

THE NH BARN TAX INCENTIVE: **TEN TIPS** FOR APPLICANTS

Here are some ideas from successful applicants for
the NH Tax Incentive to Preserve Historic Agricultural Structures

- 1. Carefully study the law (RSA 79-D),** the accompanying definitions and eligibility guidelines, and the instructions on the back of the application form. (Packets that include this information are available from the NH Preservation Alliance, 224-2281.) In addition to barns, the application may apply to other historic agricultural structures including those in-town.
- 2. Talk informally with your Selectmen:** Explain that you intend to apply, how preservation of an historic structure meets the community's interest, and how the public benefit will outweigh any loss of tax revenue.
- 3. Get support from neighbors,** other townspeople, your local historical society and Heritage or Historic District Commission. They may also be able to help you with researching the history of your barn (see Tip 4).
- 4. Do your homework:** Do all the research you can about the building(s), including their age, how they were used and about the families who lived and worked there. Is the building historically important in the community because of the type of structure, the owners and history of the site, or because only a few of its kind remain? In addition, review any RSA 79-D easements that have already been accepted by your town or city.
- 5. Work out your proposal:** In addition to the main barn(s), should your application also include outbuildings? Which one (or more) of the three tests of public benefit do your structures meet? What is the current assessment and tax bill on the building(s)?
- 6. Photographs:** A picture is worth a thousand words, if not dollars. Don't assume the Selectmen are familiar with the building, even if your building is a prominent landmark in town. Include with your application a good set of photos, including close-ups and views of what can be seen from public roads and bodies of water. Old photos can be very helpful in telling the story; check with local historic organizations and/or publications to help locate old photos.
- 7. More is better:** Include with your application as much historical and context information as possible; if you have a lot of supporting documentation, submit it with a clear one-page summary. Attach letters of support and similar materials. At the same time, don't overwhelm the decision-makers with more material than they will have time to read.
- 8. Repair and Maintenance: Have a plan!** Describe, with cost figures, any recent or planned repair work. Particularly if the structure is in bad repair, be prepared to present a repair plan for the 10-year easement period, and possibly to include it as part of the easement agreement. Describe how an easement would help make the repairs financially possible. You want to show your commitment to maintaining the structure in keeping with its historic character and integrity for at least the next ten years and how this will benefit the public.
- 9. Public Hearing:** This is required as part of the application process, so use it to your advantage by taking part and encourage supporters to attend and speak, as well. Encourage Selectmen to visit the structure before making their decision.
- 10. The Easement:** Keep in mind that the discretionary easement agreement you are to enter into with your town is a legal contract between two parties. Work with the Selectmen or their representative on its content and make sure you are comfortable with the outcome.

If you have questions, or need more information, contact: New Hampshire Preservation Alliance
(603) 224-2281 admin@nhpreservation.org www.nhpreservation.org

These tips were compiled by the Historic Agricultural Structures Advisory Committee.

