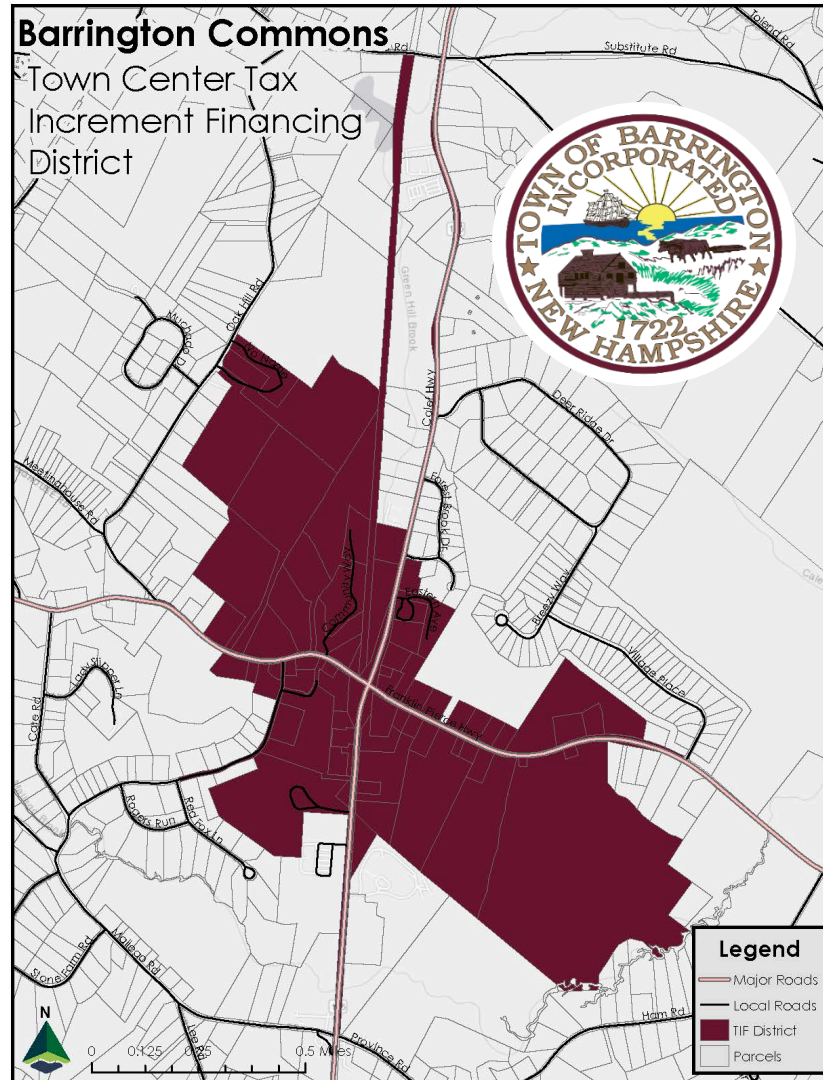


Town of Barrington, New Hampshire

Barrington Commons

and

Town Center Tax Increment Financing District



Development Program and Financing Plan

Presented at 2024 Town Meeting

Public Hearing: January 8, 2024

Deliberative Session: February 3, 2024

Ballot Session: March 12, 2024

Details available at www.barrington.nh.gov/tif



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Office of the Select Board
Barrington Commons and Town Center Tax Increment Financing District

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Town Center Tax Increment Financing District

Section 0 – Introduction

The Barrington Commons and Town Center Tax Increment Financing (TIF) District establishes a Town Center and preserves Barrington's character. Tax Increment Financing (TIF) is a powerful tool for funding improvements which support commercial development and has been used successfully in communities throughout New Hampshire. The plan includes the acquisition of the 13-acre lot behind Calef's Country Store to establish Barrington Commons, an open space park for recreation, gathering, programming, and more. This lot's location atop the aquifer will help maintain Barrington's water quality as commercial development in the Town Center continues.

