

PLANNING LUNCHEES AT NOON (PLAN) WEBINAR SERIES

Welcome to the June 2026 PLAN Webinar

Check out the Office of Planning & Development's Planning and Zoning Training webpage for:

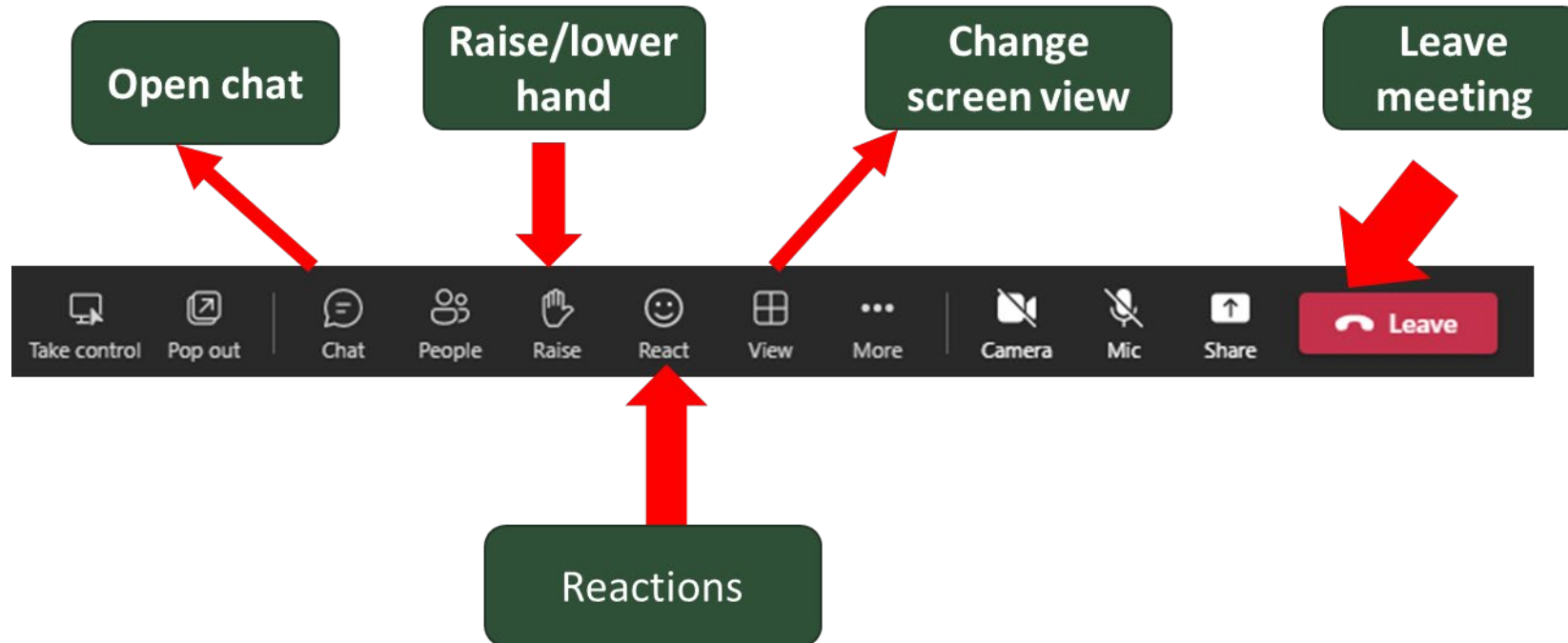
- Slides and recording of past PLAN Webinars and conferences
- Planning Board and Zoning Board 101 slides and recordings
- Planning Board and Zoning Board Handbooks
- Optional Tests and Certificates

www.nhopd.com

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



A Planner's Guide to Impact Fees

Mark Fougere, AICP, Principal, Fougere Planning and Development
Michele Decoteau, Town Planner, Town of Brookline

