



CITY OF CONCORD

New Hampshire's Main Street™

REPORT TO MAYOR AND THE CITY COUNCIL

FROM: Jonathan Rice, Director of Assessing

DATE: June 5, 2026

SUBJECT: Set for public hearing the request of Sylvia S Miskoe, Trustee of the Miskoe Sylvia S Trust, for a Discretionary Preservation Easement per RSA 79-D.

Recommendation

Accept this report and set for public hearing at the request of Sylvia S. Miskoe, Trustee of the Miskoe Sylvia S Trust for a Discretionary Preservation Easement per RSA 79-D. The approval and terms of the easement are to be determined by the legislative body of the community.

Background

In 2004 the City of Concord received its' first request for a Discretionary Preservation Easement under RSA 79-D. At that time the Mayor and City Council requested that the Heritage Commission and Director of Real Estate Assessments develop a rating method for determining an appropriated and reasonable level of adjustment to address the requests of property owners for the discretionary preservation easements under RSA 79-D. The City Council further directed the Heritage Commission and Director of Real Estate Assessments to review the application, determine and recommend a rating of adjustment and submit a report to the City Council for consideration at the required public hearing.

Discussion

In 2006 Sylvia S. Miskoe requested the easement and was granted a reduction under RSA 79-D for 10 years; that easement continued until 2016 when it was renewed for a second time, that easement expired on March 31, 2026. Ms. Miskoe has requested that the easement be granted for a third time. The Heritage Commission and the Director of Assessing met on June 4, 2026 to review her application and discuss the reasons why the Discretionary Preservation Easement should be granted. Based upon the information submitted and reviewed, the Heritage Commission voted, and recommends to you, that the Discretionary Preservation Easement should be granted for another 10 years with no recapture at the end of the easement. The recommended exemption is 75%. Please refer to the attached rating sheet, pictures, supplemental documents, and application. If the City Council grants the renewal of the discretionary preservation easement starting with the April 1, 2026 tax year the property assessment will be reduced

from \$466,850 to \$416,030, a reduction of \$50,800 equating to \$1,478.78 in taxes based upon the 2025 tax rate and assessment. The dollar amount of the assessment and taxes will change each year based upon the final April 1st assessed value and the final tax rate for the year.