

Property Tax Burdens and **Smart Growth**

By Christopher J. Smith

I. Introduction

Over the past few years, Connecticut has undertaken a number of legislative efforts to address the serious adverse effects of urban decay and suburban sprawl. These effects include the abandonment by business and individuals of the core urban centers and inner-ring suburbs, increased commuter travel generating unprecedented traffic congestion, inequities in education and fair housing opportunities, government inability to provide meaningful long-term/regional planning, a loss of rural land, and a tax system premised upon property taxes that is insufficient to address the needs required for the effective growth management and sustainability of our communities.¹

Specifically, the General Assembly adopted legislation to promote the redevelopment of brownfields,² create a transportation strategy board to address statewide transportation issues,³ create a blue ribbon commission to review Connecticut's affordable housing land use appeals act initially created in 1989,⁴ revise the process for municipal land use commissions to produce plans of conservation and development consistent with the state plan,⁵ and authorize municipalities to enter into agreements to share revenues generated from real and personal property taxes for the purpose of allocating resources for infrastructure improvements to encourage more centralized development on an intermunicipal basis.⁶

In the 2002 regular session, the legislature approved Special Act No. 02-13, "An Act Concerning a Blue Ribbon Commission on Property Tax Burdens and Smart Growth Incentives." The seventeen-member commission, comprised of mayors, selectpersons, town managers of urban and suburban municipalities, a representative from the Office of Policy and Management (OPM), the Connecticut Business and Industry Association (CBIA), and

the Connecticut AFL-CIO, as well as a vice president of one of the state's universities, two municipal land use planners and a land use attorney, is charged with: 1) evaluating personal and business property tax burdens in this state compared to other states, and among this state's municipalities; 2) considering modifications and alternatives to the current system of property taxation; and 3) evaluating incentives and disincentives for smart growth. The commission is to provide the legislature with a final report on or before October 1, 2003.⁷

This article provides a primer on the issues associated with the commission's legislative charge. First, the article addresses problems associated with the societal phenomenon of urban decay and suburban sprawl. Second, an overview of the state/municipal tax system issue is provided. Third, potential land use mechanisms to enhance more effective growth management are discussed.

II. The Problem of Urban Decay and Suburban Sprawl

There are numerous articles, papers, studies, reports and entire books written on the topics of urban decay and suburban sprawl. Indeed, a perusal of the voluminous material confirms that the issues are difficult, at best, to define in a sentence or two. To paraphrase U.S. Supreme Court Associate Justice Powell attempting to define pornography: Urban decay and suburban sprawl are difficult to define, but one knows them when one sees them.

However, the majority of experts agree that urban decay and suburban sprawl are interrelated (*e.g.*, the problems associated with one are often associated with the other).⁸ The two problems result from the substantial growth of our human environment commencing after the Second World War. This growth was fueled by

government policies concerning the provision of federal guaranteed home mortgages, federal financed highway construction and municipal land use practices. These policies, coupled with the lack of government funding to preserve our urban centers' infrastructure, education system and affordable housing opportunities, prompted the flight of business and individuals from our cities into the surrounding suburban rings.⁹

This flight of resources caused a loss in property values, with attendant loss of tax revenue, for the urban centers. Our cities found themselves without a meaningful and adequate tax base. This problem is exacerbated by the lack of federal or state government fiscal incentives to promote urban infill and redevelopment. Instead, much of the limited government funding is utilized to upgrade stressed suburban infrastructure. This, in turn, further encourages business and individuals to relocate to the suburbs to the additional detriment of the urban centers and inner-ring suburbs.¹⁰ The end product is development and investment spiraling out from the urban centers into the suburbs, where neither the urban centers, nor surrounding suburbs, have a sufficient tax base or infrastructure to provide a sustainable community for their citizens.

From a development/investment standpoint, the lack of coordinated government infrastructure funding for roads, sewers and other utilities, and the sometimes less than "smart growth" oriented municipal land use regulatory procedures utilized by Connecticut's 169 municipalities, combine to provide limited options for residential, commercial and industrial development in our communities.

