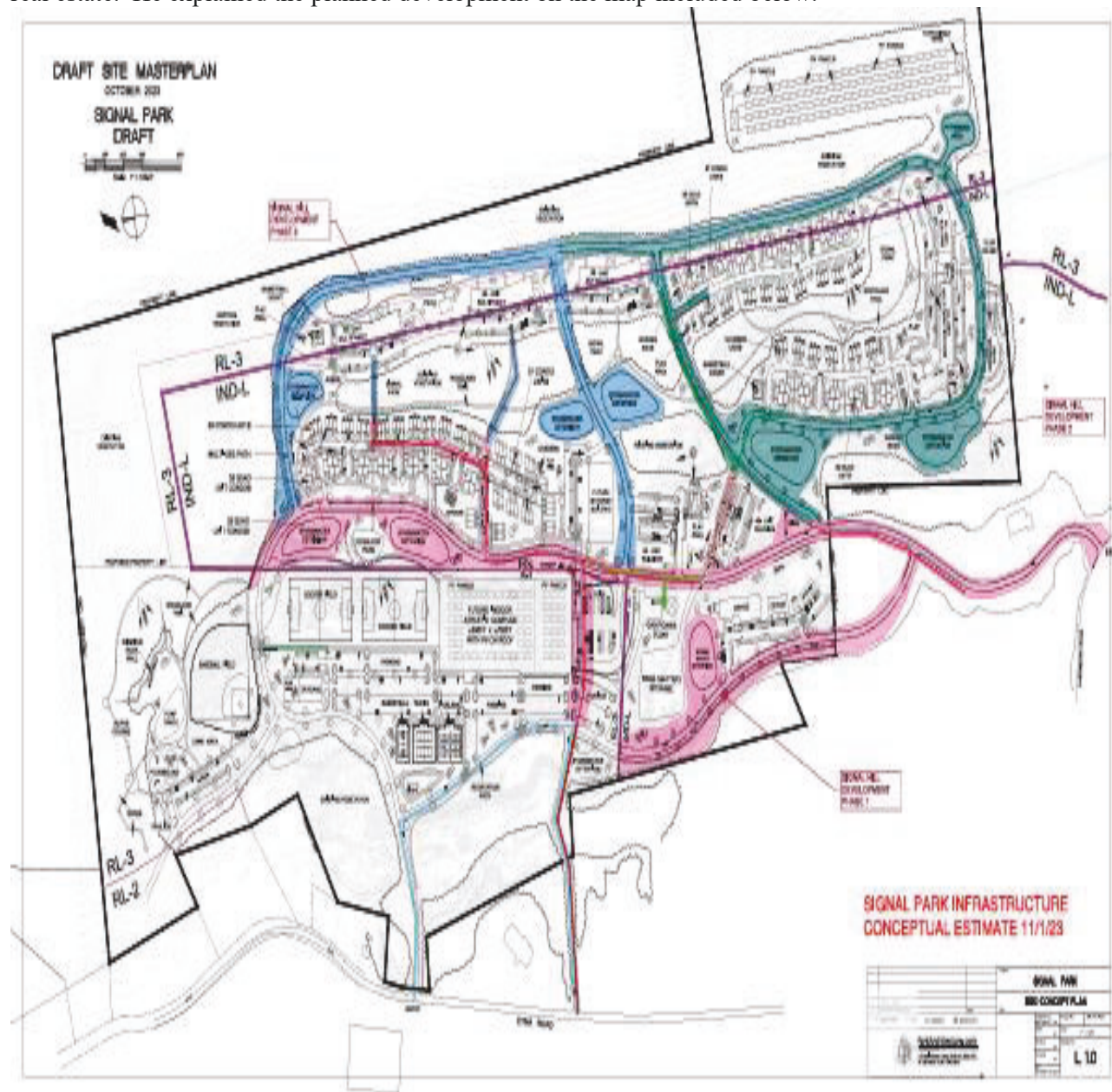
Choice Storage, LLC/Jay Campion is the owner of properties located along Etna Road, Tax Map 26, Lots 16 & 17, in Lebanon. Choice Storage has been communicating with the Planning & Development and Recreation, Arts & Parks Departments on a development project titled “Signal Park”, which would include residential, office, and commercial uses. Enclosed with the agenda materials is a Draft Site Master Plan for the Signal Park project, dated October 2023.

As part of the overall Signal Park development, Choice Storage is proposing to convey (to the City) a parcel of land to the City for the creation of public recreational facilities, potentially including playing fields, sports courts, playgrounds, and the associated access, parking, and infrastructure improvements. The Recreation, Arts & Parks Department has documented a longstanding need for additional recreational facilities, especially playing fields, due to high participation rates in adult and youth sports programs.

In connection with the Signal Park development, Choice Storage would like to discuss the potential establishment of a (***privately funded***) Tax Increment Finance (TIF) District to cover the development site as well as several surrounding parcels. As proposed by Choice Storage, if a TIF District were established, the developer would secure the private funding necessary to construct the public recreational facilities in exchange for being reimbursed for those costs from the TIF District once the increment begins to be generated by the taxable portions of the overall Signal Park development. Through such an arrangement, the City could potentially obtain needed public recreational facilities without having to incur the upfront costs for the improvements.

Mr. Jay Campion (Choice Storage, LLC and owner of the properties located along Etna Road in Lebanon, NH) came forth to describe his plan and how the project would work. He noted this is a project that he thought represented another valuable asset to the City in order to address multiple issues: the need for

housing (workforce) and the need for recreation (facilities and fields) in the City and Upper Valley region. What he proposed is not a conventional municipal TIF, but rather a privately funded TIF where the City is not responsible for borrowing funds – the borrowing would be privately funded, so it is not a liability the City would be taking on. This does allow recreation fields to be built using TIF Funds from newly developed real estate. He explained the planned development on the map included below.



Mr. Campion spoke about how the infrastructure (sewer/water, roads, etc.) would be extended to accommodate the housing/recreation areas and gave a history of how he has developed this land to date. He is prepared to donate this property (30-40 acres of land as shown on the map above) to the City. He noted he is at a point now where he needs to know if the City wants this to happen and would support this project because he would not give the land (to the City) unless it would have recreational fields and further explained his reasoning.

Council/Staff Comments:

The Council discussed and Mr. Campion explained how the decisions for these properties would be made; what the process would be for making decisions; what the formation and structure would be for the creation of a private TIF District; what the next round of negotiations would be for tax revenues (to pay Mr. Campion back); and, what the mechanism might be to pay for the costs of maintenance/upkeep of the project in the future for the City.

ACTION:

Councilor McNamara MOVED that the Lebanon City Council hereby requests the City Manager to continue to negotiate with Choice Storage, LLC on the potential creation of a Signal Park Tax Increment Finance (TIF) District and associated public-private partnership agreements, and to present the details of such a TIF District and development agreement(s) at a future City Council meeting for further review and discussion.

Seconded by Councilor Simon.

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

F. Discussion and Set Public Hearing for May 21, 2025: Proposed Amendments to the Lebanon Zoning Ordinance as follows:

1. To add new Section 615, Mobile Food Service Vending; to Allow Mobile Food Service Vending in the Central Business (CB), Lebanon Downtown (LD), General Commercial (GC), General Commercial One (GC-1), Light Industrial (IND-L), Medical Center (MC), and Medical Center Two (MC-2) zoning districts; to add various definitions to Appendix A (NOTE: Will be brought back at a future Council Meeting with corrected edits.)
2. To add “Care and Treatment of Animals” as a Use Allowed by Conditional Use Permit in the Residential Office One (RO-1) District

Included in the agenda packet: **(All supportive documents and detailed information, including Legal opinion, can be found on pages 215-243, Council agenda packet)**

1. April 24, 2025 Memorandum from Planning & Development Department RE: Proposed Zoning Ordinance Amendment, New Section 615 - Mobile Food Service
2. April 22, 2025 Memorandum from Planning & Development Department RE: Proposed Zoning Amendment: Care & Treatment of Animals

Director Reichert reviewed the background and history behind the proposed amendments to the Zoning Ordinance. He discussed some of the feedback that came from the Boards and legal counsel related to the mobile food service and the care and treatment of animals. He focused mainly on the Mobile Food Trucks, noting that legal counsel brought forth some specific edits to the language as it was originally proposed. (Attorney Decker, City’s Legal Counsel, letter dated April 4, 2025, can be found on pages 223-225, Council agenda packet.).

