

**MEETING OF
THE HOUSING BLUE RIBBON COMMITTEE
PORTSMOUTH, NEW HAMPSHIRE
CONFERENCE ROOM A**

5:30 p.m.

October 8, 2026

AGENDA

- I. MINUTES – July 9, 2026**
- II. PRESENTATION BY JEN STEBBINS**
- III. DRAFT HOUSING OPPORTUNITY ZONE ORDINANCE**
- IV. PUBLIC COMMENT**
- VI. ADJOURNMENT**

**Members of the public also have the option to join this meeting over Zoom; a unique meeting ID and password will be provided once you register. To register, click on the link below or copy and paste this into your web browser:*

https://us06web.zoom.us/webinar/register/WN_yMzRAZVkt_C4KwQOqPlCEw

**CITY OF PORTSMOUTH, NEW HAMPSHIRE
HOUSING COMMITTEE**



THURSDAY, JULY 9, 2026, 5:30 pm

City Hall Conference Room A

1 Junkins Avenue, Portsmouth NH

Zoom recording:

<https://www.youtube.com/live/eFG3OH5nvs8?si=W9JNKCT0yJjrW29Q>

MINUTES

Meeting Called to Order at 5:30 pm.

Roll Call and Welcome

Attending: Councilor John Tabor, Assistant Mayor Joanna Kelley, co-chair; Dagan Migirditch, Erik Anderson, Andrew Samonas, Councilor Beth Moreau, Eric Weinrieb, Angus MacDonald, Oliver Chag. Staff: Planning and Sustainability Dept. Peter Britz, Peter Stith, Izak Gilbo.

Members Excused: Jennifer Stebbins Thomas, Mary Loane, Caitlin McGrath-Levesque, Byron Matto.

1. **Approval of May 21, 2026 minutes** – On a motion by Angus MacDonald, seconded by Migirditch, Committee voted to approve as amended: corrected spelling of MacDonald.
2. **Public Comment:** Committee agreed by consensus to move Public Comment forward. Gerry Duffy commented that he has observed that the most dynamic communities are those with diverse populations that give residents a fuller understanding of how society works. 1) Bumping into different people is at the heart of the vitality; and 2) as half of the City's residents rent the Plan needs to help create conditions favorable to them. Observations:
 - Plan does not acknowledge the advocacy and role played by advocates.
 - There's no sense of urgency and the Portsmouth Listens sessions urged urgency and action.
 - The Housing Forums spoke of the housing crisis – there's no mention in the Plan of truly affordable housing eg Griffin Place and 1035 Lafayette.
 - City land sites should be recommended for housing.
 - Push the envelope, challenge the status quo, especially with the review that will take place by City Council, Planning and Legal before adoption.
3. **Housing Action Plan Review** – Staff presented in packet as a narrative and a table. Chair Tabor invited comment.
 - Erik Anderson: The Plan must address all housing, not just the creation of market rate. What's needed to accomplish housing for the "Missing

middle.” Plan should be a bold statement with focus on workforce – not using 79E to benefit developers who don’t contribute.

- Andrew Samonas:
 - Be more specific about “encourage redevelopment” – of what, where?
 - Use of the word ‘flexible’ – not encouraging bending rules but consider viability, adaptive reuse.
 - Division of large houses – ensure any unintended consequences are avoided thru Planning Board review – without impacting the integrity of a neighborhood
 - Table – add quantitative terms
 - Cautioned that these steps will not necessarily produce the conversions that are desired – some commercial use eg storage units is necessary.
- Dagan Migirditch:
 - Plan defines “Affordability” consistent with RSA 674 = 30% of income for housing
 - Original master list included education and outreach – keep that top of mind. Action Plan is a “starter pack” for understanding.
 - Remove barriers to allow as much as possible “by right” (MacDonald agreed)
 - Improve the readability of zoning ordinances, if/then process – like Dover’s ‘cheat sheets.’ Note: This will be one of the first tasks in implementing the Master Plan – “2027 is the year of rewriting the zoning codes.” Duffy noted these tools available on the Progress Portsmouth website.
 - Implementation: who is accountable? Identify 0-6 month items Housing Committee can move forward. 1-2 year items taken on by consultants. Apply Housing Committee where most effective, focused and intentional, eg. Education and outreach to developers regarding Housing Trust Fund.
 - Anderson: Review the City-owned parcels? Was the inventory completed and the PHA review sufficient? (Migirditch) Or are all the Federal resources tied up for now and not the best way to use Committee resources. (Moreau) Where are the tax credit opportunities for adaptive reuse?
 - Agree with including implementation and accountability metrics but don’t let the perfect stand in the way of the good. It’s time to move forward.
- Councilor Tabor
 - He and Co-chair Kelley referring the plan on June 13 to City Council, asking to refer to Planning Board.
 - Get input from all Land Use Boards
 - Ctr Cook asked for report back by July so it would flow into the Master Plan.
- Public Comment by John Chagnon
 - Emphasis in ordinance on “By right” so projects aren’t tied up in lawsuits by neighbors.
 - Be forceful in the desire to have plan adopted.