There have been studies and numerous commentaries concluding that urban centers and their suburbs are complementary.¹¹ A recent econometric analysis performed at the Wharton School of the University of Pennsylvania found

a positive correlation between urban and suburban employment and income growth (e.g., as an urban center fares, so do its suburban towns).¹² The concept of “regional city” or “metropolitica” has been advanced by commentators in recognition of this urban/suburban interdependence relative to economic growth and sustainability.¹³ Every municipality is part of an economic metropolitan region. The provision for the sustainable growth of the region’s maturing suburbs in conjunction with the revitalization of the core urban centers, has become the basis for understanding, and hopefully addressing, the problem of urban decay and suburban sprawl.¹⁴

One must acknowledge that the concept of “regionalism” often invokes strong negative reactions from the policy and decisionmakers of the multiple governments found within a given metropolitan area. Neither suburban nor urban communities are anxious to compromise control within their respective jurisdictions.¹⁵ However, since many commentators believe that in this new century we will compete for economic and sustainable growth on a regional basis,¹⁶ it is incumbent to educate our communities of the interdependence of municipalities within a region and of the economic benefit to work in concert to address urban decay and suburban sprawl.¹⁷

III. Fiscal Disparity and Tax Burdens

Nationally recognized experts often equate urban decay and suburban sprawl with inequity. Indeed, two commentators claim: “A fundamental tenet of the Regional City is the pursuit of diversity, both at the regional and at the neighborhood level, in a way that is meant to combat inequity as well as sprawl.”¹⁸ Myron Orfield, a prominent expert, states: “The link between basic local services and local property wealth fosters socioeconomic polarization and sprawling, inefficient land use. Property tax base sharing severs this link by creating equity in the provision of public services; breaking the mismatch between social needs and property tax base resources; undermining local fiscal incentives supporting exclusive zoning and sprawl; decreasing incentives for intrametropolitan competition for tax base; and making regional land use policies possible.”¹⁹

A starting point for an analysis of what Myron Orfield defines as the “fiscal disparities system,”²⁰ is a review of Connecticut’s current state-local tax system. On September 27, 2002, the State of Connecticut Blue Ribbon Commission on Property Tax Burdens and Smart Growth Incentives was provided a report and presentation prepared by Don Klepper-Smith, Chief Economist and Director of Research, Scillia

Dowling & Ntarelli Advisors, “Connecticut’s Current State-Local Tax System: A Comparative Analysis” (Klepper-Smith Report). Most of the Klepper-Smith Report’s computations are based upon data from OPM, the United States Department of Commerce, Bureau of the Census, Census 2000, and estimates provided by the Connecticut Conference of Municipalities. The findings of the Klepper-Smith Report support the following conclusions: a) Connecticut’s municipalities substantially rely upon the local property tax for revenues; and b) Connecticut’s urban centers and “most-stressed” towns are plagued by high property tax burdens with low per capita incomes thereby adversely impacting their ability to raise revenues.²¹ The Klepper-Smith Report demonstrates a significant disparity between Connecticut’s municipalities in the ability to provide essential services to their citizens (e.g., education, affordable housing, social services, and police/fire protection). Specifically, the affluent suburbs have a distinct advantage over the urban centers.²²

The Klepper-Smith Report finds that the Connecticut taxpayer’s dollar in 2002 is allocated as follows: 36.6% to property taxes; 32.2% to personal income tax; 21.3% to sales taxes; and 9.8% to other taxes.²³ Only eight states have higher property taxes as a percentage of total state and local taxes.²⁴ Connecticut is ranked as the third highest state in the nation relative to property tax burden on a per capita basis and as a percentage of personal income.²⁵

As to state revenue, more than one-half is generated by the personal income tax and sales tax (approximately 17.3% is attributed to federal grants).²⁶ As to state expenditures, 20.8% is allocated to education, 27.4% to human services, and only 2.7% to transportation.²⁷

As to local revenues, 64.5% is generated by property taxes and 26.5% is attributed to state aid.²⁸ As to local expenditures, 58.5% is allocated to education, with approximately 18.3% to police, fire and public works services.²⁹

Once again, the Klepper-Smith Report provides data that supports the following conclusions for municipalities in Connecticut: 1) municipalities rely heavily upon the property tax to generate revenue for services to their communities; 2) most of the municipal revenue generated is spent on education and basic fire/police/public works services; and 3) the core urban centers have the least effective ability to generate revenue based upon property taxes required for the provision of basic services to their communities. This fiscal disparity attributed to the state’s reliance on property taxes for municipal revenue ensures the continued flight of business and individuals from the urban and inner-ring suburban areas to the less

matured suburban communities (e.g., urban decay and suburban sprawl).