A PLANNER'S GUIDE TO IMPACT FEES

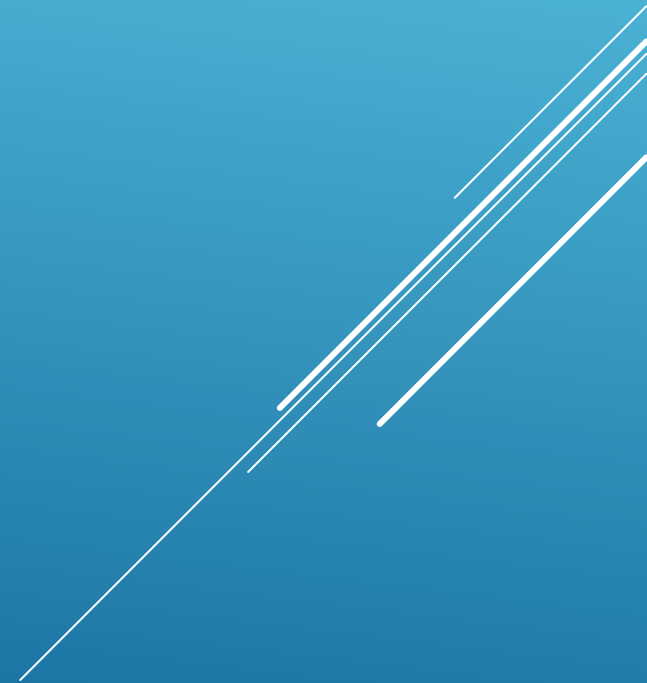
OPD Planner Lunches

Noon – 1 PM

► Impact Fees



- ▶ Been involved with impact fees since statutory inception.
- ▶ Completed impact projects in Pelham, Dover, & Bow; currently working on projects in Plaistow, Hooksett and Goffstown.



Impact Fees Statutory Authority: RSA 674:21.V

- means a fee or assessment imposed upon development, including subdivision, building construction, or other land use change, in order to help meet the **needs occasioned** by that development for the construction or improvement of capital facilities. Rational Nexus Test.
- The amount of any such fee shall be a **proportional share** of municipal capital improvement costs which is reasonably related to the capital needs created by the development, and to the benefits accruing to the development from the capital improvements financed by the fee.
- Must have an adopted a capital improvement plan.
- Any impact fee shall be accounted for separately, shall be segregated from the municipality's general fund... and shall be used solely for the capital improvements for which it was collected..
- All impact fees imposed pursuant to this section shall be assessed at the time of planning board approval of a subdivision plat or site plan.
- Can still negotiate off site improvements without an impact fee program.

- ▶ Not a panacea!
- ▶ Can only be used to fund “extra capacity” of capital facilities, cannot be used to pay for general maintenance or rehab.
- ▶ Capital Facilities **are**: Schools, police & fire stations, road improvements etc. that increase capacity.
- ▶ Capital Facilities are **NOT**: police cruisers, fire trucks, ambulances and road maintenance.

- ▶ Most capital projects costs will not be reimbursed through impact fees.
- ▶ Best to have a project approved by voters in place before charging impacts fees V. a planned project that has not been approved.
- ▶ Must adhere to statutory provisions of RSA 674:21.
- ▶ Strong record keeping is required, and yearly summary reports must be published detailing money received and expended.
- ▶ Monies collected must be spent within 6 years of receipt or returned.

- ▶ Methodology used to calculate an impact fee should be kept up to date and revised as needs changed (at least every six years).
- ▶ Costs and projects must be relevant and supported by the community.
- ▶ Impact fees are not a growth control.
- ▶ Can be a useful tool to assist in paying for critical capital needs.