- Existing education for first time homebuyers is underutilized – or (Migirditch) outdated
- Angus MacDonald
 - Any enforcement on absent second-home owners? (No budget for enforcement.
 - Include a QR code in the Plan to get feedback from renters.
- Councilor Moreau
 - Council asked staff to implement 79E but staff requested a narrower focus = items in Plan with Housing Opportunity Zones as the #1 priority
- Anderson
 - Make sure 'build, build' is in synch with infrastructure. (Tabor) actually demand on water, sewer, schools has declined. Evaluation is the purpose of TAC review.
- Staff: Peter Britz and Peter Stith commented on items they recommend condensing or removing.
 - Reword #6 to "continue." The Council does waive fees for workforce housing eg Griffin Place
 - #7 "Expedite" the review process" -- TAC is still a necessary step but simplifying will help.
 - Remove ADU regs – supplanted by adoption of new State regs

On a motion to move the Housing Action Plan forward as amended and discussed by the Committee for City Council feedback by Councilor Moreau seconded by Migirditch the Committee voted unanimously in favor.

Other Business:

Anderson asked whether the use of \$65k in Housing Trust Fund resources for the Live/Work Study was appropriate as the Committee already recognizes that need. Councilor Moreau explained that the hired consultant will produce a specific study on how Portsmouth can adjust zoning to create live/work artist spaces and has done so for several other cities.

Adjourned at 7 pm.

Next meeting: Thursday, August 13, 2026

HOUSING ACTION PLAN

ADOPTED SEPTMEBR 28, 2026



Ruth Lewin Griffin Place Below Market Rate Housing Complex

Purpose

Identify practical steps to increase housing options and improve affordability.

Approach

Coordinate zoning, redevelopment strategies, housing programs, and the Master Plan.

Outcome

Provide a clear roadmap with actions, responsible parties, and timeframes.

In This Plan

Over the past decade, the City of Portsmouth has taken a consistent and proactive approach to understanding and addressing local housing needs.

This effort has included a combination of planning studies, public engagement, zoning ordinance and map updates, and policy initiatives aimed at increasing housing opportunities, improving affordability, and supporting long-term community stability.

City Council direction

- Increase housing supply
- Reduce costs and simplify development
- Expand below market-rate housing options
- Coordinate with the Master Plan update

1

Update the Rules

2

Encourage Redevelopment

3

Broaden Housing Choices

4

Track Progress

A strong foundation for this work was established through a series of housing-related studies and reports. Beginning with the Housing Committee Final Report and City Council Housing Policy in 2016, the City has continued to build on its understanding of local housing conditions through ongoing research and analysis. This includes the "Places to Live" study circle dialogue in 2024, an Inclusionary Zoning Analysis completed the same year, and earlier efforts such as the Portsmouth Market Study (2022) and Housing Development Trends analysis (2020).



An image of Market Square in Portsmouth with the North Church and Congress Street

Housing has been the top priority of both the current City Council and the prior Council. The 2026–2027 City Council set a clear goal of increasing housing supply for all income levels, reducing costs, simplifying the development process, and expanding below market-rate housing options. This Council also directed the creation of this Housing Action Plan and a comprehensive update of the zoning ordinance.

This direction builds on the goals of the 2024–2025 City Council, which emphasized expanding housing choices, increasing below market-rate housing, and advancing zoning changes to support housing development. That Council also supported initiatives such as the Housing Navigator program, the Housing Blue Ribbon Committee, and the establishment of a Below Market Rate Housing Trust Fund.

Over the past two years, residents and community advocates devoted substantial time and expertise to housing in Portsmouth, offering comment and producing research, analytical tools, and a proposed framework of actions brought to the Council and the Housing Committee. That work informed the Council's February 2026 direction to create this Housing Action Plan, and much of it is reflected in the actions that follow. The City welcomes this kind of engagement — addressing Portsmouth's housing challenges will continue to require the knowledge, energy, and participation of community members.

