



January 4, 2024

The Honorable Kathy Hochul  
Governor of the State of New York  
Executive Chamber  
New York State Capitol Building  
Albany, NY 12224

**RE: Interborough Express: Challenges and Options for Successful Project Delivery**

Dear Governor Hochul:

On behalf of the New York City Bar Association (“City Bar”), we commend your leadership and that of the Metropolitan Transportation Authority in proposing to advance the Interborough Express Project. The City Bar has a long history of support for robust mass transit service in the MTA region; it also has championed the preservation and improvement of rail freight service for downstate New York.

Implementation of this new transit service while protecting rail freight capability on this right-of-way presents daunting challenges, which prompted the City Bar’s Transportation Committee to examine the MTA’s 2022 Interborough Express Feasibility Study and Alternatives Analysis (“FSAA”) and the Planning and Environmental Linkages Study (“PELS”), which was released in January 2023.

While the MTA’s IBX planning work sets appropriate project goals for enhanced interborough transit and sustained freight service (current and potential), these analyses raise significant questions about the ability to add this project to the MTA’s capital program. Major obstacles include high cost, project status relative to other announced MTA capital priorities, and right-of-way uncertainties unresolved by the work to date. These issues warrant consideration of alternative approaches to project implementation, as suggested in the attached background addendum prepared by the City Bar’s Transportation Committee. The City Bar’s New York City Affairs Committee also joins in support of the recommendations set forth in this letter and addendum.

Given your vigorous support for this innovative project, the City Bar encourages your administration to consider the following:

**About the Association**

*The mission of the New York City Bar Association, which was founded in 1870 and has over 23,000 members, is to equip and mobilize a diverse legal profession to practice with excellence, promote reform of the law, and uphold the rule of law and access to justice in support of a fair society and the public interest in our community, our nation, and throughout the world.*

- The \$5.5 billion construction cost estimate identified in the PELS may be insufficient to realize this project. That figure does not include the purchase of transit rolling stock, the various choke points and structural conflicts with crossing elevated subway stations, or the cost to upgrade freight capacity beyond the existing level of operation. Fully accounting for these elements increases the challenge of incorporating this project in the MTA’s capital program, which already includes ongoing state-of-good-repair and subway-station accessibility improvements, the next phase of the Second Avenue Subway, and completion of the Metro-North Penn Access Project, among other projects.
- The PELS concludes that alternatives for transit service along the corridor should be screened out while not adequately resolving several challenges to achieving the transit and rail freight goals set forth for the project. Notably, these challenges include the adequacy of the right-of-way to accommodate both the recommended Light Rail Transit (“LRT”) operation and the upgraded infrastructure necessary to support potential growth in rail freight operations, siting of the transit fleet maintenance yard, and the impact on LRT service and local traffic by the street-running portion of the LRT service. The PELS does not provide sufficient detail regarding provisions to protect the potential future growth of rail freight service and excludes that element from its project cost estimate, despite this having been identified as a corollary goal for this currently freight-dedicated right-of-way. Not only are there numerous initiatives underway and other developments on Long Island that will dramatically increase rail freight to and from Long Island, but the IBX corridor must be kept as open as possible to accommodate the alternate freight routing that will be necessitated during the multi-year reconstruction of the BQE. In addition, the New York City administration has identified the need to shift more goods movement from truck to rail as a transportation and economic development priority.
- The recommended IBX concept poses unique challenges to the project-delivery capacity of the MTA, adding to its present agenda another multi-billion-dollar project assignment – and introducing an unfamiliar transit mode to its portfolio while protecting existing and potential freight services operated by other railroads. The MTA’s assessment raises concerns about its capabilities to implement the program, and to deliver this project on time.
- Since the MTA’s Alternatives Analysis has screened out the conventional rail and bus rapid transit options that the MTA operates, we recommend that your administration explore the potential advantages of shifting responsibility for the project’s further development from the MTA, possibly to a new joint State-City multi-modal partnership. This entity could have more flexibility to develop a lower-cost project concept and to shape an innovative financing and public-private partnership strategy, which could lessen or eliminate IBX’s competition with other priorities for MTA capital program capacity and management’s attention. A formal role for the City recognizes the project’s dependence on coordination with multiple municipal functions and approvals. Together, the State and City could empower this new entity to foster other innovative local mobility services and support rail freight operations and ancillary infrastructure on the IBX corridor.