1. We do not have permitted months or hours of operation articulated in the zoning ordinance.
2. Barriers, caution codes, that shall be provided
3. Establishing standards for hazardous or unsafe travel conditions

Director Reichert and Attorney Decker wanted to have some clarification language because if the zoning official makes a determination, the only means by which this could be changed is an appeal it to the



12 January 2026

Tim Corwin, Planning Office
City of Lebanon
51 North Park Street
Lebanon, NH 03766

Re: Concept Review, Major Subdivision, Lots 26-17 & 51-10
Etna & LaBombard Roads

Dear Mr. Corwin:

This Subdivision represents Phase I of the development of Lot 26-17. Approval for Phase 1 is necessary for the applicant to engage negotiation with the City regarding a TIF funding and transfer of recreational land to the city. Once TIF negotiations are completed, designs and applications for the remainder of the parcel will be presented to the city and pursued through the permit process.

This application entails two subdivisions: 1) the first subdivision creates a roadway through the existing Casella parcel (Lot 51-10), and 2) a four lot subdivision of the Campion parcel (Lot 26-17). The proposed Casella parcel subdivision creating the ROW splits the parent lot roughly in half, creating 3 parcels. (see plat entitled CWM All Waste). The existing recycling operation, Lot 1, will eventually move from the 9.6Ac lot to another parcel, not subject to either parcel in this application. The ROW, Lot 3, consumes apx 1.7 Ac. The remaining land of apx 7.3Ac, Lot 2, will remain vacant. The Campion subdivision will entail a ROW, Lot 2; Lot 1 for multi-family housing; Lot 3, a "daycare/commercial" lot, and Lot 4, remaining land. The entirety of the project is shown on the attached map entitled Choice Storage.

When Campion purchased the Signal Hill parcel, he noticed that the access would not be suitable for more vigorous uses. As can be seen on the attached Holden plan, the former access ran right across the front of the Casella building. Campion's previous engineer, Holden, designed a roadway and easement to give room for the Casella operation. Campion negotiated with Casella and obtained the easement in 2013. A copy of the easement is attached for reference.

The roadway along the easement has been roughed in and graveled. It is currently in use.

The existing Casella building is served by municipal water and sewer and has power and phone.

This proposal is consistent with the Master Plan, Chapter 2.

-“promote growth by guiding development to those areas served by public infrastructure”. The parcels subject to this application have access to municipal water, sewer, and roadways.

-“employ Smart Growth-mixed land uses” The Phase 1 project proposes housing, daycare, and commercial uses.

-“employ Smart Growth-compact buildings” The multi-family buildings are compact in that they provide housing units vertically, and employ some under building parking.

In addition, the city’s multi-year project in reviewing the “North Lebanon” area, promotes housing, which this project focuses on.

PLANS:

Cover. Lists owners and preparers of plans. Lists plan sheets. Notes regarding zoning and utilities.

Sheet OA-1. Overall topo. Indicates 2’ contours. Site started as industrial site with 7 planned “pads” for industrial uses.

Sheet OA-2. Planned business park land use allocations. This sheet may become obsolete is anticipated change of IND-L lands to GC-1 passes in Feb 2026.

Sheet OA-3. Concept land use and layouts for Phase 1. Once Phase 1 approved, sites on each lot would submit for Site Plan Review.

Sheet L 1.0. This sheet contains concept for land use after Phase 1 approval.

Subdivision Choice Storage. Subdivision of Campion land into 4 lots.

Subdivision CWM All Waste. Subdivision of CWM land into 3 lots. Access road.

Please let us know if you need any additional materials to support this application.

Sincerely,

Daniel A. Nash, PE
Principal



Attachments:

- Application
- Abutters List
- Plan set

CC: Choice Storage

M:\2018_projects\18-025\planning_board_app\app_9dec24_PBP\col_signal_subdiv__12Jan2026.docx

SIGNAL PARK

LEBANON, GRAFTON COUNTY, NEW HAMPSHIRE

CONCEPT PLANS

OWNER/APPLICANT
SIGNAL HILL FOR CHOICE STORAGE
44 SOUTH MAIN STREET, BOX 14
HANOVER, NH 03755

CO-APPLICANT
CWM ALL WASTE, LLC
PO BOX 4900
SCOTTSDALE, AZ 85261

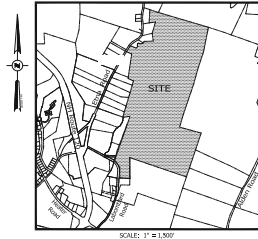
CONSULTANTS

CIVIL ENGINEER
DANIEL A. NASH, PE
ADVANCED GEOMATICS AND DESIGN
PO BOX 512
105 BANK STREET
LEBANON, NH 03766
advancedgeomatrics@comcast.net

SURVEYOR
CHRISTOPHER T. PATON, LLS
PATON LAND SURVEYING
PO BOX 581
SPRINGFIELD, VT 05156

LANDSCAPE ARCHITECT/LAND PLANNING
PAUL SIMON
BOWMAN CONSULTING GROUP, LTD
3 SCHOOL HOUSE LANE, SUITE 1
ETNA, NH 03750

ENGINEER-LAND PLANNING & TRAFFIC
ABBY DERY, PE
BOWMAN CONSULTING GROUP, LTD
478 BLAIR PARK ROAD
WILLISTON, VT 05495



INDEX OF SHEETS

SHEET NUMBER
2
3
4
5
6
7

OVERALL EXISTING CONDITIONS PLAN
OVERALL PLAN, PLANNED BUSINESS PARK
PHASE 1, CONCEPTUAL LAND USE
DRAFT SITE MASTER PLAN
SUBDIVISION PLAT, CHOICE STORAGE
SUBDIVISION PLAN, CWM ALL WASTE

OA-1
OA-2
OA-3
L 1.0
-
-

NOTES:

1. THIS PARCEL IS SHOWN AS LOTS 26-17 AND 51-10 ON THE LEBANON TAX MAPS.
2. THIS PARCEL IS SERVED BY MUNICIPAL WATER AND SEWER.
3. THIS PARCEL IS SUBJECT TO THE WETLANDS OVERLAY DISTRICT.
4. THIS PARCEL IS NOT SUBJECT TO THE FLOOD OVERLAY DISTRICT.
5. SUBJECT PARCEL IS ZONED IND-L (LIGHT INDUSTRIAL), RL-2 (RURAL LANDS 2), AND RL-3 (RURAL LANDS 3).



12JAN2026
PBP CONCEPT PLANS
18-025

PARCEL ID	SITE ADDRESS	OWNER NAME / USE	ACRES
26 - 17	0 ETNA RD	CHOICE STORAGE, LLC (ENTIRE PARCEL)	± 229.05
26 - 17	0 ETNA RD	AREA OF PLANNED BUSINESS PARK DISTRICT	± 9.71
LOT #1	0 ETNA RD (LOT #1)	USE: RESIDENTIAL (WITHIN PDP)	± 8.565
LOT #2	(BETWEEN LOT 1 & 3)	PROPOSED ROW AREA (WITHIN PDP)	± 1.467
LOT #3	0 ETNA RD (LOT #3)	USE: COMMERCIAL (WITHIN PDP)	± 6.603
LOT #4	0 ETNA RD (LOT #4)	CHOICE STORAGE, LLC (WITHIN PDP)	± 30.476
LOT #4	0 ETNA RD (LOT #4)	CHOICE STORAGE, LLC (REMAINING)	± 131.94
TOTAL ACREAGE OF 26-17 PARCELS:			± 229.05

PRIOR ID.	SITE ADDRESS	OWNER NAME	ACRES	PERM. USE CLASSIFICATION
01-01	408 LA LOMBARD RD	ALLAN B WATTEL LLC	0.0444	
01-02	404 LA LOMBARD RD	LOT 6C PROPOSED RECYCLING YARD	0.90	NA
01-03	406 LA LOMBARD RD	LOT 6C PROPOSED RECYCLING YARD	0.72	
01-04	408 LA LOMBARD RD	PROPOSED LOT 6C RECYCLING YARD	0.72	
01-11	32 LA MONROE RD	CHALOUX PROPERTIES LLC	2.00	
04-21	35 LA MONROE RD	ROUFFE 120 HOTEL LLC	0.897	C 2.807
04-22	35 LA MONROE RD	CHALOUX PROPERTIES LLC	2.85	2.85
04-23	6 E 17TH ST	CHORCEY REAL ESTATE COMPANY INC	0.0000	
04-26	17A E 17TH ST	LOT 1 PROPOSED RESIDENTIAL USE	0.866	
04-27	(BETWEEN LOT 1 & 3)	LOT 2 PROPOSED ROW AREA	1.447	
04-28	17B E 17TH ST	LOT 3 PROPOSED RESIDENTIAL USE	0.866	C 6.603
04-29	3C E 2ND ST	LOT 4 PORTION WITHIN PORT DISTRICT	0.0246	
04-30	17C E 17TH ST	ROW CORRIDOR	0.0000	
05-11	41 LA LOMBARD RD	121 REALTY LLC	2.35	C 2.35
05-12	32 LA MONROE RD	NOTCH CLIMBER REAL ESTATE LLC	2.25	NA
TOTAL ACRES FOR PROPOSED COMMERCIAL USE			13.761	NA
TOTAL PERM. COM. ACRES (C)			22.779	ACRES

508.2 GENERAL REQUIREMENT. A PLANNED BUSINESS PARK IS A USE PERMITTED IN THE LIGHT INDUSTRIAL DISTRICT AND THE INDUSTRIAL RAIL ACCESS DISTRICT.