Zoning Changes

Key point: The City has made a number of updates to its zoning ordinance to better accommodate housing development. Portsmouth maintains a zoning framework that is regularly reviewed and amended, with updates adopted as recently as 2025 and 2026. Recent amendments have directly addressed housing-related barriers, including updates to accessory dwelling unit (ADU) regulations to comply with state law, modifications to off-street parking requirements, and the introduction of new housing types such as co-living.

Earlier zoning initiatives during this period also helped establish the framework for more flexible land use. The adoption and expansion of the Gateway zoning districts and creation of the Gateway Neighborhood Overlay District have supported redevelopment and encouraged a broader range of housing types in appropriate locations. These efforts have established important groundwork for the current Housing Action Plan.

Housing Production Incentives

Key point: In addition to regulatory updates, the City has explored and advanced a range of policy approaches to support housing production. City Council and Housing Committee discussions have focused on strategies such as allowing conversion of single-family homes into multiple units, expanding mixed-use zoning, and reducing parking-related barriers. The City has also explored financial tools, including the continued use of the Housing Trust Fund and other funding or incentive programs to support housing development.

As a result of these combined efforts, Portsmouth has built a strong foundation for continued progress. The City has not only studied housing issues extensively, but has also taken concrete steps to update regulations, test new approaches, and support development in practice. This body of work directly informs the Housing Action Plan and the recommendations that follow, providing a more coordinated framework for moving forward together with the ongoing Master Plan update.

Master Plan Integration

Key point: This Housing Action Plan is intended to support and help implement the broader goals of the Master Plan. Many of the recommended actions, particularly those related to zoning and land use, will be advanced through the Master Plan update and subsequent changes to the City's zoning regulations. By linking these efforts, the City can ensure that its housing policies are coordinated, consistent, and grounded in a long-term vision for the community.

At its core, the plan makes it easier to create housing, with a specific focus on expanding below market-rate options. Key strategies include allowing more multi-family

housing, reducing requirements such as lot size and setbacks, and making it easier to convert large single-family homes into multiple units — supporting new housing in areas that are already developed, rather than relying solely on new growth areas.

The plan also emphasizes better use of underutilized properties, including redevelopment of older commercial and office buildings into housing, and a wider range of housing types, such as smaller homes, clustered housing, workforce housing, and live/work units, to serve residents at different stages of life and income levels. Financial tools and programs round out the plan, including the Housing Trust Fund, in-lieu payment options, and homebuyer assistance programs, along with a continued commitment to preserving existing below market-rate housing, expanding senior housing options, and complying with workforce housing requirements. Each action in the plan includes clear steps, a responsible party, and a timeframe, providing a roadmap the City can track over time.

