

Planning Lunches at Noon (PLAN) Monthly Webinar Series

Welcome to the September 2026 PLAN Webinar!

“An Overview of RSA 79-E: Community Revitalization Tax Relief Incentive”

Check out OPD’s [Planning and Zoning Training webpage](#) for:

- Slides and recording of past PLAN Webinars and conferences
- Planning Board and Zoning Board 101 slides and recordings
- Planning Board and Zoning Board Handbooks
- Optional Tests and Certificates

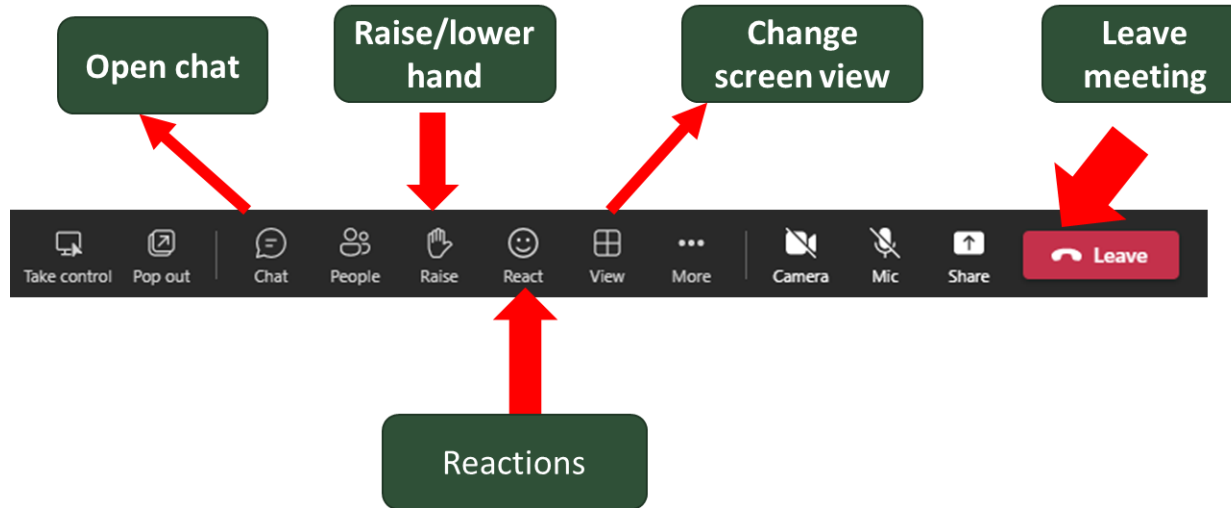
An Overview of RSA 79-E: Community Revitalization Tax Relief Incentive

**Office of Planning and Development
NH Department of Business and Economic Affairs**

September 17, 2026

How To Participate

- ▶ For questions, type them into the chat box
- ▶ We will do our best to answer all questions by the end of the webinar



Speakers

Noah Hodgetts

NH Department of Business & Economic Affairs
Office of Planning and Development, Principal Planner

Sarah Wrightsman, AICP

New Hampshire Housing
Manager of Community Engagement and Education

Mari Brunner, AICP

Senior Planner
City of Keene

Bart McDonough

Director of Planning and Community Development
Town of Newmarket



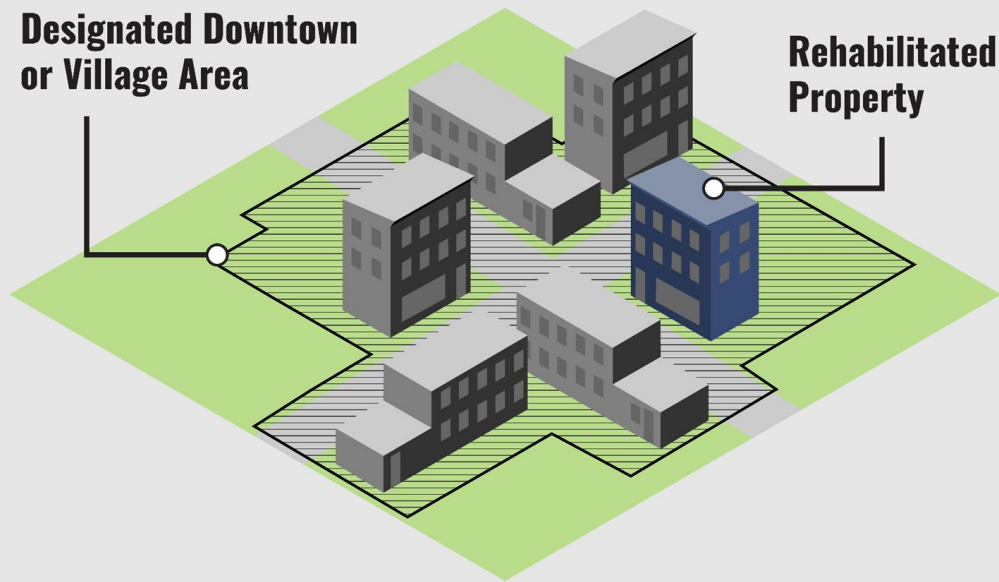
New Hampshire Department of
BUSINESS AND
ECONOMIC AFFAIRS