508.3 LOT AREA. A PLANNED BUSINESS PARK SHALL INCLUDE A MINIMUM OF TWENTY (20) CONTIGUOUS ACRES WITH AT LEAST FOUR (4) LOTS. 508.4 SECTORS.

ALLOWED USES. A PLANNED BUSINESS PARK SHALL BE SHOWN ON AN APPROVED SUBDIVISION PLAN AND USE ALLOCATION PLAN. THE SUBDIVISION PLAN AND USE ALLOCATION PLAN APPROVED BY THE PLANNING BOARD SHALL DESIGNATE THE ALLOCATION OF THE INDUSTRIAL/OFFICE, COMMERCIAL AND RESIDENTIAL USES WITHIN THE PARK.

(b) NO MORE THAN 20% OF THE NET LAND AREA NOT PLANNED FOR OPEN SPACE, ROADS, OR UTILITIES SHALL BE USED FOR THE COMMERCIAL SECTOR.

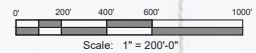
(c) UNLESS LIMITED BY THE PLANNING BOARD AT THE TIME OF SUBDIVISION APPROVAL, THE FOLLOWING USES SHALL BE PERMITTED:

1. THE FOLLOWING US ARE SHALL BE PERMITTED BY RIGHT FOR ANY PLANNED BUSINESS PARK INDUSTRIAL OFFICE SECTOR: LIGHT INDUSTRY; WAREHOUSE; TRUCKING TERMINAL; PUBLISHING/PRINTING; PLUMBING, ELECTRICAL OR CARPENTRY SHOP; RESEARCH LABORATORY; LOCAL GOVERNMENT USE; ESSENTIAL SERVICE; OUTDOOR STORAGE FOR SECTION 80.4 LESS THAN 29%; GROUP DAY CARE FACILITY FOR SECTION 60.4; GENERAL BUSINESS SERVICES; RESEARCH FACILITIES; MEDICAL OFFICE BUILDINGS; HEALTH CLINIC; EDUCATIONAL FACILITY; COLLEGE/UNIVERSITY; EDUCATIONAL FACILITY; VOCATIONAL SCHOOL; AND ACCESSORY USES TO A PERMITTED USE; RETAIL SHOWROOMS FOR SECTIONS 80.5 AND 80.6A SHALL NOT BE ALLOWED BY CONDITIONAL USE PERMIT.

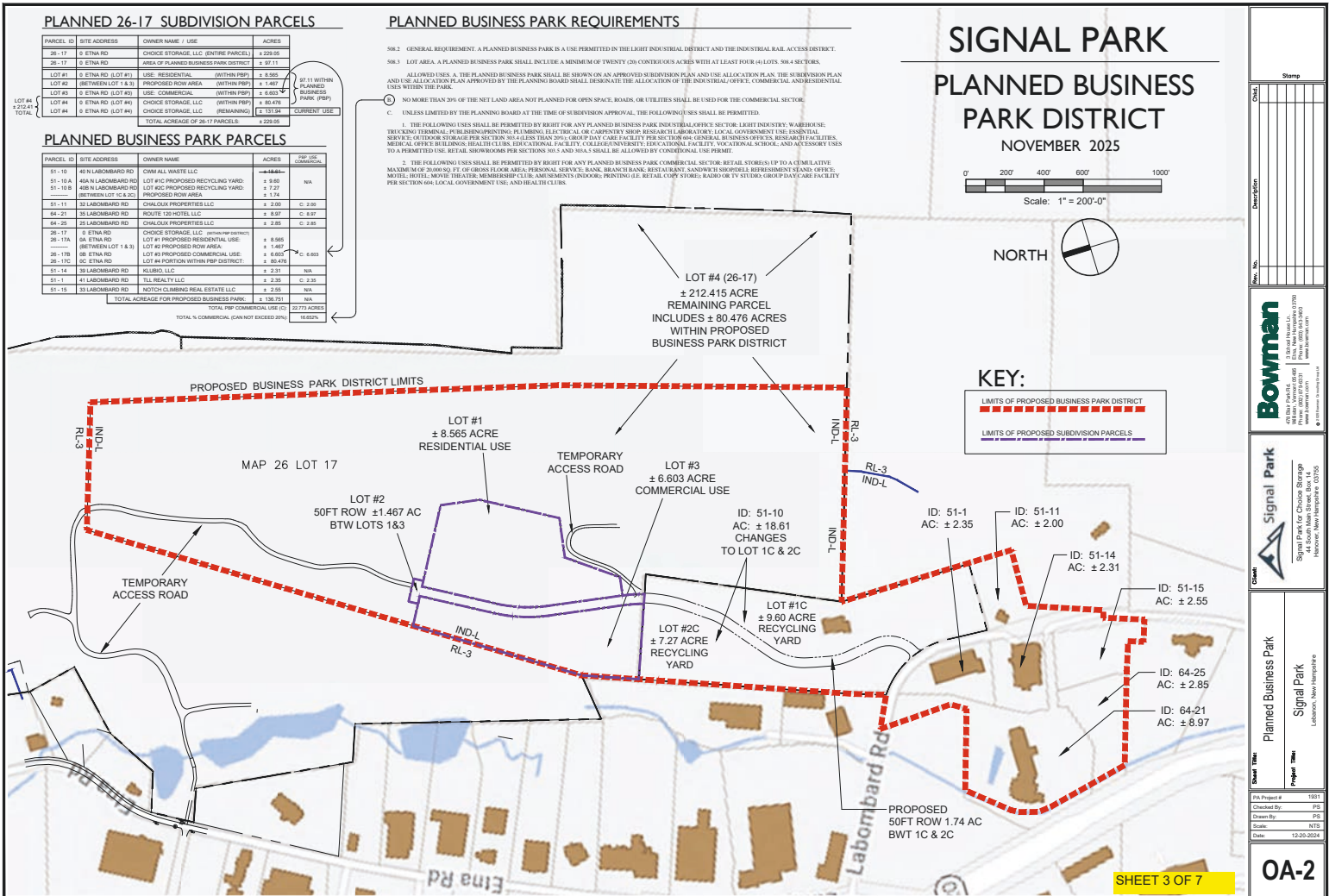
2. THE FOLLOWING US ARE SHALL BE PERMITTED BY RIGHT FOR ANY PLANNED BUSINESS PARK COMMERCIAL SECTOR: RETAIL STORES UP TO A CUMULATIVE MAXIMUM OF 10% OF THE TOTAL DEVELOPMENT AREA; RESTAURANT; BAR; NIGHT CLUB; GOLF COURSE; DRIVE-THRU WINDOW; DRIVE-UP WINDOW; DRIVE-THRU MOTEL; HOTEL; MOVIE THEATRE; MEMBERSHIP CLUB; AMUSEMENTS (INDOOR PRINTING E.G. RETAIL COPY) STORE; RADIO OR TV STUDIO; GROUP DAY-CARE FACILITY FOR SECTION 60.4; LOCAL GOVERNMENT USE; AND HEALTH CLINIC.

0' 200' 400' 600' 1000'

Scale: 1" = 200'-0"



LIMITS OF PROPOSED BUSINESS PARK DISTRICT
 LIMITS OF PROPOSED SUBDIVISION PARCELS



BUILDING	USE	UNITS PER FLOOR	TOTAL UNITS
A	1 BEDROOM RES.	6	24
	2 BEDROOM RES.	8	32
	3 BEDROOM RES.	4	16
B	1 BEDROOM RES.	6	24
	2 BEDROOM RES.	8	32
	3 BEDROOM RES.	4	16
C	1 BEDROOM RES.	6	24
	2 BEDROOM RES.	8	32
	3 BEDROOM RES.	4	16
			216 TOTAL

A, B & C	TOTAL 1 BEDROOM UNITS:	72	} 21
	TOTAL 2 BEDROOM UNITS:	96	
	TOTAL 3 BEDROOM UNITS:	48	

BUILDING	# OF PARKING SPACES	SPACES
A	± 60 SPACES (UNDERGROUND)	60
B	± 60 SPACES (UNDERGROUND)	60
C	± 60 SPACES (UNDERGROUND)	60
N/A	SURFACE PARKING SPACES	180
		360 TOTAL

0' 60' 120' 180' 300'

Scale: 1" = 60'-0"



NORTH

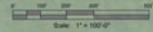
TEMPORARY
ACCESS RD

EXISTING
GRAVEL DRIVE

ENTRY

[illegible]