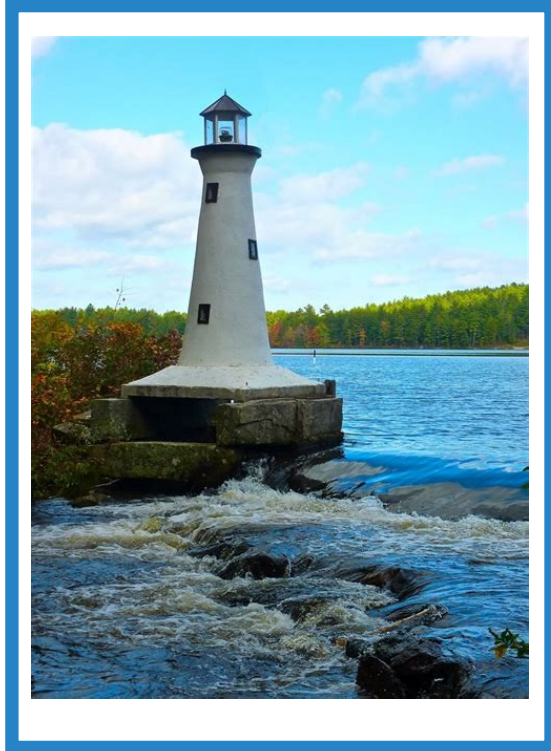
Bow Elementary School

- Cost: \$11,346,765 for 8 new classrooms & renovations
- 35.4% of cost allocated for growth (6 classrooms)
- 6 classrooms can accommodate 120 children
- Including bonding costs total = \$6,029,795
- Average bonding cost per year, 20 year bond = \$301,490
- Estimated 6 new elementary students/year = \$50,248
- Average elementary student/single family = .190/unit
- $\$50,248 / .19 = \$9,558$ single family fee
- $\$50,248 / .188 = \$9,445$ two family fee
- $\$50,248 / .125 = \$6,281$ multi-family fee



Michele Decoteau

TOWN PLANNER, BROOKLINE NH



Brookline

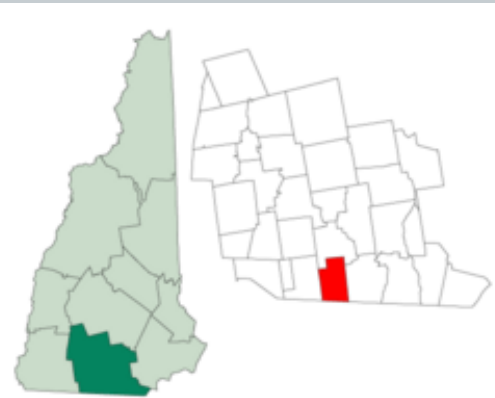
About 20 square miles in size

About 6,000 residents

Mostly residential use

Growth Management Ordinance – 3X

Building Moratorium – 1x





Once upon a time

How impact fees started in Brookline, and likely your town too



Steps to creating a schedule

Get help!

But get your ducks in a row first ...



Creating a schedule

This is where the fun begins!

The Impact Fee Schedule shall be prepared in accordance with RSA 674:21, and shall be calculated using the following factors, based upon the most recent data available or a conservative estimate:

1. A determination of the size of the capital facility.
2. An estimate of the proportion of users from future Brookline households subject to the impact fee that will use the facility when it has reached its capacity.
3. Projections of future users based upon dwelling unit projection, population projections, or facility design capacity.
4. Estimates of the cost of the facility to the Town of Brookline, including financing and excluding non-municipal funding sources.
5. Credits subtracted from a base fee accounting for property taxes paid by the proportion of the project to be financed by impact fees.
6. A fee assessed per dwelling unit or the most appropriate factor for the specific impact fee being charged.
7. A determination of the number of dwelling units that will need to be created in order to finance the impact fee.
8. An accounting of the number of dwelling units created, with a maximum number of dwelling units to be assessed an impact fee prior to the fee's termination.
9. Exemptions, if any.



And some math

SUBDIVISION REGULATIONS

APPENDIX I: IMPACT FEE SCHEDULE

The Planning Board may modify the following fee schedules from time to time, after public hearing, when data becomes available indicating that the variables used in the impact fee schedule calculations have changed or are no longer in effect.