Types of RSA 79-E

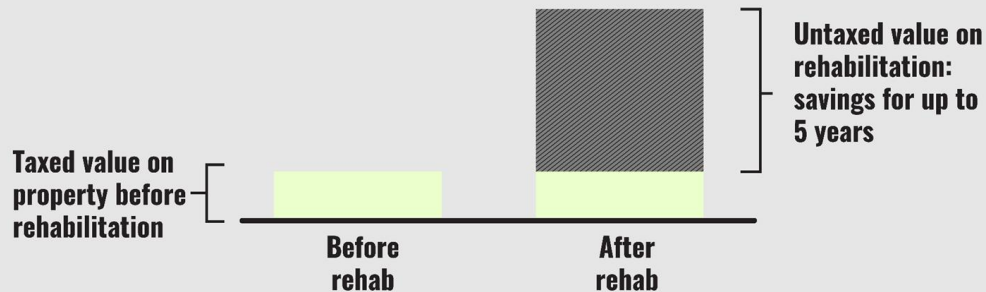
- **RSA 79-E** - Traditional 79-E (downtown, town, or village center) – enacted 2006
- **RSA 79-E:4-a** - Coastal Resilience Incentive Zone - enacted in 2017
- **RSA 79-E:4-b** - Residential Property Revitalization Zones – enacted in 2021
- **RSA 79-E:4-c** – Housing Opportunity Zone – enacted in 2021, amended in 2026
- **RSA 79-E:4-d** – Residential (formerly Office) Conversion Zone – enacted in 2024, amended in 2026

Community Revitalization Tax Relief Incentive

- State-enabled, locally implemented relief from *increased* taxes resulting from redevelopment or new construction.
- Tax relief for up to 5 years + up to 4 for listed historic structures + up to 2 for market-rate housing or 4 for affordable
- Tax relief approved by local governing on a project-by-project basis



COMMUNITY REVITALIZATION TAX RELIEF



How can it help?

- Historic preservation
- Economic development
- Encourages infill
- Incentives housing production and improvements to older housing stock
- Improvements to mitigate against effects of worsening storms
- Investment where infrastructure already exists
- Address deterioration and vacancy
- Contextually sensitive development
- Amenities for surrounding neighborhoods
- Incentives without up-front cost



Adoption/Implementation Process

- Connect to existing Master Plan goals/ongoing Master Plan process
- Community engagement to establish a vision for the area of the municipality and desired types of development for specific sites that you are trying to incentivize
- Draft warrant article or resolution for your local legislative body to adopt the specific provision of 79-E, including the boundaries of the 79-E district
 - Governing body has authority to establish boundaries of where tax relief applies for Residential Property Revitalization Zones and Residential Conversion Zone.
- Develop application materials and a process for property owners to apply for the 79-E program (to be approved/denied by the local Governing Body).
- Promote the program generally and through targeted outreach to property owners.

Considerations

- Trade-off: development/redevelopment vs. immediate tax revenue increases (if project were viable)
- Ideally, your program is calibrated to the history of specific sites and an up-to-date real estate financial analysis.
- Engagement should educate the public about the program goals, eligibility criteria, nature of tax relief.
- Local project eligibility criteria can be made more strict.
- Replacement projects (vs. rehab projects) must include assessment by local Historic District/Historic Commission and/or other local/state bodies to show the existing structure has little historical, cultural, or architectural value.
- Sites outside the designated area can be eligible for 79-E if on the National or State Register of Historic Places.