More background supporting these points is included in the attached addendum. The Transportation Committee would welcome an opportunity to discuss these and other observations with representatives of your office and with the MTA planning team.

Determining the most valuable use of this precious transportation right-of-way asset has been a decades-long dilemma for the region's involved transportation agencies. The City Bar commends the MTA for studying the feasibility of a joint transit and freight enhancement project, and especially its open-minded recommendation of a transit mode outside its current portfolio. We also applaud your enthusiastic endorsement of a balanced transit and freight project. The City Bar's assessment and recommendations reflect a concern that high cost and other challenges identified in the MTA's planning work will thwart this welcome momentum.

We would appreciate it if you took our comments into consideration. Also, we would welcome the opportunity for the appropriate representatives from your office and/or the MTA that are handling or managing the IBX project to attend and/or speak at one of our upcoming monthly committee meetings, so that we can share the collective expertise of our members in a collaborative and small setting. Please contact Matthew Daus at [mdaus@windelsmarx.com](mailto:mdaus@windelsmarx.com) or 646-261-1590 to coordinate. Thank you for your consideration,

Respectfully,

*Matthew W. Daus*

Matthew W. Daus, Chair  
Transportation Committee

*Erik Rubinstein*

Erik Rubinstein, Secretary  
New York City Affairs Committee

Cc: Hon. Eric Adams, Mayor of the City of New York  
Kathryn Garcia, Director of State Operations, Office of the Governor of the State of New York  
Meera Joshi, Deputy Mayor for Operations, Office of the Mayor of the City of New York  
Nivardo Lopez, Deputy Secretary for Transportation, Office of the Governor of the State of New York  
Janno Lieber, Chair and CEO, Metropolitan Transportation Authority

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**The Metropolitan Transportation Authority's  
Proposed Interborough Express (IBX) Project**

**Addendum Prepared by the Transportation Committee of  
The New York City Bar Association**

**INTRODUCTION**

Governor Kathy Hochul's recently announced proposal to develop an Interborough Express ("IBX") light rail line using the existing Bay Ridge Connector Rail Line and the CSXT Fremont Secondary Rail Line right-of-ways ("ROWS") can provide significant transit, employment, and community development opportunities to those neighborhoods it would serve in Brooklyn and Queens. Importantly, the IBX project concept includes a stated commitment to protect existing freight service and to invest in improvements to support its potential growth in years to come.

Work to date by the Metropolitan Transportation Authority on the IBX initiative is available to the public in two planning documents: The Interborough Express Interim Report or *Feasibility Study and Alternatives Analysis* ("FSAA"), released in January 2022; and the *Interborough Express Planning and Environmental Linkages Study* ("PELS"), released in January 2023. The release of each report coincided with Governor Hochul supporting the project in her respective State of the State speeches.

As described, this proposal is a breakthrough transportation investment for New Yorkers in two respects. First, it would provide more direct transit connections between many Brooklyn and Queens neighborhoods, which would complement the Manhattan-centric orientation of most subway lines. Second, it would protect existing rail freight service by investing in the infrastructure necessary to support its expansion and complementing the City of New York's goods movement strategies and regional investments to increase cargo diversion from truck to rail. The potential benefits are substantial. So are the challenges to meet each of these opportunities – much less both on the same corridor. Not surprisingly, the proposal has broad support, especially for the promise of a new transit route directly connecting Brooklyn and Queens.

The City Bar's Transportation Committee recognized the importance of the IBX proposal for both transit and rail freight service and the potential complexities of its implementation, prompting this assessment. The City Bar's Transportation Committee consists of attorneys, as well

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as engineers, academics, urban planners, and other transportation professionals with a range of expertise in people and goods movement. The committee has been studying regional transit and freight transportation issues for decades and has participated in or issued numerous position papers and letters on the topic.<sup>1</sup> In addition, the current committee is focusing on multi-modal governance and innovation, with the policy priorities of advancing accessibility, sustainability, safety, and equity.

