To: Mayor Miner

From: James Hacker, Whitney Shepard, and Katie Shifley

Date: 5/4/2014

Subject: Recommendations for Sidewalk Snow Removal Policy

The City of Syracuse has recently come under fire for the way it addresses the removal of snow and ice from city sidewalks. High levels of citizen complaints and negative media coverage have prompted two separate city council votes to increase enforcement capabilities, both of which failed to pass. Following an in depth case study of the widely lauded direct service snow removal policy in Rochester, four possible courses of action were evaluated. Based on an analysis of budgetary impacts, efficiency concerns, and political feasibility we recommend the city take a three-pronged approach. The city should 1) encourage citizen ownership of the issue with community coordination and use of policy nudges to drive participation, 2) improve management through systemized prioritization of troubled city properties, and 3) target enforcement efforts.

Syracuse Current Policy

City Ordinance: In the City of Syracuse, residential property owners are responsible for maintenance and repair of the sidewalk abutting their property. City ordinance sections 24-3 and 24-4 cover the City of Syracuse policy on residential sidewalk snow removal. The policy states that property owners must clear and keep clear any snow or ice that accumulates on sidewalks parallel to public streets, and that the snow or ice must be removed by 6 PM of the day following accumulation. The ordinance also states that no one may sweep or dump snow or ice accumulation into the streets, sidewalks, or city parks. The City of Syracuse itself is responsible for clearing snow and ice from city-managed sidewalks¹.

Enforcement: The enforcement of this policy is almost entirely complaint driven. There are 586 miles of sidewalk in Syracuse, the vast majority of which are managed by property ownersⁱⁱ.

Residents with a complaint to report are encouraged to call the City's hotline (448-CITY). When a violation of the sidewalk ordinance is reported, hotline employees forward the complaint to the Department of Public Works (city-managed sidewalks) or the Police Department (resident managed sidewalks). In the case of failure to remove snow or ice from residential sidewalks, the Syracuse Police Department sends a letter to the violating property owner giving them 24 hours to clear their walk. If the walk is still not cleared, the City of Syracuse will have the snow/ice removed and add the cost of removal to the violator's property tax billⁱⁱⁱ.

However, the wording of the ordinance is unclear, and lends to misinterpretation and difficulty in enforcement. For example, the phrase "clearing of the snow and ice shall be completed by 6 PM on the day following the accumulation" is hard to enforce if the accumulation occurs over several days^{iv}. In practice, no one from the Police Department checks to see if residents who receive a violation letter cleared their walk, nor does the City clear residential sidewalks in violation of city ordinance.

Manpower is also a major enforcement issue. Responsibility for enforcement of the snow removal code lies with the Police Department, but it is low on the list of departmental priorities. Police typically have little time to respond to reported violations. For this reason, letters to the property owner from Code Enforcement are the main basis for enforcement^v.

It's not just residents that fail to clear walks in a reasonable time frame. The Department of Public Works (DPW) is responsible for clearing miles of city sidewalks in addition to clearing city streets, but often lags behind in clearing areas near bus stops, underneath overpasses, and along bridges. DPW Commissioner O'Connor stated that his department prioritizes street plowing, and only turns to city sidewalk snow removal after the streets have been cleared. He does, however, have an 'Info Services Rapid Response' team that focuses only on sidewalks

after heavy snows. The team reports directly to O'Connor and is comprised of 9 full time employees, with an additional 14 temporary employees in the summer time. O'Connor has a list of 'hot spots' he directs the team to work on first, though this list is admittedly not systemized. There is no formal process for dealing with complaints regarding city-managed sidewalks. Vi *Community Concerns:* Given Syracuse's average annual snowfall of over 100 inches, sidewalk snow removal is a continuous responsibility during the winter Vii months. However, the number of snowy sidewalk complaints varies with the severity of the winter in a given year. In 2013-14, a winter with higher than average snow fall, the failure of many property owners to clear their sidewalks in a timely manner has raised the ire of city residents. Over 100 complaints were reported to the Department of Public Works, compared to zero complaints during the mild 2012-2013 winter. Viii