SEPTEMBER 2026

Community Revitalization Tax Relief Incentive (RSA 79-E)

Sarah Wrightsman

Manager, Community
Engagement & Education

Community Revitalization Tax Relief Incentive

- Used as a tool for historic preservation since 2006
- Enabling legislation
- Applies to downtowns and village centers
- Around 70 communities in NH have adopted 79-E
- Created exceptional projects around the state!



Temporary Tax Relief for Up to 15 Years

- 5 years for substantial rehabilitation
- 2 years for new housing units
- 4 years for new affordable housing units
- 4 years if the property is on the National or State Register of Historic Places



In Exchange for Public Benefit(s)

- Covenant in place to ensure identified public benefit(s)
 - Economic vitality
 - Cultural or historic significance
 - Preservation of existing building stock
 - Development of municipal centers
 - Housing in urban or town centers



CASE STUDIES

4 South Park Street in Lebanon

- 0.58-acre lot with a 5-unit home
- Requested 7 years of tax relief to develop 3 additional units where the back “ell” previously stood
- 1,319 square foot addition
- Owner is currently paying taxes on an assessed value of \$675,800. Estimated value is \$1,340,100
- Construction cost was \$247,000 (42% of assessed value)



1 First Street and 10 Second Street in Dover

- Former Strafford County Courthouse
- Renovation and four-story addition
- 59 apartments (mix of studio, 1- and 2-bedroom)
- 12 units (20%) rented at no more than 80% FMR. Rent-restricted for 21 years.
- 7 years of relief. Assessed value of \$789,000 – estimated value is \$7 million+
- Developer is forgoing \$2.5 million (rent restricted units for 21 years); Dover is forgoing only \$315,403 (tax revenue)



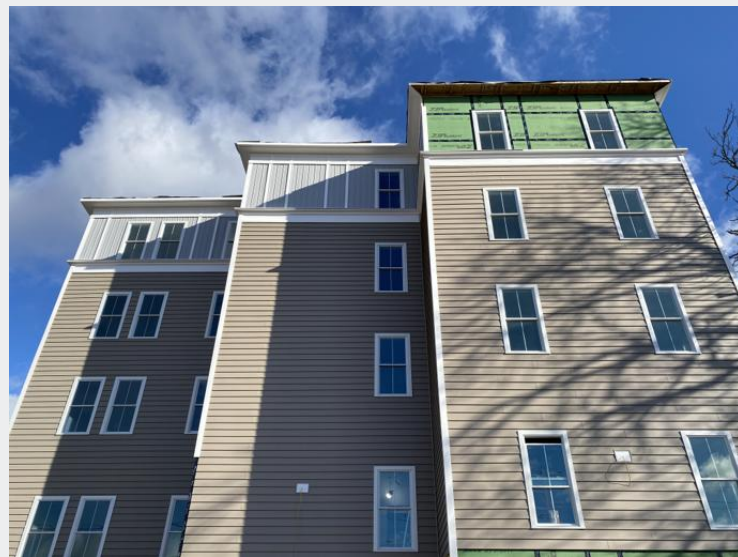
252 Willow Street in Manchester

- Factory on Willow – 90,000 square foot, four-story mill
- Granted 5 years of tax relief. Assessed value is \$2,995,500. Estimated value is \$8,439,600.
- Mixed-use artist community:
 - 60 studio apartments; 16 short-term rentals
 - Event venue, commercial space
 - Outdoor areas
 - Distillery
 - Artist in Residence program (global artists receive free housing and a stipend)



10-14 North Main Street in Rochester

- Rehabilitation of two historic properties owned by the City of Rochester: Scenic Theater and Sallinger Block
- Restored the historic façade, connected the buildings, upgraded the interiors
- 50 studio, 1- and 2-bedroom apartments; 2 commercial spaces
- 7 years of tax relief. Assessed value is \$222,300. Estimated value is \$1,190,900.