## I. Overview of the MTA's IBX Proposal

The IBX proposal would create a transit line running approximately 14 miles from Jackson Heights, Queens to the Brooklyn Army Terminal along the Brooklyn waterfront at 65th Street. The MTA's analysis projects that it would generate up to 26 million annual rides by 2040—a daily average of 71,000. The ROW runs below, at, or raised above street grade (except for a 1600' tunnel between Second and Third Avenues in Brooklyn, a 1400' tunnel between Eastern Parkway and Granite Street in Brooklyn, and a 650' tunnel between East New York Avenue and Herkimer Street in Brooklyn). It would be approximately 50' to 70' wide through most of its length. Based on federal law, the ROW must continue to accommodate at least one freight track with the ability to serve other potential customers along the ROW.<sup>2</sup>

The MTA identified *five goals* for the project:

1. ***Improve Transit Service*** in the corridor study area;
2. Provide cost-effective transit ***service improvements***;
3. Support economic development by promoting ***transit-oriented development (TOD)*** and public-private investment compatible with local conditions;

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<sup>1</sup> See New York City Bar Association, "For Whom the Bell Tolls: New York's Mortal Crisis in Goods Movement," *The Record*, Vol. 46, No. 7, Nov. 1991. See also NYCBA Transportation Committee, Call for Hearing on BQE Replacement, April 16, 2021, <https://www.nycbar.org/member-and-career-services/committees/reportslisting/reports/detail/bqe-replacement-call-for-hearings-1>; NYCBA Transportation Committee, Letter to Gov. Cuomo Offering Transportation Infrastructure Recommendations for the New York Forward Program, June 16, 2020, <https://www.nycbar.org/member-and-career-services/committees/reports-listing/reports/detail/new-york-forward-program-transportation-infrastructure-recommendations>; NYCBA Transportation Committee, Recommendations for the Trump Administration, April 28, 2017, <https://www.nycbar.org/member-and-career-services/committees/reports-listing/reports/detail/2017-policy-recommendations-for-the-trump-administration>; NYCBA Transportation Committee, Recommendations for the Trump Administration Regarding National Infrastructure, Feb. 22, 2017, <https://www.nycbar.org/member-and-career-services/committees/reportslisting/reports/detail/recommendations-to-the-trump-administration-regarding-national-infrastructure>; NYCBA Transportation Committee, Policy Recommendations for New York City's Next Mayor, May 1, 2013; <https://www.nycbar.org/images/stories/pdfs/mayoralreport04302013.pdf>, p. 22. (All websites last accessed on Jan. 2, 2024).

<sup>2</sup> See ICC Termination Act of 1995, 49 U.S.C. 10903(d); 49 CFR Part 1152. More than seven spurs serve customers off this line, with numerous other potential industrial customers in eastern Brooklyn and western Queens adjacent to the line. Under federal law, if a potential new rail customer on the side of the ROW where the IBX line is located demands freight rail service, then it must be provided. Such a situation would require the elevation of the IBX line to allow freight service. The only way to avoid this situation would be to pursue a formal "abandonment" proceeding with the U.S. Surface Transportation Board under 49 U.S.C. 10903, 49 CFR Part 1152. However, while abandonment applies to "lines" it cannot be applied to a "customer" on a line. See also *When Is a Railroad Line "Abandoned?"* Holland & Knight, JDSupra, January 31, 2020, <https://www.jdsupra.com/legalnews/when-is-a-railroad-lineabandoned-45560/>.

4. *Maximize the use of the rail corridor* for transit, while preserving the freight operations for current and future needs; and
5. Improve transit access to *employment centers* within or near the study corridor.

The MTA's alternatives analysis in the 2022 FSAA identified six potential modes among established transit modal options and screened them through a 'fatal flaw' analysis and secondary screening, resulting in three alternatives for transit service along the corridor: 1) Conventional Passenger Rail ("CPR"); 2) Light Rail Transit ("LRT"); and 3) Bus Rapid Transit ("BRT"). The MTA then prepared the PELS in January 2023, recommending the LRT option as the preferred alternative.<sup>3</sup>

## **II. IBX Planning and Environmental Linkages Study: Unmet Challenges & Overcoming Constraints**

The PELS ostensibly satisfies Federal Transit Administration requirements for an analysis of alternatives, establishing the groundwork to initiate the required National Environmental Policy Act ("NEPA") review process. The City Bar Transportation Committee's review of this document and the preceding interim report identifies several challenges to implementing a project consistent with the transit goals and freight-service goals laid out in the reports. These concerns are summarized in the section below.