Syracuse has a responsibility to address the sidewalk snow removal policy for liability reasons. The failure of both residents and the Public Works department to adequately remove snow and ice in a timely manner has raised serious safety issues. Pedestrians, including schoolchildren, are forced to walk in the streets when sidewalks are not cleared. This creates safety concerns as schoolchildren and other pedestrians are in the roadways with cars and other vehicles. In the event of a pedestrian injury, Syracuse may face legal action if the City's policies or failure to enforce policies is deemed to be a contributing factor^{ix}. Given that the City manages the Syracuse City School District, this is especially problematic for assuring the safety of schoolchildren who are not bussed.

Further, the City's failure to remove or enforce removal of snow and ice from bus stops and public sidewalks has raised concerns over compliance with the Americans with Disabilities Act. The City has dealt with complaints from disabled citizens who were unable to access City

bus stops due to snow and ice accumulation, and possible violations of the Americans with Disabilities Act are a real concern for Syracuse. A local advocacy group, Disabled in Action of Greater Syracuse, has highlighted the barriers that disabled residents face when sidewalks are not cleared^x. Providing equal access for disabled residents should be a driving concern for Syracuse as the City refocuses its snow removal policy.

Another concern is the ability of elderly or disabled citizens to physically clear their walkways or afford the cost of snow removal. Beyond inability to clear a sidewalk, poorer neighborhoods in Syracuse have high concentrations of vacant housing where no one is responsible for these sidewalks. Syracuse's current policy disproportionately impacts low-income residents in low-income neighborhoods, as they are more likely to live near abandoned lots and more likely to rely on walking or public transit.

Finally, a commonly cited citizen complaint is that street plows often redistribute snow and ice onto the sidewalks *after* they have been cleared by property owners. Understandably, property owners feel they are well within the law for having cleared their walks, and feel that it is the responsibility of the City or sub-contractors to re-clear sidewalks if they shove snow and ice from the street onto sidewalks. Technically, snow removal contractors are regulated by sections 9-155;163 of the municipal code and are prohibited from doing this^{xi}. In practice, however, there is no enforcement mechanism to prevent or cite contractors that block previously cleared sidewalks^{xii}.

It should be noted that a contributing factor to the difficulty in snow removal for residential walkways is the high rate of renter occupancy in Syracuse. Property owners are responsible for clearing walkways, but can pass this responsibility to the renter depending on the terms of the lease agreement. Clearly, the responsibility is easily diffused if the owner is absent

or renters are unsure of the obligations of their leases. Syracuse has a relatively high incidence of renter-occupied housing at 42.1%, compared to a national average of 30.7%, due to relatively low incomes and the presence of thousands of university students. Syracuse has the 67th highest renter/owner ratio of 1346 municipalities in New York State^{xiii}.

Common Council Action: Sidewalk snow removal policy has been recurrent issue in Syracuse city politics. However, according to Sharon Ennis of the Common Council office, formal proposals about the policy have only come before the Council twice. In 2012, Mayor Miner proposed giving code enforcement officers in the Police Department the power to issue citations. The objective was to send out code officers to do 'strategic enforcement' in high traffic areas near schools and business districts. Common Counselors voted down the proposal 9-0, citing concerns about elderly and disabled residents' ability to comply with the ordinance and stating their "greatest experience with unshoveled walks is on city property."

This past year, Common Counselor Bob Dougherty proposed a \$100 fine on property owners who fail to clear their sidewalks of ice and snow. He later reduced the proposed fine to \$50 to gain more support, but this measure ultimately failed 7-2^{xvi}. There was a similar fine of \$25 under city ordinance until its repeal in 1964, but there simply was not the political appetite for fine-based enforcement. Counselors cited ongoing concerns about appearing hypocritical, as the city does a poor job clearing its own walks, for voting against the measure. Local disability advocacy groups also lobbied against the measure, stating that fines would be an undue burden on disabled residents, despite assurances from the City that exceptions would be made for elderly and disabled residents^{xvii}.

