

The Town of Enfield

Comprehensive Plan

Approved December 12, 2001

Motion made by Councilman Stevenson, seconded by Councilman Gumaer that the Town Board of the Town of Enfield approve the adoption of the Town of Enfield Comprehensive Plan as proposed.

Discussion

Vote – Supervisor Owens aye. Town Councilmen Stevenson and Roach aye. Town Councilwoman Gumaer aye.

TOWN OF ENFIELD
TOWN BOARD MEETING
WEDNESDAY, DECEMBER 12, 2001
6:30 P.M.

ACKNOWLEDGEMENTS

Planning Board Members

Rick Chase
Virginia Bryant
Darrel Clark
Susan Lewis

The members of the Enfield Town Planning Board would like to extend their sincerest thanks to the Enfield residents who participated in public meetings for the purpose of developing this comprehensive plan. Without their goodwill towards and concern for the community as a whole, this document could not have come into existence. It is based on the many excellent ideas put forward and developed during those public meetings.

We would like to thank Nancy Potter of the Cooperative Extension Service for her perseverance, professionalism, and good humor in acting as facilitator for all public meetings. She kept everyone on track and was instrumental in identifying the “Areas of Interest” as they arose and in helping participants sort and clarify the “Goals” and “Objectives” within each area.

A big thanks to Robin Carlisle-Peck, Town of Enfield’s Planning Clerk, for providing the invaluable service of taking minutes during the public meetings. Without her expert help, many ideas may have been overlooked.

Karen Flores, Tompkins County Planning Department Circuit Rider Planner, also helped us greatly with the organization of the comprehensive plan itself.

Melissa Carino and Leslie Schiff, both Cornell University graduate Planning students, aided the Planning Board enormously by conducting background research and by organizing all of the information and meeting minutes into a draft of the comprehensive plan.

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¹ Maps can be viewed in full-color at the Town Hall.

Town of Enfield Comprehensive Plan

INTRODUCTION

This comprehensive plan is the product of Enfield residents, who came together in a community effort to define the needs and desires of the Town of Enfield². Over the course of eight months, eleven public meetings were held in which residents delineated and discussed in detail a broad range of topics of concern. Through regularly mailed flyers, all Enfield residents were invited to participate in this process.

A comprehensive plan serves the community by giving residents a voice in the decision-making process, and as a working document, enables the Town to apply for county, state, and federal funding to achieve community-defined goals and objectives. It also facilitates cooperation between Town and governmental agencies in the planning and implementation of capital projects.

² The Town of Enfield's Comprehensive Plan Public Meeting Minutes are available for viewing at the Town Hall.

BACKGROUND OVERVIEW

History

Located in the rural, west central portion of Tompkins County, the Town of Enfield encompasses 36 square miles. The Town is bordered on the east by the Town of Ithaca, on the north by the Town of Ulysses, on the west by the Town of Hector in Schuyler County, and on the south by the Town of Newfield. Enfield Center runs along Enfield Main Road from Route 79 to Harvey Hill Rd. Enfield Center is approximately five miles west of the City of Ithaca. This is a very small residential area that holds the Town Hall, the Highway Department, the Community Building, the Grange Hall, the Fire Department, and several churches (*see Appendix #9, Map of Enfield Center*).

The Enfield area was first settled in 1804 by John Giltner. It first registered to become a township in November 1820, and was officially registered with the State of New York on March 16, 1821. The Town formed from thirty-six lots of the southern portion of Military Township lot No. 22, Ulysses.

Agriculture was a way of life for most residents. By 1865, 80% of the Town's land was used for farming. By 1866, five sawmills operated on Five Mile Creek. After the Civil War, the Federal Government encouraged the establishment of farmers' organizations. Thus, the Enfield Valley Grange No. 295 was founded. In 1925, local residents built a grange hall and meeting space. By 1995, it was the only Tompkins County Grange Hall still officially functioning.

Enfield Falls lies in the southeastern part of Enfield, within Robert H. Treman State Park. Named in honor of Robert H. Treman, who presented the land to New York State in 1920, Treman Park is a local natural and recreational area as well as a tourist attraction. The Grist Mill located in the park was constructed in 1838-39 and was in use until 1916. Today tours of the building are offered when the park is open.

Over the years many businesses have thrived in Enfield. The list consists of general stores, boot and shoemakers, coopers, blacksmiths, seamstresses, broom makers, saw and gristmills, car repairs, taverns, and motels. Presently the only store in Enfield, Valley Korner's sits on the site where Mrs. Coons operated a general store in 1926.

Enfield's government operates like that of most other small New York towns. Space for officers and employees of the Town is provided in the Enfield Town Hall, built in 1966 in the Enfield Center. Throughout its history, Enfield has enjoyed a dynamic community feeling, rich in the tradition of rural America.

Population

1990 Statistics

Population trends in Enfield point to steady growth during the last 20 years. Between 1980-1990, the Town grew by 29%, from 2,375 to 3,054 people. Enfield experienced the largest growth in Tompkins County during this ten-year period. This growth was largely due to the influx of mobile homes into the community and did not represent economic growth or building construction. During this period, population density in Enfield was 82 persons per square mile.

In 1990, the population of Enfield included residents from the following race/ethnicity groups: 2,963 Caucasians, 44 Blacks, 6 American Indians, 6 Asians, and 35 of Hispanic origin.