NEWER PROGRAMS

Residential Conversion Zones

- Conversions of existing office, retail, and other commercial spaces to housing
- Previously called “Office Conversion Zones”
- Zone established by the governing body



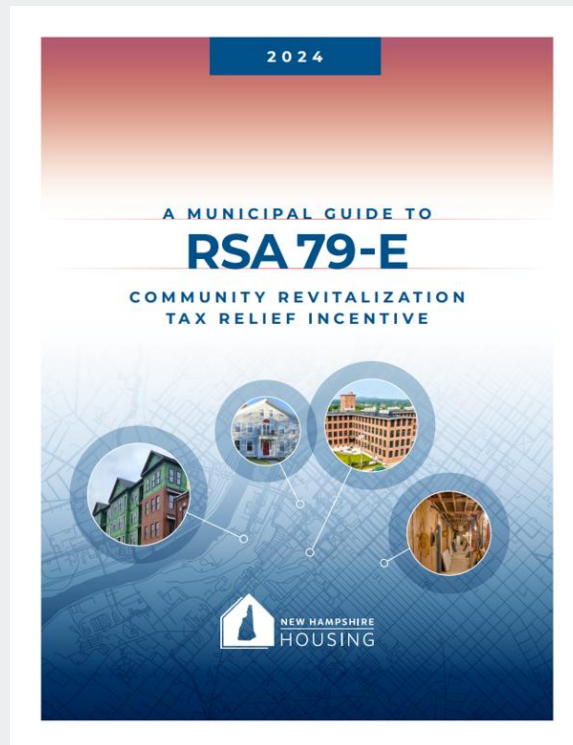
Housing Opportunity Zones

- Tax relief of up to 7 years if there is no workforce housing and 15 years for workforce housing
- Municipalities can establish affordability requirements
- Can be used to improve existing structures or for new construction