Case Study: City of Rochester

The city of Rochester currently requires property owners (or first floor tenants, in the case of business properties) to maintain obstruction-free sidewalks. This includes removing excess snow in order to maintain safe sidewalks for all citizens. Unlike the majority of cities, however, Rochester offers sidewalk plowing xviii assistance for property owners in the case of major snow storms. Rochester is one of only a handful of cities that provide this service nationwide (including, confusingly, Rochester, MN).

The city of Rochester defines "major snow storms" as those that exceed three inches of accumulation. Once three inches have accumulated, the city provides sidewalk snowplowing for sidewalks exceeding five feet in width xix (i.e. for major streets and residential areas, not rural or suburban roads) during evening and early morning hours to avoid interfering with pedestrian commutes. This means the city provides sidewalk plowing services for some 878 miles of sidewalks, which are split into 15 mile runs. xx The city contracts with private service providers for these services (rather than relying on full-time city employees). While operating costs are roughly similar to city-operated services, the resulting pension and other post-employment benefit (OPEB) savings from not using full-time city employees make this a financially preferable approach.

This program is financed by a special embellishment fee that is added to a property owner's standing property taxes. *xxi* To determine the embellishment fee, a property's frontage (the number of feet that front eligible city sidewalks) is multiplied by the embellishment rate; in the case of corner properties, the footage of the longest side is added to a third of the shorter side to give the eligible frontage. For sidewalk snow removal, the embellishment rate is equal to 1.005. *xxii* For an average single-family home with 40 feet of sidewalk frontage, this results in an additional \$40.20 added to their standard property tax bill to pay for sidewalk snow removal.

This approach provides horizontal equity and follows the benefit principle, as property owners with the same frontage pay the same in service fees. This fee does not depend on snowfall – the city collects the same amount in a high-snow year as in a low-snow year. This allows the city to effectively bank funds should they not exhaust the funding in a given year.

It is important to note that the State of New York has established a Property Tax Cap, which caps the rate of increase in local property taxes to either 2% or the rate of inflation, whichever is lower. **xiii* This cap can be overridden under certain special circumstances, including dramatic changes in pension obligation, expenses as a result of torts, or if 60% of a community's voters vote to override to cap. Because the embellishment fees are added to a given property's property tax bill, they fall under this cap. This restricts the ability of Rochester to significantly increase this fee during harsh winters. However, because the embellishment fees are set independently of the overall tax rate, the city has the opportunity to balance overall property tax rates with embellishment fees in order to continue to provide an adequate level of property-specific services without breaching the 2% tax cap.

The budgetary impact of the service on the City of Rochester is highly variable. Between 2011 and 2013, the city increased total sidewalk "runs" from four to 23, with a proportional cost increase. **xiv* Additionally, the provision of this service adds significant additional costs to any expansion of city sidewalks, as any expansion will result not only in direct sidewalk installation & repair costs, but will have to account for net sidewalk plowing costs after fees collected (if they exceed the five foot width rule and add to the 878 miles of eligible sidewalks). Lastly, the 2% tax cap creates a lack of flexibility in the city's ability to finance the service solely with property tax revenue. Should a severe winter result in greater-than expected spending on sidewalk plowing, the cap prevents the city from simply increasing fees to cover the costs; the

money must be paid out of another source or (more likely) the city's operating budget for snow and ice management. This results in a transfer of funds from one program to another, potentially impacting quality of service for an unrelated city program.

Policy Options and Recommendation (Appendix A)

There are currently four policy options: 1) Continue the status quo, 2) Issue fines, 3) Coordination of Community Groups, and 4) Direct City provision of service. Given concerns about liability and the rights of citizens the status quo cannot continue, fines are currently implausible given the political landscape. Engaging the community could be helpful, but it lacks clear enforceability as well as a mechanism to ensure equity to all residents. Direct provision of service by the City, a la Rochester, NY needs to be evaluated for how realistic of a goal it is based on budget impact, tax price, embellishment fee and its role in the property tax cap, and political feasibility.