The district is approximately 516-acres (~1.65% of Barrington) which captures commercial, public, and recreational property along Routes 9 and 125 in the Barrington Town Center area. The district is an instrument to spur economic development in Barrington's Town Center. Barrington has focused much time and energy on the development of a Town Center. This has included the [2007 Town Center Plan](#), [2014 Community Profile](#), [Recreation Needs Assessment and Strategic Plan](#), [updates to the Master Plan](#), and various changes to the [Zoning Ordinance](#) and [Zoning Map](#) focused on the Town Center. The vision for this part of Barrington has always included extensive civic use/open space which supports the desire for commercial development. The footnote of that vision which has regularly been ignored is; how to fund the type of civic use/open space which residents desire. A TIF district would create that funding source by utilizing only the added tax value from within the district.

At [Town Meeting in 1988](#), Barrington voters adopted the provisions of [RSA 162-K](#) which authorizes TIF Districts. This first step of the process laid the foundation to allow the Select Board to propose TIF districts for voter approval. Starting in 2022, the Planning Board and Select Board began exploring how to accomplish the Town's goals for the Town Center. At the center of those conversations was how to pay for investments in the civic use/open space of the Town Center. Both Boards felt that A TIF district was a great way to reinvest the increased tax value in order to promote additional commercial development. The Town Administrator held meetings and solicited input from public and private stakeholders alike. This input was incorporated into the Development Program presented to the Select Board. Details are available online at www.barrington.nh.gov/tif. Additionally, that webpage will be maintained with progress updates as the Town progresses through the Development Program (Section 6).



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Section 1 – Local Option ([RSA 162-K:1](#))

At [Town Meeting in 1988](#), Barrington voters adopted the provisions of [RSA 162-K](#), giving the Town the local option to subsequently adopt specific Tax Incremental Financing (TIF) Districts.

Section 2 – Definitions ([RSA 162-K:2](#))

The definitions used by the Town will be those as presented in [RSA 162-K: 2 Definitions](#).

Section 3 – Authorization; Initial Adoption ([RSA 162-K:3](#))

The Town of Barrington is authorized to adopt the Barrington Commons and Town Center TIF District.

The Barrington Commons and Town Center TIF District Map is found in Section 5.

The Barrington Commons and Town Center TIF District Development Program is found in Section 6.

The Barrington Commons and Town Center TIF District Financing Plan is found in Section 9.

Section 4 – Hearing ([RSA 162-K:4](#))

A public hearing is scheduled for Monday, January 8, 2024 (more than 15 days prior to the first session of Town Meeting, February 3, 2024). The hearing will be posted on the Town of Barrington website, Town Hall posting board, the Mallego Road Post Office, and will be published in Foster's Daily Democrat more than seven days prior to the hearing.

Section 5 – Establishment of Districts; Limitations ([RSA 162-K:5](#))

The Legislative body of the Town of Barrington, by affirmative vote, hereby finds that the establishment of the Barrington Commons and Town Center TIF District will serve public purposes. As an economic development tool, the Barrington Commons and Town Center TIF District will promote the development and redevelopment of property within the district consistent with the Town's Master Plan and various visioning documents, including: the [2007 Town Center Plan](#), [2014 Community Profile](#), [Recreation Needs Assessment and Strategic Plan](#), [updates to the Master Plan](#), and various changes to the [Zoning Ordinance](#) and [Zoning Map](#) focused on the Town Center. Further, many items included in the Development Program (Section 6), are directly public purposes.