OA-3



1 *The MOTION was seconded by Don Collins.*

2
3 **The MOTION was approved (5-0).*

4
5
6 **D. Robert J. Oakes, Laplante Road (Tax Map 138, Lot 27), zoned R-3, RL-1 & RL-2:**
7 **Pursuant to Sections 501.1 and 501.2 of the Zoning Ordinance, applicant requests a**
8 **Conditional Use Permit for a proposed 13-unit Planned Unit Residential**
9 **Development (PURD). PB2026-08-CUP - Completeness review only on February 9,**
10 **2026; public hearing to commence at the March 9, 2026 meeting.**

11
12 **E. Robert J. Oakes, Laplante Road (Tax Map 138, Lot 27), zoned R-3, RL-1 & RL-2:**
13 **Applicant requests Final Plat Review pursuant to Section 10.3 of the Subdivision**
14 **Regulations and Site Plan Review pursuant to Sections 3.1.D and 4.8 of the Site Plan**
15 **Review Regulations of a proposed Planned Unit Residential Development (PURD)**
16 **containing 13 detached dwelling units together with related site improvements**
17 **including an access road, community wells, and community septic. PB2026-09-**
18 **FMAJSPR - Completeness review only on February 9, 2026; public hearing to**
19 **commence at the March 9, 2026 meeting.**

20
21 Mr. Corwin noted that no one was present on behalf of the applicant Robert J. Oakes for either
22 Item 3D or Item 3E.

23
24 *A MOTION was made by Andrew Faunce to postpone the completion reviews for Robert J.*
25 *Oakes, Laplante Road (Tax Map 138, Lot 27), PB2026-08-CUP and Robert J. Oakes, Laplante*
26 *Road (Tax Map 138, Lot 27) PB2026-09-FMAJSPR applications to March 09, 2026 to be*
27 *followed immediately by public hearings for those applications. The MOTION was seconded*
28 *by Don Collins.*

29
30 **The MOTION was approved (5-0).*

31
32 **4. OTHER BUSINESS - None**

33
34 **5. CONCEPTUAL REVIEW**

35 **A. Choice Storage, LLC, Etna Rd (Tax Map 26, Lot 17) & 40 N Labombard Rd**
36 **(Tax Map 51, Lot 10), zoned IND-L & RL-3: Per Section 7.3 of the Subdivision**
37 **Regulations, applicant requests conceptual review of a proposed Major**
38 **Subdivision. PB2026-07-CON**

39
40 Mr. Jay Campion (owner), Mr. Paul Simon (developer/landscape architect) and Mr. Dan Nash
41 (Advanced Geomatics) were present on behalf of the applicant. Mr. Campion gave an overview
42 of the history of the applicant's proposed Planned Business Park project. He asked the Board to
43 review the current plans. He said the team would like to move forward with a full conceptual
44 plan that includes comments by the Board.

45
46 Mr. Campion noted that part of the development includes playing fields (which he said would be
47 used by the City for recreation fields) would be tied to a privately funded TIF district. Mr.
48 Campion provided an explanation of what the "privately funded TIF" is and Mr. Simon
49 explained that it is similar to Vermont's CHIP model.

1
2 Mr. Campion explained the zoning changes that have been made during the development of the
3 project plans. The group discussed the plans, which Mr. Campion said would ultimately include
4 the recreational fields, residential and commercial properties. Mr. Campion said the project
5 would include two- and three-bedroom condominiums and possibly other types of homes.
6

7 Mr. Ernst Oidtman (neighbor of Dan Nash) said he suggested all City committees and Boards
8 undertake a site walk to review the site. He said there are steep slopes and there may be soil
9 concerns. He also suggested the unused acreage be conserved as preservation land.
10

11 Mr. Campion said he has an Alteration of Terrain permit to address the soil and land issues. He
12 said there is 18-feet of material covering some of the site. He said the location has been used to
13 store fill from other construction project sites. Mr. Campion discussed the solar panels that he
14 said are to provide heat for the buildings in the plan. He said he did not know if the solar panels
15 will be part of the final plans. He said he and his team are working on developing a master plan
16 for the project.
17

18 Ms. Sarah Riley (Ward 2 - Chair of the Conservation Commission) noted that project might
19 involve a new main road coming off of Etna Road. She said that new road would involve some
20 wetlands crossings. She said the City would like to avoid impact to wetlands. Mr. Campion said
21 the plan will have to be designed so there is little impact to wetlands or include mitigation of the
22 impacts to wetlands.
23

24 **6. APPROVAL MINUTES** – None

25

26 Mr. Corwin noted that the January 12, 2026 minutes were approved at the last meeting.
27

28 **7. ADJOURNMENT**

29

30 *A MOTION was made by Wes Achord to adjourn the meeting at 8:56pm. The MOTION was*
31 *seconded by Andrew Faunce.*
32

33 **The MOTION was approved (5-0).*
34

35 The meeting adjourned at 8:56pm.
36

37 Respectfully submitted,
38 Paula Roux
39 Recording Secretary

Signal Park TIFD

ASSUMPTIONS													
New Private Investment	2026												
Annual Square Feet Added	155,000		Assume 155,000k sf bldg first 2 years - surplus achieved in 3 years.										
Assessment Increment/SF	\$ 360		Assume \$360/sf for new residential. construction with land improvements; Assume \$360/sf for new construction										
New Private Investment	\$ 55,800,000												
Annual Cost Increase New Investment	1.5%		Estimate held from AER estimates for Downtown TIF - verified with Michael Pellitier 6/4/25										
Annual Rate of Increase in Assessed Value of Current Properties	1.5%		Estimate held from AER estimates for Downtown TIF - verified with Michael Pellitier 6/4/25										
New TIFD Investment	\$ 13,380,000		Assume 2000 LF of road/water/sewer/drainage at \$1328/LF (all-in) based on L&M estimate; increase to \$1400/LF to account for additional studies and permitting										
Annual Financing Constant (Prin+Int)	9.0%		Per Jim Larrick 6/11/25 By comparison, Crafts Ave Ext bonding amount is \$285290 for \$300 LF or \$950/LF of new road construction Including contingency and C.A./observation, bond is \$413,440 for 304 LF or \$1,360/LF of new road (all in)										
2018 Tax Rate													
City	8.1												
County	1.13												
Local School	11.16												
State School	1.14												
Total	\$ 21.53		safe, clear, conservative assumption										
% of Tax Rate Assigned to TIF	60.0%												
Annual Increase in Tax Rate	4.4%												
Incremental Revenues													
	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
Beginning TIF District Taxable Value	\$ 670	\$ 111,601,360	\$ 171,866,060	\$ 233,034,730	\$ 295,120,930	\$ 358,138,410	\$ 422,101,190	\$ 487,023,370	\$ 552,919,450	\$ 619,803,930	\$ 687,691,710	\$ 756,597,790	
Annual Increase in Assessed Value:													
Current Properties	\$ 10	\$ 1,674,020	\$ 2,577,990	\$ 3,495,520	\$ 4,426,800	\$ 5,372,100	\$ 6,331,500	\$ 7,305,400	\$ 8,293,800	\$ 9,297,100	\$ 10,315,400	\$ 11,349,000	
New Investment	\$ 55,800,000	\$ 2,790,000	\$ 2,790,000	\$ 2,790,000	\$ 2,790,000	\$ 2,790,000	\$ 2,790,000	\$ 2,790,000	\$ 2,790,000	\$ 2,790,000	\$ 2,790,000	\$ 2,790,000	
Ending Assessed Value	\$ 55,800,680	\$ 116,065,380	\$ 177,234,050	\$ 239,320,250	\$ 302,337,730	\$ 366,300,510	\$ 431,222,690	\$ 497,118,770	\$ 564,003,250	\$ 631,891,030	\$ 700,797,110	\$ 770,736,790	
TIF Tax Rate	\$ 0.57	\$ 12.92	\$ 12.92	\$ 12.92	\$ 12.92	\$ 12.92	\$ 12.92	\$ 12.92	\$ 12.92	\$ 12.92	\$ 12.92	\$ 12.92	
TIF Taxes Generated at 2026 Rate	\$ 31,720	\$ 1,499,330	\$ 2,289,510	\$ 3,092,000	\$ 3,906,000	\$ 4,732,000	\$ 5,571,000	\$ 6,422,000	\$ 7,286,000	\$ 8,163,000	\$ 9,053,000	\$ 9,956,000	
Incremental Revenues	\$ -	\$ 1,531,050	\$ 3,820,560	\$ 6,912,560	\$ 10,818,560	\$ 15,550,560	\$ 21,121,560	\$ 27,543,560	\$ 34,829,560	\$ 42,992,560	\$ 52,045,560	\$ 62,001,560	
Investment Supportable	\$ -	\$ 16,659,000	\$ 25,439,000	\$ 34,356,000	\$ 43,400,000	\$ 52,578,000	\$ 61,900,000	\$ 71,356,000	\$ 80,956,000	\$ 90,700,000	\$ 100,589,000	\$ 110,622,000	
Debt Service Capacity													
	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
Debt Service Schedule													
Interest Rate	Per Jim L 6/18/25: Mascoma Bank	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Term (Years)	suggested 9% on current municipal offerings with a 20 year term	20	19	18	17	16	15	14	13	12	11	10	
Principal Balance		\$ 13,380,000	\$ 12,711,000	\$ 18,732,000	\$ 21,541,800	\$ 21,864,927	\$ 22,192,901	\$ 22,525,794	\$ 22,863,681	\$ 23,206,637	\$ 23,554,736	\$ 23,908,057	
Annual Interest		\$ 1,204,200	\$ 1,143,990	\$ 1,685,880	\$ 1,938,762	\$ 1,967,843	\$ 1,997,361	\$ 2,027,321	\$ 2,057,731	\$ 2,088,597	\$ 2,119,926	\$ 2,151,725	
Annual Principal		\$ 669,000	\$ 669,000	\$ 1,040,667	\$ 1,267,165	\$ 1,366,558	\$ 1,479,527	\$ 1,608,985	\$ 1,758,745	\$ 1,933,886	\$ 2,141,340	\$ 2,390,806	
Total Debt Service		\$ 1,873,200	\$ 1,812,990	\$ 2,726,547	\$ 3,205,927	\$ 3,334,401	\$ 3,476,888	\$ 3,636,307	\$ 3,816,476	\$ 4,022,484	\$ 4,261,266	\$ 4,542,531	
Year End Balance		\$ 12,711,000	\$ 12,042,000	\$ 17,691,333	\$ 20,274,635	\$ 20,498,369	\$ 20,713,374	\$ 20,916,809	\$ 21,104,937	\$ 21,272,750	\$ 21,413,396	\$ 21,517,251	
Additional Principal/Infrastructure @+15%			\$ 6,690,000	\$ 21,541,800	\$ 21,864,927	\$ 22,192,901	\$ 22,525,794	\$ 22,863,681	\$ 23,206,637	\$ 23,554,736	\$ 23,908,057	\$ 24,266,678	
	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
TIF Revenues		\$ 1,531,050	\$ 3,820,560	\$ 6,912,560	\$ 10,818,560	\$ 15,550,560	\$ 21,121,560	\$ 27,543,560	\$ 34,829,560	\$ 42,992,560	\$ 52,045,560	\$ 62,001,560	
Annual Debt Service		\$ (1,873,200)	\$ (1,812,990)	\$ (2,726,547)	\$ (3,205,927)	\$ (3,334,401)	\$ (3,476,888)	\$ (3,636,307)	\$ (3,816,476)	\$ (4,022,484)	\$ (4,261,266)	\$ (4,542,531)	
Surplus (Deficit)		\$ (342,150)	\$ 2,007,570	\$ 4,186,013	\$ 7,612,633	\$ 12,216,159	\$ 17,644,672	\$ 23,907,253	\$ 31,013,084	\$ 38,970,076	\$ 47,784,294	\$ 57,459,029	
Total Surplus (Deficit) Over Life of the Bond		\$ 1,308,665,531											
/Users/jamescampion/Downloads/[2026 Signal Park TIFD feasibility Study (1) (2) (1) (1).xlsx] CALCULATIONS													