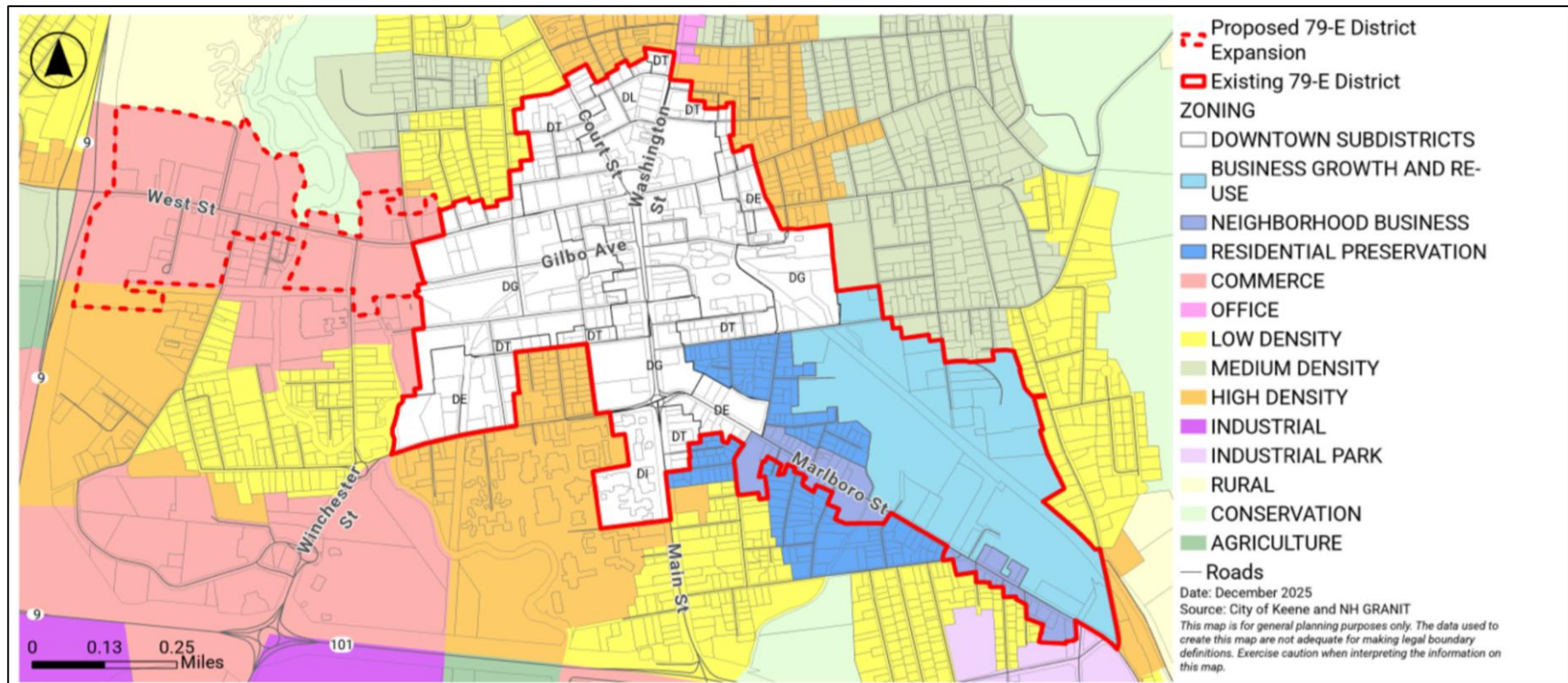


We have a guide for that!

- A [Municipal Guide to RSA 79-E: Community Revitalization Tax Relief Incentive](#)
- Focus on how 79-E can support housing
- Includes case studies from four New Hampshire communities
- Published in 2024 – will be updated this winter to reflect recent legislation changes
- Includes process for adoption, sample applications and maps, and more.



RSA 79-E in Keene



RSA 79-E in Keene: 112 Washington St.

Burrell House Inn

Two 79-E applications:

Five years for **substantial rehab** of main house (8 guest rooms)

Five years for **substantial rehab** of carriage house (2 guest rooms and 1 apartment)



Source: Burrell House Inn

RSA 79-E in Keene: 310 Marlboro St.



Two 79-E applications:

- 1. Five years for substantial rehab of industrial building**
- 2. Five years for housing development (57 rental units, 15 affordable)**

Residential Property Revitalization Zone (RPRZ)

RSA 79-E:4-b

Eligible Projects:

any existing residential structure in established RPRZ that is **at least 40 years old** and **between 1 and 4 units**

Tax Relief Up to 15 years:

Up to 5 as starting point; +2 for new housing units, +4 for affordable units, +4 if historic (listed, eligible for listing, or in a Historic District)