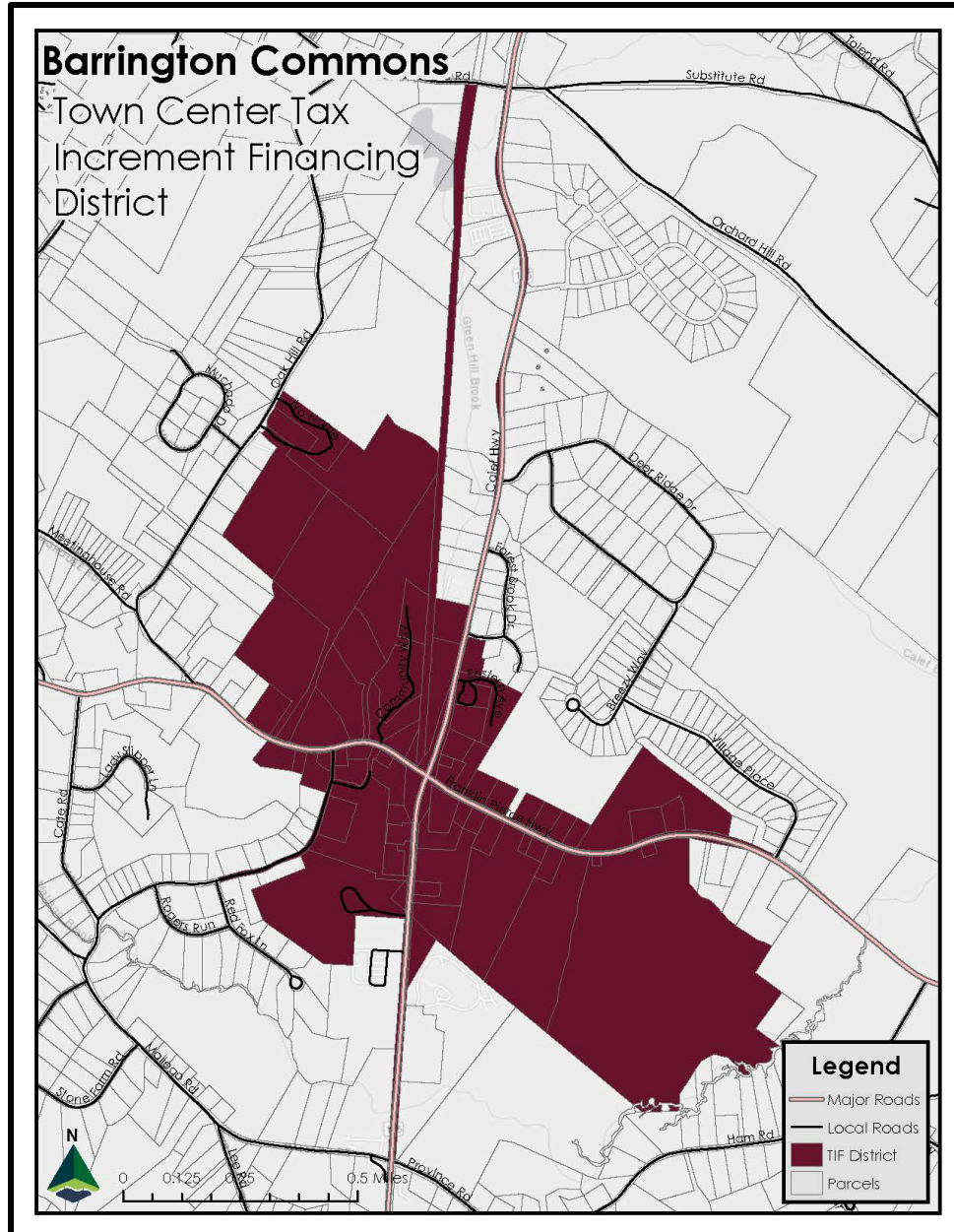


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Town Center Tax Increment Financing District

Town Center TIF District Map



Electronic versions of the district maps are available at: www.barrington.nh.gov/tif.

The Barrington Commons and Town Center TIF District encompasses property in and around the Town Center Zoning District with a focus on property with development potential and/or civic use/open space potential. The Barrington Commons and Town Center TIF District must be either less than or equal to five percent of the total acreage of the Town or less than or



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equal to eight percent of the total assessed value of taxable real property in the Town. Although compliance with only one is required, the Barrington Commons and Town Center TIF District complies with both metrics, details below. There are additional limits on the TIF District's proportion of land area and assessed value with outstanding bonds. At the time of creation, the Barrington Commons and Town Center TIF District is the only TIF District in Barrington and there are no outstanding bonds.