Signal Park TIFD

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**Agenda
Lebanon City Council
March 4, 2026**

11. New Business:

11.D – 2027-2028 NHMA Legislative Policy Process

Background

The New Hampshire Municipal Association (NHMA) is currently planning for its Legislative Policy Conference in the Fall. The policy process begins with a solicitation of policy proposals from local officials to create an initial issues list. The deadline for submission of a policy proposal is April 17, 2026.

NHMA's legislative policy committees - Finance and Revenue; General Administration and Governance; and Infrastructure, Development and Land Use – will review all policy proposals in order to make recommendations which will go to the NHMA Legislative Policy Conference in September.

Action

Should the Council decide not to submit proposed Legislative Policies, no action is required.

Should the Council decide to submit policy proposals, an Explanation of Proposed Policy Form (attached) must be completed for each proposal.

Included In This Section:

1. 2025-2026 NHMA Legislative Policy Positions
2. 2027-2028 NHMA Legislative Policy Process, Questions & Answers
3. 2027-2028 NHMA Legislative Policy Process, Proposed Policy form



2025–2026 LEGISLATIVE POLICY POSITIONS



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The information contained in this publication is accurate as of the date of the publication. Updates in the law after publication may affect the accuracy of the content, and there may be supplements to this publication available with relevant legal changes. NHMA's publications do not constitute legal advice. For legal advice, city and town officials may contact Legal Services at legalinquiries@nhmunicipal.org or their own municipality's legal counsel. Please refer to NHMA's Legal Services FAQ for details about how our service works.

About the New Hampshire Municipal Association

The New Hampshire Municipal Association (NHMA) is a nonprofit, nonpartisan membership organization of municipalities. NHMA provides advocacy support for municipal governments following the Legislative Policies and Legislative Principles adopted by the membership. The association also provides legal services for municipal members and educational and training programs for local officials and employees. Advocacy activities are funded by membership dues and governed by a board of directors comprising elected and appointed municipal officials from throughout New Hampshire.

As part of the legislative advocacy program, NHMA staff represents municipal interests before the New Hampshire General Court and state agencies and lobbies for passage of both state and federal legislation. NHMA also tracks state and federal administrative regulations. The weekly Legislative Bulletin is published every Friday during the legislative session to keep local officials up to date on legislative hearings, the status of bills, and other events.

Staff Contact Information

The following NHMA Government Affairs staff members are your contacts for legislation during the biennium:

Telephone: 603-224-7447 • Email: governmentaffairs@nhmunicipal.org

To accept dues from member municipalities and maintain its nonprofit status, NHMA must remain a nonpartisan organization. As employees of a nonpartisan organization, NHMA staff members are prohibited from attending fundraisers for political candidates or contributing to other partisan causes. The staff scrupulously abides by this requirement; we ask for your understanding when we are not able to honor an invitation to attend a political event.

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*Represents the NHMA board as of 10/30/2024

NHMA's Member-Driven Legislative Policy Process

NHMA has a member-driven process by which it establishes the legislative policy positions to guide staff advocacy activities over the coming legislative biennium. This booklet contains the legislative policy positions adopted by the NHMA membership for the 2025-2026 biennium.

The legislative policy process for the 2025-2026 biennium began, as always, with the solicitation of policy proposals from local officials to create an initial issues list. This started in January 2024 through notices in *Town & City* magazine, the *Legislative Bulletin*, and *NewsLink*, NHMA's electronic newsletter. We also used these avenues to seek volunteers to serve on legislative policy committees.

The NHMA Board chair then appointed the three legislative policy committees: Finance and Revenue; General Administration and Governance; and Infrastructure, Development, and Land Use. Each committee consisted of 15 to 18 elected and appointed local officials from across the state.

The policy committees each held several meetings during the spring and early summer to discuss the policy proposals submitted by others, existing policy positions, and ideas that committee members brought to the table. After thorough review and consideration, the committees issued their policy recommendations. These

recommendations were sent in June to every NHMA member municipality and posted on the NHMA website. Two "floor policies" submitted by member towns after the committees finished their work were sent to each member municipality for review, as well.

The NHMA 2025-2026 Legislative Policy Conference was held on September 27, 2024. Each member municipality, regardless of size, had one vote and was asked to appoint a voting delegate to cast its votes at the policy conference. The governing body of each member municipality was urged to give direction to the voting delegate by discussing and taking a position on the recommendations and floor policy in advance. Conference attendees debated and voted on the proposals, culminating in the final policy positions contained on the following pages. The next legislative policy process will begin in January 2026.

Issues arising during the legislative session that are not covered by these policies, or situations where it is not clear how a policy applies, will be considered by the NHMA Board of Directors. For further explanation of any policy, contact the Government Affairs staff at 603-224-7447 or email governmentaffairs@nhmunicipal.org.