A. Impact Fee Schedule – Captain Samuel Douglas Academy

*Article I, March 6, 1999 Brookline School District Annual Meeting

I. Variables. Variables may be re-assessed by the Planning Board on an annual basis, or periodically as better information becomes available, after public hearing. The following is a residential impact fee.

1.	Total Project Cost (principal and interest)	\$8,793,563.98
2.	Principal only	\$5,367,912.00
3.	State of NH reimbursement for capital projects (30% of principal)	\$1,610,373.60
4.	Net Debt (# 1 - # 3)	\$7,183,190.30
5.	Current Enrollment (2003-2004)	198
6.	Total Capacity	300
7.	Future demand capacity (#6 - #5)	102
8.	Cost per student (based on total students: #4 / #6)	\$23,943.97
9.	Total Impact Future Demand (#8 x #7)	\$2,442,284.94
10.	CSDA students per housing unit	.12
11.	Impact Fee per Housing Unit (#10 x #8)	\$2,873.28



Show your work

SUBDIVISION REGULATIONS Section K?

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4.	Net Debt (# 1 - # 3)	\$7,183,190.30
5.	Current Enrollment (2003-2004) (2023-24)	198,248
6.	Total Capacity	300,276
7.	Future demand capacity (#6 - #5)	102,28
8.	Cost per student (based on total students: #4 / #6)	\$23,943.97 \$26,026.05
9.	Total Impact Future Demand (#8 x #7)	\$2,442,284.94 \$728,729.45
10.	CSDA students per housing unit (248/1882)	0.13-12
11.	Impact Fee per Housing Unit (#10 x #8)	\$2,873.28 \$3,383.39



Adoption, is it enough?

Now you have a schedule with the fee, is that enough to be considered "assessed"?

Maybe



Collection

Get your Town Hall team
on the same page

What is the work, and
who is going to do it

Literally, put it in writing



**TOWN OF
BROOKLINE, NEW HAMPSHIRE**

Planning Department

P.O. BOX 360 – 1 Main Street
Brookline, NH 03033

mdecoteau@brooklinenh.gov – (603) 673-8855 x 215

IMPACT FEE PROCEDURE

I. Definitions

- a. **Impact Fees:** A fee or assessment imposed upon development, including subdivision, building construction or other land use change, in order to help meet the needs occasioned by that development for the construction or improvement of capital facilities owned or operated by the municipality, including and limited to water treatment and distribution facilities; wastewater treatment and disposal facilities; sanitary sewers; storm water, drainage and flood control facilities; public road systems and rights-of-way;



