

**BUILD-OUT ANALYSIS FOR  
CONCEPTUAL TAX INCREMENT  
FINANCING DISTRICT**

**NH ROUTE 11 - ROCHESTER**

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Prepared for:

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## EXECUTIVE SUMMARY

A conceptual TIF area along the Route 11 corridor in Rochester has been evaluated with respect to its potential buildout and the incremental valuation and tax revenue that it might generate. All or a portion of incremental tax revenues generated from increased assessed valuation within a TIF may be captured to recover the City's investment in infrastructure development costs. The cost of these infrastructure investments has not yet been established. This analysis deals with the issues of build-out, and the incremental valuation and tax revenues that would be generated under a range of assumptions about the pace at which new development would occur within the TIF.

The conceptual TIF area includes two sub-parts: (1) a "primary area" area west of Route 11 that would have enhanced development capability afforded to the parcels from the construction of a new access road; and (2) a "secondary area" comprising all other parcels within a conceptual TIF boundary. A detailed analysis of development constraints was not available for the parcels within the conceptual TIF, requiring the analyst to make assumptions regarding the portion of land that is likely to be developable. Based on the assumptions in this analysis, the area has the following characteristics and potential for new commercial development:

- The total acreage and existing taxable valuation within the conceptual TIF are well within State limits for TIF designation. Both the gross land area and the existing taxable valuation within the conceptual TIF district is only about 2% of the City total.
- Constraints within the conceptual TIF district may include concentrations of hydric soils, and the elevation of land between Route 11 and Ten Rod Road is likely to require investment in boosting water pressure to the area to allow practical and full utilization of the main parcels.
- If full buildout were achieved, an additional 2.5 million square feet in commercial development may be supportable within the TIF (about 1.6 million square feet in the primary area and 0.9 million square feet in the secondary area.) However, actual absorption of this quantity of space would probably take place over a long term period of 45 years or more.
- Total employment growth within the conceptual TIF is projected at full buildout to be 4,200 (about 2,700 in the primary area and 1,500 in the secondary area). Over an initial 20-year period, a reasonable estimate of total employment growth is 1,400 to 1,900 jobs.
- In general, each \$1 million in infrastructure investment costs (assuming bond financing over 20 years at 5%) would require between \$5 million and \$6 million in incremental assessed valuation to support related debt service. A valuation increment of \$5 million to \$6 million could be generated by roughly 80,000 to 100,000 square feet of new commercial development within the TIF.
- Using the development model in this report, and a scenario of growth within the TIF district at 42,000 square feet per year, new incremental tax revenue from the TIF would be over \$250,000 within 5 years, and over \$500,000 per year within 10 years. The model developed in this study can be used to estimate alternative ranges of incremental valuation and related taxes based on alternative assumptions of the rate of growth and mix of uses.
- The City will need to evaluate the public infrastructure costs necessary to support initial and future growth within the conceptual TIF district. The annualized cost of infrastructure investment may then be compared with the likely incremental valuation and revenues estimated in this report to further evaluate TIF feasibility. Early TIF designation is desirable in order to maximize the "capture" of incremental valuation and related tax revenue to support development costs. Several development proposals which are already anticipated within the conceptual TIF may represent an opportunity to jump-start the capture of new assessed valuation.

**BUILD-OUT ANALYSIS FOR  
CONCEPTUAL TAX INCREMENT FINANCING DISTRICT  
ON NEW HAMPSHIRE ROUTE 11 - ROCHESTER**

**Purpose of Analysis**

The City of Rochester is considering the establishment of a tax increment financing (TIF) district oriented toward commercial development along the New Hampshire Route 11 commercial corridor for an area north of Exit 15 of the Spaulding Turnpike to the Farmington Town line. Consideration is being given to the development of new access roads through properties on the westerly side of Route 11 that could serve to attract new commercial development by improving access and lot frontage. In part, the City hopes to create a setting that would be attractive to larger scale “big box” and other retail uses to the corridor.

The purpose of this study is to assist the City in estimating the development potential within a conceptual TIF district, its potential long-term contribution to growth and assessed valuation, and to provide reasonable estimates of the pace of development, and growth in incremental tax revenues available within the conceptual TIF.

This report is not intended to constitute a financial feasibility study of specific public investments. However, it is intended to establish a reasonable basis for the City to use in evaluating the potential for growth in incremental tax revenue. The City can then consider the amount of public investment that might be supported by incremental tax revenue generated from within the TIF. The model developed in this study may be modified to evaluate alternative development scenarios by modifying its assumptions of absorption pace, the mix of uses, and tax values by use category.

**Study Process**

The steps used in this study to evaluate TIF potential in the Route 11 corridor were:

1. In consultation with the City Planning Director and Economic Development Manager, define a contiguous grouping of parcels to be included in a TIF district, and adjust these to reflect anticipated future zoning boundaries for commercial development, primarily in the proposed HC-2 district defined by the City’s comprehensive rezoning plan.
2. Define the conceptual TIF in two sub-areas: a primary area (affected by new access road development) and a secondary area (other parcels).
3. Obtain a detailed city-wide data base from the City Assessor for analysis of past trends in development and of the existing characteristics of parcels within the conceptual TIF district.
4. Describe existing development within the conceptual TIF district, including its existing taxable valuation, gross acreage, floor area of buildings.
5. Review characteristics of new commercial development (primarily retail) in Rochester and examples from Concord and Hooksett as reference points to estimate development potential of the TIF.

6. Analyze the City's historic long-term growth in nonresidential floor area, and City/County employment trends as a basis for estimating total growth potential for commercial development.
7. Develop reasonable long-term estimates of growth in commercial development within the TIF district, associated expansion of building floor area, and associated growth in taxable valuation of land and buildings.
8. Develop a spreadsheet model to evaluate various configurations of future development within the conceptual TIF (retail, office, warehouse, and other) to project incremental taxable valuation and related property tax revenues within the District.
9. Illustrate the estimated growth in incremental tax revenue from the conceptual TIF District.
10. Estimate potential growth in total employment and in trip generation based on the build-out projections for the TIF.

### **New Hampshire TIF District Requirements**

The general concept of a development district or TIF district is to encourage, through public capital improvements, new economic development or redevelopment. The TIF allows the public investment in inducing that development to be recaptured from the new tax revenues generated within the District.

Rules for the establishment of tax increment financing districts are established in RSA 162-K (Municipal Economic Development and Revitalization Districts). Statutory limitations include a ceiling on the maximum land area within a single TIF district (not more than 5 % of the municipality's land area). Cumulatively, the total land area within all development districts for which bonds remain outstanding may not exceed 10% of total land area. The total assessed value of taxable property within a development district cannot exceed 8% of the municipal total, and the cumulative limit on all districts for which bonds remain outstanding may not exceed 16% of taxable valuation.

The net change in taxable assessed valuation that occurs after the base year when the TIF is established is considered "incremental" or "captured" assessed valuation. That incremental value would be taxed at the applicable property tax rates in effect each year in the City, but the resulting revenues (or a portion thereof) may be set aside to pay for public capital improvements, debt service, and other related costs within the district. General obligation bonds with a term of up to 30 years may be issued for acquisition or improvement costs for the development program within the TIF.

In general, TIF district provisions are applicable for temporary period after which the captured assessed valuation is returned to the general tax rolls. A tax increment financing plan must be created that will define the portion of incremental assessed valuation and related revenues that will be retained for development, debt service and operating costs of the TIF, with the balance (excess captured valuation) returned to the general tax rolls (with the related revenues accruing to the general fund).

Estimates of the development potential and absorption pace of commercial uses within the TIF are important, because any public investments costs or general obligation bonded debt that cannot be offset by growth in assessed valuation within the TIF will fall to the City at-large.

### **Conceptual TIF District Defined**

Based on a meeting with the City's Director of Planning and Development and its Development Manager, a conceptual TIF district was outlined for analysis. The area extends along Route 11 from an area just north of the intersection of Route 11 and the Spaulding Turnpike north to the Farmington town line. (See map, page 6). The Consultant has modified the original parcel selection to reflect anticipated commercial zoning based on the City's comprehensive rezoning plan.

Given environmental and zoning characteristics and the primary location of developable land, most of the conceptual TIF district would lie to the westerly side of New Hampshire Route 11. Most of the TIF would fall within the proposed zoning district HC-2 and subject to its limitations on allowable land use.

There is already significant development along the frontage of both sides of Route 11, but there is substantial acreage that may become developable if an interior access road is developed. For purposes of analysis, the conceptual TIF has been divided into primary and secondary components. The primary area includes parcels that may be influenced by the construction of a proposed access road and is anticipated as the principal focus of new development potential. All other parcels were classified as a "secondary" area.

### **Existing Characteristics of Selected Parcels (2006)**

The primary area contains the largest parcels with vacant developable land. The primary TIF area represents about 1.4% of the city's land area and less than 1% of its taxable assessed valuation. The secondary TIF area represents about 0.64% of the city's land area and 1.1% of its assessed taxable assessed valuation. In total, the conceptual TIF represents only about 2% of total city land area and about 2% of its taxable assessed valuation. These are well within the statutory ceilings of 5% of land area and 8% of taxable valuation).