There are a number of mechanisms available to address this fiscal disparity. The first is tax base revenue sharing.³⁰ In 2000, the legislature passed legislation authorizing intermunicipal tax base revenue sharing. “An Act Concerning Voluntary Municipal Revenue Sharing” allows two or more municipalities to enter into an agreement to share revenues received for payment of real and personal property taxes. The effective utilization of this law by municipalities can begin to strengthen urban centers, and their suburban towns, by allocating tax revenues for infrastructure costs on a more appropriate “user” basis. This collective approach provides direct fiscal relief to the urban centers by encouraging the revitalization of the urban core and its infrastructure, while simultaneously providing indirect relief to suburban communities by focusing infrastructure expenditures with attendant development into the more mature urban areas.³¹ Any revenue-sharing formula should include incentives based upon performance (actual infrastructure improvements). “Urban audits” could be required to ensure accountability for the participating municipalities.³² The goal of this approach is to lessen municipal dependence on the property tax, thereby permitting communities to pool their resources and focus on measures that will benefit the region as a whole. This, in turn, results in more sustainable and livable communities within the region.³³

Another related mechanism involves regional asset sharing. This is where a regional asset district is established by a government entity (e.g., metropolitan district) which provides for certain tax revenue to be applied to a specific service (e.g., .5% sales tax allocated to parks maintenance or cultural facilities).³⁴ Empowerment zones are an example of a localized “asset district.” Regional asset sharing also discourages inter-municipal/ state competition for new businesses, natural resources such as water, and infrastructure improvements to support future growth patterns in the region.³⁵ If regional asset districts cannot be created under current legislation, then enabling legislation should be considered by the legislature.

Intermunicipal collaboration for providing services is another effective method to lessen fiscal disparity between our municipalities (e.g., regional/magnet schools, recycling, water and sewerage treatment facilities, waste disposal, and recreational facilities).³⁶ Such collaborative arrangements are already utilized by many municipalities throughout Connecticut.

In 2001, the legislature passed legislation requiring reporting and strategic planning from

the state and municipalities, on a regional basis, to help identify municipal fiscal disparities in Connecticut.³⁷ “An Act Concerning Municipal Fiscal Disparities” provides for: 1) the secretary of OPM to generate a list of municipalities, on a planning region basis, that meet certain mill rate, household income, and loss of population requirements (qualifying municipality); 2) the governor to convene a meeting of all chief elected officials within the region in which a qualifying municipality is located; 3) the chief elected officials (presumably of the affected planning region) to produce a report for the governor and a joint standing committee of the General Assembly that provides “...recommendations to address the problems of the [qualifying] municipality, including intertown collaboration and action;” 4) OPM, in consultation with the chief elected officials, to prepare “...a specific implementation strategy that addresses the fiscal capacity of the municipality;” and 5) this strategy plan to be reviewed annually until the qualifying municipality no longer meets the statutory requirements that trigger this reporting/planning process. The legislation further provides that OPM “...within available funds, shall provide necessary staff and resources to assist municipalities in preparing the recommendations and implementing the strategy required [under the Public Act].”

This 2001 session reporting and strategic planning legislation, along with the revenue sharing authorization of the 2000 session,³⁸ provide an essential starting point for municipalities to address fiscal disparities on a planning region basis. These mechanisms provide a framework for identifying our state’s fiscal disparate municipalities on a mill rate, household income and loss of population basis by planning region. The test is to generate, and most importantly implement, effective strategic plans incorporating tax base revenue and asset-sharing policies that eliminate these fiscal disparities. By accomplishing these goals, our reliance upon the property tax for local revenue and expenditures may be addressed to curb the continued abandonment of our urban centers for our stressed suburban communities.