Tax Price and Equity Considerations: If changes are made to the ordinance a key question of concern is, how would this impact property values and the future tax price of residents? The tax price is equal to the amount that a tax payer would have to pay for an additional unit of service (in this case municipal removal) if the property tax rate were raised to pay for it xxx. For some, having cleared sidewalks, whether via enforcement or city provision, will improve their feeling about the tax price as they will be gaining better services. However, if you are not currently clearing your sidewalk and will be fined it will increase your overall tax price. Everyone's cost would shift or increase with city provision of service as some form of special assessment or reduction of other services would be used to fund sidewalk snow removal. There are equity concerns in the sense that lack of snow removal affects some neighborhoods more directly. Citizens in neighborhoods with higher concentrations of poverty are more likely to be dependent

on walking and taking the bus, as well as the increased impact on those who are disabled, and children who have to walk to school.

Fines: While fines, especially if delivered via city codes enforcement, seem to be an economically feasible enforcement mechanism they have been politically implausible to date. When this policy (a proposed fine of \$100 per citation for un-cleared sidewalks by 6 pm the day after snowfall) was recently up for a vote in February of 2014, the three most common complaints were xxvi: 1) City snow plows repeatedly dump snow on sidewalks. 2) Some will be unable to clear because sick, elderly, disabled, or away. 3) The city cannot keep its own sidewalks cleared

The city counselor who proposed the legislation, Bob Dougherty, implied that the police would use discretion in ticketing those who had not shoveled. Both avoiding the elderly and focusing efforts on areas closest to schools, as well as ensuring that people knew the ordinance existed. **x*v*ii* This suggested implementation leads to several important questions. Would the incidence of the fine be borne by everyone who had not shoveled equitably? Would the city need to adopt different street snow removal strategies so as not to fill in shoveled areas as they plow? What enforcement mechanism will there be for when the city does not clear areas it is responsible for? These are difficult questions with complicated answers that would further the difficulty of implementing and utilizing a fine.

Community Coordination: As it has become clear that there will be no immediate solution some communities have taken it upon themselves to improve safety for their neighborhood residents and help each other. On the Near Westside of the city the Westside Residents Coalition has used a grant to purchase 50 shovels as well as hot cocoa and snacks for volunteers. Each Saturday a group goes out to chop ice and shovel snow. A similar effort is being started in the Valley

section of the city^{xxviii}. The coordination of community groups is not currently a city initiative. After speaking with Paul Driscoll^{xxix}, Commissioner of the office of Neighborhood and Business Development (ONBD), we concluded that it would be difficult to directly incorporate it into the city's work. Most of the office's grant money comes from federal block grants that need to be focused on providing housing support for low income families and individuals or to promote economic development in that area. Furthermore, even in cases where it could be argued this would assist in community development, in low income neighborhoods, the grants cannot be used to purchase equipment. Commissioner Driscoll recommended that neighborhood organizations seek grant funding from private foundations and that this could be administered through Tomorrow's Neighborhoods Today (TNT) which has some city support and monthly communication with city officials xxx. TNT is composed of 8 neighborhood associations that make up the city as a whole xxxi. Neighbors in Tipperary Hill, within the Westside Association, have started coordinated efforts to ensure that their sidewalks are cleared and that elderly neighbors are looked out for and their sidewalks are cleared. Also some members of the Westcott community joined together to privately contract out for snow removal services xxxii, but as not all neighbors would participate and cost rose they stopped their joint contract.

Direct Service: Property tax revenues to the general fund were \$36,948,139 for Fiscal Year 2012. **xxxiii* The portion actually spent for the Department of Public Works: Snow and Ice Removal for that winter was \$3,046,192**xxxiv*. As previously noted, this did not include timely and complete snow removal of sidewalks adjacent to city owned property.