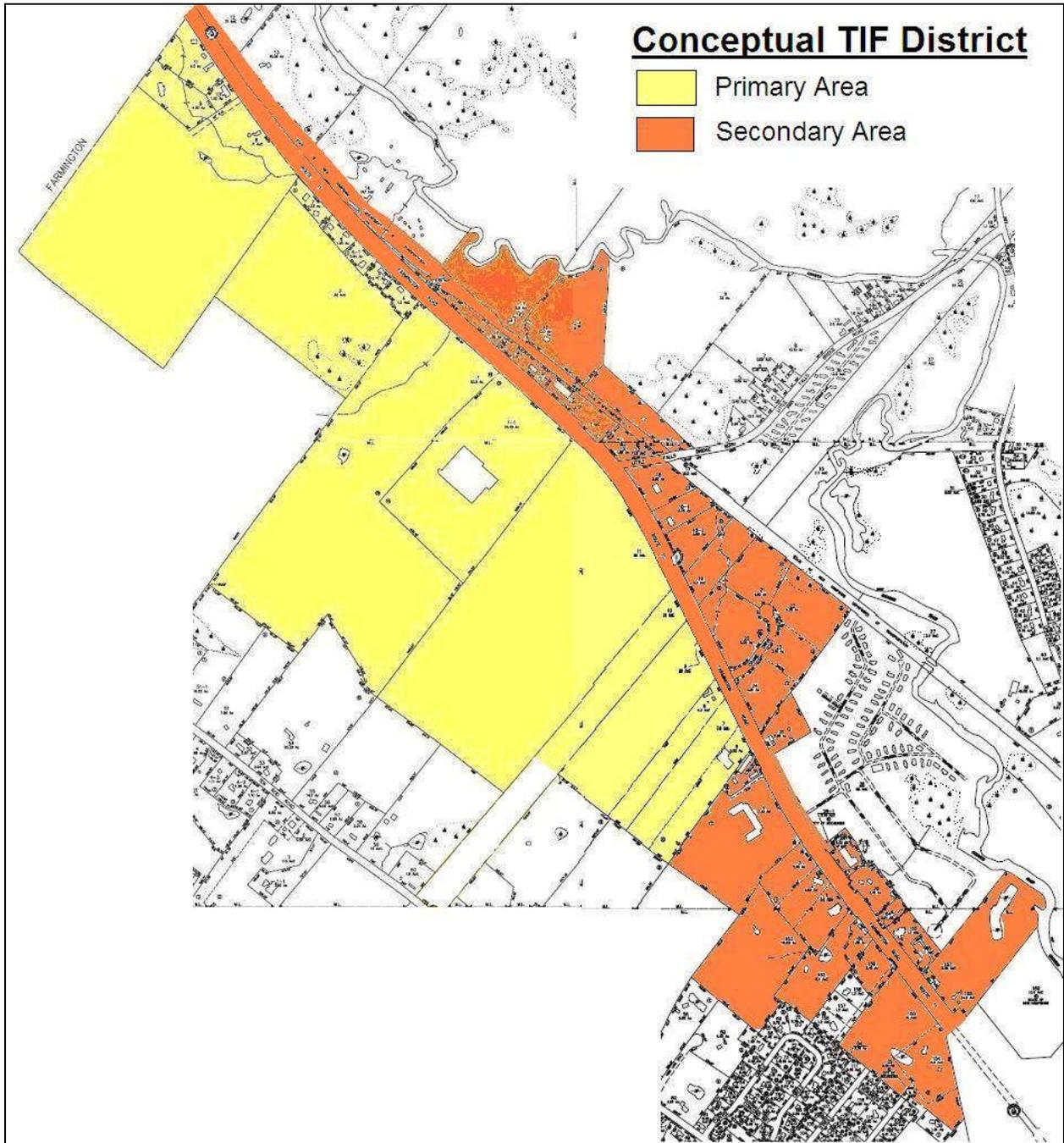
The gross land area within the conceptual TIF includes about 369 acres in the primary area, and 172 acres in the secondary area, for a total of 541 acres. Total taxable valuation within the base year of the TIF is \$46.2 million dollars, with about \$21.2 million in taxable valuation located in the primary area and about \$25 million in taxable valuation in the secondary area. In some cases, the vacant land parcels within the TIF is valued under current use provisions. This would mean that a substantial increment in value would be created upon conversion of this land from current use status as it develops.

The conceptual district development contains approximately 612,000 sq ft of gross floor area in existing buildings (includes some apartments and residential uses). There are approximately 302,000 square feet in the primary area (mostly commercial), and 310,000 in the secondary area. Table 1 shows in detail the characteristics of the individual parcels located in the conceptual TIF district. In all but two of the cases, the total parcel area of all included parcels is represented in the assessed valuation and land area shown. (The acreage and valuation of two parcels have been split proportionally according to the estimated portion of the lot that would fall within the HC-2 zoning district).

Rochester – Conceptual TIF Build-Out Analysis

**Table 1 – Conceptual TIF District – Existing Characteristics**

DRAFT TIF DISTRICT AREA - BASELINE INFORMATION				
Parcel ID	Building Area		Land Area	Taxable Valuation
	Finished Area	Gross Area	Acres	
<b>PRIMARY TIF AREA</b>				
0208-0001-0000	0	0	82.5	\$2,076,600
0208-0001-0001	214,569	214,569	34.2	\$11,479,800
0208-0001-A000	0	0	0.0	\$32,800
0208-0002-0000	0	0	32.0	\$360,400
0208-0004-0000	1,400	2,884	1.2	\$179,100
0208-0005-0000	1,346	3,310	0.8	\$193,100
0208-0006-0000	2,644	4,008	1.1	\$409,400
0208-0006-0001	2,328	3,808	0.9	\$466,800
0208-0007-0000	2,080	4,180	1.3	\$429,000
0208-0008-0000	1,808	3,216	71.0	\$207,550
0208-0009-0000	9,108	13,780	4.3	\$981,400
0208-0010-0000	4,685	9,594	1.0	\$747,600
0208-0011-0000	1,527	4,576	4.0	\$488,500
0216-0006-0000	10,992	28,572	5.6	\$1,022,000
0216-0007-0000	0	0	7.6	\$587,300
0216-0008-0000	4,768	9,798	6.3	\$1,232,700
0216-0009-0000	0	0	20.0	\$2,112
0216-0010-0000 (50%)	0	0	10.5	\$255,350
0216-0011-0000	0	0	85.0	\$8,976
<b>Subtotal Primary Area</b>	<b>257,255</b>	<b>302,295</b>	<b>369.3</b>	<b>\$21,160,488</b>
<b>SECONDARY TIF AREA</b>				
0208-0015-0000	0	0	0.3	\$0
0208-0016-0000	0	0	1.7	\$259,900
0208-0017-0000	2,461	4,982	8.9	\$316,000
0208-0018-0000	1,354	1,354	12.0	\$207,800
0208-0019-0000	2,736	2,736	1.7	\$599,100
0208-0019-0001	10,080	11,088	1.3	\$1,060,400
0209-0001-0000	644	2,233	1.7	\$348,000
0216-0001-0000	7,680	16,656	3.2	\$742,100
0216-0002-0000	3,960	4,040	2.6	\$501,400
0216-0003-0000	0	0	2.9	\$216,000
0216-0004-0000	124,929	129,045	17.1	\$5,089,000
0216-0005-0000	2,400	2,400	1.2	\$678,300
0216-0012-0000	1,624	1,654	1.9	\$250,000
0216-0013-0000	0	0	11.8	\$0
0216-0018-0000	6,006	8,006	3.5	\$1,729,600
0216-0018-0001	3,452	6,904	2.3	\$1,016,500
0216-0018-0002	0	0	3.6	\$324,100
0216-0019-0000	0	0	4.5	\$328,800
0216-0020-0000	20,613	20,709	6.1	\$2,258,800
0216-0021-0000	0	0	4.8	\$402,300
0216-0022-0000	0	0	5.3	\$424,500
0216-0023-0000	0	0	3.2	\$392,400
0216-0024-0000	0	0	4.0	\$554,300
0216-0025-0000	1,800	2,760	2.6	\$492,300
0216-0028-0000	18,000	18,000	1.7	\$1,217,900
0216-0028-0001	0	0	0.1	\$0
0216-0029-0000	1,641	4,280	2.4	\$805,100
0221-0129-0000	0	0	0.2	\$0
0221-0154-0000	3,048	4,624	5.0	\$298,300
0221-0155-0000 (75%)	0	0	11.3	\$58,099
0221-0159-0000	0	0	2.5	\$612,500
0221-0160-0000	2,052	7,719	1.3	\$205,500
0221-0162-0000	1,340	3,128	6.4	\$196,600
0221-0163-0000	3,197	6,814	15.0	\$432,400
0221-0164-0000	6,723	22,681	0.9	\$826,800
0221-0165-0000	4,200	14,768	1.7	\$896,600
0221-0166-0000	6,190	7,686	1.1	\$697,600
0221-0167-0000	1,651	1,888	0.3	\$342,200
0221-0168-0000	1,588	3,376	14.0	\$228,200
<b>Subtotal Secondary Area</b>	<b>239,369</b>	<b>309,531</b>	<b>171.9</b>	<b>\$25,009,399</b>
<b>TOTAL TIF AREA</b>	<b>496,624</b>	<b>611,826</b>	<b>541.1</b>	<b>\$46,169,887</b>
<b>CITY TOTAL</b>			(total from database) <b>26,673.1</b>	Net Local Assessed Valuation) <b>\$2,231,365,655</b>
<b>TIF Area as Percent of City</b>			% of Acreage	% of Taxable Valuation
TIF Primary Percent			1.38%	0.95%
TIF Secondary Percent			0.64%	1.12%
Total TIF as Percent of City			2.03%	2.07%



Map provided by City of Rochester Planning Department based on City tax maps

The gross floor area of existing development within the conceptual TIF is oriented principally toward retail and restaurant uses (about 65%). Only about 10% of the existing gross floor area within the area is in other uses, including offices, services, apartments, and some single-family residences. Coheco River Estates, a large manufactured housing development, is not included within the conceptual TIF boundary.

**Build-Out Potential**

Uses Allowed – Anticipated Zoning

The dimensional standards proposed for the highway commercial (HC-2) district would require a minimum lot area of 30,000 sq ft, 150 ft of road frontage, and up to 75% maximum lot coverage by impervious surface. Up to three stories would be permitted in new buildings. For the purpose of analysis, it is assumed that most new development will be in single-story retail uses.