The Barrington Commons and Town Center TIF District is comprised of 79 parcels representing +/- 516 acres and \$38,833,200 in original assessed value. The district also includes all of the abutting roadways. The roadways include Route 125 from the intersection of Scruton Pond Road to the intersection of Mallego Road; Route 9 from the intersection of Village Place Road to the intersection of Oak Hill Road; and Mallego Road from the intersection of Route 9 to the intersection of Red Fox Lane. A full list of properties (by Tax Map and Lot) is included in Appendix A.

Barrington Commons and Town Center TIF District Land Area – Five Percent Calculation

516 Acres – Barrington Commons and Town Center TIF District Area

31,104 Acres – Barrington Total Area

1.65% – Barrington Commons and Town Center TIF District Proportion of Total Acreage

Barrington Commons and Town Center TIF District Assessed Value – Eight Percent Calculation

\$38,833,200 – Barrington Commons and Town Center TIF District Original Assessed Value (as of April 1, 2023) (excludes school value as tax exempt per RSA 162-K:10)

\$1,842,472,352 – Barrington Total Assessed Value (2023)

2.1% – Barrington Commons and Town Center TIF District Proportion of Total Assessed Value

Section 6 – District Establishment and Development Programs **(RSA 162-K:6)**

The purpose of the Barrington Commons and Town Center TIF District is to preserve Barrington's character and to fund improvements which support commercial development. This purpose is accomplished through the strategic reinvestment of tax increments to create and promote economic vitality within the district. The Barrington Commons and Town Center TIF District will fund the acquisition of Map 239, Lot 7. Further, the District will fund



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the construction and maintenance of public facilities, roads, intersections, recreational facilities, sidewalks, lighting, signage, utility poles and lines, landscaping, or other associated improvements. Further, [RSA 162-K:6](#) identifies the acquisition of land as an eligible activity.

The Barrington Commons and Town Center TIF District Development Program was created in consultation with many public and private stakeholder groups. These stakeholders included private property owners in the district, business owners in the district, the Recreation Department, the Town's Public Safety leaders, the Public Works Department, the Planning Board and Land Use Department, and many others. The Select Board reviewed the Development Program proposals at their December 11, 2023 meeting and voted, unanimously, to include the following items in the Barrington Commons and Town Center TIF District Development Program. It is important to note that an item must appear on the Development Program in order to be an eligible expense using tax increments. The following Development Program represents a comprehensive list of all possible development considerations. It will be the role of the Barrington Commons and Town Center TIF District Advisory Board, the District Administrator, and the Select Board to prioritize and expend tax increments on the Development Program items as funds allow. The following list is organized by sub-paragraph a-j per [RSA 162-K:6, III](#).

Town Center TIF District Development Program

- a. *Acquire, construct, reconstruct, improve, alter, extend, operate, maintain, or promote developments aimed at improving the physical facilities, quality of life, and quality of transportation.*
 1. Civic Use Public Facilities (planning, engineering, construction, and maintenance)
 - i. Grandstand, Pavilions, Gazebos (indoor/outdoor programable space and recreation space)
 - ii. Recreational Space (splash pad, pickleball, tennis, bicycle, basketball, disc golf, dog park, fields, playgrounds, trails, etc.)
 - iii. Town Center Pond Development
 2. Utilities (planning, engineering, construction, and maintenance)
 - i. Water (connectivity and capacity)
 - i. Lines and Poles (streetscapes)
 3. Transportation (planning, engineering, construction, and maintenance)
 - i. Pedestrian Improvements (crosswalks, sidewalks, etc.)
 - ii. Parking (pavement, lighting, etc.)
 - iii. Transportation Maintenance Equipment (sidewalks, grounds, pavement,



