



***Ithaca: A great place to create, dream, live, learn, work, and play!***

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**FOR IMMEDIATE RELEASE**

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**Applications for Past Work Credit for Sidewalk Construction/Repair are now available**

Ithaca, NY - Beginning January 1, 2014, most property owners within the City of Ithaca will be relieved of the responsibility of constructing or repairing the public sidewalk in front of their property. Instead, these costs will be replaced with a predictable annual sidewalk assessment fee that reflects the benefit received by the property by the surrounding sidewalk system. In September, Common Council approved a local law that created five Sidewalk Improvement Districts (each a 'SID'); the assessment fees collected in a district will be dedicated to sidewalk work within that district. Property owners will still be responsible for keeping sidewalks clear of snow, ice, and debris. For information about the new SID system, including district maps and assessment formulas, go to [www.cityofithaca.org](http://www.cityofithaca.org), or contact the Superintendent of Public Works Office at (607) 274-6527 or [kgehring@cityofithaca.org](mailto:kgehring@cityofithaca.org)

While the new law establishes a fairer and less burdensome system for sidewalk construction and repair, Common Council recognized that the costs for such work incurred by property owners in the past should be taken into account. Accordingly, the new program allows property owners to offset their assessment fee with sidewalk construction or repair costs incurred for up to 20 years following the completion of the work. During that 20 year period, the past work credit can offset up to 100% of the property's annual assessment.

The Department of Public Works has created an application for property owners to submit in order to have the past work credit applied to their annual sidewalk assessment. The application is now available on the City's website and in the Office of the City Engineer, which has been designated by the Superintendent of Public Works to receive and process the application.

**Eligibility requirements for Past Work Credit for Sidewalk Construction or Repair:**

1. Applications must be received by February 1, 2014 to be eligible to receive credit in 2014. Property owners are only required to apply for the credit once; they will not be required to apply annually.
2. If the sidewalk work was not performed by the City of Ithaca (e.g., work was completed by a contractor or by the property owner), then applicants must provide:
  - a. A copy of the Street Permit issued to allow the sidewalk work to occur. Sidewalk work performed without a valid Street Permit is not eligible for reimbursement (and is subject to a \$250 fine per City Code § 342-50).
  - b. An itemized receipt indicating the cost incurred for sidewalk work and the date that the work was completed. The receipt, or a separate statement, must describe the work performed including how many square feet of sidewalk was constructed (costs beyond \$15 per square foot are not eligible).
3. If the sidewalk work was performed by the City of Ithaca, then applicants must provide:
  - a. Proof of payment (the City may have a copy of the receipt; if not, then the property owner will need to supply a copy. In order to expedite approval, it is strongly recommended that applicants submit proof of payment). Applications will be accepted without a completion date if City records reflect the date of completion.

When an **Application for Sidewalk Construction/Repair Credit** is submitted, the Engineering Office will review the applicant's information to determine the potential credit based on the total value of the eligible sidewalk work performed. Driveway apron work is not eligible for a past work credit, and driveway apron work remains the property owner's responsibility under the new sidewalk program. Sidewalk work on private property (e.g., a walk to the front door or in a side yard) and concrete walkways to the curb, which exist for the convenience of the property, are also not eligible for past work credit. Additionally, sidewalk work required by the City of Ithaca as part of the Site Plan Review process is also not eligible for the past work credit.

The total value of eligible past work will be divided by 20 years to determine the potential credit per year since the work was performed. One-twentieth of the cost of the eligible work will be available to reduce the property's annual assessment in each of the 20 years following completion of the work. For example, sidewalk work performed 5 years ago costing \$1,000 is eligible for a credit of \$50 per year ( $\$1,000 / 20 \text{ years} = \$50/\text{year}$ ) for the next 15 years (20 years – 5 years = 15 years). After calculating the potential credit, and the number of remaining years that the credit can be used, the Engineering Office will communicate that information to the applicant for review. If applicants want to appeal the Engineering Office's findings to the Board of Public Works, they will have until March 31, 2014 to do so.

After past work credits have been settled, the Engineering Office will forward its findings to the City Chamberlain's Office. The Chamberlain's Office will first calculate the property owner's SID annual assessment (the assessment calculation formula is provided in Sec. C-73 of the City Charter), and will then subtract the past work credit from the sidewalk assessment. For example, if the SID annual assessment is determined to be \$70 per year and the past work credit is calculated to be \$50 per year for 15 years, then the property owner will be billed \$20 per year for 15 years, and \$70 per year thereafter (assuming that the assessment remains constant). If the past work credit is greater than the SID annual assessment, the difference cannot be claimed. For example, if the SID annual assessment is determined to be \$70 per year, and the past work credit is calculated to be \$200 per year for 10 years, then the property owner will be billed \$0 per year for 10 years, and then the full assessment thereafter.

### **2014 Assessments and Tax Bills**

Typically, assessment fees will be divided into two payments. One half of the assessment will be included with the January property tax bill and the other half with the June property tax bill. However, in 2014, and only in this first year of the program, property owners who are eligible for the past work credit will have to pay the assessment fee on their January property tax bill, but will see the full past work credit appear on their June property tax bill. In 2015 and future years, the past work credit will be applied to both property tax bills (half in January and half in July).

### **Future sidewalk construction/repair costs are eligible for credit as well**

Property owners may still repair sidewalks along the front of their properties, and the City encourages them to do so. Though the new sidewalk program has many benefits, there is an overwhelming quantity of sidewalks in need of repair that will take the City's sidewalk crew time to address. New sidewalk construction and repair work is also eligible for the past work credit system. People doing sidewalk work are reminded that a Street Permit is required not only for the work, but also to be eligible for the past work credit. Other documentation is required, too. Please note that sidewalk installation or repairs required by Common Council, the Board of Public Works, or the Planning and Development Board as part of the City of Ithaca Site Plan Review process are not eligible for the past work credit. Questions about undertaking sidewalk work can be directed to the Engineering Office.

**Applications for Sidewalk Construction/Repair Credit** can be found on the City of Ithaca website [www.cityofithaca.org](http://www.cityofithaca.org) and in the Engineering Office, Room 202 in City Hall, 108 E. Green Street.

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