### **A. Cost Constraints**

The PELS study has a construction cost estimate of \$5.5 billion. However, this figure does not reflect the full cost of achieving the transit service and rail freight goals established at the outset of the project evaluation. The report notes that this estimate does not include the cost of rolling stock for the transit service or for incorporating improvements to support expanded rail freight service in the corridor, as "the current estimate maintains the existing freight capacity."<sup>4</sup> The implications for the long-term expansion of rail freight service are discussed in the following ROW section.

The cost of overcoming ROW constraints is not the only uncertainty that the committee identified in its review of the PELS. That study provides little detail on the challenges of constructing the LRT stations, often with anticipated physical connections allowing LRT riders to transfer between the new service and intersecting subway lines and bus corridors, which are required to meet accessibility standards. The existing ROW includes long stretches in Queens and eastern Brooklyn located above grade, in some locations presenting station-construction challenges. Since the PELS document does not include a breakdown of the \$5.5 billion cost estimate, it is difficult to assess the assumptions for this critical project element.

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<sup>3</sup> PELS is not a formal environmental review document. In addition to a New York State Environmental Quality Review (SEQR), the IBX project will require a NEPA analysis as part of the aforementioned abandonment proceeding (see fn. 2, *supra*) and to be eligible for federal funding.

<sup>4</sup> PELS at 35.

This project is introduced against the backdrop of a current MTA capital program that is not fully funded, which includes ongoing essential state-of-good-repair and an accelerated commitment to implement subway station accessibility improvements; the second phase of the Second Avenue Subway project; Metro North Penn Station Access; Penn Station New York redevelopment; and other projects. The PELS notes that “[t]he IBX is one of nearly two dozen expansion projects being evaluated under the MTA’s 20-Year Needs Assessment.”<sup>5</sup> This project would add to the MTA’s annual debt service significantly, as discussed in the section below.

**B. *Right-of-Way (ROW) Constraints***

The width restriction of the ROW is the foremost impediment to implementing the LRT alternative while adhering to the stated goal of not precluding the potential expansion of two freight tracks to accommodate the potential long-term growth of rail freight operations. Two LRT tracks and related stations would require a 36' width if using a central platform, and 48' if using separate platforms. Reserving space for two freight tracks requires 30 feet, resulting in a ROW that is too narrow to accommodate both by at least 16 feet. The embankments within the entire ROW could be cut back to expand room for the LRT stations. However, that would require constructing retaining walls with tie-ins to the adjacent soils. The PELS does not account for the suitability of the various soils and length of tie-ins or the impacts on adjacent building foundations, utilities, and pipelines.

The PELS analysis includes a design refinement to the LRT alternative that eliminates 24 at-grade street crossings that were part of the LRT option, as initially defined in the 2022 FSAA. This option was meant to place the transit service above the existing ROW to separate it from the freight operation below. This practical improvement to the LRT alternative compounds the challenge of accommodating the transit tracks and freight operations within the existing ROW cut.

**C. *LRT Street-Running at Metropolitan Avenue – Traffic Impacts & Potential Implementation Delays***

Because of width restrictions within the Metropolitan Avenue tunnel, the LRT alternative proposes to operate within Metropolitan Avenue and 69th Street at “street level.” Metropolitan Avenue is a major thoroughfare serving the Ridgewood area. The intersection of Metropolitan Avenue and 69th Street forms an acute angle and residential dwellings line 69th Street. The PELS does not address the impacts that a street-level service will have on local traffic, the communities that rely on this thoroughfare, or the residences along 69th Street. Navigating the acute angle at the intersection and operating at street level with local traffic will negatively impact the timing of IBX service, which will reverberate through the entire system. The PELS acknowledges this issue without suggesting how it might be addressed.

**D. *Structural Conflicts with Existing Elevated Subway Stations***

The PELS does not account for the added costs of dealing with choke points due to structural supports and other structural members encountered at the “N” Line elevated station at

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<sup>5</sup> PELS at 5.

New Utrecht Avenue and the “Q” and “B” Lines semi-elevated station at Avenue H. The relocation or redesign at these locations could each add a billion dollars to the system’s cost.

**E. *Siting the LRT Maintenance and Storage Facility***

The PELS proposes building a maintenance yard over the 65th Street Freight Yard, which the New York City Economic Development Corporation owns and leases to the Port Authority of New York and New Jersey for its Cross Harbor freight operation. The Port Authority and the Economic Development Corporation have indicated that the proposed location of the maintenance facility will present challenges to realizing modern rail freight plans and continued industrial and freight infrastructure uses at this location, which is a scarce space that can handle significant volumes of freight entering and passing through NYC by marine and rail.