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- etc.)
- iv. Lighting and Signs (crosswalk, parking, welcome, directional, message boards, etc.)
 - v. Road Improvements (intersections, signals, safety improvements, etc.)
 - vi. Speed Control Devices (signs, seasonal speed tables, etc.)
- b. *Acquire real property or easements through negotiation or through powers of eminent domain, except that property acquired through powers of eminent domain shall be put to public use, as defined in RSA 162-K:2, IX-a.*
 - c. *Adopt ordinances regulating the use of public parking structures and other facilities constructed within the development district and access to them and the conditions under which such access is allowed. Traffic regulations may include, but shall not be limited to, direction and speed of traffic, kinds of service activities that will be allowed in arcades, parking structures and plazas, and rates to be charged in the parking structures.*
 - d. *Require construction of buildings within the district so as to accommodate and support pedestrian systems which are part of the program for the development district. When the municipality requires for the public benefit the construction of columns, beams or girders with greater strength than required for normal building purposes, the municipality shall reimburse the owner for the added expense from development district funds.*
 - e. *Install lighting systems, street signs and street furniture, landscaping of street and public property, and snow removal systems compatible with the character of the district.*
 - f. *Acquire property for the district.*
 - g. *Lease air rights over public property and spend public funds for constructing the foundations and columns in the public buildings strong enough to support the buildings to be constructed on air rights.*
 - h. *Lease all or portions of basements, ground and second floors of the public buildings constructed in the district.*
 - i. *Negotiate the sale or lease of property for private development if the development is consistent with the development program for the district.*
 - j. *If separately adopted by the city or town by the procedure described in RSA 162-K:1, acquire, construct, reconstruct, improve, alter, extend, operate, maintain or promote residential developments aimed at increasing the available housing stock within the municipality.*
 - Relocation (as required by [RSA 162-K:6, II](#))
 - *Relocation of persons, families, business concerns, and others displaced by the*



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projects, pursuant to a relocation plan, including the method for the relocation of residents in decent, safe and sanitary dwelling accommodations, and reasonable moving costs, determined to be feasible by the municipality.

Section 7 – Grants ([RSA 162-K:7](#))

The Town is authorized to receive grants that may assist in the purposes of the Barrington Commons and Town Center TIF District, subject to any and all provisions as would be required by the Town to accept other grants.

Section 8 – Issuance of Bonds ([RSA 162-K:8](#))

The Barrington Commons and Town Center TIF District is established without the request for the issuance of bonds.

If recommended by the Advisory Board, a bond article would be requested by the Select Board at a subsequent Town Meeting.

Section 9 – Tax Increment Financing Plan ([RSA 162-K:9](#))

The Barrington Commons and Town Center TIF District is being proposed without the request for the issuance of bonds. This risk mitigation approach ensures that tax increments will exist prior to committing taxpayer dollars. In the simplest form, the Barrington Commons and Town Center TIF District Financing Plan is to spend tax increments, as cash-on-hand, on the Development Program priorities as recommended by the Advisory Board. The tax increments shall be allocated for operation, maintenance, and improvements in the district and for general municipal purposes.

Statement of Objectives (as required by [RSA 162-K:9, I](#))

See Section 6 - District Establishment and Development Programs ([RSA 162-K:6](#))

The Barrington Commons and Town Center TIF District Development Program represents a comprehensive list of all possible development considerations. It will be the role of the Barrington Commons and Town Center TIF District Advisory Board, the District Administrator, and the Select Board to prioritize and expend tax increments on the Development Program items as funds allow. The exclusion of bonding authority (Section 8 – Issuance of Bonds) mitigates the risk of large-scale investments without evidence of tax increments.



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Cost

[RSA 162-K:9, I](#) requires an estimated cost of the entire development program: \$10 Million.

Sources of Revenue

The Town intends to rely solely on tax increments as a revenue source to fund items on the Barrington Commons and Town Center TIF District Development Program. [RSA 162-K:9, I](#) requires an estimate of the potential tax increments within the district: \$20 Million in additional assessed value.

Amount of Bonded Indebtedness

\$0. Upon establishment, the Town does not intend to bond any part of the development program.

Duration of Program

The Barrington Commons and Town Center TIF District will automatically expire in 8 years (subject to future adjustments made by Town Meeting).