Priority	Action	Description	Key Implementation Steps	Lead	Timeframe	Metrics	Milestone
1	Expand the use and geographic applicability of RSA 79-E tax relief incentives to encourage redevelopment and housing production in underutilized areas.	Expand tax relief incentives to support redevelopment and housing construction in underutilized areas.	City Council adoption of Housing Opportunity Zones Citywide	Planning/Assessor/City Council	0-9 mo	Projects	Program used
2	Conduct a comprehensive zoning review to identify barriers to housing development and prioritize necessary regulatory reforms.	Identify regulatory barriers and prioritize zoning reforms in line with the Master Plan. Create a more user-friendly document.	Review Zoning Ordinance; recommend changes	City Staff/Consultant/Planning Board/City Council	1-2 yr	Zoning amendments to remove barriers	Amended Zoning Ordinance
3	Amend zoning regulations to allow the conversion of commercial and office buildings into residential units.	Allow office/commercial to residential conversion to increase housing supply without new land consumption.	Review Zoning Ordinance; recommend changes, Zoning Ordinance amended	Planning Staff/Planning Board/City Council	0-6 mo	Amendments to allow conversions	Amended Zoning Ordinance
4	Expand zoning provisions to allow and encourage cottage housing and clustered small-lot residential development.	Identify zoning districts and neighborhoods suitable for small clustered housing options.	Review existing Zoning Districts and revisions to Zoning Ordinance	Planning/Planning Board/City Council	6-12 mo	Zoning district changes to permit small clustered housing	Amended Zoning Ordinance and Zoning Map
5	Establish an in-lieu fee program allowing developers to contribute financially toward affordable housing in place of on-site unit provision.	Allow a payment in-lieu of fee to the Housing Trust Fund.	Recommend changes to Zoning Ordinance, Zoning Ordinance amended	Planning/Planning Board/City Council	0-6 mo	Identify amendments to Zoning Ordinance and Fee Schedule	Payments received
6	Continue to waive fees for below market rate housing projects for nonprofit entities	Waive fees as requested for nonprofits for below market rate housing projects	Continue past practice of waiving fees	City Council	Ongoing	Below market rate housing projects by nonprofit entities	Requested Fees Waived
7	Rezone Office Research (OR) and General Business (GB) districts to allow mixed-use and residential development.	Identify parcels zoned GB or OR and propose new zoning district designations.	Identify parcels; Amend Zoning Map	Planning/Planning Board/City Council	0-6 mo	Revise zoning map	Projects proposed and constructed after map amendments
	Expand multi-family zoning.	Expand areas allowing multi-family housing to increase supply. Change single-family districts to allow multi-family housing.	Review Zoning Ordinance; recommend changes	City Staff/Consultant/Planning Board/City Council	1-2 yr	Zoning Ordinance and Zoning Map amendments	Amended Zoning Ordinance and Zoning Map
	Review dimensional zoning standards.	Reduce minimum lot sizes, frontage requirements, yards (setbacks), etc. to provide more housing opportunities	Review Zoning Ordinance; recommend changes	Planning/Consultant/Planning Board/City Council	1-2 yr	Conforming lots	Amended Zoning Ordinance
	Allow conversion of existing single-family homes into multiple dwelling units.	Allow large homes to be converted into multiple units.	Review Zoning Ordinance; recommend changes, amend Zoning Ordinance	Planning/Planning Board/City Council	1-2 yr	Units	Amended Zoning Ordinance
	Deploy and expand the City’s Housing Trust Fund to support affordable and workforce housing development.	Fund housing development through local resources.	Allocate funds; track	Planning/Finance/Housing Trustees	Ongoing	Units funded	Projects completed
	Develop and implement programs to assist homebuyers in accessing homeownership opportunities.	Support homebuyers to expand ownership access.	Launch program; partner lenders	City Council/Community Development/Housing Committee	1-3 yr	Programs created	Programs active
	Plan and designate outlying areas for new residential neighborhood development to accommodate long-term housing demand.	Plan new residential growth areas for future housing demand based on Master Plan.	Identify areas from Master Plan; recommend Zoning Map changes	Planning/Consultant/Planning Board/City Council	1-2 yr	Zoning Map amendments	Amended Zoning Map
	Simplify and update Form-Based Code provisions to improve usability and encourage more below market rate housing.	Simplify Form-Based Code.	Review and revise code; Recommend Zoning Ordinance changes	Planning/Consultant/Planning Board/City Council	1-2 yr	Zoning Ordinance amendments	More below market rate housing
	Adjust Building height requirements.	Increase height limits to add density where appropriate.	Amend zoning	Planning/City Council	1-2 yr	Units	Projects built
	Allow live/work units.	Allow flexible housing with workspace integration.	Review Zoning Ordinance; Recommend Zoning Ordinance changes	Planning/Planning Board/City Council	1-2 yr	Units	Increase in live/work units
	Preserve existing below market rate housing	Protect existing affordable housing from loss.	Inventory; Provide funding/opportunities to extend terms of existing below market rate housing	Planning/Housing Trust Fund/Trustees	Ongoing	Units	No loss
	Create more senior housing.	Expand housing for older residents. Comprehensive strategy for senior housing: independent living, assisted living, memory care, aging-in-place support.	Review Programs	Community Development/City Council	2-5 yr	Available Programs and Services	Increase in Senior housing and assistance
	Create/strengthen a workforce housing ordinance (RSA 674:58-61).	Adopt or strengthen local workforce housing ordinance consistent with NH RSA 674:58-61.	Review RSA against Zoning Ordinance	Planning/Legal/Planning Board/City Council	1 yr	Adopted amendments to be consistent with RSA	Amended Zoning Ordinance to be consistent with State law

Portsmouth Draft Ordinance – Adapted from Town of Conway Community Revitalization Tax Incentive

Purpose.

The Community Revitalization Tax Relief Incentive program permitted by RSA 79-E, allows a tax relief period intended to incentivize the substantial rehabilitation of qualifying structures; the construction of new affordable housing within Housing Opportunity Zones; and the conversion of office, commercial, or industrial buildings to residential use where such projects create affordable housing.