In a budgetary sense, the city of Syracuse is already struggling. With deteriorating infrastructure and ballooning pension and OPEB costs they are facing a scenario that does not easily allow for the expansion of services, especially if there is not an alternative revenue source

to fund it. The city needs a funding mechanism and service provision that covers costs and takes personnel costs today and in the future into account. If the city provides the service it is likely that a privatized bid will be the most feasible so as not to add to the already massive pension and OPEB liability.

Direct service provision will create a new tax price. If services improve without increasing taxes they will be capitalized into home values. New York state municipalities are currently under a property tax cap of approximately 2% xxxv. Since Syracuse utilizes the full 2% increase already, in order for revenue to be spent on sidewalk snow removal other services would need to be decreased. While a special assessment based on square footage of sidewalk would allow for an equitable incidence of tax, it would be included in the 2% cap limit xxxvi. Rochester is currently utilizing an embellishment fee xxxvii but as this part of the tax bill it is included in the tax cap. As previously stated, the fee only subsidizes, not covers the cost of service, and its implementation would crowd out other revenue uses as Syracuse utilizes their fully allotted increase each year.

Recommendations:

Most activists seeking to change the sidewalk snow removal policy in Syracuse look to Rochester as a successful model. If Rochester directly provides snow removal services for its citizens, why can't Syracuse do the same? While tempting, this logic has a number of flaws. First, Syracuse is unable to easily pay for the service. Syracuse is already at its 2% tax cap, and every budget dollar is spoken for. The city therefore could not develop and pay for a new service without taking money away from an existing service – something that is likely to be politically difficult. Adding to this, most Syracuse city sidewalks are in a terrible state of repair, with numerous broken tiles, potholes, and uneven terrain. The Rochester sidewalk plows, it should be

noted, are not push plows – they are riding plows that rely on wide sidewalks that are in good repair in order to ensure smooth operation. Syracuse notably lacks both. Lastly, there are significant liability considerations. If Syracuse legally commits to providing sidewalk snow removal to eligible properties, the city would be legally liable if someone were injured on an uncleared but eligible sidewalk. This is a legal risk that the city is hesitant to take on, and one that the city would likely be unable to afford.

This suggests that copying Rochester policy-for-policy is not a feasible solution for Syracuse. However, alternatives exist. As most of the resistance to enforcement of sidewalk codes centers on the failure of the city to keep the sidewalks it owns clear, the city should start by setting a good example and clearing its sidewalks regularly. Following this, the city should empower and enable civic groups, neighborhood associations, and others to take charge of the issue in their own neighborhoods. This allows a more flexible, neighborhood-first approach to the issue. Lastly, the city should deploy behavioral "nudges" and key insights from behavioral economics, such as public shaming and competition to encourage participation.

Setting a Good Example

City-Managed Sidewalks

The DPW should reprioritize sidewalk snow removal. As it stands, the DPW focuses on plowing major roads first, then medium roads, then small roads, and finally public sidewalks xxxviii. We recommend the DPW focus its efforts on major roads *and* major sidewalks simultaneously, before turning to lesser travelled streets. Residents who walk or take the bus deserve equal access to transportation services, and this should be reflected in the DPW's plan for snow removal. In order to make this a reality, the City should bolster its support of the Info Services Rapid Response team. As noted above, the ISRR team has 9 full time employees in addition to 14

seasonal summer workers. We propose the city offer temporary work to these (or other) temporary workers on days when the City experiences snowfall greater than 3 inches. This way the DPW can clear major public sidewalks more quickly, while still avoiding the high cost of adding full time City employees. The City's budget is tight, but this is an inexpensive solution compared to the debilitating legal expenses the City would face if a citizen sued over equal access or hazardous conditions.