Table 2 illustrates the uses that would be allowed in the HC-2 district, which represent most of the developable land within the conceptual TIF district. According to the draft use table in the proposed rezoning plan, “general offices” would be permitted in the HC-2 district, but medical and professional offices are not, Industrial and manufacturing and research and development uses (even light industry) would not be allowed in the proposed HC-2, and certain selected services and some utility uses may also be excluded. This will place limits on the proportion of the City’s future commercial-industrial development that will be available to the conceptual TIF.

**Table 2**  
USES ALLOWED IN PROPOSED HC-2 DISTRICT (DRAFT)

FOOD-LODGING-RESTAURANT	HC2
Café	P
Caterer	P
Conference Center	P
Foodstand	E
Golf Course	E
Lodging, Bed and Breakfast	P
Lodging, Hotel	P
Lodging, Motel	P
Recreation, Indoor	C
Recreation, Park	P
Restaurant	P
Restaurant, Drive-through	P
Theater/Cinema (5,000 s.f. or less)	P
Theater/Cinema (over 5,000 s.f.)	P
INDUSTRIAL-STORAGE-TRANSPORT	HC2
Helipad (accessory use)	E
Parking Lot	P
Sawmill, Temporary (accessory use)	P
Utility - Substation	E
Warehouse	C
Wireless Communications Facility	E
RETAIL - OFFICE - SERVICES & INST	HC2
Antique Shop	P
Artist Studio	P
Bank	P
Convenience Store	P
Funeral Home	P
Gas Station	C
Grocery Store	P
Laundry Establishment - 1	P
Laundry Establishment - 2	P
Office	P
Retail Sales (under 5,000 square feet)	P
Retail Sales (5,000 - 30,000 square feet)	P
Retail Sales (over 30,000 square feet)	P
Retail Service	P
Second Hand Shop	P
Vehicle Sales, New	C
RESIDENTIAL	HC2
Dwelling, Apartments (Mixed Use Building)	P

P = Permitted; C = Conditional Use; E = Special Exception

Our research of developed areas in the City of Concord and Hooksett that involve shopping center and retail “big box” businesses and office space, as well as a review of larger developed lots in the City of Rochester, indicate that a reasonable assumption of total floor area of commercial buildings relative to gross lot area is probably between 15% to 20%. While many lots will be capable of sustaining higher building-to-land ratios, especially those in which three-story office buildings are possible, regional retailing exemplified by the “big box” stores shows that a substantial amount of total lot coverage is devoted to surface parking. For 1-story big-box retailing, the surface parking area may be 2 to 3 times the area of the store itself.

The Consultant has applied estimates of the developable portion of gross parcel area that may be developable. The tax maps provide a very generic representation of surface water, streams and wet areas. In addition, the area (especially west of Route 11) is known to be constrained by soils considered to have limited development potential. A study of a larger land area centering on the Route 11 corridor within Rochester found that about 35% of the land area along the corridor had “low development suitability.”<sup>1</sup>

### Possible Constraints

A review of on-line large-scale hydric soil maps from the NH Granit Data Mapper (on-line access) was used as a generic guide to soil suitability. (See Appendix.) In the build-out estimates, small lots with existing buildings and lots with no apparent soil constraints were assumed to be 100% developable; other lots with possible soil constraints were rated at 65% developable; lots with apparent surface water constraints (tax map symbols) were assumed to be 50% developable. A detailed land capability analysis would be necessary to more accurately define developable land areas, which is beyond the scope of this overview study.

Information provided by the City Engineer indicates that in order to have reasonably adequate water pressure in the concept TIF area (without a pressurized system), the elevation of new development should be below 280 feet above sea level, and that construction at elevations over 310 feet would probably require a booster pump somewhere in the system. For reference, the finished floor elevation of the existing Wal-Mart is 288 feet above sea level, which provides adequate, but less than desirable, water pressure at the site.<sup>2</sup> The maps in the Appendix show the location of the 300 foot elevation contour in relation to the concept TIF area. Limiting development to elevations below the 300 foot contour would result in a significant constraint to future development. Elevation has not been assumed as a constraint in this build-out analysis. However, the cost of providing adequate water service and pressure in the TIF will need to be considered as the City evaluates the supporting infrastructure costs needed to make the TIF viable.

### Estimate of Future Build-Out Potential

A total of 16 acres has been deducted from the developable area of the primary TIF district representing the area encumbered by paved surface and road right-of-way for a conceptual new access road (based on estimates by the Director of Planning and Development).

Based on the generic floor area ratios applied to each parcel, an additional 1.6 million square feet may be possible within the primary TIF area and an additional 0.9 million square feet in the

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<sup>1</sup> See Route 11 Access Management Study, Wilbur Smith Associates, 2001.

<sup>2</sup> Based on an email 9/13/2006 from Tom Willis, P.E., City Engineer

secondary TIF area (total of about 2.5 million square feet added), bringing total build-out potential at just over 3 million square feet (including existing uses).

A limitation of build-out studies is that they provide a theoretical maximum floor area that would result from the efficient use of all lands, assuming that land is available and for sale for new development. In the case of this development scenario, it also includes the assumption that secondary parcels further from Route 11 frontage would have equal appeal for commercial development.

A *build-out* estimate provides only an estimate of long-term potential, independent of the *absorption pace*, which is critical to TIF success. Incremental tax revenues can grow only as fast as the TIF absorbs new commercial development as the area competes for new development with other sites in the region and within Rochester.

Rochester – Conceptual TIF Build-Out Analysis

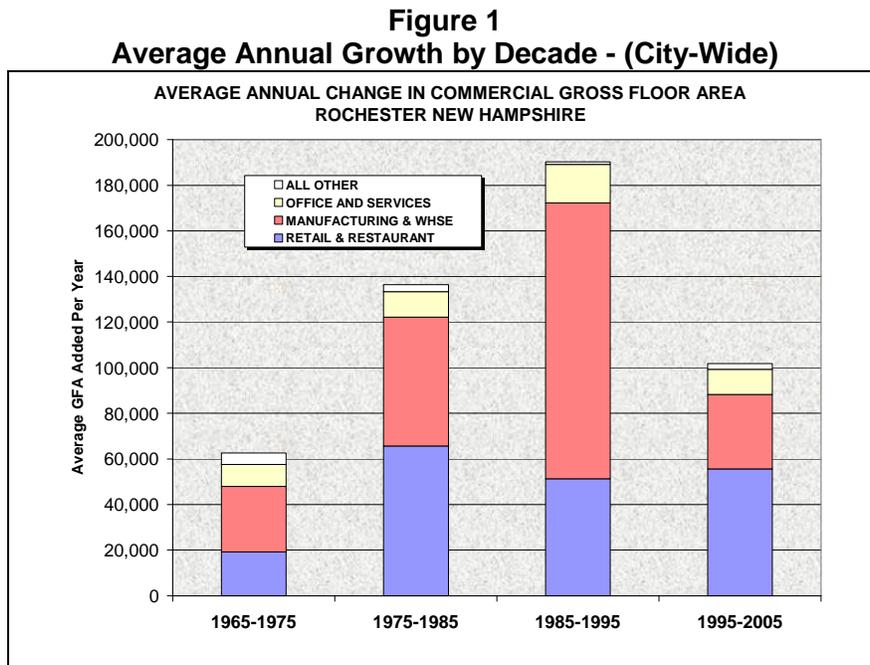
**Table 3: Estimate of Additional Build-Out Potential**