IV. Incentives and Disincentives for “Smart Growth”

Generally, there are two approaches to providing incentives and disincentives for smart growth. First, there is the “macro” approach that often involves policy decisions concerning financial incentives for private investment in targeted areas, or the allocation of public revenues for specific, centralized infrastructure investment. Second, there is the “micro”

approach that often involves particular land use regulatory tools to ensure development consistent with state and local conservation plans of development and applicable municipal land use regulations (*e.g.*, zoning, planning, historic district, aquifer protection and inland wetlands and watercourses regulations).

A. Macro Approach

As discussed previously, revenue sharing is an effective measure to curb urban decay and suburban sprawl. Revenue-sharing formulas may provide a basis for meaningful state/regional planning. State/regional planning is critical to ensure that limited government revenues are expended efficiently to preserve and improve existing infrastructure thereby promoting urban infill and providing for new infrastructure to support development in outer-ring suburbs in the region. All municipalities must subscribe to the provisions of the state/regional plan; otherwise, the plan will be meaningless. State or regional revenue-sharing incentives could be provided to ensure that each municipality complies with the state/regional plan.³⁹

Brownfield redevelopment incentives providing for expedited review, with financial incentives and greater liability protection, promote urban infill and redevelopment.⁴⁰ Excellent examples in Connecticut are the Raymark site in Stratford, that is now home to a Wal-Mart, Home Depot and Shaw’s retail development, and the Brass Mill Center in Waterbury.

Focusing governmental resources on transportation and redevelopment in urban areas provides an infrastructure and market incentive for business and individuals to redirect their locational decisions from sprawling suburbs to existing, ready to utilize, urban centers.⁴¹ Requirements of concurrency whereby certain development cannot occur until the appropriate infrastructure exists may be provided, thereby further encouraging infill development.⁴²

B. Micro Approach

Each municipality in the state has numerous land use agencies regulating development in the respective municipality. These agencies include zoning commissions, planning commissions, inland wetlands and watercourses agencies, zoning boards of appeals, conservation commissions, historic district commissions, architectural review boards and water pollution control agencies. Each agency has its own set of regulations that dictate what use may be made of a particular real property, and how that use may be made. These regulations effec-

tively determine how a community will be built-out. Therefore, providing meaningful tools at the municipal land use level is critical to ensuring sustainable development for one’s community.⁴³

For urban areas, the goal is to encourage redevelopment of existing properties, and provide enhancements or bonuses for preferred development in designated areas (*e.g.*, reduced parking requirements and increased density provisions for affordable housing, community service uses for residential neighborhoods such as medical uses, and greyfields for multi-family or apartment uses). Specific types of regulations include: adaptive reuse provisions, flexible setback requirements to permit the redevelopment of nonconforming buildings, shared or alternate parking schemes (off-site, and payment in lieu for existing or future public parking facilities), mixed multi-family and apartment uses, and mixed commercial and residential uses.⁴⁴

For suburban areas, the goal is to encourage mixed-uses and greater density development in close proximity to arterial roadways and existing suburban centers. Regulatory incentives for affordable housing and alternative housing uses such as apartments could be provided for, especially in the concentrated centers of the suburban towns. In encouraging development toward more developed areas of a suburb, the town indirectly encourages the preservation of non-developed or open space areas. Specific types of effective growth management regulations include: cluster zoning for single-family and mixed residential uses; accessory apartments for single-family residences; mixed commercial/residential zones; aquifer protection requirements; watershed-based provisions; agricultural-based provisions; natural resource protection requirements; ridgeline protection provisions; view shed protection provisions; village districting; historic districting; and architectural enhancement provisions.⁴⁵

Architectural based planning considerations consistent with the “New Urbanism” movement may be provided for by allowing a developer to receive density bonuses, or setback/parking requirements relief, if the developer utilizes preferred architectural standards in the site development (*e.g.*, New England-style structures).⁴⁶