Legislative Policy Committees

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Vice Chair

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Ken Robichaud, *Town Manager, Raymond*
Jake Roger, *Town Administrator, Epping*
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Legislative Principles

In addition to the established Legislative Policy positions adopted by the New Hampshire Municipal Association membership, the following principles should guide staff in setting priorities during any legislative biennium:

1. Identify and oppose mandates that violate Part 1, Article 28-a of the New Hampshire Constitution.
2. Work to maintain municipalities' share of state-level revenue sources (revenue sharing, meals and rooms tax, highway block grants, municipal bridge, state water and wastewater capital programs, and other state aid). Oppose proposals that reduce revenue unless there is a sustainable identified replacement source. Support efforts that make more sustainable sources for revenue.
3. Advocate to maintain and enhance existing local authority in all areas of local government.
4. Support legislation that provides greater authority to govern more effectively, efficiently, and flexibly at the local level, including local option legislation. If the legislature is considering adopting a program that is particularly controversial at the local level, support a requirement that a local legislative body vote is necessary before full implementation of the measure.
5. Support bills proposed by individual municipal members, except when they conflict with these principles or NHMA's Legislative Policies.
6. Oppose mandated state exemptions or credits from local property taxes without substantial benefits back to municipalities.
7. Advocate for municipal representation on state boards, commissions, and study committees that affect municipal government and have non-legislative members.
8. Work cooperatively with other groups and associations to support efforts to improve the delivery of services at the local level.
9. Support municipal efforts toward effective regional and state cooperation and delivery of municipal and state services.
10. Advocate for local options for economic development and vitality in partnership, including public-private partnerships, with regional and state economic development goals to encourage the overall economic health and social well-being of New Hampshire.
11. Encourage clarity and the elimination of ambiguity in statutory language, especially in areas of decision-making authority.
12. Support the rights of cities and towns to advocate, individually or collectively, for or against legislation and to join, hire, or establish organizations that do so on their behalf.

The legislative principles are not in order of weight or priority. They each carry their own independent value and should be viewed in that fashion when used to determine NHMA's position on a bill or policy.

2025-2026 Proposed Legislative Policy Positions

General Administration and Governance

Local Authority and Efficiency

NHMA supports maintaining local government authority without infringement by the state, and supports measures that enable municipalities to exercise existing authority more efficiently and with greater discretion. NHMA also supports state-local partnership and coordination in addressing common issues.

NHMA supports:

- Legislation granting towns the same authority to adopt ordinances that cities have under RSA 47:17;
- The authority of municipalities to regulate or limit the use of firearms on municipal property, and to regulate the carrying of firearms by municipal employees while on duty;
- Legislation allowing a town, by vote of its legislative body, to authorize appointment of the town clerk or town clerk/tax collector by the governing body, or by the chief executive officer based on a town charter, with appropriate employment protections to preserve the statutory independence of the office;
- Legislation allowing municipalities to satisfy notice publication requirements through the use of electronic notification rather than newspaper publication, in addition to posting notice in public places;
- Legislation that is supportive of state collaboration with municipalities in addressing homelessness; and,
- Legislation that helps ensure the availability of an adequate public sector workforce.

NHMA opposes:

- Repealing or further limiting existing governmental immunity protections or liability caps, or otherwise expanding potential liability for cities and towns; and
- Legislation that detracts from existing local authority.

Right-to-Know Law

NHMA supports the purposes of the Right-to-Know Law: to ensure the greatest possible public access to the actions, discussions, and records of all public bodies, and to ensure government's accountability to the people. NHMA also supports measures to make the law clearer and make compliance with public access requirements easier and less burdensome for public officials and employees and less costly for taxpayers.

NHMA supports:

- The ability to recover reasonable labor costs and other costs for responding to voluminous or excessive or commercial record requests, protecting taxpayer dollars and potential privacy concerns of citizens;
- Exemptions from disclosure that are easy to administer and that provide appropriate protection for confidential and other sensitive information;
- The ability of municipalities to directly petition to the Right-to-Know Law Ombudsman;
- Legislation and funding that provide support for education about the Right-to-Know Law; and,
- Authority of municipalities to set the meeting locations, conditions, and modalities (including in-person, remote, or combined in-person/remote) for meetings of councils, boards, committees, and commissions.

Elections

NHMA believes that voting in state and local elections should be simple and convenient without risking election integrity or security, and that election processes should be efficient without imposing undue burdens on local officials.

NHMA supports:

- Establishment of an independent redistricting commission to draw election districts fairly and without regard to partisan advantage;
- Local autonomy over town and city elections;
- More frequent state review and approval of electronic ballot-counting devices;
- Registration and voting processes that are not unnecessarily complex or burdensome, either to election officials or to voters;
- The use of secure technology such as electronic poll books to make election processes more efficient;
- Greater flexibility in the processing and counting of absentee ballots; and,
- State assistance for the cost of accommodations for disabled voters in local elections.

Labor and Employment

NHMA recognizes the importance of municipal employees, the need for good working conditions, and the right of employees to organize if they choose. NHMA also believes municipal employers should be free to set reasonable terms and conditions of employment or negotiate the same with their employees or employee representatives, without undue state interference.

NHMA supports existing laws governing all public employment and public employee labor relations. NHMA opposes changes to legislation that would mandate greater burdens or liabilities on employers.

NHMA opposes:

- Legislation creating a mandatory “evergreen clause” for public employee collective bargaining agreements;
- Mandatory binding arbitration as a mechanism to resolve impasses in municipal employee

collective bargaining;

- A right to strike for public employees;
- New mandated employee benefits, including any proposal to enhance retirement system benefits that may increase employer costs in future years;
- Unnecessary limits on municipalities’ discretion in making hiring decisions; and,
- Restrictions on municipalities’ ability to privatize or use contracted services.

Substance Use, Prevention & Response

NHMA supports:

State funding and other legislation to address substance use disorders for the following efforts:

- Prevention
- Treatment
- Recovery
- Emergency response
- Enforcement

NHMA opposes:

- Reductions in state funding for substance use disorder or recovery support programs;
- Legislation that makes it more difficult to address the substance use disorder problem in our communities.
- Legislation that authorizes the sale of cannabis unless the following requirements or conditions are included:
 - The processing, manufacture, refinement or sale of cannabis products in any municipality shall only be permitted after the legislative body of that municipality has adopted the provisions of enabling state legislation permitting such activities-- “opt-in,” not “opt out.”
 - Legislation that legalizes the sale of cannabis must include provisions for adequate and sustained funding to municipalities to address the costs associated with legalization because municipalities will be the governmental entities that will have to directly deal with the impacts of legalization.

- Any legislation allowing for establishments engaged in selling, distributing, growing, or storing cannabis or cannabis products shall include a requirement for a host community agreement with the municipality in which such an establishment is located, which may include provisions such as a community

impact fee; a limit on the percentage of sales of total gross receipts that are related to cannabis sales; security measures for premises; agreements to fund police details when necessary; for crowd or traffic control; and termination of business provisions.

Finance and Revenue

Property Taxes and Related Revenues

NHMA supports legislation that allows municipalities to manage property tax levies in a manner that stabilizes tax rates and ensures equity, fairness, and efficiency in the assessment and collection of property taxes.

NHMA supports:

- The continuing right of municipalities to use any recognized method of appraisal upheld by the New Hampshire judicial system;
- Legislation to ensure that:
 - o property taxes are assessed to the proper owner by requiring that all owner name changes be separately filed at the registry of deeds when such an owner change is not created by a transfer of the property, and
 - o all liens, whether of a private or institutional nature, be filed at the registry of deeds, and that all changes to the name of a recorded lienholder be similarly filed;
- A legislative commission to study assessment and collection of property taxes and/or municipal utility fees on manufactured housing on land of another and on transient-type properties;
- Legislation ensuring fairness and accuracy in property tax exemptions including ensuring that all household income and assets are taken into account;
- Legislation that prohibits the use of the income approach by a taxpayer in any appeal of assessed value if the taxpayer refuses to provide such information as requested by the municipality;

- A legislative commission to study reimbursement through payments in lieu of taxes (PILOTs) for municipal services provided to exempt charitable properties, including charitable non-profit housing projects;
- A study commission of local enabling legislation to allow for a uniform homestead exemption for resident owners on the principal place of residence.

NHMA opposes:

- Legislation that directly or indirectly increases property taxes, including but not limited to new or expanded mandatory exemptions or credits, or changes in the process for valuing, assessing, or taxing specific classes of properties;
- Legislation that undermines the basic goals of the current use program or reduces the 10-acre minimum size requirement for qualification for current use beyond those exceptions now allowed by the rules of the Current Use Board;
- Legislation that expands the definition of “charitable” in RSA 72:23-1 unless the state reimburses municipalities for the commensurate loss of property tax base;
- An assessment methodology for big box stores that employs comparisons to “dark store” properties abandoned or encumbered with deed restrictions on subsequent use.

State Aid and Non-Property Tax Revenues

NHMA supports funding of state aid to municipalities, supports legislation authorizing local control over non-property tax revenue streams, and opposes legislation that reduces, suspends, or eliminates existing local taxes, fees, or state aid.