We also suggest systemizing the 'hot spot' list used by Commissioner O'Connor to prioritize which public sidewalks are addressed first. This list is based solely on the Commissioner's perceptions of what locations are problematic, not on what locations are deemed unsafe or impassable by citizens **xxxix**. The DPW should utilize free and user-friendly online mapping technology to record what locations citizens are complaining about and prioritize those spots first. The systemized 'hot spot' list should also include all uncovered Centro stops that are on public sidewalks. We believe this citizen-focused response approach will improve citizen satisfaction regarding public sidewalks.

The mapping technology can also be used by the Police Department to track where complaints are coming from about resident-managed sidewalks. Right now this information is not being gathered; violation letters are just sent out to addresses that receive complaints. If the Police Department tracks complaints geographically, they can use what little manpower they dedicate to this issue to follow up at locations that receive multiple complaints.

Strengthen Private Contractor Oversight

Private contractors are notorious for piling snow and ice onto resident-managed sidewalks as they plow the streets. Whether the snow is dumped before or after the resident shovels their sidewalk, it is a major source of irritation for many property owners. In order to

address this concern, we propose the City strengthen its oversight of private contractors.

Contractors are required to register with the City and pay \$20 for a permit, but in practice there are many unregistered private contractors in the City^{xl}. We propose a dual approach to reduce sidewalk snow dumping. First, private contractors should be required to sign a waiver when they register that states they understand the restrictions on illegal snow dumping and how dumping may be in violation of the Americans with Disabilities Act. Second, we propose the Police Department and DPW employees be given the authority to cite or fine private contractors who are unregistered or have been observed dumping snow on sidewalks.

Civic Engagement

As the city government improves its practices and public eye profile for snow removal it will become easier to engage the citizens in better practices themselves. In the vain of improving community effort and citizenship we recommend 3 actions. 1) re-write the violation letter 2) publish a list of frequent offenders 3) help direct TNTs toward private funding and best practices. *Re-writing the violation letter (Appendix B):* Currently the letter simply informs citizens of the ordinance that they are in violation of. We recommend additional wording. Expressly alert citizens to their possible personal liability in cases of injury. Also, clearly state the negative community impact including the dangers of school children having to walk in the streets and potential violations of The Americans with Disabilities Act. Stronger wording and clearer impacts will not lead all citizens to change their behavior, but it will change the behavior of some, especially those who had previously not thought about their sidewalks in the community context.

Repeat Violators: We recommend that addresses/property owners who are chronic violators be listed publicly. This could be done in addition to the city's current efforts to deal with property

tax delinquency. People who are overdue on their taxes are listed every few weeks in the Syracuse newspaper with their name, the property address, and the amount of time and dollars that are in delinquency. We suggest adding a section for chronic snow removal violators.

Help the TNT: The ONBD should utilize their relationship with the TNT to send out word to city stakeholders of changes in snow removal awareness and policies. They should also support the TNTs by providing a pro-forma baseline of private foundations and organizations that supply grants for community efforts and a basic outline support of how to apply for grants including a day of grant writing assistance with personnel from the ONBD. They can also provide basic administrative support to guide the TNT to create a repository of best practices in this type of community organization. If the city gains increased revenue from contractor permits it may allow them to buy and distribute shovels to groups that organize in different portions of the city.

In summary, the Rochester model will not work for the city of Syracuse. The city needs to set a better example in improving the handling of its own properties through a systemization of the hot spot list and better organization of the rapid response team. Furthermore, Syracuse needs to mobilize citizen cooperation by changing its enforcement letter and helping to facilitate community efforts.