<b>PRIMARY TIF AREA</b>								
Parcel ID	Gross Building Area (Existing)	Acres	Percent Assumed Developable	Total Acres Developed or Developable	Existing Taxable Valuation	Existing Uses/Public Ownership	Existing GFA to Developable Land Ratio	Additional Floor Area Supportable (Estimated) @ 20% Ratio
0208-0001-0000	0	82.5	50%	41.3	\$2,076,600	Land	0.0%	359,370
0208-0001-0001	214,569	34.2	100%	34.2	\$11,479,800	Retail/Supermarket	14.4%	83,207
0208-0001-A000	0	0.0	0%	0.0	\$32,800	Utility-Telephone	n.a.	n.a.
0208-0002-0000	0	32.0	65%	20.8	\$360,400	Land	0.0%	181,210
0208-0004-0000	2,884	1.2	100%	1.2	\$179,100	SF Residence	5.7%	7,309
0208-0005-0000	3,310	0.8	100%	0.8	\$193,100	SF Residence	10.1%	3,224
0208-0006-0000	4,008	1.1	100%	1.1	\$409,400	SF Residence	8.8%	5,140
0208-0006-0001	3,808	0.9	100%	0.9	\$466,800	Auto Sales & Svc	9.3%	4,381
0208-0007-0000	4,180	1.3	100%	1.3	\$429,000	Auto Sales & Svc	7.2%	7,407
0208-0008-0000	3,216	71.0	65%	46.2	\$207,550	Residential/Current Use	0.2%	398,843
0208-0009-0000	13,780	4.3	50%	2.2	\$981,400	Office-Medical (VNA)	14.7%	4,951
0208-0010-0000	9,594	1.0	100%	1.0	\$747,600	Office-Medical	21.6%	n.a.
0208-0011-0000	4,576	4.0	50%	2.0	\$488,500	SF Residence	5.3%	12,848
0216-0006-0000	28,572	5.6	65%	3.7	\$1,022,000	Auto Sales & Svc	18.0%	3,253
0216-0007-0000	0	7.6	65%	4.9	\$587,300	Auto Sales & Svc	0.0%	43,037
0216-0008-0000	9,798	6.3	65%	4.1	\$1,232,700	Office - General	5.5%	25,878
0216-0009-0000	0	20.0	65%	13.0	\$2,112	Land-Current Use	0.0%	113,256
0216-0010-0000 (50%)	0	10.5	0%	0.0	\$255,350	Utility - PSNH	0.0%	PSNH Transmission
0216-0011-0000	0	85.0	65%	55.3	\$8,976	Land - Current Use	0.0%	481,338
<b>Subtotal Primary Area</b>	<b>302,295</b>	<b>369.3</b>		<b>233.7</b>	<b>\$21,160,488</b>		<b>3.0%</b>	<b>1,734,651</b>
Less Allowance for New Access Road		(16.0)		(16.0)				(118,747)
<b>Land &amp; Floor Area, Adjusted for Road</b>	<b>302,295</b>	<b>353.3</b>		<b>217.7</b>			<b>3.2%</b>	<b>1,615,904</b>
<b>SECONDARY TIF AREA</b>								
0208-0015-0000	0	0.29	0%	0.0	\$0	Land - City Owned	0.0%	n.a.
0208-0016-0000	0	1.66	100%	1.7	\$259,900	Land	0.0%	14,462
0208-0017-0000	4,982	8.90	100%	8.9	\$316,000	SF Residence	1.3%	72,555
0208-0018-0000	1,354	12.00	65%	7.8	\$207,800	SF Residence	0.4%	66,600
0208-0019-0000	2,736	1.73	100%	1.7	\$599,100	Automotive-Car Wash	3.6%	12,336
0208-0019-0001	11,088	1.25	100%	1.3	\$1,060,400	Retail & Service	20.4%	n.a.
0209-0001-0000	2,233	1.70	100%	1.7	\$348,000	SF Residence	3.0%	12,577
0216-0001-0000	16,656	3.20	50%	1.6	\$742,100	Retail & Service	23.9%	n.a.
0216-0002-0000	4,040	2.60	65%	1.7	\$501,400	Retail & Service	5.5%	10,683
0216-0003-0000	0	2.90	100%	2.9	\$216,000	Land	0.0%	25,265
0216-0004-0000	129,045	17.10	65%	11.1	\$5,089,000	Apartments	26.7%	n.a.
0216-0005-0000	2,400	1.24	100%	1.2	\$678,300	Auto Sales and service	4.4%	11,104
0216-0012-0000	1,654	1.89	100%	1.9	\$250,000	Residence-Manuf. Hsg	2.0%	18,928
0216-0013-0000	0	11.80	0%	0.0	\$0	Land - NHDOT Owned	0.0%	0
0216-0018-0000	8,006	3.50	100%	3.5	\$1,729,600	Retail & Service	5.3%	30,109
0216-0018-0001	6,904	2.25	100%	2.3	\$1,016,500	Retail - Restaurant	7.0%	17,599
0216-0018-0002	0	3.60	65%	2.3	\$324,100	Land	0.0%	31,363
0216-0019-0000	0	4.50	0%	0.0	\$328,800	Utility - PNSH	0.0%	PSNH Transmission
0216-0020-0000	20,709	6.09	65%	4.0	\$2,258,800	Auto Sales and service	12.0%	12,451
0216-0021-0000	0	4.80	65%	3.1	\$402,300	Land	0.0%	37,636
0216-0022-0000	0	5.30	65%	3.4	\$424,500	Land	0.0%	46,174
0216-0023-0000	0	3.16	100%	3.2	\$392,400	Land	0.0%	27,530
0216-0024-0000	0	4.01	100%	4.0	\$554,300	Land	0.0%	34,935
0216-0025-0000	2,760	2.60	65%	1.7	\$492,300	SF Residence	3.7%	19,891
0216-0028-0000	18,000	1.70	100%	1.7	\$1,217,900	Auto Sales and service	24.3%	n.a.
0216-0028-0001	0	0.10	0%	0.0	\$0	City Owned	0.0%	n.a.
0216-0029-0000	4,280	2.41	100%	2.4	\$805,100	Auto Sales and service	4.1%	16,716
0221-0129-0000	0	0.15	0%	0.0	\$0	City Owned	0.0%	n.a.
0221-0154-0000	4,624	5.00	50%	2.5	\$298,300	SF Residence	4.2%	30,224
0221-0155-0000 (75%)	0	11.25	65%	7.3	\$58,099	Residence & Current Use	0.0%	98,010
0221-0159-0000	0	2.45	65%	1.6	\$612,500	Land	0.0%	21,344
0221-0160-0000	7,719	1.32	65%	0.9	\$205,500	SF Residence	20.7%	n.a.
0221-0162-0000	3,128	6.40	50%	3.2	\$196,600	SF Residence	2.2%	52,629
0221-0163-0000	6,814	15.00	50%	7.5	\$432,400	SF Residence	2.1%	123,866
0221-0164-0000	22,681	0.91	100%	0.9	\$826,800	Retail & Service	57.2%	n.a.
0221-0165-0000	14,768	1.70	100%	1.7	\$896,600	Retail - Restaurant	19.9%	n.a.
0221-0166-0000	7,686	1.10	100%	1.1	\$697,600	Motel	16.0%	1,897
0221-0167-0000	1,888	0.30	100%	0.3	\$342,200	Retail - Restaurant	14.4%	726
0221-0168-0000	3,376	14.00	50%	7.0	\$228,200	SF Residence	1.1%	57,608
<b>Subtotal Secondary</b>	<b>309,531</b>	<b>171.9</b>		<b>109.0</b>	<b>\$25,009,399</b>		<b>4.1%</b>	<b>905,217</b>
<b>Total TIF Area</b>	<b>611,826</b>	<b>541.1</b>		<b>342.8</b>	<b>\$46,169,887</b>		<b>2.6%</b>	<b>2,521,121</b>
<b>Adj for Access Rd</b>	<b>611,826</b>	<b>525.1</b>		<b>326.8</b>			<b>4.3%</b>	

## Long-Term Absorption Potential

### Historic City-wide Growth in Commercial-Industrial Space

Using a database compiled with the assistance of the city assessor's office, the Consultant has cross-tabulated the gross floor area in nonresidential uses throughout the City by the year the structure was built. This allowed the assembly of cumulative information on net changes in the gross floor area of commercial and industrial floor area throughout the City during selected periods. Figure 1 illustrates the net change in GFA by use within the City by decade over the past 40 years. In Table 4 subtotals are shown for those uses that would be allowed in the HC-2 district and those that would probably not be allowed based on the current draft of zoning regulations.



**Table 4**  
**Average Annual Growth in GFA by Use**

	Average Annual Net Change by Decade			
	1965-1975	1975-1985	1985-1995	1995-2005
<b>Non-Residential Uses Allowed in HC-2</b>				
Retail & Service	13,881	4,203	13,065	28,609
Retail - 10,000 SF or More	5,283	61,423	38,260	26,984
Hotel and Motel	769	0	0	306
General Offices, Banks	2,378	3,910	9,343	2,102
Warehouse	5,152	6,093	869	14,264
Selected Services Incl. Automotive*	1,215	2,442	353	106
Other Uses	3,000	0	0	0
<b>Subtotal</b>	<b>31,677</b>	<b>78,071</b>	<b>61,888</b>	<b>72,371</b>
<b>Non-Residential Uses Not Allowed in HC-2</b>				
Offices, Medical & Prof	5,003	1,117	1,289	6,047
Industrial & Manufacturing	23,624	50,529	120,171	18,490
Selected Services Incl. Automotive*	998	3,592	5,805	2,668
Utilities and Communications	1,035	2,760	0	1,475
Other Uses	290	408	1,166	741
<b>Subtotal</b>	<b>30,950</b>	<b>58,406</b>	<b>128,431</b>	<b>29,421</b>
<b>Subtotal for Non-Residential Uses</b>	<b>62,627</b>	<b>136,478</b>	<b>190,319</b>	<b>101,792</b>

**Table 5**

**Growth in Commercial and Industrial Uses - Rochester, City-Wide  
(Based On Analysis of Assessment Data)**

**GROSS FLOOR AREA (SQUARE FEET) IN ROCHESTER BY LAND USE AND CHANGE BY DECADE 1965-2005**

	Cumulative Gross Floor Area - City of Rochester					Gross Floor Area Net Change by Decade			
	1965	1975	1985	1995	2005	1965-1975	1975-1985	1985-1995	1995-2005
<b>Non-Residential Uses Allowed in HC-2</b>									
Retail & Service	647,174	785,982	828,011	958,662	1,244,754	138,808	42,029	130,651	286,092
Retail - 10,000 SF or More	175,346	228,178	842,403	1,224,998	1,494,841	52,832	614,225	382,595	269,843
Hotel and Motel	69,056	76,742	76,742	76,742	79,802	7,686	0	0	3,060
General Offices, Banks	339,416	363,192	402,294	495,721	516,739	23,776	39,102	93,427	21,018
Warehouse	156,938	208,456	269,388	278,073	420,712	51,518	60,932	8,685	142,639
Selected Services Incl. Automotive*	72,099	84,250	108,674	112,200	113,256	12,151	24,424	3,526	1,056
Other Uses	14,721	44,721	44,721	44,721	44,721	30,000	0	0	0
<b>Subtotal</b>	<b>1,474,750</b>	<b>1,791,521</b>	<b>2,572,233</b>	<b>3,191,117</b>	<b>3,914,825</b>	<b>316,771</b>	<b>780,712</b>	<b>618,884</b>	<b>723,708</b>
<b>Non-Residential Uses Not Allowed in HC-2</b>									
Offices, Medical & Prof	24,970	74,998	86,166	99,055	159,527	50,028	11,168	12,889	60,472
Industrial & Manufacturing	1,153,223	1,389,463	1,894,755	3,096,462	3,281,358	236,240	505,292	1,201,707	184,896
Selected Services Incl. Automotive*	72,044	82,025	117,949	176,000	202,678	9,981	35,924	58,051	26,678
Utilities and Communications	8,830	19,178	46,778	46,778	61,530	10,348	27,600	0	14,752
Other Uses	157,055	159,959	164,039	175,699	183,109	2,904	4,080	11,660	7,410
<b>Subtotal</b>	<b>1,416,122</b>	<b>1,725,623</b>	<b>2,309,687</b>	<b>3,593,994</b>	<b>3,888,202</b>	<b>309,501</b>	<b>584,064</b>	<b>1,284,307</b>	<b>294,208</b>
<b>Subtotal for Non-Residential Uses</b>	<b>2,890,872</b>	<b>3,517,144</b>	<b>4,881,920</b>	<b>6,785,111</b>	<b>7,803,027</b>	<b>626,272</b>	<b>1,364,776</b>	<b>1,903,191</b>	<b>1,017,916</b>

*(Excludes Government, Institutional, Fraternal Org.)*

*\* Selected services including automotive - uses in this category have been split according to whether the subcategory would or would not be allowed in the District.*

Based on the past 30 years, average annual absorption of uses that would be allowed in the HC-2 district are expected to average between 70,000 to 80,000 sq ft per year, dominated by retail uses. A reasonable estimate for total floor area, including uses not allowed in HC-2, is 100,000 and 140,000 square feet of commercial-industrial per year based on historic rates. This range seems consistent with the floor area that would be supportable in Rochester based on regional employment projections for Strafford County, and the City's share of County jobs.