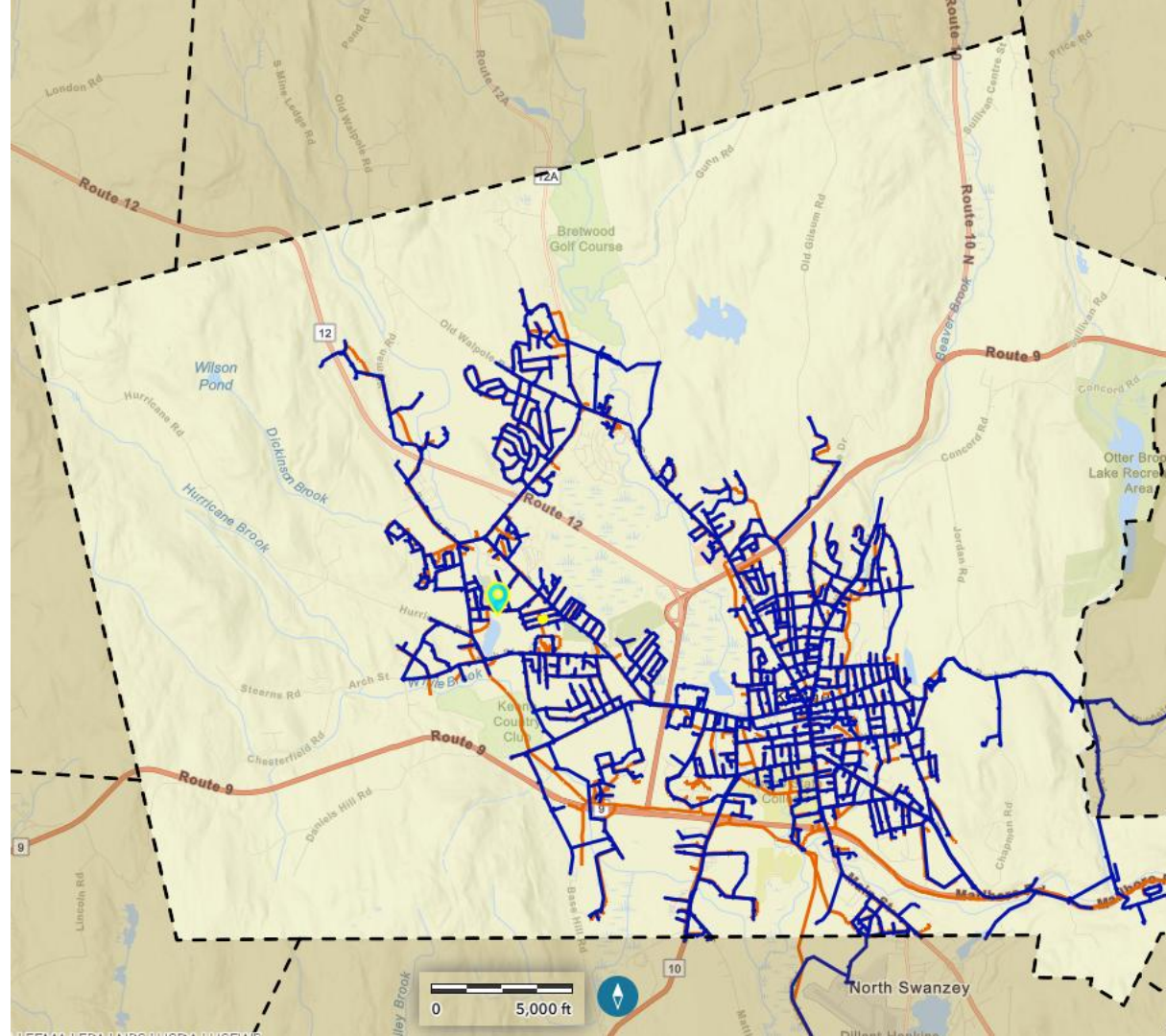
Keene RPRZ

Qualifying Structures:

Must be on City water and sewer

Significant Improvement:

- Rehab that costs 15% of pre-rehab assessed valuation or \$50,000, whichever is less, **and**
- Creates at least 1 unit or prevents one from falling into obsolescence



RPRZ: Public Benefits

Projects must provide one or more of the following benefits:

- Creates at least one new housing unit
- Prevents at least one housing unit from falling into obsolescence
- Enhances or improves historically significant structure
- Maintains or returns owner occupancy
- Increases livability via flood-proofing, remediation of contamination, or improved energy performance
- Results in a net-zero home

RSA 79-E in Keene: 429 Elm Street

One RPRZ application approved:

Council approved **4 years tax relief** for conversion of detached garage to two dwelling units.

Two applications pending (ADU & Barn Conversion to 3rd unit)



Lessons Learned (so Far)

- Education and outreach is critical to make this program work (local banks/lenders can help!)
- Work with building inspectors to get the word out
- Clear application forms and guidance materials go a long way towards receiving quality applications
- Be prepared to provide technical assistance to applicants
- Clarity in the statute language is needed (e.g., does “residential structure” include detached accessory structures?)

Town of Newmarket

Costal Resiliency Incentive Zone Program

Bart McDonough
Planning and Community Development Director
Town of Newmarket, New Hampshire

RSA 79-E: 4-a

Legislation

Enacted 2017 to incentivize locally controlled resiliency measures on private property, as it relates to extreme precipitation, sea-level rise and storm surge.

Adoption

Instructs the municipality to adopt a coastal resiliency zone in accordance with RSA 79-E:3

Implementation

Permits the adopting municipality to determine such qualifying measures.

Allows the municipality to create capital reserve funds, tax increment finance districts or engage easement acquisitions on property within the established coastal resiliency incentive zone..

Directs the municipality to use the tax relief standards and procedures in accordance with RSA 79-E:4

Origin

Town has had a history of significant flooding within and surrounding its village center and is exposed to the effects of sea-level rise.

The CRIZ policy was discovered during the Town's endeavor to update its Master Plan.