Keep good records

Make sure you are tracking everything

Annual reports help to keep everyone on track

OFF-SITE IMPR.& IMP FEE Pmts	Amount Due	Amount Paid	DATE PD/ Bld.Perm	Sprinkler	1/1/04 Town-Amb. Due at CO	1/1/04 School-CSDA Due at CO	Date Paid	8/4/05 Mid.Sch. Due at CO	Date Pd	as of 3/1/13 Police Dept Due at CO	Date Paid
Jun-24 SUBDIVISION											
J-41-7, 1.837 A	\$750	\$750	Aug.16		\$222.14	\$1,304.24	Jan.17	none			
J-41-8, 2.007 A	\$750	\$750	Oct. 15		\$222.14	\$1,304.24	Mar. 16	none			
J-41-9, 1.854 A	\$750		Feb.07		\$222.14	\$1,304.24	Jun.07	none			
J-41-10, 1.02 A	\$750				\$222.14	\$1,304.24	Dec. 24	\$1,843.47	Dec. 24	\$345.83	Dec. 24
J-41-11, 1.37 A	\$750	\$750	Aug.22		\$222.14	\$1,304.24	Aug.22	\$1,843.47	Aug.22		
J-41-12, 1.474 A	\$750	\$750	Jul.17		\$222.14	\$1,304.24	Dec.17	\$1,843.47	Dec.17		
J-41-13, 1.839 A	\$750	\$750	Nov. 13		\$222.14	\$1,304.24	Mar. 14	\$1,843.47	Mar. 14		
J-41-14, 2.038 A	\$750		Sep. 14		\$222.14	\$1,304.24	May.15	\$1,843.47	May. 15		
J-41-15, 2.291 A					\$222.14	\$1,304.24	Nov.23	\$1,843.47	Nov.23	\$345.83	Nov.23
J-41-16, 1.943 A					\$222.14	\$1,304.24	Jan.24	\$1,843.47	Jan.24	\$345.83	Jan.24
J-41-17, 1.512 A					\$222.14	\$1,304.24	May.24	\$1,843.47	May.24	\$345.83	May.24
J-41-18, 1.52 A					\$222.14	\$1,304.24	Jul.24	\$1,843.47	Jul.24	\$345.83	Jul.24
J-41-19, 1.507 A	\$1,500	\$1,500	Aug.22		\$222.14	\$1,304.24	Mar.23	\$1,843.47	Mar.23	\$345.83	Mar.23
J-41-20, 1.497 A	\$750				\$222.14	\$1,304.24		\$1,843.47			
J-41-21, 1.779 A	\$750				\$222.14	\$1,304.24		\$1,843.47			
J-41-22, 1.013 A	\$750				\$222.14	\$1,304.24		\$1,843.47			
J-41-23, 1.721	\$750				\$222.14	\$1,304.24		\$1,843.47			
J-41-24, 1.278 A	\$750	\$8,250			\$222.14	\$1,304.24		\$1,843.47			
Total:	\$16,500				\$5,553.50	\$32,606.00		\$31,338.99			
Moran Family Trust - 2014											
K-28-1, 15A (Cons. Land)											
K-28-2, 2.199	NA				\$222.14	\$1,304.24	Nov. 16	\$1,843.47	Nov. 16	\$345.83	Nov. 16
K-28-5, 5.019	NA				\$222.14	\$1,304.24	Sep.17	\$1,843.47	Sep.17	\$345.83	Sep.17
K-28-14, 2.171	NA		Jan. 16		\$222.14	\$1,304.24	May. 16	\$1,843.47	May. 16	\$345.83	May. 16
K-28-15, 5.018	NA				\$222.14	\$1,304.24	Dec.17	\$1,843.47	Dec.17	\$345.83	Dec.17
Total:					\$888.56	\$5,216.96		\$7,373.88		\$1,383.32	
Energy Conc Homes - Pepperell Rd											
K-51-1					\$222.14	\$1,304.24	Mar.09	\$1,843.47	Apr.09		



Tips (yeah don't make the same mistakes)

- ✓ Update fees regularly
- ✓ Keep excellent records or make friends with people who do!
- ✓ Add a note to building permit applications – you cannot tell people often enough
- ✓ Impact fees are for everyone – except when they aren't – Regulations state the how and the how much –can they be waived? Yep, but don't waive them until asked



And when do they expire?

End of a bond?

End of the life of the improvement?

After a certain number of building permits or payments?

New DPW Building





DPW – the newest impact fee

E. Impact Fee Schedule – DPW Facility

I. Variables. Variables may be re-assessed by the Planning Board on an annual basis, or periodically as better information becomes available, after public hearing. The following is a residential impact fee.

Assumptions:

- The recently completed DPW facility is the first to be constructed in Brookline.
- It is assumed that this facility will accommodate the Town’s population through the life of the bond (*20 year bond*). the number of housing units in 20 years is estimated at 2,358 (1,478 in 2003 plus 880 (20 years x 44 units per year).

1.	Amount of the new facility to accommodate new growth: 2023 housing units = 2,358. Additional units by 2043 = 880. Proportion of future demand $880/2,358$.	37%
2.	Total project cost:	\$3,240,762.00
3.	Project cost attributable to new development (#1 x #2)	\$1,199,081.94
4.	Number of new Households by 2043:	880
5.	Impact fee per unit (#3/880 future units) =	\$1,362.59



DPW – the newest impact fee ...

