



City of Portsmouth
Assessor's Office

RSA 79-D

Discretionary Preservation Easements

RSA 79-D: <http://www.gencourt.state.nh.us/rsa/html/v/79-d/79-d-mrg.htm>

Discretionary Preservation Easements, creates a mechanism to encourage the preservation of historic New Hampshire barns and other agricultural buildings by authorizing municipalities to grant property tax relief to barn owners who (a) can demonstrate the public benefit of preserving their barns or other historic farm buildings, and (b) agree to maintain their structures throughout a minimum 10-year preservation easement.

Eligibility

For this program, "historic agricultural structure" is defined as a barn or other structure, including the land on which it is built, which was or is used for agricultural purposes and is at least 75 years old. The test of demonstrated public benefit is met if the structure complies with one or more of the following:

- (1) it provides scenic enjoyment to the general public from a public road or waterway,
- (2) it is historically important on a local, regional, state or national level, or
- (3) it contributes to the historic or cultural integrity of a property listed on or eligible for the New Hampshire State or National Registers of Historic Places, or is in a locally designated historic district.

Application: <http://revenue.nh.gov/forms/2013/documents/pa-36-a.pdf>

FILING DEADLINE

A landowner applying for a Discretionary Preservation Easement shall complete and file Form PA-36-A "Discretionary Preservation Easement Application", by April 15 of the tax year the discretionary preservation easement is to be granted, with the municipal assessing officials of the municipality in which the land is located.

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