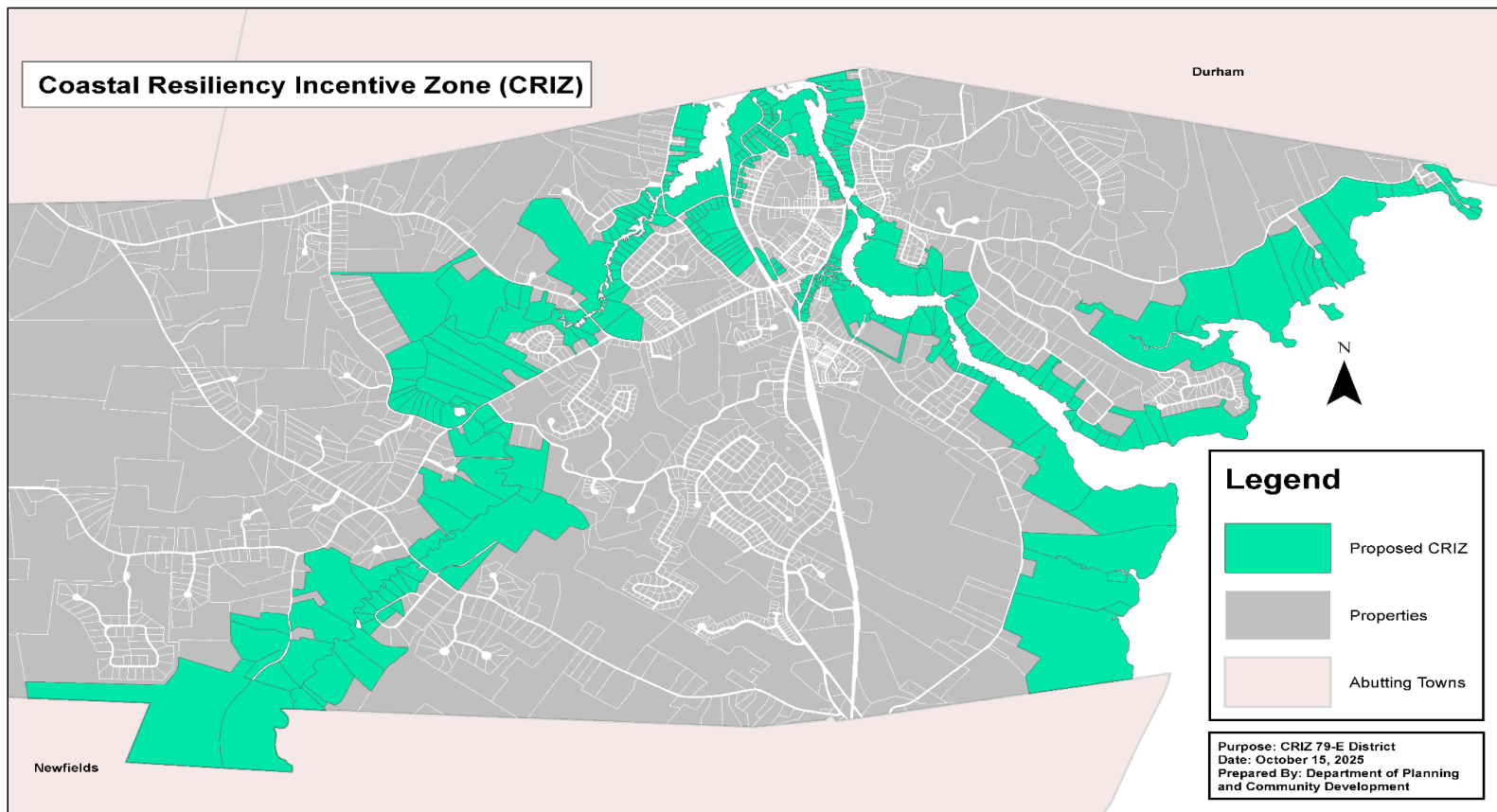
Identified as a policy to pursue within several master plan chapters.

Adoption

Riverfront Advisory Committee delineated the overlay zone and forwarded it to Town Council for approval.

In 2025, Town Council adopted the coastal resiliency incentive zone with the instructions that staff would develop the qualifying resilience measures.

Town staff anticipates finalizing the resilience measures this autumn.



Next Steps

Finalize application and program standards.

Conduct community engagement and education programing.

Explore and research the pros and cons of establishing CRIZ Tax increment finance district and additional capital reserve accounts.

Contact Information

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Q&A

THANK YOU