**F. *LRT Catenary Power***

Finally, the PELS proposes an LRT system powered through overhead catenaries. A cursory analysis of the height of the Bushwick Avenue tunnel and various overpasses along the corridor, particularly in central and western Brooklyn, raises questions about the feasibility of such a system without costly construction to lower the grade or raise the overpasses — issues that are not addressed in the PELS. However, LRT systems may be available that do not require catenary power.

**III. *Consideration of Innovative Modal Alternatives and Project Delivery Options***

Credit is due to the MTA for taking significant steps to flesh out the potential for the IBX concept and identifying the engineering and financing challenges of such a project in this freight-dedicated right-of-way, without precluding the potential for expanded rail freight operations serving the New York City and Long Island markets. This is an important reality check for New York policymakers.

The findings and recommendations in the PELS fall short of establishing the project’s viability. The high cost and unresolved challenges of achieving transit and long-term rail-freight capability strongly suggest the need to explore whether innovative technologies — ranging from transit pods or other emerging public transportation strategies — could become the basis for a less costly project.

For the FSAA completed in January 2022, the MTA evaluated six existing modes of transit (conventional rail and bus services) as potential alternatives for service along the corridor without considering any new technology as a possible alternative.<sup>6</sup> That said, it identified cogent objections to the conventional rail and bus rapid transit options, as reported in the new January 2023 PELS, leaving the LRT alternative as the ‘last man standing’ despite the cost factors and complications noted above and in the MTA study. Unresolved issues hang over the alternatives analysis conclusion along with a cost estimate that falls short of fulfilling the project’s stated goals.

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<sup>6</sup> See FSAA at 9.



These results suggest it may be worthwhile for the State to explore a project delivery approach and sponsor that does not rely on the MTA and its overburdened capital program. Indeed, in listing the alternatives considered in its 2022 FSAA, the MTA included this disclaimer: ‘Note that this study does not assume that the MTA or its operating agencies would be the operator of any of these modal options.’<sup>7</sup>

#### **IV. Financial Feasibility & Governance Options**

The MTA has estimated that the project can be developed for under \$5.5 billion. Given the relatively light ridership projections of 26.3 million by 2040,<sup>8</sup> the annual debt service alone will be \$463 million if funded through tax-free project financing bonds,<sup>9</sup> or \$285 million if bond financed with the full faith and credit of New York State.<sup>10</sup> This results in a debt service cost of \$17.62, or \$10.83 per trip when the system finally reaches projected capacity in 2040, not accounting for the MTA's operating costs.

There is no inherent advantage to assigning implementation of the IBX to the MTA, especially as none of the conventional public transportation modes in its portfolio appear to be effectively adaptable to provide transit service in this corridor. Other reasons to shift IBX project development to a different sponsor include the agency’s existing debt obligations;<sup>11</sup> its burdensome but non-deferrable legacy infrastructure and costs; and its restrictive existing labor agreements and work rules (which are based on existing traditional transit modes and are unsuited for operations involving new modal technologies). All these factors would place an undue burden on the IBX project.

The Governor (and the New York State Legislature) should consider establishing a new independent authority to assume responsibility for the IBX initiative. The “IBX Authority” would be charged with developing a more affordable project concept and exploring innovative financing and project delivery options, which should include analyzing the viability of a Public-Private Partnership (PPP) to develop and operate the IBX Project. In this scenario, the IBX Authority would report directly to the Governor's Office or be within an existing construction and bonding agency, such as the Empire State Development Corporation; and the MTA would either lease the ROW to the IBX Authority as a ‘wrap-around’ lease under a long-term lease agreement or transfer

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<sup>7</sup> FSAA at 9.

<sup>8</sup> See FSAA at 12. The CRT and BRT modes are projected to be lower at 25.4 and 22.2 million, respectively. One suggestion to enhance ridership and financial feasibility would be to extend the IBX along the existing freight tracks along First Avenue to the South Brooklyn Marine Terminal between 64<sup>th</sup> Street and 29<sup>th</sup> Street — covering the dense employment areas of the Brooklyn Army Terminal through Industry City. The cost of such an extension would be lower per mile because freight rail runs at-grade along First Avenue and the SBMT now. Conflicts with rail freight would be minimal because the only freight customer is at SBMT and with no more than semi-weekly service.