Provision for conservation easements with, or without, public access may be made. Concurrency or sequencing may be provided for, as well as authority for the transfer of development rights (TDRs) to encourage development in preferred areas. Municipalities may also choose to purchase land for open space (land banking), or purchase development rights (PDRs) from a landowner to

protect certain natural resources.⁴⁷

One of the more important aspects of promoting effective growth management is to ensure that each municipality properly promulgates and applies its land use regulations. This promotes efficiency and consistency in the land use process, which is critical to encourage development that complies with a municipality's plan of conservation and development and comprehensive plan (zoning regulations and zoning map). Otherwise, development will not comply with the municipal plan, and effective growth management will be thwarted.⁴⁸

Education is essential for ensuring consistency in the application of municipal land use regulations. A time-tested educational program provided to municipal land use agency members is the Connecticut Land Use Education Partnership (LUEP). LUEP is currently administered by the Connecticut Council of Rural Development which was created in 1994, as part of the National Rural Development Partnership, by a Memorandum of Understanding between the United States Department of Agriculture and the State of Connecticut. LUEP is provided in cooperation with the state's regional planning agencies. LUEP's three-part land use education program (enabling legislation history, legal concepts and requirements, and how to process an application) is presented by non-biased participants including, in part, the University of Connecticut Cooperative Extension Service, Connecticut Chapter of the American Planning Association, Connecticut Chapter of the American Society of Landscape Architects and the Connecticut Bar Association.

V. Conclusion

Urban decay and suburban sprawl are solvable problems; we know their causes and results. However, the solutions require a fundamental and conscious policy change—one that involves government cooperating across jurisdictional lines on a regional level, and sharing in an effective way the limited revenues available. If a concerted effort is made, urban decay and suburban sprawl and their associated problems may begin to be addressed. Connecticut's Blue Ribbon Commission on Property Tax Burdens and Smart Growth Incentives may prove to be a valued starting point to coordinate the state's current efforts to address these complex issues. **CL**

Christopher J. Smith is a partner in Shipman & Goodwin LLP's Litigation Department. He practices on land use and environmental issues and is a past chair of the CBA Planning & Zoning Section

as well as a member of the Blue Ribbon Commission on Property Tax Burdens and Smart Growth Incentives discussed in this article.

