

Barn Preservation Incentive Use Rises



Alstead, Boscawren and Chichester and Tuftonboro have joined a group of towns and cities using the state's tax incentive program to encourage historic barn preservation. RSA 79-D authorizes towns and cities to grant property tax relief to barn owners who can demonstrate the public benefit of preserving their barn or other older farm buildings, and agree to maintain them throughout a minimum 10-year preservation easement.

According to data collected by the N.H. Department of Revenue Administration, by the close of 2015, 90 communities and over 500 historic structures were enrolled in the program for an over 5% increase since last year. Deerfield and Freedom lead the state with the number of structures protected at 19 each. Plainfield has 18, and Cornish and Kensington tied for third at 17 each. Alton, Concord, Fitzwilliam, Henniker, Hopkinton, Kingston, Lee, Loudon, Lyme, New Boston, Orford, Sandwich and Weare all have ten or more structures aided and protected.

“We are encouraged that the use of the barn tax incentive program continues to grow,” said Beverly Thomas, Program Director, New Hampshire Preservation Alliance. “People across the state and their municipal leaders understand the significance of these historic structures, the opportunities to continue to use them in creative ways, and the value these barns bring to the scenic landscape of their communities,” she said.

Modeled after the state's open space discretionary easement program, the barn tax incentive allows municipalities to grant property tax relief to barn owners who can demonstrate the public benefit of preserving their barns or other old farm buildings while agreeing to maintain their structures through a minimum of a 10-year renewable easement. In return, the local selectboard or city council provides tax relief of 25% to 75% of the full assessed value of the building and the land underneath it. In addition, the assessment will not increase as a result of maintenance or repair work that is performed while the easement is in effect.

Carl Schmidt, chair of the N.H. Historic Agricultural Structures Advisory Committee, is encouraged by the continued growth of the program but also noted that “this important tool is still under-utilized and I hope that more barn owners and municipalities embrace this opportunity to help save an essential part of our state’s character.” He commented that municipalities with strong barn preservation advocates or an active heritage commission or other group that helps guide selectboards or city councils make a big difference in the use of this tool.

April 15 is the annual deadline for new applications as well as renewals. Applications can be obtained from your town office or download an information packet with application from the Alliance’s web-site www.nhpreservation.org or call 603-224-2281. Applications are also available at www.revenue.nh.gov/forms/2010/documents/pa-36a.pdf.

Additional features of the comprehensive barn preservation initiative directed by the New Hampshire Preservation Alliance, the New Hampshire Division of Historical Resources and the Historic Agricultural Structures Advisory Committee include barn assessment

grants, publications, tours and workshops, an information network, and a voluntary survey program. The New Hampshire Historic Agricultural Structures Advisory Committee was established by state legislation in 1999 to support the preservation of N.H.'s historic barns and agricultural structures. The committee is comprised of representatives from state agencies, non-profit organizations and agricultural leaders.

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