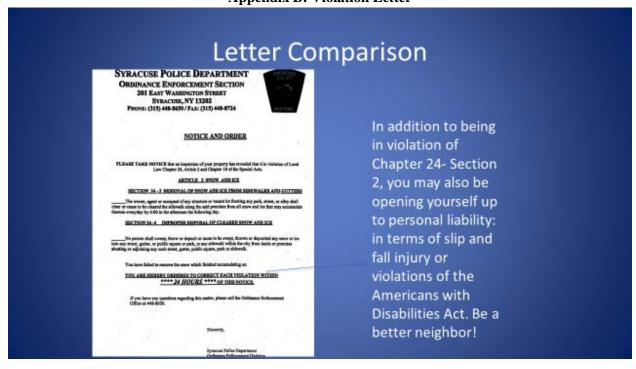
Appendices:

Appendix A: Summary of Policy Options

Summary of Options

	Description	Pros	Cons
Status Quo	Change nothing; ordinance stays on the books with no real enforcement	No additional costs (for now)	Liability concerns and violations of the Americans with Disabilities Act; equity concerns
Fines	Add fine to ordinance	Incidence falls on those responsible, efficient	Cannot pass city council
Community Collaboration	Fostering neighborhood efforts	Less expensive, empowers communities	Lacks enforceability, cannot be funded through federal block grants
Direct Service	Similar to Rochester Model	Areas would be cleared	Expense, tax cap, current sidewalk conditions prohibitive in some areas

Appendix B: Violation Letter



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ii http://wrvo.org/post/fine-dead-syracuse-looks-another-sidewalk-shoveling-answer
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<sup>v</sup> http://www.syracuse.com/kirst/index.ssf/2011/02/post 124.html
vi Personal interview. Pete O'Connor, Syracuse Department of Public Works. 4/11/2014.
vii Ibid.
viii Ibid.
ix Dale R. San Marco v. Village/Town of Mount Kisco, NY Court of Appeals 12/16/2010.
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xi REVISED GENERAL ORDINANCES City of SYRACUSE, NEW YORK Available at:
http://library.municode.com/index.aspx?clientId=10074&stateId=32&stateName=New%20York
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xiii Zip Atlas. "Cities with the highest percentage of Housing Units occupied by the Tenant/Renter in New York."
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xiv Personal Interview. Sharon Ennis, Office of Common Council, City of Syracuse. 4/9/2014.
<sup>xv</sup> Knauss, Tim. "Syracuse lawmakers reject new way to enforce sidewalk shoveling." Syracuse.com, Janurary 23,
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http://www.syracuse.com/news/index.ssf/2014/02/syracuse_council_rejects_100_fine_for_unshoveled_sidewalks
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xvii Ibid.
xviii City of Rochester Sidewalk Snow Removal: http://www.cityofrochester.gov/article.aspx?id=8589936460
xix ibid
xx ibid
xxi City of Rochester Embellishment Fees on the Property Tax Bill:
http://www.cityofrochester.gov/article.aspx?id=8589936477
xxii City of Rochester Current Tax Rates: http://www.cityofrochester.gov/article.aspx?id=8589936228
xxiii New York State Department of Taxation and Finance: http://www.tax.ny.gov/research/property/cap.htm
xxiv City of Rochester Approved 2013 – 2014 Budget: http://www.cityofrochester.gov/article.aspx?id=8589937542
xxv Fischer, Ronald, State and Local Public Finance, 3rd ed. (United States: Thomson South-Western, 2006).
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n to fine people for sn.html.
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http://www.syrgov.net/TNT Home.aspx

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http://www.syrgov.net/uploadedFiles/Departments/Finance/Content/11-

12%20Basic%20Financial%20Statements.pdf.

xxxiv City of Syracuse, *Budget 2011-2012*. Available from:

http://www.syracuse.ny.us/uploadedFiles/Departments/Budget/Content/Budget Documents/Final%20%202012-13%20Budget.pdf.

xxxv The Property Tax Cap Guidelines for Implementation. New York State Department of Taxation and Finance: Publication 1000. http://www.tax.ny.gov/pdf/publications/orpts/capguidelines.pdf

xxxvi Knauss. update

xxxvii Based on info James provided in Group mtg: get his reference.

xxxxiii Personal interview. Pete O'Connor, Syracuse Department of Public Works. 4/11/2014

^{xl} Knauss, Tim. "Syracuse to target private snowplow drivers who bury sidewalks in snow." Syracuse.com, February 26, 2014. Available at:

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