#### Absorption in the Conceptual TIF District

Other areas of the City already incorporating highway-oriented retail centers include the Route 125 North commercial corridor, which includes Market Basket and Staples Stores, the Lilac Mall area, which includes Hannaford Supermarket, J.C. Penney's, and K-Mart, and the proposed Rochester Marketplace near Exit 13 of the Spaulding Turnpike. This new development anticipates the construction of Kohl's, Lowe's, and other businesses, including pharmacy, restaurants, and a bank in a shopping center of up to 350,000 sq ft on a 50 acre site.

While the proposed TIF would create new accessible developable land area, it would be competing with other developing areas of the City that will also absorb shares of new retail, restaurant, warehouse, and mixed uses.

If the Route 11 TIF district were to capture about one third City's future commercial development (based on past growth in GFA) it would be reasonable to expect the district to absorb between 40,000-50,000 square feet per year if all nonresidential uses were permitted, and probably 25,000-30,000 square feet per year based on the uses allowed within the proposed HC-2 district. Depending on the mix of uses to be absorbed, the large supply of land within the TIF district probably represents a minimum 50 to 60 year build-out before the area would attain the maximum utilization of all available land at this development pace.

At present, anticipated development along the Route 11 commercial corridor includes a new Ramada Inn, the expansion of the existing Wal-Mart store to a Super center, and the development of a new cinema complex on Crane Road. These uses alone indicate that the TIF district could get a significant initial boost in incremental valuation if these projects create incremental value at an early stage after the TIF district is designated.

The current trends indicate an acceleration in retail development that could increase total absorption in the City. However, to keep the estimates conservative and in line with actual historic growth, and to account for the potential for competition from within other parts of the city, long-term average annual growth estimates have been used to project growth and taxable valuation increments for the conceptual TIF.

Two projection series have been developed to illustrate the growth potential in total and in various annual increments of floor area over the years. This model is flexible and can be adapted to estimate tax increments based on variations in the average annual absorption of floor area and the proportionate mix of uses by categories of development classified as retail, office, warehouse, and other.

The taxable valuation of developed property has been projected based on total parcel assessed value expressed per square foot of GFA of developed buildings. The following assessed value

assumptions were applied to developed property (total parcel value including land and buildings):

- Retail food and lodging - \$80 per sq ft.
- Office - \$ 80 per sq ft.
- Warehouse - \$ 30 per sq ft.
- Other commercial- \$50 per sq ft.

The actual valuation per square foot may also depend on the scale at which development occurs. For example, some retail or office uses with very extensive floor area may have lower per square foot values than smaller buildings on small commercial lots.

The distribution of newly developed gross floor area used in the model is:

Area	Total	Retail, Food, Lodging	Office	Warehouse	Other Commercial
Primary	100%	70%	10%	10%	10%
Secondary	100%	50%	30%	10%	10%

This variable may also be modified in the model to evaluate alternatives and tax revenue implications.

The development Scenario A set forth below illustrates the long-term and average annual tax increment impact of a range of 42,000 to 56,000 square feet per year of new development within the conceptual TIF.

Using an average of 42,000 square feet per year as an example, the average annual increment in taxable valuation (over the base year) would be \$2.98 million dollars per year. At the high end of the range shown in Table 6, at a pace of 56,000 square feet per year, the projected increment in valuation grows at \$3.97 million per year.

**Table 6:  
Development Scenario A**

DEVELOPMENT FACTOR & AFFECTED AREA	Distribution of Floor Area by Use - Existing				
	Total	Retail, Food, Lodging	Office	Warehouse	Other Commercial & Residential
<b>Existing Development - Gross Floor Area</b>					
Primary TIF Area	302,295	251,129	33,172	0	17,994
Secondary TIF Area	309,531	139,106	0	0	170,425
<b>Total TIF Area</b>	<b>611,826</b>	<b>390,235</b>	<b>33,172</b>	<b>0</b>	<b>188,419</b>
<b>Existing Development - Taxable Valuation (\$ Million)</b>					
Primary TIF Area	\$21.16				
Secondary TIF Area	\$25.01				
<b>Total TIF Area</b>	<b>\$46.17</b>				
<b>Characteristics of New Development</b>					
<b>Distribution of Uses</b>	Anticipated Distribution of New Floor Area				
		Retail, Food, Lodging	Office	Warehouse	Other Commercial
Primary TIF Area	100%	70%	10%	10%	10%
Secondary TIF Area	100%	50%	30%	10%	10%
<b>Taxable Value Per Sq. Ft. (Developed, Including Land)</b>					
Parcel Assessed Value Per Sq. Ft. GFA (Incl. Land)		\$80	\$80	\$30	\$50
Tax Rate (City, School, County) Per \$1000 Assessed	\$17.30				
<b>Total Buildout Potential Including Existing Development (Gross Floor Area)</b>					
	Total Buildout Sq. Feet	Retail, Food, Lodging	Office	Warehouse	Other Services
Primary TIF Area	1,918,199	1,382,262	194,762	161,590	179,584
Secondary TIF Area	1,214,748	591,714	271,565	90,522	260,947
<b>Total TIF Area</b>	<b>3,132,947</b>	<b>1,973,976</b>	<b>466,327</b>	<b>252,112</b>	<b>440,531</b>
<b>Taxable Value at Buildout (\$ Million)</b>					
Primary TIF Area	\$140.0	\$110.6	\$15.6	\$4.8	\$9.0
Secondary TIF Area	\$84.8	\$47.3	\$21.7	\$2.7	\$13.0
<b>Total TIF Area</b>	<b>\$224.8</b>	<b>\$157.9</b>	<b>\$37.3</b>	<b>\$7.6</b>	<b>\$22.0</b>
<b>Yrs to Buildout:</b>					
		<b>60</b>	<b>55</b>	<b>50</b>	<b>45</b>
<b>Incremental Square Footage (GFA) 2006 to Buildout</b>					
	Total Growth Potential	Average Annual Increment Over "x" Years - All Uses			
Primary TIF Area	1,615,904	26,932	29,380	32,318	35,909
Secondary TIF Area	905,217	15,087	16,458	18,104	20,116
<b>Total TIF Area</b>	<b>2,521,121</b>	<b>42,019</b>	<b>45,839</b>	<b>50,422</b>	<b>56,025</b>
<b>Incremental Taxable Value 2006 to Buildout (Millions)</b>					
	(Millions)	Average Annual Increment In Taxable Value (millions)			
Primary TIF Area	\$118.83	\$1.98	\$2.16	\$2.38	\$2.64
Secondary TIF Area	\$59.82	\$1.00	\$1.09	\$1.20	\$1.33
<b>Total TIF Area</b>	<b>\$178.64</b>	<b>\$2.98</b>	<b>\$3.25</b>	<b>\$3.57</b>	<b>\$3.97</b>
<b>Average Annual Growth in Taxes From TIF District</b>					
		Average Annual Growth in Property Taxes (Dollars)			
Primary TIF Area		\$34,262	\$37,377	\$41,115	\$45,683
Secondary TIF Area		\$17,247	\$18,815	\$20,696	\$22,996
<b>Total TIF Area</b>		<b>\$51,509</b>	<b>\$56,192</b>	<b>\$61,811</b>	<b>\$68,679</b>
<b>Average Annual Tax Revenue From Increment - After 5 Years</b>					
		Total Annual Taxes From Increment in 5 Yrs			
Primary TIF Area		\$171,311	\$186,885	\$205,573	\$228,415
Secondary TIF Area		\$86,235	\$94,074	\$103,482	\$114,980
<b>Total TIF Area</b>		<b>\$257,546</b>	<b>\$280,959</b>	<b>\$309,055</b>	<b>\$343,394</b>
<b>Average Annual Tax Revenue From Increment - After 10 Years</b>					
		Total Annual Taxes From Increment in 10 Yrs			
Primary TIF Area		\$342,622	\$373,769	\$411,146	\$456,829
Secondary TIF Area		\$172,469	\$188,148	\$206,963	\$229,959
<b>Total TIF Area</b>		<b>\$515,091</b>	<b>\$561,918</b>	<b>\$618,109</b>	<b>\$686,788</b>

At the City's current total assessed tax rate of \$17.30 per thousand valuation, incremental tax revenues would grow by about \$ 51,500 to \$ 68,700 per year. Within five years, the total annual tax increment generated by the TIF would be \$257,500 to \$343,500 per year. Within ten years, the TIF's annual incremental taxes would be \$515,000 to \$687,000 per year.