Impact of TIF on Taxing Jurisdictions

[RSA 162-K:9, I](#) requires an estimated impact of tax increment financing on the assessed values of all taxing jurisdictions in which the district is located. Strafford County and SAU #74 are the taxing jurisdictions within the Barrington Commons and Town Center TIF District. The captured growth in the tax base within the district will temporarily (eight years) defer a positive tax impact on Strafford County and SAU #74. The long-term impact of tax increment financing on the assessed values would be positive due to encouraging commercial investment and reducing the residential tax burden. Thus, these activities will contribute to a long-term increase in the non-residential tax base at a faster rate than would otherwise be achieved. Finally, there is one taxable property planned to be removed from the tax rolls because of this project, but the property is in current use values so the impact would be negligible.

District Impacts on Schools and Safety

During the eight years of the district, there will be activities which will impact certain services; specifically, schools and safety. Already-approved residential development could present direct costs to SAU #74 in the form of high school tuition if enrollment exceeds the budgeted amount and amount available in the High School Tuition Capital Reserve. New residential and commercial development along with encouraging residents to recreate and gather in the Town Center will present additional safety needs. As part of the Financing Plan, there shall



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be provisions to cover direct high school costs in excess of budgeted tuition and available capital reserve funds and to cover safety costs in the Town Center beyond the level of service currently provided.

Public Hearing (as required by [RSA 162-K:9, II](#))
See Section 4 – Hearing ([RSA 162-K:4](#))

Opportunity for County and School Meeting

[RSA 162-K:9, III](#) requires the Town provide a reasonable opportunity for the Strafford County Commissioners and the SAU #74 School Board to meet with the Select Board. This document which includes the development program (Section 6), and financing plan (Section 9) was provided to the Strafford County Commissioners and SAU #74 School Board on January 2, 2024 along with an invitation to the January 8, 2024 public hearing (Section 4).

Modification of Financing Plan

[RSA 162-K:9, IV](#) addresses the process by which the legislative body may modify the financing plan subject to the same notice, hearing, and agreements as the original plan.

Section 10 – Computation of Tax Increments ([RSA 162-K:10](#))

Original Assessed Value

The Town's Assessor has tabulated the original assessed value as \$38,833,200 as of April 1, 2023. Per RSA 162-K:10, the assessed value of the non-taxable property is excluded from the computation. There are two tax exempt properties (valued at nearly \$50 million) included at zero; the Middle School and the Elementary School.

Captured Assessed Value

[RSA 162-K:10, II](#) explains that any amount by which the current assessed value of a development district exceeds the original assessed value is referred to as the captured assessed value. According to the financing plan (Section 9) all of the captured assessed value will be dedicated to the operation and further development of the Barrington Commons and Town Center TIF District.

Excess Captured Assessed Value

[RSA 162-K:10, II \(b\)](#) requires that any portion of captured assessed value not needed for the TIF District shall be returned to the tax lists.



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Reporting of Tax Increments

Pursuant to [RSA 162-K:10, III](#), the Town's Assessor will report tax increments to the New Hampshire Department of Revenue Administration.

Section 11 – Annual Report ([RSA 162-K:11](#))

The annual Barrington Town Report will include details of the Barrington Commons and Town Center TIF District, including: the amount and source of revenue of the district, the amount and purpose of expenditures, the amount of principal and interest on any outstanding bonded indebtedness, the original assessed value of the district, the captured assessed value retained by the district, the tax increments received and any additional information necessary to demonstrate compliance with the tax increment financing plan.

Section 12 – Maintenance and Operation ([RSA 162-K:12](#))

The Town shall annually include a line-item in its approved budget for the Barrington Commons and Town Center TIF District costs. These costs can include maintenance and operating costs that are directly related to the district. The Town can charge the district for new and documented costs incurred within or for the benefit of the District directly and solely.