Notes

1. See generally, Robert H. Freilich, *From Sprawl to Smart Growth*, American Bar Association, 1999, pp. 1-38; Peter Calthorpe and William Fulton, *The Regional City*, Island Press, 2001, pp. 1-12; and Andres Duany, Elizabeth Plater-Zyberk, and Jeff Speck, *Suburban Nation—The Rise of Sprawl and the Decline of the American Dream*, North Point Press, 2000, pp. 3-12.
2. Public Act 01-179, "An Act Concerning Issuance of Bonds By the Connecticut Development Authority and Its Subsidiaries on Behalf of Municipalities for Information Technology and Remediation Projects."
3. Public Act 01-5, "An Act Implementing the Recommendations of the Transportation Strategy Board." See also Public Act 98-119 which created the Southwest Corridor Action Council to assist the State of Connecticut Department of Transportation in establishing a comprehensive intermodal and inter-regional transportation plan for the Southwest Corridor of Connecticut from Greenwich to Branford. The "Year Four" Report is dated February 2002.
4. Special Act 99-16, "An Act Establishing a Blue Ribbon Commission to Study Affordable Housing."
5. Public Act 01-197, "An Act Revising the Process for Adoption of Municipal Plans of Conservation and Development."
6. Public Act 00-85, "An Act Concerning Voluntary Municipal Revenue Sharing." See also Public Act 01-158, "An Act Concerning Municipal Fiscal Disparities," mandating certain state and municipal identification and reporting requirements addressing fiscal disparities between municipalities on a regional planning basis, and further requiring a plan from each affected municipality on the municipality's fiscal capacity and how such municipality proposes to address "...the problems of the municipality, including intertown collaboration and action." See discussion *infra*.
7. Special Act 02-13, "An Act Concerning a Blue Ribbon Commission on Property Tax Burdens and Smart Growth Incentives." A number of other states have developed legislative task forces and/or commissions to study urban decay and suburban sprawl. For a discussion of other states' efforts, see generally Jerry Weitz, *Sprawl Busting—State Programs to Guide Growth*, Planners Press, American Planning Association, 1999; and Robert H. Freilich, *From Sprawl to Smart Growth*, American Bar Association, 1999, pp. 209-252.
8. *Planning for a New Century*, Edited by Jonathan Barnett, Island Press, 2001, pp. 49-62; Peter Calthorpe and William Fulton, *The Regional City*, Island Press, 2001, pp. 11-12; Manuel Pastor, Jr., Peter Dreier, J. Eugene Grigsby, III, and Marta López-Garza, *Regions That Work, How Cities and Suburbs Can Grow Together*, University of Minnesota Press, 2000, pp. 2-11; and Myron Orfield, *Metropolitics*, Brookings Institution Press, 1997, pp. 15-73 and pp. 84-95.
9. *Supra*, n. 1.
10. *Id.* See also Robert H. Freilich, *From Sprawl to Smart Growth*, American Bar Association, 1999, pp. 21-29, for discussion of costs of sprawl, and p. 90, n. 61, for references to material on the topic of costs associated with urban decay and suburban sprawl.
11. Office of the City Controller City of Philadelphia, *Philadelphia—A New Urban Direction*, Saint Joseph's University Press, 1999, pp. 217-223, and referenced reports; generally, Myron Orfield, *Metropolitics*, Brookings Institution Press, 1997, pp. 15-38; and pp. 74-103; and Andres Duany, Elizabeth Platen-Zyberk, and Jeff Speck, *Suburban Nation—The Rise of Sprawl and the Decline of the American Dream*, North Point Press, 2000, pp. 137-142.
12. Office of the City Controller City of Philadelphia, *Philadelphia—A New Urban Direction*, Saint Joseph's University Press, 1999, at p. 218, citing to Summers, Anita, A., *Major Regionalization Efforts Between Cities and Suburbs in the United States*, Working Paper #246, Philadelphia: The Wharton School, University of Pennsylvania (March, 1997).
13. Peter Calthorpe and William Fulton, *The Regional City*, Island Press, 2001, pp. 2-12; and discussion of "Super Regions: New York, Chicago and San Francisco," at pp. 172-184; *Planning for a New Century*, Edited by Jonathan Barnett, Island Press 2001, pp. 11-45; Manuel Pastor, Jr., Peter Dreier, J. Eugene Grigsby, III, and Marta López-Garza, *Regions That Work, How Cities and Suburbs Can Grow Together*, University of Minnesota Press, 2000, pp. 2-11; and Myron Orfield, *Metropolitics*, Brookings Institution Press, 1997, pp. 1-14; and pp. 74-103.
14. *Id.*
15. Office of the City Controller City of Philadelphia, *Philadelphia—A New Urban Direction*, Saint Joseph's University Press, 1999, p. 223; Myron Orfield, *Metropolitics*, Brookings Institution Press, 1997, pp. 11-14; and Andres Duany, Elizabeth Platen-Zyberk, and Jeff Speck, *Suburban Nation—The Rise of Sprawl and the Decline of the American Dream*, North Point Press, 2000, pp. 140-142.
16. Office of the City Controller City of Philadelphia, *Philadelphia—A New Urban Direction*, Saint Joseph's University Press, 1999, pp. 223-226; and *Planning for A New Century*, Edited by Jonathan Barnett, Island Press, 2001, pp. 11-29.
17. *Supra*, n. 6, for fiscal disparity legislation, references, and discussion *infra*.
18. Peter Calthorpe and William Fulton, *The Regional City*, Island Press 2001, at p. 11.
19. Myron Orfield, *Metropolitics*, Brookings Institution Press, 1997, pp. 84-85.
20. *Id.*, p. 87.
21. Dan Klepper-Smith, *Connecticut's Current State—Local Tax System: A Comparative Analysis*, Scillia, Dowling & Ntarelli Advisors, September 27, 2002 (Klepper-Smith Report), p. 13 and p. 38.
22. *Id.*, at p. 38.
23. *Id.*, at p. 10.
24. *Id.*, at p. 17.
25. *Id.*, at p. 37.
26. *Id.*, at p. 11.
27. *Id.*, at p. 12.
28. *Id.*, at p. 13.
29. *Id.*, at p. 14.
30. Public Act 00-85.
31. Myron Orfield, *Metropolitics*, Brookings Institution Press, 1997, pp. 84-90; Office of the City Controller City of Philadelphia, *Philadelphia—A New Urban Direction*, Saint Joseph's University Press, 1999, pp. 229-234; and Tom Daniels and Deborah Bowers, *Holding Our Ground*, Island Press, 1997, pp. 253-255.
32. Office of City Controller City of Philadelphia, *Philadelphia—A New Urban Direction*, Saint Joseph's University Press, 1999, p. 232.
33. *Supra*, n. 31.
34. *Supra*, n. 32, pp. 224-225.
35. *Id.*, at p. 230; and Myron Orfield, *Metropolitics*, Brookings Institution Press, 1997, pp. 84 103.
36. See *supra*, n. 32, pp. 224-225.
37. Public Act 01-158.