Under this scenario, if 100% of the incremental revenue were committed to debt service costs on infrastructure financed over 20 years at 5% interest, an initial capital investment of roughly \$3 million to \$5 million would be supportable.

At a rate of absorption of 42,000 square feet per year within the TIF, average annual taxes on incremental value are estimated as:

**Table 7 – New Annual Tax Revenue (1)**  
Average Annual Taxes (Increment) - Growth @ 42,000 sf/year

Period	Primary	Secondary	Total
Years 1-5	\$102,787	\$51,741	\$154,527
Years 6-10	\$274,098	\$137,975	\$412,073
Years 11-15	\$445,408	\$224,210	\$669,619
Years 16-20	\$616,719	\$310,445	\$927,164
Years 21-25	\$788,030	\$396,679	\$1,184,710

If some near-term uses are created early after the TIF designation, then the valuation increment and related revenue growth will occur earlier in the projection period. Figure 2 below illustrates the growth in incremental tax revenue over a 25-year period assuming absorption of about 42,000 square feet per year.

**Figure 2**

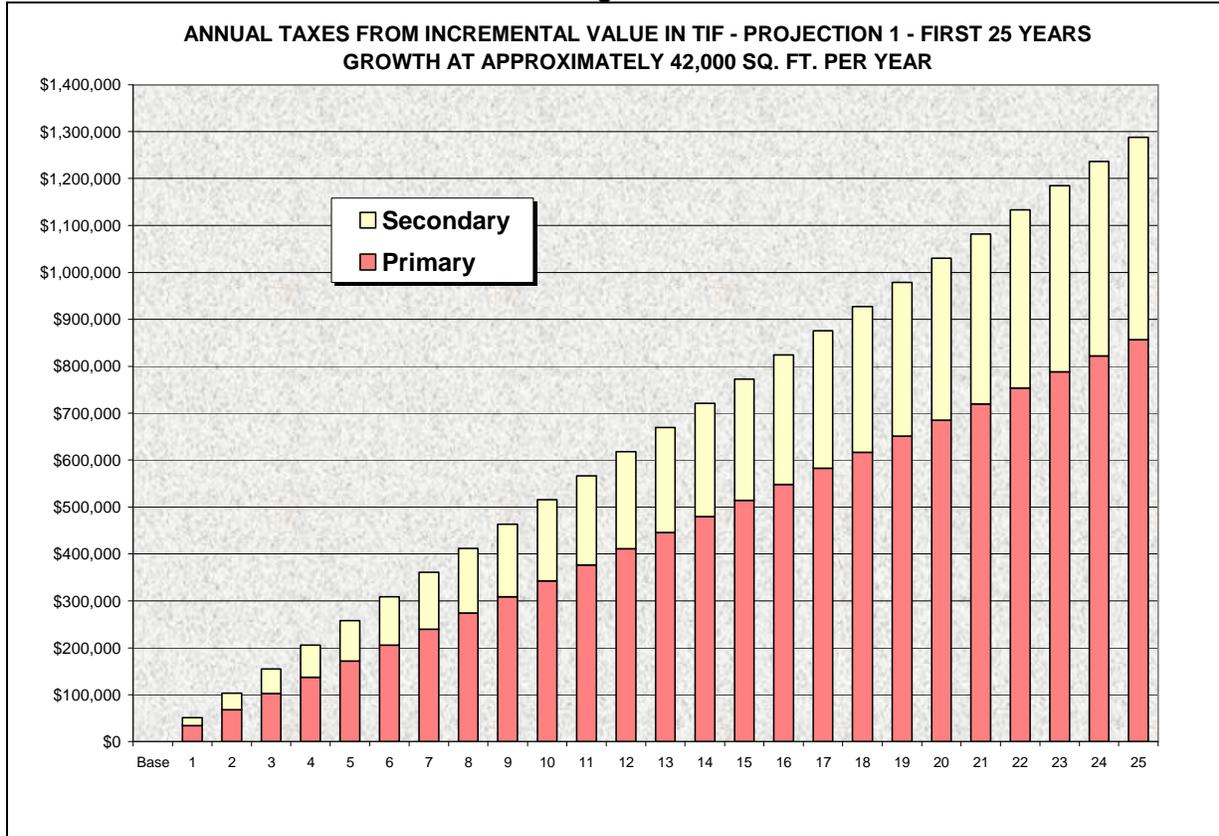


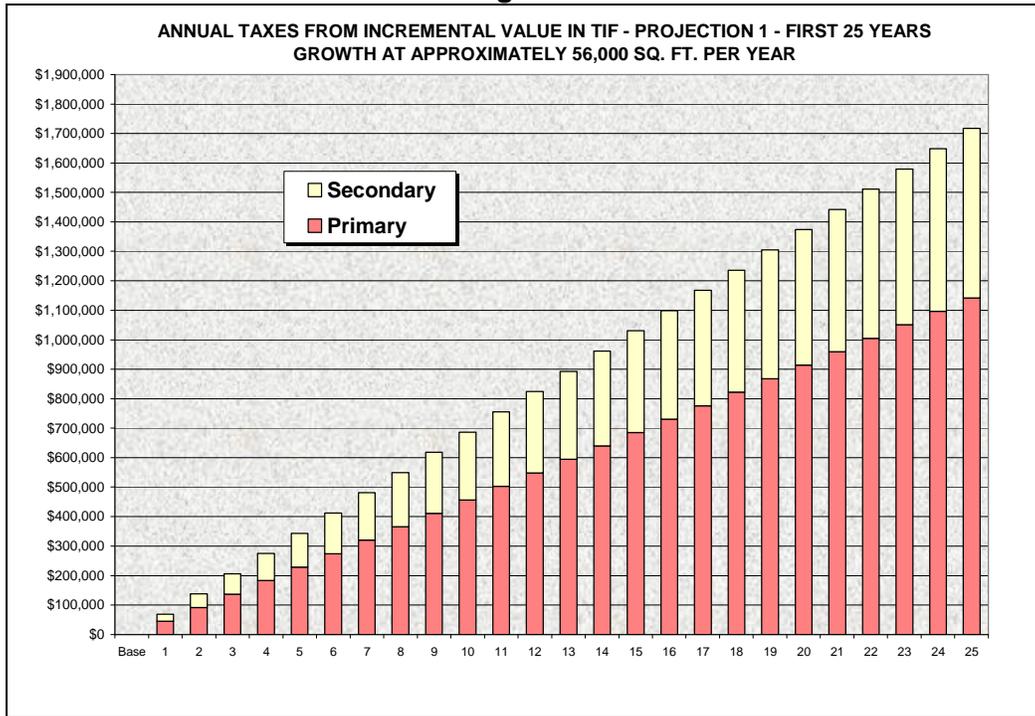
Table 8 and Figure 3 illustrate the same information using the projection period of 25 years, at an average annual growth of 56,000 square feet per year. The average annual increment in assessed valuation is \$3.97 million.

At a rate of absorption of 42,000 square feet per year within the TIF, average annual taxes on incremental value are estimated as:

**Table 8 – New Annual Tax Revenue (2)**  
Average Annual Taxes (Increment) - Growth @ 56,000 sf/year

Period	Primary	Secondary	Total
Years 1-5	\$137,049	\$68,988	\$206,036
Years 6-10	\$365,463	\$183,967	\$549,431
Years 11-15	\$593,878	\$298,947	\$892,825
Years 16-20	\$822,293	\$413,926	\$1,236,219
Years 21-25	\$1,050,707	\$528,906	\$1,579,613

**Figure 3**

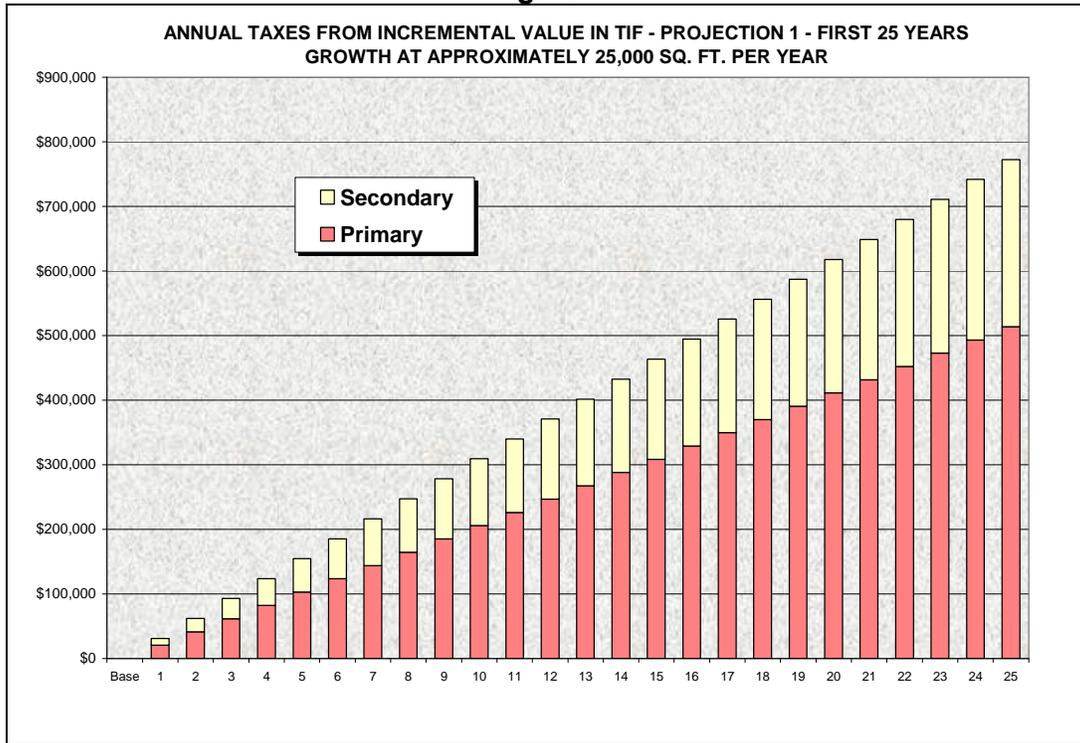


A much slower growth scenario limited to 25,000 square feet per year is illustrated in Table 9 and Figure 4 below for comparison.