. The City of Portsmouth hereby adopts RSA 79-E in the manner specified under RSA 79-E:3. In addition, the City has modified the incentive program to best suit the needs of Portsmouth.

Declaration of public benefit.

It is declared to be a public benefit to create long-term affordable housing within the City of Portsmouth. A protective covenant to maintain long-term and affordable residential units, as required under this ordinance, is considered to provide a demonstrated public benefit.

Definitions.

As used in this chapter, the following terms shall have the meanings indicated:

AFFORDABLE HOUSING — A long-term, non-transient housing unit or units constructed or rehabilitated and designated for households with an income of 80% or less of the area median income as measured by the United States Department of Housing and Urban Development or designated for households with incomes as provided in RSA 204-C:57, IV.

COVENANT — A formal and legally binding agreement such as a deed restriction or other acceptable agreement recorded at the Rockingham County Registry of Deeds. The covenant may be effective for a period of time up to twice the duration of the tax relief period.

HOUSING OPPORTUNITY ZONE — An overlay district, as depicted on the Official RSA 79:E Map of the City of Portsmouth which includes all zoning districts with the exception of land within the Floodplain Conservation Overlay District or non-buildable areas as outlined in applicable zoning regulations.

Zones to consider:

CD4-W

G-1

G-2

Business

QUALIFYING STRUCTURE — A residential or mixed-use structure, or portion thereof, containing at least one affordable housing unit within a Housing Opportunity Zone. A minimum of one-third (1/3) of the total dwelling units shall be restricted as Affordable Housing. In addition, a Qualifying Structure shall include a. new construction of housing units located within a Housing Opportunity Zone; and b. any office, commercial, or industrial building or structure, in whole or in part, that is converted to residential use and that complies with the requirements of this chapter.

REPLACEMENT — The demolition or removal of a qualifying structure and the construction of a new structure on the same lot.

SUBSTANTIAL REHABILITATION — Rehabilitation of a structure which costs at least 10% of the pre-rehabilitation assessed valuation or at least \$35,000; whichever is less.

TAX RELIEF — A period of time, as determined by the City Council in accordance with this ordinance, which the property tax on a qualifying structure shall not increase pursuant to Chapter 26.

RESIDENTIAL CONVERSION — The conversion of an office, commercial, or industrial building or structure, in whole or in part, to residential use.

Community revitalization tax relief incentive.

An owner of a proposed qualifying structure who intends to: substantially rehabilitate a qualifying structure; replace a qualifying structure; construct new affordable housing units within a Housing Opportunity Zone; or convert an office, commercial, or industrial building or structure to residential use

- A. may apply to the City Council for community revitalization tax relief. The applicant shall file a complete application, including, a description of the intended rehabilitation, replacement, or construction; any changes in use of the property resulting from the rehabilitation or replacement, and associated application fee.
- B. Tax relief granted under this chapter shall be calculated on the value in excess of the original assessed value. Original assessed value shall mean the value of the qualifying structure assessed at the time the City Council approves the application for tax relief.
- C. The tax relief granted under this chapter shall only apply to substantial rehabilitation, replacement, or construction that commences after the City Council approves the application for tax relief and the owner grants to the City the covenant to protect the public benefit as required in this chapter.

Duration of tax relief period.

A. The City Council may grant such tax assessment relief for a period of up to 15 years, beginning with the completion of the construction.

- (1) For the approval of a replacement of a qualifying structure, the City Council may grant such tax assessment relief for a period of up to 15 years, beginning only upon the completion of construction. For the purposes of this section, the issuance of a certificate of occupancy shall constitute completion of construction. The municipal tax assessment of the replacement structure and the property on which it is located shall not increase or decrease in the period between the approval by the City Council for the replacement structure and the time the owner completes construction of the replacement structure and grants to the City the covenant to protect the public benefit as required by this chapter. The City Council have no obligation to grant any tax assessment relief under this chapter with respect to property and structures for which an election has been made for property appraisal under NH RSA 75:1-a, Residential Property Subject to Housing Covenant Under the Low-Income Housing Tax Credit Program.

B. Upon receipt of an application, the Planning Department will review the proposal for compliance or zoning issues.

C. The City Council will hold a duly noticed public hearing to take place no later than 60 days from receipt

of an application, to determine whether the structure at issue is a qualifying structure and whether there is a public benefit to granting the requested tax relief.