NHMA supports:

- Full restoration of revenue sharing under RSA 31-A;
- A state transportation policy that provides adequate and sustainable funding for state and municipal infrastructure and transportation systems and maintains at least the 12 percent share of state highway funds distributed to municipalities;
- Legislation authorizing the establishment of local option fees and providing for periodic adjustments to statutory fees to compensate for factors including, but not limited to, the effects of inflation, such as an increase in the maximum optional fee for transportation improvements;
- Legislation to ensure the collection of unpaid bills for ambulance and other emergency services;
- Reimbursement from the state for the cost of municipal services provided to state-owned properties;
- Legislation amending motor vehicle registration enforcement laws to ensure collection of all state and local registration fees owed by New Hampshire residents;
- Legislation amending RSA 36-A:5 II to allow trustees of trust funds to invest conservation funds instead of only the town treasurer, if voted by the legislative body;

NHMA opposes:

- Legislation that would repeal the dedicated fund created to share 30% of state meals and rooms tax revenue with municipalities along with any further reduction to the percentage shared, or any further reduction to the state meals and rooms tax.

- Diversion of state highway funds for state non-transportation network purposes.

New Hampshire Retirement System (NHRS)

NHMA supports the continuing existence of a retirement system for state, municipal, school, and county government employees that is secure, solvent, fiscally healthy, and financially sustainable, and that both employees and employers can rely on to provide retirement benefits for the foreseeable future.

NHMA supports:

- Restoration of up to 35% of the state's share of employer costs for police, teachers, and firefighters in the current defined benefit plan and any successor plan, with the goal being a 35% re-instatement of the state contribution;
- Inclusion of participation by municipal officials designated by NHMA on any legislative study committee or commission formed to research alternative retirement system benefits plans or designs; and,
- Performance of an actuarial analysis of any legislation proposing benefits changes or other plan changes that may affect employer contribution rates.

NHMA opposes:

- Legislation expanding benefits that increase current or future employer contribution costs;
- Legislation that assesses additional charges on employers beyond NHRS board-approved rate changes;
- Legislation that expands the eligibility of NHRS membership to positions not currently covered by the plan; and,
- Legislation further restricting a municipality's ability to employ NHRS retirees in part-time positions or the imposition of any fees or penalties associated with such employment.

Education Funding

NHMA supports a revenue structure for funding an adequate education to meet the state's responsibilities as defined by the constitution, statutes, and the common law with revenue sources that are predictable, stable, and sustainable.

NHMA supports:

- A revenue structure that is not disruptive to the long-term economic health of the state;
- A revenue structure that is efficient in its administration; and,
- A revenue structure that is fair to citizens.

NHMA opposes:

- Retroactive changes to the adequate education funding distribution formula after the notice of grant amounts has been provided to local governments;
- Education funding changes that would directly result in a reduction of the amount of municipal state aid and revenue sharing;
- Education funding changes that create a conflict in statute with any other taxing authority, tax statute, existing exemption or credit or create technical issues within the tax collection process.

Infrastructure, Development, and Land Use

Energy, Environment, and Sustainability

NHMA supports preservation and enhancement of municipal energy, climate, and sustainability planning for communities, protection of the natural environment, and implementation of clean and renewable energy, while recognizing the need for municipalities to manage their resources and the natural environment without undue cost.

NHMA supports:

- Legislation that broadens municipalities' ability to install and use renewable energy sources, including higher caps or elimination of caps on net energy metering;
- Legislation that provides financial and other assistance to municipalities for conservation techniques and installation and maintenance of renewable energy sources;
- Legislation that allows municipalities to adopt local environmental regulations that are no less stringent than those implemented by the state;
- Legislation that enables municipalities to enact measures that promote local energy and land use systems that are both economically and environmentally sustainable;

- Legislation that protects and preserves local natural resources and public infrastructure, builds community resilience, and fosters adaptation to climate change and mitigates its risks;
- Policies that support customer and community choice in energy supply and use competitive market-based mechanisms to promote innovation, cost effectiveness, and sustainability; and
- Legislation that provides state or federal assistance to municipalities to promote environmental justice and to mitigate environmental impacts faced by their residents, and to drive early local engagement in decision processes.

NHMA opposes:

- Legislation that overrides local determinations of appropriate energy sources and regulations.

Water Resources Protection, Control, and Management

NHMA supports measures enabling municipalities to protect, control, and efficiently and safely manage water infrastructure and its resources. NHMA believes the State should support its commitments to municipalities for water infrastructure programs and that any new mandates that impose additional costs on municipalities must be funded by the state or federal government.

NHMA supports:

- Legislation that provides state or federal investment in maintaining and improving the state's critical water infrastructure, including, but not limited to, dams, public drinking water systems, wastewater systems, stormwater systems, and surface and groundwater;
- Legislation that encourages regional and innovative solutions to drinking water, wastewater, stormwater, and surface and groundwater issues; and,
- Regulation of emerging contaminants at appropriate and feasibly achievable levels when supported by relevant scientific and technical standards that are broadly accepted by peer review and cost-benefit analyses, when coupled with appropriate state or federal funding.

NHMA opposes:

- Enactment of stricter drinking water, wastewater, stormwater, or surface water and groundwater regulations for municipalities unless any costs of compliance are funded by the state or federal government or responsible party.

Solid Waste Management

NHMA recognizes the need for efficient, economical, and environmentally sensitive mechanisms for solid waste management which allow municipalities to use the most appropriate disposal systems. NHMA believes any new mandates that impose additional costs on municipalities must be funded by the state or federal government.

NHMA supports:

- Programs that support municipal, regional, and state strategies to manage solid waste through reduction, reuse, recycling, resource recovery, composting, and other measures, while maintaining local control;
- State programs that address existing and emerging contaminants at no additional cost to municipalities; and,
- Fees or assessments on solid waste or recycling that are used to provide direct support or enhancement of local or regional solid waste, household hazardous waste, and recycling programs.

Housing

NHMA recognizes the need for diverse, affordable, and workforce housing in New Hampshire and the responsibility of each municipality to afford reasonable opportunities for the development of diverse, affordable, and workforce housing. NHMA believes municipalities should have discretion in how to satisfy this responsibility and supports legislation that enables municipalities to find innovative ways to ensure an adequate supply of housing.

NHMA supports:

- Legislation that allows municipalities to require the inclusion of affordable and diverse housing opportunities as part of new housing developments;
- Financial and other incentives to municipalities to encourage development of diverse, and affordable, and workforce housing, including but not limited to municipal per unit grants;
- Financial and other incentives that assist homeowners in FEMA designed flood areas such as with the elevation of residential dwellings;
- Legislation that provides state funding to the regional planning commissions that helps municipalities in meeting their housing needs;
- Statewide efforts to provide housing for those experiencing homelessness or at risk of homelessness and for those recovering from

substance use disorder, subject to reasonable municipal regulation;

- Policies that encourage documentation and financial traceability of cash and bartered rental transactions;
- Legislation and policies that encourage creative and flexible approaches to meeting housing needs of current and future demographics in different regions; and,
- Legislation which promotes a collaborative approach between the state, municipalities, and other key stakeholders to address the state's housing shortage.

NHMA opposes:

- Legislation and policies that encourage housing practices that exclude people from or decrease the availability of quality, affordable housing; and,
- Legislation that erodes local control over land use decisions.

Land Use

NHMA supports the long-standing authority of municipalities to regulate land use matters with minimal interference from the state.

NHMA supports:

- Legislation enabling municipalities at their discretion to adopt more recent editions of national/international building and fire codes than the current state-adopted editions; and,
- Legislation that supports the adoption of more recent editions of the national/international building and fire codes after review and recommendation by the Building Code Review Board and/or the State Fire Control Board.
- Legislation and policies that take into consideration the value of conservation, natural resources, and open space.
- Legislation and policies that take into consideration the value of being housed as a regional resource.

NHMA opposes:

- Legislation that limits municipal control in implementing statewide priorities in zoning and land use regulation;
- New state mandates requiring municipalities to allow specific types of housing; and,
- All other statewide land use mandates.

Information Technology, Communications, and Cybersecurity

NHMA supports initiatives to make the most current information and communication technology accessible to New Hampshire communities, so long as local authority over land use regulation and safety issues is not compromised.

NHMA supports:

- Legislation that allows for the responsible, ethical and transparent use of Artificial Intelligence (AI) technologies by New Hampshire municipalities to enhance public services, improve operational efficiency, reduce costs, enhance security, manage risk and engage more effectively with the community.
- Legislation that increases the ability of municipalities, especially those in rural and remote areas, to facilitate and advance access to reliable broadband technology to the premises in their communities;
- Legislation that provides flexibility for municipalities in accessing poles and pole attachments, including legislation that directs the New Hampshire Public Utilities Commission to adopt the FCC rule on access to poles called "One-Touch-Make-Ready" in order to facilitate bringing high-speed fiber optic cable to service all New Hampshire communities, homes, and businesses by internet service providers (ISPs) in an expedient and cost-effective manner;
- Legislation that provides state and federal investment, including grants, for installation of high-speed fiber optic broadband technology to serve all New Hampshire communities, homes, and businesses;

- Legislation that requires or encourages and incentivizes providers to disclose information to local government relative to access and broadband connections provided in the municipality to help municipalities better understand and address the needs of their community; and,
- State investment in cybersecurity assistance to municipalities to protect data and infrastructure.