**Table 9 - New Annual Tax Revenue (3) – Slow Growth**  
Average Annual Taxes (Increment) - Growth @ 25,000 sf/year

Period	Primary	Secondary	Total
Years 1-5	\$61,672	\$31,044	\$92,716
Years 6-10	\$164,459	\$82,785	\$247,244
Years 11-15	\$267,245	\$134,526	\$401,771
Years 16-20	\$370,032	\$186,267	\$556,298
Years 21-25	\$472,818	\$238,008	\$710,826

**Figure 4**



The model can be adjusted based on different mixes of distribution of new floor area added within the district, applicable tax rates, development pace, and valuation per square foot to test higher or lower assumptions about future build-out and tax increment implications.

If public investment costs are developed, the model can be used to estimate the minimum amount of GFA or related taxable valuation that would be needed to support annual debt service costs.

In very general terms, each \$1 million in infrastructure development costs (if financed over 20 years at 5%), would require between \$5 to \$6 million in incremental assessed valuation in order to amortize debt service costs. (This assumes that all incremental taxes are applied to debt service).

**Employment Potential**

Based on the ratio of gross floor area in non-manufacturing uses in Rochester, such uses may be expected to provide about one job for every 600 square feet of floor area within that sector. At this average, the total buildout potential within the TIF indicates potential to support up to 2,700 additional employees within the primary TIF area and 1,500 in the secondary TIF area (total of 4,200).

Because the buildout potential is so large in terms of gross floor area, a reasonable pace of absorption within the TIF suggests that it might take 45-60 years to reach maximum buildout. While total employment potential at full development is projected at 4,200, a reasonable expectation of employment growth over a 20-year period would be between 1,400 to 1,900 jobs within the total TIF area.

**Traffic Generation from New Development in TIF**

Potential growth in traffic as a result of TIF buildout has been estimated below in Table 10 based on the mix of new development assumed earlier in Table 6, which is principally oriented toward larger scale retail uses. Trip growth has been projected as a function of the development potential measured in gross floor area added from 2006 through maximum buildout. Projections are based on four general sectors and the assignment of average trip rates per 1000 square feet using ITE trip generation rates. Estimates are shown for both the growth in average daily traffic and weekday evening peak trips. Trips associated with non-retail uses are assumed to be 100% new trips, while 40% of the total trips assigned to retail uses are assumed to be new primary trips (a portion of retail trips are assumed to be a function of other primary trip purposes).

**Table 10 – Trip Generation Estimates**

TIF AREA AND TRIP CLASSIFICATION	Total Potential Trip Growth 2006 To Max Buildout	Retail, Food, Lodging	Office	Warehouse	Other Services
		ITE 820 Shopping Ctr	ITE 710 General Office Bldg	ITE 150 Warehousing	ITE 770 Business Park
Trip Generation Rate per 1000 Sq. Ft. of Floor Area	Average Daily	42.94	11.01	4.96	12.76
	Weekday PM Peak	3.75	1.49	0.47	1.29
	% Primary Trips	40%	100%	100%	100%
<b>PRIMARY TIF</b>					
Average New Weekday Trip Ends	24,071	19,428	1,779	801	2,062
Increase in Weekday PM Peak Trips	2,222	1,697	241	76	208
<b>SECONDARY TIF</b>					
Average New Weekday Trip Ends	12,368	7,774	2,990	449	1,155
Increase in Weekday PM Peak Trips	1,243	679	405	43	117
<b>TOTAL TIF</b>					
Average New Weekday Trip Ends	36,439	27,202	4,769	1,250	3,217
Increase in Weekday PM Peak Trips	3,465	2,376	645	118	325
<b>Growth in Average Daily Trips Generated by Development in TIF 10 to 25 Years</b>					
Total Buildout or Absorption Period In Years	Average Annual Growth in Daily Trips	Growth over 10 Yrs	Growth over 15 Yrs	Growth over 20 Yrs	Growth over 25 Yrs
60	607	6,073	9,110	12,146	15,183
55	663	6,625	9,938	13,250	16,563
50	729	7,288	10,932	14,576	18,219
45	810	8,098	12,146	16,195	20,244

Based on these projections, complete buildout of the TIF would have the potential to generate over 36,000 trips (average daily) and an increment of nearly 3,500 PM peak trips. However, it could take 45-60 years to reach the theoretical buildout maximum.

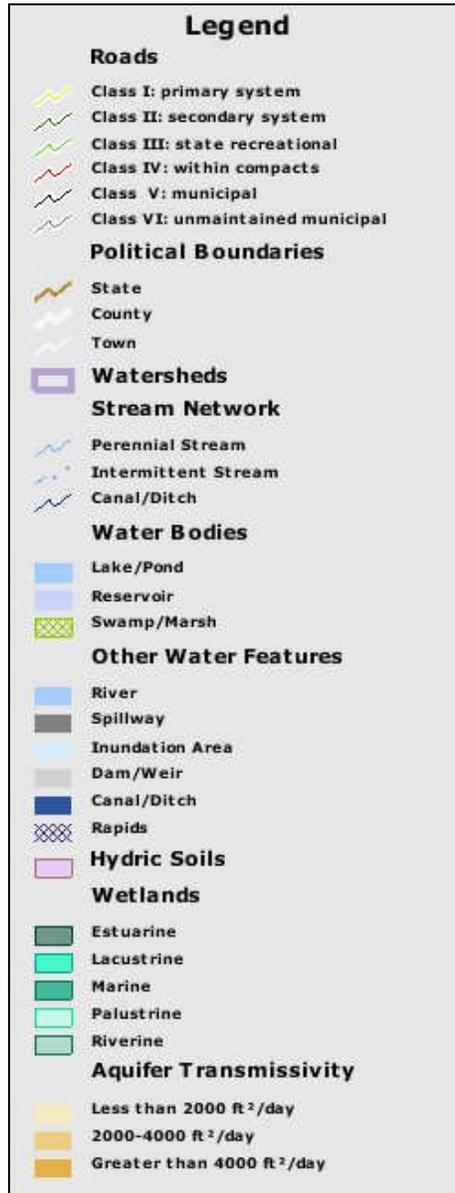
Within a 20-year period, increases in traffic generated by new development within the TIF are projected (see lower portion of above table) at between 12,000 and 16,000 new average weekday trips. Over a 25-year horizon, the projected growth would be an increase of between 15,000 and 20,000 new trips.

A recent study of Route 11 projected that traffic volume in the Rochester section of the corridor could increase from a 1999 level of 19,900 to about 33,000 AADT by the year 2015.<sup>3</sup> That represents an average annual increase of about 820 AADT including an allowance for background growth (generated by development outside the corridor). The range of trip generation projected for new development within the TIF district per Table 10 is an annual increment of 600-800 additional trips per year.

<sup>3</sup> See Route 11 Access Management Study, Wilbur Smith Associates, 2001.

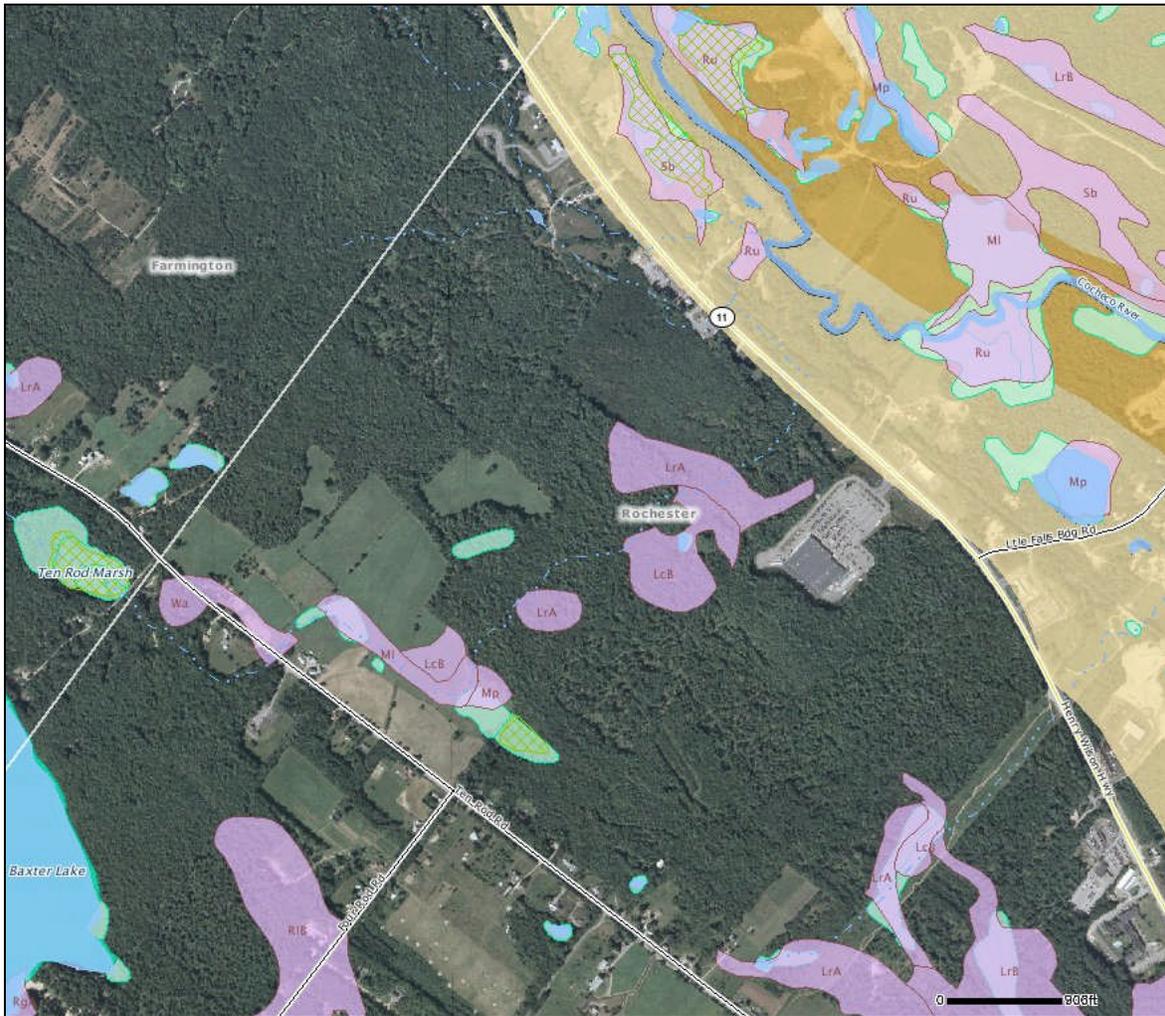
**APPENDIX: TOPOGRAPHY AND SOILS IN CONCEPT TIF AREA**

