

Fiscal Health & Land Use Handout

Property tax revenue needs to contribute to covering the municipal costs associated with different land use and development types.

Significant **municipal infrastructure costs** include public utility capacity improvements (e.g. water, sewer), mobility improvements (e.g. roads, multi-use paths, sidewalks), and maintenance of utility and mobility infrastructure (e.g. plowing, repaving, repair). When a development requires significant public investment to meet infrastructure needs, developers typically contribute to those costs. This kind of contribution is more common with larger projects and therefore the public cost will depend on the developer agreement.

Significant **facilities and services costs** include education (e.g. schools, libraries), recreation facilities (e.g. recreation and community centers, open space), public safety and emergency management (e.g. police, fire), and waste management (e.g. trash, recycling, compost). For most municipalities, school costs are the most significant, typically 50 percent or more of the municipal budget. It is less common for developers to contribute to these ongoing costs because the impact is more indirect.

See below for a general break-down of the typical profiles of these kinds of land uses.

- **Mixed-Use, Commercial and/or Industrial**
 - Examples:
 - Portsmouth Green (mixed use commercial and residential)
 - 1400 Lafayette and Mirona Road (commercial and industrial development)
 - Goal Alignment:
 - Supports jobs, economic activity
 - Typical Costs:
 - Infrastructure: depends on developer agreement
 - Facilities & Services: negligible, except where residential is included
- **Market-Rate Large Multi-Family Housing**
 - Examples:
 - Juniper Lane development
 - Condos at the Ocean Rd/Lafayette Rd intersection
 - Deer Street development
 - Frank Jones Brew Yard apartments
 - Goal Alignment:
 - Density can support local spending, benefit agreements, and public realm investments
 - Easier to finance, faster to develop
 - Typical Costs:
 - Infrastructure: depends on developer agreement
 - Facilities & Services: lower school enrollments than single-family, varies based on unit sizes
- **Mixed-Income & Affordable Housing**

- Examples:
 - Sage at Portsmouth Green
 - West-end Yards
- Goal Alignment:
 - Provides attainable housing
 - Density supports local spending
 - Relies on complex funding sources and public investment
- Typical Costs:
 - Infrastructure: depends on developer agreement
 - Facilities & Services: lower school enrollments than single-family, varies based on unit sizes
- **Small Multi-Family Housing**
 - Examples:
 - Chevrolet Ave development
 - Old Parish Way (Lovell St) development
 - 410 Islington development
 - Goal Alignment:
 - Ideal to add housing units on smaller properties in established neighborhoods
 - Incrementally boosts tax revenue and local spending
 - Can promote attainable condo homeownership
 - Tight return on investment
 - Typical Costs:
 - Infrastructure: minimal due to alignment with existing infrastructure
 - Facilities & Services: lower school enrollments than single-family, varies based on unit sizes
- **Single-Family Homes**
 - Examples:
 - Sage Lane development
 - Elwyn Park
 - Richards Ave neighborhood
 - Goal Alignment:
 - Supports families and homeownership
 - Good fit for land that cannot support higher densities due to infrastructure or environmental constraints
 - Typical Costs:
 - Infrastructure: often proportionally higher due to lower density
 - Facilities & Services: highest school enrollments

Fiscal Analysis Assumptions

Data Source: City of Portsmouth Assessor's Department, April 2026

Key Assumptions for Analysis:

Tax revenue was estimated based on two different rates per \$1,000 of total property value: \$5.84 for properties in Airport / Pease zoning districts, and \$11.51 for all other districts.

Please note that zoning boundaries may have changed since the latest version available to the City Assessor. This is particularly likely for the Pease Tradeport districts and gateway districts. Final analysis will be fully coordinated with the latest zoning in the coming months.

Zoning Categories:

Downtown: CD5, CD4, CD4-L1

Business and Industrial: GB, B, WB, OR, I, WI

Airport/Pease: AIR, AI, PI, ABC *

Mixed Use Commercial / Residential: MRB, MRO, G1, G2, CD4-W, CD4-L2

Multi-Family Residential: GRA, GRB, GRC

Single-Family Residential: R, SRA, SRB

Garden Apartments / Mobile Home Park: GA/MH

* AIR, AI, PI, and ABC parcels are part of a negotiated "Payment in Lieu of Taxes" or PILOT agreement between Pease Development Authority and the City of Portsmouth which lowers the revenue generated from these properties.

Detailed Land Use Categorization

Single Family: pri resi, sfr waterfront, sfr waterinfl, single fam mdl-01

Two Family: multi hses mdl-01, two family

Three Family: three fam

Multi Family 4-7: apt 4-7 un mdl-94

Multi Family over 8: apt over 8

Condo: condo, condo site

Garden Apts and Mobile Homes: mh park, mh park mdl-00, mobile hom

Mixed Use: mix

Community / Institution: fratnl org, hosp pvt, other cult

Commercial: auto repr mdl-94, auto s s&s, auto v s&s,
bank bldg, boarding hs mdl-94, car wash, comm bldg,
comm condo mdl-06, comm whse, day care, fuel sv/pr,
funeral hm, gas st srv mdl-95, gyms, hotels, hrdware st,
inns, marina, marina mdl-00, marinas, motels, nursing hm,
off condo mdl-06, office bld, park lot, pri comm,
prof bldg, r-d facil, rest/clubs, retail, rtl condo mdl-06,
shopngmall, store/shop

Industrial: dockyards, factory, gas stg, ind bldg, ind condo mdl-06,
ind ld dv, ind ld po, ind ld ud, ind office, ind whses,
lumber yrd mdl-94, pub tanks, pub tanks mdl-00, sand&gravl

Other: cable row, cell twr, devel land, othr outdr, pot devel,
tel row, tel x sta, transport, undev land

Crossroads (Key Intersections) Handout

1. Market St & Woodbury Ave
2. Market St & I-95
3. Market St & Russell St / Deer St
4. Memorial Bridge
5. Maplewood Ave Bridge
6. Maplewood Ave & Islington St / Congress St
7. Pleasant St & Court St
8. Pleasant St & Marcy St / South St
9. Rt-1 Traffic Circle
10. Bartlett St & Rail Underpass / Islington St
11. Islington St Overpass of Rt-1 Bypass / Islington & Spinney Rd
12. Rt-1 / Lafayette Rd & Peverly Hill Rd / Elwyn Rd
13. Greenland Rd & Grafton Rd
14. Greenland Rd & Sherburne Rd
15. Rt-1 Bypass & Lafayette Rd
16. Rt-1 / Lafayette Rd & Heritage Ave
17. Newington St & International Dr
18. Durham St / International Dr & New Hampshire Ave / Corporate Dr
19. Rt-95 & Arthur Brady Dr

Additional Closed Dots

1. Woodbury Ave & Gosling Rd
2. International Rd & Rye St
3. Woodbury Ave & Maplewood Ave
4. Woodbury Ave & Edmond Ave
5. Woodbury Ave & Franklin
6. Maplewood Ave & Rt-1
7. Vaughan St & Green St
8. Foundry Pl & Rock St
9. Jones Ave & Incinerator Rd
10. Sagamore Ave & Odiorne Point Rd
11. Rt-1 / Lafayette Rd & Hoover Dr / West Rd / Campus Dr
12. Rt-1 / Lafayette Rd & Hoover Dr & Ocean Rd