NHMA opposes:

- Legislation that would promote discrimination in the administration of government, the violation of privacy of the citizens we serve, or create or promote threats to public safety.
- Legislation that limits municipalities' ability to prevent or regulate deployment of technologies that would interfere with the management of the right of way; and,
- Statewide mandates on cybersecurity practices unless any associated costs are funded by the state or federal government.

Transportation

NHMA supports state policies that ensure access for all users to convenient, efficient, reliable, cost effective, safe, and sustainable multi-modal transportation systems in New Hampshire.

NHMA supports:

- Appropriate funding for state and local modes of transportation, including but not limited aviation, transit, bicycle, and multi-modal facilities;
- Continued state and federal investment in public transportation systems and projects designed to support access to vital services, economic, and recreational opportunities within communities, link communities and regions, and reduce vehicle congestion on New Hampshire's roads; and,
- Programs and funding sources that would appropriately recover and distribute the impact of vehicles used on local and state transportation infrastructure.

NHMA opposes:

- Any action or inaction by the State that results in the downshifting of maintenance responsibilities for transportation infrastructure (road, bridge, culvert, drainage) to municipalities.

Economic Development, Recovery, and Vitality

NHMA supports allowing municipalities to implement measures to foster economic development which allows for the preservation and creation of jobs and vitality within our communities.

NHMA supports:

- Legislation that allows for local adoption of more options and more flexibility to provide incentives for economic recovery and development; and,
- Expansion and more flexibility of state tax credit and exemption programs to foster economic recovery, development, and vitality.

NHMA opposes:

- Legislation that makes it more burdensome to implement economic recovery, development, and vitality measures.

New Hampshire Constitution

Part 1, Article 28-a

[Art.] 28-a. [Mandated Programs.] The state shall not mandate or assign any new, expanded or modified programs or responsibilities to any political subdivision in such a way as to necessitate additional local expenditures by the political subdivision unless such programs or responsibilities are fully funded by the state or unless such programs or responsibilities are approved for funding by a vote of the local legislative body of the political subdivision.

November 28, 1984

NEW HAMPSHIRE MUNICIPAL ASSOCIATION

The New Hampshire Municipal Association (NHMA) provides legislative advocacy, a legal advice hotline, and training programs for member municipalities. Originally formed by local officials in 1941 to represent municipal policy concerns before the state legislature, NHMA has more than 75 years of continuous service to the state's municipalities. As the service and action arm of local governments throughout New Hampshire, NHMA staff respond to thousands of legal inquiries from members every year, and track hundreds of bills every legislative session, actively working to advance member-adopted policies.

NHMA also provides significant training and educational opportunities for local officials and employees from member municipalities. We know local government! Learn more at www.nhmunicipal.org.

OUR MISSION

NHMA supports effective municipal government by leveraging the collaborative strengths of New Hampshire cities and towns through education, training, advocacy, and legal services.



25 Triangle Park Drive, Concord, NH 03301 • Phone: 603.224.7447

www.nhmunicipal.org



2027-2028 NHMA Legislative Policy Process Questions & Answers

1. What is the purpose of establishing NHMA legislative policy? The New Hampshire Municipal Association (NHMA) is the voice of New Hampshire's cities and towns before the state legislature and state agencies. Adoption of legislative policy allows your municipal voice to be heard through the actions of your organization – NHMA. By adopting legislative policy, local officials can tell elected representatives what they feel are the major concerns of cities and towns.

The NHMA Board of Directors oversees NHMA's advocacy activities. Legislative policy positions direct the board and NHMA staff in representing municipalities before the legislature and state agencies.

2. How are legislative policy recommendations prepared? In the spring of each even-numbered year, NHMA forms legislative policy committees addressing different aspects of municipal government. The three committees this year are:

1. Finance and Revenue;
2. General Administration and Governance; and
3. Infrastructure, Development, and Land Use.

These three policy committees consider issues and problems derived from their own experience as local officials, issues sent in by other members or brought to them by staff, past policy positions, and issues resulting from the most recent legislative session. Each committee holds several meetings during the spring and develops policy recommendations to be voted on by member municipalities at the Legislative Policy Conference.

3. Who votes on adoption, amendment, or rejection of these recommendations, and when? On Friday, September 11, 2026, the 2027-2028 NHMA Legislative Policy Conference will be held at NHMA offices (25 Triangle Park Drive) in Concord. ***Each member municipality will be asked to appoint a voting delegate to cast its vote at this conference.*** Each member municipality, regardless of size, has one vote on all policy matters.

In the absence of any other designation by the board of selectmen, aldermen, or council, a voting delegate card will be issued at the door (in order of priority determined by the NHMA Municipal Officials Directory) to:

Mayor/Chair of Board of Selectmen/Council Chair

OR

Mayor Pro Tem/Vice or Assistant Mayor/Council Vice Chair

OR
Selectman/Alderman/Councilor
OR
City or Town Manager/Town Administrator/Administrative Assistant

4. Will other policy proposals be voted on at the conference? Yes, municipalities will have the opportunity to submit floor policy proposals for consideration at the conference. Each floor policy proposal must be approved by the governing body of the municipality submitting it, but the proposals will not be reviewed or recommended by NHMA's legislative policy committees. Floor policy proposals will be voted on separately at the conference. Floor policy proposals must be submitted no later than August 4, 2026, and will be provided to all members for review in advance of the conference.

5. How does our voting delegate determine a position on these recommendations? We urge each municipality's governing body to discuss the recommendations in advance of the Legislative Policy Conference and vote to take a position on each one, in order to give direction to the voting delegate. Otherwise, your voting delegate is free to cast your municipality's vote as he or she desires. ***You do not need to notify NHMA of your positions on the policy recommendations; just provide that information to your voting delegate.***

6. How are the policy recommendations presented and voted on at the Legislative Policy Conference? The chair of the board of directors, as the presiding officer of the Legislative Policy Conference, introduces the entire set of recommendations of each policy committee, one committee at a time, as a slate. The chair and vice chair of each committee will be available to address questions. Any voting delegate may ask that a recommendation be set aside to be debated and voted on separately. The remaining recommendations are voted upon as a slate. After the slate from each policy committee has been voted, the voting delegates will return to those items set aside for separate debate and vote. It is at this time that individual items can be killed, amended, passed over, laid on the table, etc. Votes are by a display of voting delegate cards.

7. Are policies adopted by a simple majority vote? No. NHMA's bylaws require a two-thirds affirmative vote of those members present and voting for approval of any NHMA legislative policy.

8. Why is the Legislative Policy Conference separate from the November annual meeting? The Legislative Policy Conference must be held before the annual conference to meet the legislative deadlines for the filing of new bills. The staff needs time after adoption of policies to draft bills and secure sponsors.

9. How will I know what policies are adopted if I don't go to the Legislative Policy Conference? The final 2027-2028 NHMA Legislative Policies will be printed as a booklet. We will also post them on NHMA's web site at www.nhmunicipal.org.

10. What happens if an issue that is not covered by any of these policies comes before the legislature? The NHMA Board determines the position that the staff will advocate on issues not covered by specific NHMA legislative policies. The policy conference also endorses a set of Legislative Principles, which augment the specific

legislative policy positions by setting forth general principles that guide staff in their advocacy efforts.



New Hampshire Municipal Association 2027-2028 Legislative Policy Process

This sheet should accompany each proposed legislative policy. It should include a brief (one or two sentence) policy statement, a statement about the municipal interest served by the proposal and an explanation that describes the nature of the problem or concern from a municipal perspective and discusses the proposed action that is being advocated to address the problem. Mail to NHMA, 25 Triangle Park Drive, Concord, NH 03301; or e-mail to governmentaffairs@nhmunicipal.org **no later than the close of business on April 17, 2026.**

Submitted by (Name):

City or Town:

Date:

Title:

Phone:

Email:

Explanation of Proposed Policy

To see if NHMA will SUPPORT/OPPOSE:

Municipal interest to be accomplished by proposal:

Explanation:

**Agenda
Lebanon City Council
March 4, 2026**

11. New Business:

11.E –Vote on City Manager Compensation Based on 6-Month Review

Background

City Manager Andrew Hosmer was appointed as the City Manager effective August 31, 2025. The City Manager's Employment Agreement provides for 6-month and 12-month performance evaluations during the first year of employment, with annual evaluations thereafter.

Action

The following motion is offered for City Council consideration:

MOVED, that in accordance with City Charter §3.09, Salaries, the City Council hereby increases the compensation of the City Manager by 2.5% in accordance with the Manager's Employment Agreement, with an effective date of February 28, 2026.