The following pages are based on on-line mapping developed from the NH Granit Data Mapper. This information is provided for illustration of general constraints relating to elevation and wetland and hydric soils in the area of the conceptual TIF area. While used as one reference source, this is not intended to represent a detailed land use capability analysis of the subject parcels. The legend for the maps is included below:

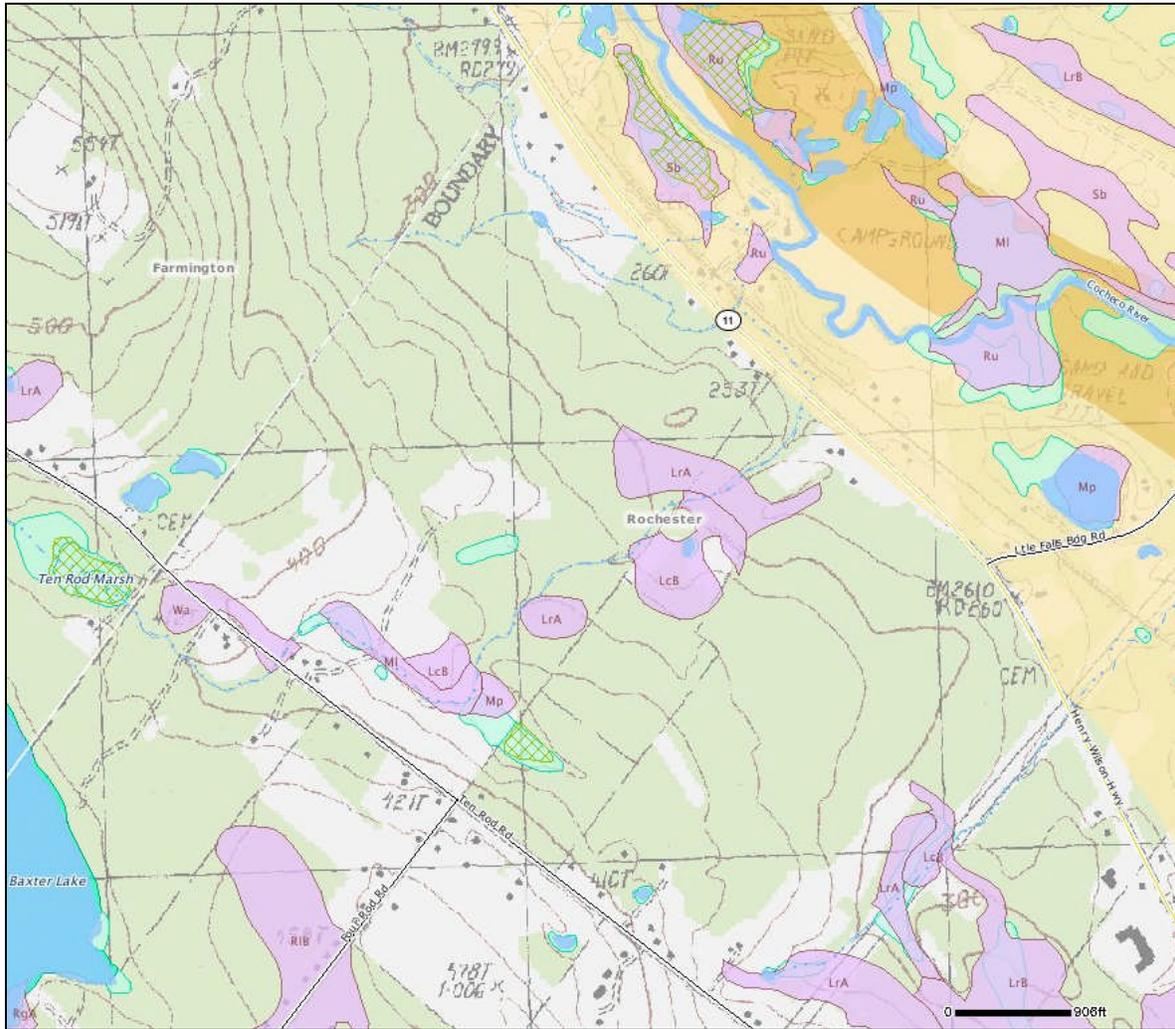


Source of Maps: NH Granit Data Mapper at <http://mapper.granit.unh.edu/viewer.htm>  
 Complex Systems Research Center  
 University of New Hampshire

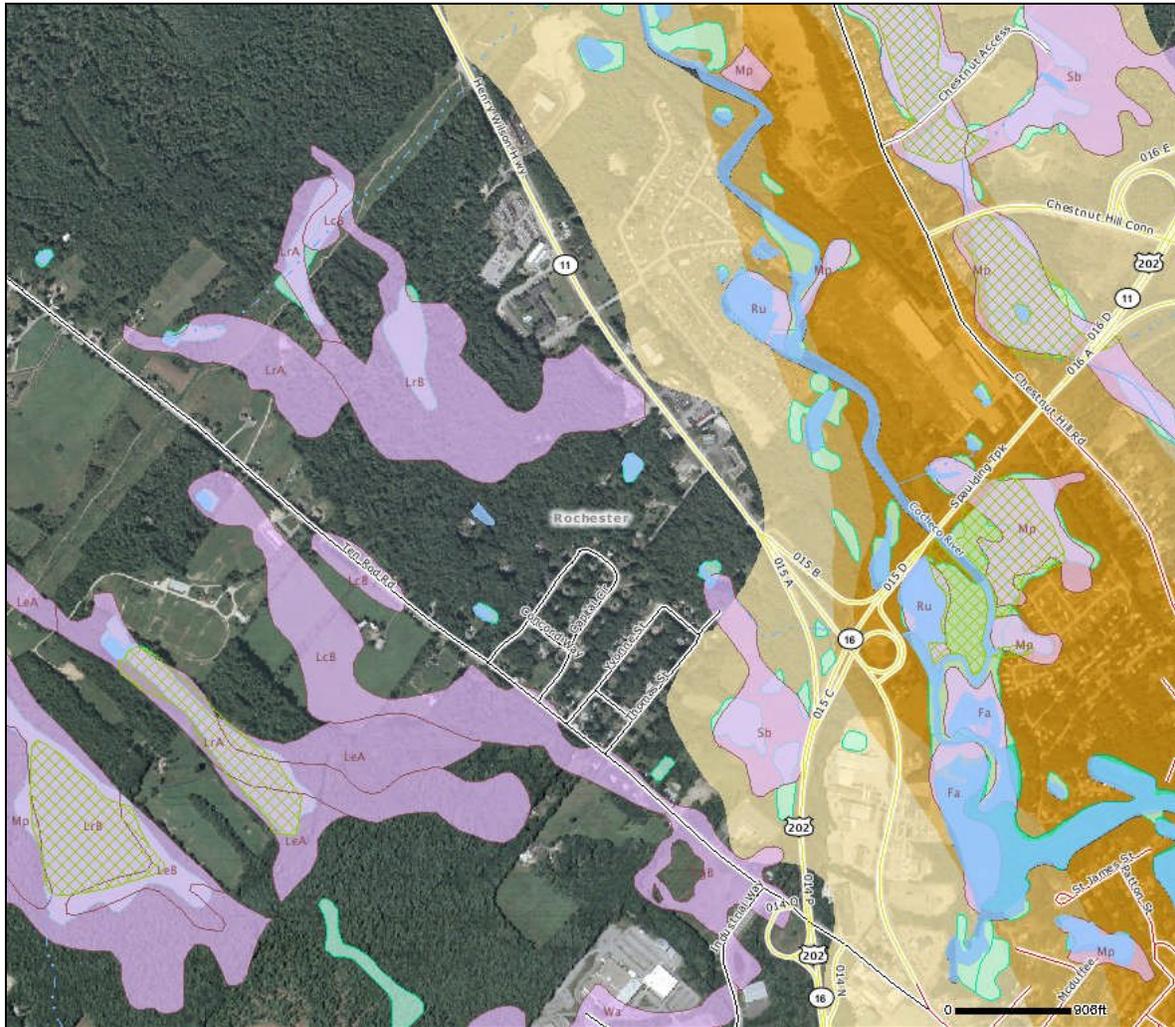
Northern Section – Aerials (2003) and Hydric Soils



Northern Section – USGS Topographic with Hydric Soils



**Southern Section – Aerials (2003) and Hydric Soils**



Southern Section – USGS Topographic with Hydric Soils