Section 13 – Administration ([RSA 162-K:13](#))

The Town Administrator shall administer the Barrington Commons and Town Center TIF District subject to the limitations set by the Select Board. The Town Center TIF District Administrator shall be granted the powers designated in [RSA 162-K:13 I through IX](#).



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Section 14 – Advisory Board ([RSA 162-K:14](#))

In accordance with [RSA 162-K:14](#), the Select Board shall create, by resolution, a Barrington Commons and Town Center TIF District Advisory Board and delineate its advisory roles and responsibilities. The Advisory Board shall consist of five members appointed by the Select Board. Advisory Board members shall serve for a term of three years and there shall be no limitation on the number of terms a member may serve. Terms will be staggered upon initial creation of the Advisory Board. A majority of members shall be owners or occupants of real property within Barrington and at least one member shall be an owner or occupant of real property within the district. The role of Advisory Board shall be limited to advising the District Administrator and Select Board on planning, construction, and implementation of the development program and on maintenance and operation of the district after the program has been completed.

Section 15 – Relocation ([RSA 162-K:15](#))

The planned development program will not require relocation and/or displacement of any persons, families, business concerns, or others.

Section 16 – Joint Municipal Development and Revitalization Districts ([RSA 162-K:16](#))

The Barrington Commons and Town Center TIF District is entirely within the Town of Barrington.



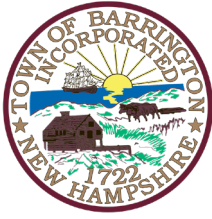
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Appendix A – Tax Increment Financing District Properties

Parcel #	Tax Map	Lot	Sublot	Acreage
1	234	57	0	28.51
2	234	57	1	5.78
3	234	57	2	21.03
4	234	77	0	3.43
5	234	79	0	18
6	235	1	0	4.25
7	235	1	1	7.42
8	235	2	0	7.68
9	235	3	0	16.72
10	235	4	0	4.17
11	235	5	0	5.68
12	235	6	0	3.58
13	235	80	0	2.01
14	235	81	0	5
15	235	81	1	0
16	235	81	2	0
17	235	81	3	0
18	235	81	4	0
19	235	81	5	0
20	235	81	6	0
21	235	81	7	0
22	235	81	8	0
23	235	81	9	0
24	235	82	0	2.39
25	235	83	0	2.93
26	238	1	0	1.9
27	238	2	0	0.64
28	238	3	0	11.6
29	238	4	0	1.9
30	238	5	0	0.398
31	238	6	0	1.49
32	238	7	0	2.26
33	238	8	0	2.1
34	238	9	0	2.01



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Parcel #	Tax Map	Lot	Sublot	Acreage
35	238	10	0	1.4
36	238	11	0	1.8
37	238	12	0	1.4
38	238	13	0	1.3
39	238	15	0	2.81
40	238	16	0	18.021
41	238	16	1	1.84
42	238	30	0	0.49
43	238	31	0	116.87
44	238	32	0	0.24
45	238	33	0	27
46	238	34	0	1.84
47	238	35	0	1
48	238	35	1	0.5
49	238	36	0	21.09
50	238	36	1	2.02
51	238	36	2	8.04
52	238	37	0	1.042
53	238	38	0	0.98
54	238	39	0	2.9
55	238	40	0	2.763
56	238	41	0	1
57	238	42	0	4.058
58	238	43	0	2.7
59	238	45	0	25.44
60	238	46	0	28.3
61	238	47	0	0.74
62	238	48	0	0.68
63	238	49	0	1.3
64	238	49	1	2.9
65	238	49	000A	0
66	238	50	0	3
67	238	51	0	0.51
68	239	1	0	6.03
69	239	1	1	28.99



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Parcel #	Tax Map	Lot	Sublot	Acreage
70	239	2	0	7.17
71	239	3	0	0.93
72	239	4	0	0.61
73	239	5	0	1.92
74	239	6	0	3.4
75	239	7	0	12.05
76	239	112	0	0.583
77	239	113	0	2.17
78	239	114	0	0.72
79	239	115	0	2.44

*Data as of April 1, 2023.