38. Public Act 00-85.
39. *Supra*, n. 32. See also generally, *supra*, no. 31.
40. *Planning for a New Century*, Edited by Jonathan Barnett, Island Press, 2001, pp. 57-59; and Mike Wallace, *A New Deal for New York*, Bell & Weiland Publishers, Inc., 2002, pp. 42-43. See also Public Act 01-179.
41. *Planning for a New Century*, Edited by Jonathan Barnett, Island Press, 2001, pp. 177-193; see also pp. 165-176; Myron Orfield, *Metropolitcs*, Brookings Institution Press, 1997, pp. 95-98; and *Getting to Smart Growth—100 Policies for Implementation*, Smart Growth Network, International City/County ICMA Management Association, 2002, pp. 51-60. See also, Alexander Garvin, *The American City—What Works, What Doesn't*, McGraw-Hill, 2nd Edition, 2002, pp. 10-30, for discussion of “Ingredients of Success,” for urban redevelopment (market, location, design, financing, entrepreneurship, and time); and Mike Wallace, *A New Deal for New York*, Bell & Weiland Publishers, Inc., 2002, pp. 14-21, for critical discussion of tax incentive efforts to encourage business retention in lower Manhattan over the past fifty years.
42. Myron Orfield, *Metropolitcs*, Brookings Institution, 1997, p. 98; and Robert H. Freilich, *From Sprawl to Smart Growth*, American Bar Association, 1999, pp. 78-79.
43. *Planning for a New Century*, Edited by Jonathan Barnett, Island Press, 2001, pp. 63-75; and generally, *Getting to Smart Growth—100 Policies for Implementation*, Smart Growth Network, International City/County ICMA Management Association, 2002.
44. Robert H. Freilich, *From Sprawl to Smart Growth*, American Bar Association, 1999, pp. 253-277; *Smart Growth Strategies for New England*, EPA Region 1, April 1999, pp. 16-17; and *Getting to Smart Growth—100 Policies for Implementation*, Smart Growth Network, International City/County ICMA Management Association, 2002, pp. 51-60.
45. Robert H. Freilich, *From Sprawl to Smart Growth*, American Bar Association, 1999, pp. 279-302; Tom Daniels and Deborah Bowers, *Holding Our Ground*, Island Press, 1997, pp. 105-131 and pp. 171-191; *Smart Growth Strategies for New England*, EPA Region 1, April 1999, pp. 17-18; and generally, *Getting to Smart Growth—100 Policies for Implementation*, Smart Growth Network, International City/County ICMA Management Association, 2002.
46. See *Charter of the New Urbanism*, McGraw-Hill, 2000; also, for reports from the Connecticut Capitol Region Council of Government’s two-year Livable Communities project *Picture It Better Together*, go to www.crcog.org.
47. *Supra*, n. 45. In particular, see Tom Daniels and Deborah Bowers *Holding Our Ground*, Island Press, 1997, pp. 171-191 for TDRs and pp. 145-169 for PDRs.
48. *Getting to Smart Growth—100 Policies for Implementation*, Smart Growth Network, International City/County ICMA Management Association, 2002, pp. 69-76; see also Andres Duany, Elizabeth Platen-Zyberk and Jeff Speck, *Suburban Nation—The Rise of Sprawl and the Decline of the American Dream*, North Point Press, 2000, pp. 178-182 and pp. 220-227.