II. Credits. Credits are estimated in order to factor out the amount in taxes a unit subject to an impact fee is likely to pay for the portion of project cost that is likely to be financed through impact fees. The Planning Board may adjust the calculation of credits on an annual basis if changes are made to the variables located above in section I.

1.	Total assessed valuation of Brookline, 2025:	\$1,163,052,688
2.	Total residential buildings and land, 2025:	\$1,138,656,441
3.	Average residential assessment (from Avitar)	\$577,800
4.	Total impact future demand (#3 above / total assessed valuation)	0.00103
5.	Credit per Housing Unit (#4 x #3)	\$ 595.13

III. Calculation of Fee. The Planning Board may adjust the calculation of credits on an annual basis if changes are made to the variables located above in section I and resulting changes to section II.

1.	Impact Fee per Housing Unit	\$1,362.59
2.	Credit per Housing Unit	\$595.13
3.	Net Fee per Housing Unit (Includes all new housing units)	\$767.46

And the spreadsheet of Impact Fees by type



MunicipalityName	County	RPC	Type of Regulation	Fee is for?					
Allenstown	Merrimack	CNHRPC	Impact Fees						
Amherst	Hillsborough	NRPC	Impact Fees	Fire	Police	Recreation	Town Facil	Recreation Facil	Town Roads
Atkinson	Rockingham	RPC	Impact Fees	Schools					
Barnstead	Belknap	LRPC	Both	Schools					
Barrington	Strafford	SRPC	Impact Fees	Schools					
Bedford	Hillsborough	SNHPC	Impact Fees	Schools	Recreation				
Belmont	Belknap	LRPC	Impact Fees	Ord no schedule					
Bennington	Hillsborough	SwRPC	Impact Fees	Ord no schedule					
Bethlehem	Grafton	NCC	Impact Fees						
Boscawen	Merrimack	CNHRPC	Impact Fees	Schools	Municipal Office	Roads	Police Dept		
Bow	Merrimack	CNHRPC	Impact Fees	Public Safety Complex					
Brentwood	Rockingham	RPC	Impact Fees	Schools	Fire	Police	Library	Recreation Facil	munic ofc
Bristol	Grafton	LRPC	Impact Fees	Water					
Brookline	Hillsborough	NRPC	Both	Schools	Police	Ambulance			
Campton	Grafton	NCC	Impact Fees	Ord no schedule					
Canaan	Grafton	UVLSRPC	Impact Fees	Ord no schedule					
Candia	Rockingham	SNHPC	Impact Fees	Traffic	solid waste	(schools)	(public safety)		
Canterbury	Merrimack	CNHRPC	Both	Ord no schedule					
Chester	Rockingham	SNHPC	Both	Schools	library	public safety	recreation	roads	munic ofc
Concord	Merrimack	CNHRPC	Impact Fees	Recreation	Transportation				
Danbury	Merrimack	LRPC	Impact Fees	Ord no schedule					
Danville	Rockingham	RPC	Both	public safety					
Deerfield	Rockingham	SNHPC	Impact Fees	Schools	solid waste	Roads			

Contact Information

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OPD Resources

Web Site: www.nhopd.com

Email: planning@livefree.nh.gov

Staff Contact Information:

<https://www.nheconomy.com/office-of-planning-and-development/who-we-are>

Training Library on YouTube:

<https://www.youtube.com/channel/UCmk4EEnIIIGZFZjqLYARAU>

Questions?

- PLAN Webinar Series – 3rd Thursday at noon
 - July 16 – It's Zoning Amendment Time – 2026 Edition
 - August 20 - TBD
- Sign-up for e-mails about upcoming trainings and new publications by e-mailing planning@livefree.nh.gov with a request to join our training list.
- Visit our [YouTube channel](#) for a recording of this and other presentations.
- Don't forget to complete the [webinar feedback survey!](#)