- D. Upon the determination of a qualify structure by the City Council, the property owner must consent to an inspection of the property by the Assessing Department to establish a property value prior to any proposed construction.
- E. No later than 45 days after the public hearing, the City Council shall render a decision granting or denying the requested tax relief and, if so granting, establishing the tax relief period.
- F. The City may grant the tax relief, provided:
 - (1) The City Council grant the request by a majority vote; and
 - (2) The City Council finds a public benefit as defined in this chapter; and
 - (3) The specific public benefit is preserved through a protective covenant; and
 - (4) The City Council finds that the proposed use is consistent with the municipality's Master Plan and regulations; and
 - (5) In the case of a replacement, the City Council specifically finds that the replaced qualifying structure does not possess significant historical, cultural, or architectural value, the replacement of a qualifying structure will achieve one or more of the public benefits identified in Chapter 26 to a greater degree than the renovation of the underutilized structure, and the historical, cultural, or architectural resources in the community will not be adversely affected by the replacement.
- G. If the City Council grants the tax relief, they shall identify the specific public benefit achieved under Chapter 26, and shall determine the precise terms and duration of the covenant to preserve the public benefit under this chapter.
- H. The City Council shall have no obligation to grant an application for tax relief for properties when its determined, in the Boards sole discretion, that the granting of tax relief will impede, reduce, or negatively affect the community.

Extent of tax relief.

Tax relief granted under this chapter shall pertain only to assessment increases attributable to: the substantial rehabilitation of a qualifying structure; the construction of new housing units eligible under this chapter; or the conversion of office, industrial, or commercial space to residential use;

performed under the conditions approved by the City Council

and shall not apply to increases attributable to market forces or other unrelated factors.

- A.
- B. No commercial portion of a qualifying structure shall be eligible for tax relief.

Covenant to protect public benefit.

- A. Tax relief for the substantial rehabilitation or replacement of a qualifying structure shall be effective only after a property owner grants to the municipality a covenant ensuring that the structure shall be maintained and used in a manner that furthers the public benefits for which the tax relief was granted and as otherwise provided in this chapter.

- B. The covenant shall be coextensive with the tax relief period. The covenant may, if required by the City, be effective for a period of time up to twice the duration of the tax relief period.
- C. The covenant shall include provisions requiring the property owner to obtain and maintain a certificate of occupancy for the duration of the tax relief period.
- D. The covenant shall include provisions requiring the property owner to obtain casualty insurance, and flood insurance if appropriate. The covenant may include, at the City Council's sole discretion, a lien against proceeds from casualty and flood insurance claims for the purpose of ensuring proper restoration or demolition of damaged structures and property. If the property owner has not begun the process of restoration, rebuilding, or demolition of such structure within one year following damage or destruction, the property owner shall be subject to the termination of provisions set forth in the chapter.
- E. The covenant shall restrict all residential units within a qualifying structure for long-term use with a minimum tenancy of six months.
- F. The covenant must require the leasee of any unit restricted for affordability not be the property owner, including the member or owner of any company (LLC, S-corp, C-corp, partnership of any kind or the beneficiary of any trust) with an ownership interest in the property.
- G. To protect public benefits, the City must record the covenant with the registry of deeds. It shall be a burden upon the property owner and must bind all transferees and assignees of such property.
- H. The applicant shall provide to the City a draft covenant, prepared by legal counsel, prior to recording. The applicant shall be responsible for the cost of recording the covenant.

Resumption of full tax liability.

Upon expiration of the tax relief period, the property shall be taxed at its market value in accordance with RSA 75:1.

Termination of covenant; reduction of tax relief; penalty.

- A. If the owner fails to maintain or utilize the building according to the terms of the covenant, or fails to restore, rebuild, or demolish the structure following damage or destruction as provided in this chapter, the City Council shall, after a duly noticed public hearing, determine whether and to what extent the public benefit of the rehabilitation or replacement has been diminished and shall determine whether to terminate or reduce the tax relief period in accordance with such determination. If the covenant is terminated, the City shall assess all taxes to the owner as though no tax relief was granted.
- B. At any time during the tax relief period, the City may demand current lease agreements or other applicable documents to verify the public benefit is maintained.
- C. All taxes levied pursuant to RSA 79-E:9 which are not paid when due shall be collected in the same manner as provided in RSA 80 and be subject to penalties defined in RSA 79-E:9.