<sup>9</sup> Assumes a rate of 6.5%, 30-year term with amortized sinking fund, and 10% for cost of issuance and reserve funds.

<sup>10</sup> Assumes a rate of 3.0%, a 30-year term with an amortized sinking fund, and 1.5% for cost of issuance.

<sup>11</sup> In March 2022, the monthly debt service was listed as \$258 million, which would result in annual debt service exceeding \$3.5 billion. See <https://new.mta.info/document/85496>.

the ROW outright to the IBX Authority, subject to the existing lease to the New York and Atlantic Railway.

Another concept might be to share responsibility as a state and locally controlled entity, where the IBX Authority could have representation and potential funding from the City of New York. Since this project is for services delivered primarily within NYC, it makes sense to have the Mayor and the NYC Council evaluate whether they would like to be involved in funding and decision-making, especially since the inter-modal connections and economic development aspects would need to be coordinated. In this scenario, the new joint entity could implement the IBX and sponsor other future projects that involve "Mobility as a Service," first- and last-mile public transit partnerships, or even local mobility hubs.

Under these scenarios, the IBX Authority would issue a Request for Expressions of Interest (RFEI) for the development and operations of the IBX Project. The IBX Authority could lease the ROW to the chosen bidder (the "Operator").<sup>12</sup> The Operator would be responsible for developing (including engineering, permitting, and construction), and operating the IBX Project. The Empire State Development Corporation would issue private purpose, non-recourse tax-free bonds (the "IBX Bonds"), the proceeds of which would be used for IBX Project development. The Operator would be responsible for paying all interest and principal under the IBX Bonds. The IBX Authority could lease the ROW to the Operator for a lease term that would be long enough (approximately 35–50 years) to allow for the longest possible debt service amortization schedule and for the Operator to receive an acceptable return. The Operator would collect fees from users of the IBX Project, which would not exceed the highest fee/ride charged by the MTA for New York City Transit subway and bus operations.

As noted above, a joint State-City project authority would be well suited to advancing this project. This would facilitate more expeditious approval and permitting processes as a further strategy to reduce the project's cost and speed its implementation. Under its wing, the State and City could:

- Subsume the CEQR process into the SEQR process;
- Designate the Authority as the lead agency under the SEQR process and set an expedited timeline for all steps of the SEQR process;
- Set firm time limits for all municipal and state permitting agencies for the review and approval of all necessary permits and other required actions;
- Eliminate the ability to bring litigation against any lease, contract, review, approval, license, permit issued, or action taken by the IBX Authority or restrict the same by limiting the grounds for litigation and setting specific procedural time limits for all steps and decisions on such actions; and
- Require plaintiffs to post bonds for costs attenuated with delays if such legal action is unsuccessful.

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<sup>12</sup> The New York City Department of Sanitation created a similar arrangement when it sought private companies to develop and operate the export of municipal solid waste from four of the Department's marine transfer stations.

A joint City-State entity could develop a plan to establish special tax zones (“Zone(s)”) within a determined radius of each IBX Project station. Within each Zone, an additional levy would be assessed based on the increased value of property within the Zone attributable to the IBX Project. One way to accomplish this is to do the following annually:

- Determine the increase in value of properties within the Zone from the commencement date of the IBX Project operations (“Operating Commencement”);
- Determine the increased real estate values of properties outside of, but within a given vicinity of, each Zone from the Operating Commencement.
- Assess a levy on the differential of (a) – (b).<sup>13</sup>

The proceeds of the levy would be dedicated to payments of the IBX Bonds, and any excess proceeds would be used to pay for a minimum agreed-upon return to the Operator, and after that to the MTA’s New York City bus and subway operations, or other uses as determined by the State.

## **V. Conclusion & Recommendation**

For the reasons stated above, the Transportation Committee and the New York City Affairs Committee of the New York City Bar Association recommend that implementation of the IBX project be transferred to a new independent authority charged with developing a more affordable project concept and exploring innovative financing and project delivery options, and/or to share that responsibility between the state and a locally controlled entity which could have representation and potential funding from the City of New York.

January 2024

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<sup>13</sup> Similar taxing districts have been deployed successfully to support financing enhancements for the Washington, DC Metro service. (In a presentation before the Transportation Research Forum, Jonathon Broder, former General Counsel of CSXT said that the failure to set up such a special tax district to pay for ongoing maintenance of the High Line was a significant institutional flaw).