Enfield's population was found to be one of the poorest of all 16 municipalities in Tompkins County, with the second highest percentage of low-income persons. According to the 1990 Census, 46% of Town residents qualified as low-income. Families living below the poverty line numbered 9.7%, almost 2% above the county average.

2000 Statistics³

Census 2000 data indicate that Enfield's population has increased by 10% since 1990, to a total of 3,369 people. Population density in Enfield, then, has also increased, to 92 persons per square mile.

The 2000 Census shows that the population of Enfield includes residents from the following race/ethnicity groups⁴: 3,149 Caucasians, 63 Blacks, 15 Asians, 17 of a race other than those categorized in Census, 68 of two or more races, and 57 of Hispanic or Latino origin.

Families constitute 67.4% of Enfield households, and 49.3% of these family households are married couples. The average household size is 2.55 people, and the average family size is 3.02 people. Almost half of Enfield's population is 25-54 years of age, indicating that most residents are of working-age.

³ More detailed income distribution information from the long form of Census 2000 will be available in 2002.

⁴ Census 2000 offered new race/ethnicity categories, including "race-other (than categories listed)" and "two or more races." The total number of people derived from adding all racial/ethnic groups selected by Enfield residents exceeds the Census 2000 population total of Enfield. This discrepancy may be due to residents identifying themselves as belonging to multiple racial/ethnic groups.

Description of Existing Conditions

The Town of Enfield is rich in natural areas, environmental resources, and historic sites and structures. The community is and wants to remain closely tied to its agricultural roots. It also seeks to improve its economic position. Presently, Enfield has very few commercial enterprises, no industry other than farming, and lacks public sewer and water systems.

The population of Enfield has the second lowest income level in Tompkins County and has a higher than average poverty rate when compared to the rest of the county. Housing is being improved, but the majority of housing units in Enfield are classified as being at least moderately substandard (*see Appendix #1, Town of Enfield Windshield Survey of Housing Structures, 1999*).

Community Vision Statement

The Enfield Comprehensive Plan is a community effort to retain the unique qualities of the Town of Enfield as well as plan for its future growth and improvement. The goals of the community of the Town of Enfield are to preserve its open rural character and its recreational assets, as well as the historical character of its churches, grange hall, its main street, and buildings on outlying roads. The quality of its water supply and natural resources must also be protected for sustainable growth in a wholesome, small-town atmosphere. We want to preserve the welcoming, socially diverse nature of our community, and to strengthen ties among community groups.

Additional community goals seek the further development of our rural township. We envision a community in which residents collaborate and cooperate to improve health and safety, effectively enforced. We want to provide a safe, affordable housing stock, including housing for seniors. We want to enhance youngsters' quality of life through a balance of community group programs and social and economic development. The Town seeks to promote small-scale economic development and the improvement of community services and facilities. We want the Enfield school to become a community resource for residents of all ages; we also want to investigate the possibility of an Enfield school district and encourage the development of an Enfield Post Office. The township seeks appropriate representation in County government as an undivided political identity. We desire to create, through education, a greater awareness of conservation, the environment, resources, and ecosystems. And finally, we seek to beautify our historic town center and facilities.

AREAS OF INTEREST

The following ten *Areas of Interest* were defined by residents who participated in the planning forums for the Enfield Comprehensive Plan: (1) Historic Preservation; (2) Town Beautification; (3) Agriculture; (4) Environmental and Natural Resources; (5) Recreational Assets; (6) Public Utilities, Infrastructure, and Transportation; (7) Community Facilities and Programs; (8) Housing; (9) Economic Development; and (10) Land Use.

Historic Preservation

Background Overview

Enfield has a number of historic structures and areas that the community has an interest in preserving. These fall into three categories: *structures*, including churches, school buildings, the mill, Enfield Town Hall, Enfield Town Barn, Enfield Valley Grange, Harvey-Teeter Hall (Brown Home), and the Newhart-Wright-Wortman Store/Hall; *farms*, including barns, out buildings, and fields; and *cemeteries*.

Goals and Objectives

Goal 1: *Create awareness of Enfield's history.*

- Objective 1: Increase public education about and appreciation for local historic sites by utilizing the knowledge of the town historian and historical society as well as providing printed materials to residents to identify historic sites.
- Objective 2: Provide residents with access to historical books and documents.

Goal 2: *Identify and preserve Town-owned historical structures and areas.*

- Objective 1: Preserve the Town's character and the history of the area by taking advantage of county and state programs.
- Objective 2: Improve the structural integrity and appearance of the Town's historic sites.
- Objective 3: Protect Town records and documents using preservation techniques.

Goal 3: *Protect historic buildings within the Town from damage, destruction, and neglect.*

- Objective 1: Anticipate pressures on historic sites, and protect them from natural and man-made degradation.
- Objective 2: Increase linkage to local historic resources (Historic Ithaca, State Historic Preservation Office, Tompkins County Museum).

Town Beautification

Background Overview

The residents of Enfield have determined that Town beautification is a necessary step toward achieving a sense of community pride and would greatly help reach all other goals in the plan. The community has already begun to implement these goals and has plans for future beautification of the Town.

Goals and Objectives

Goal 1: *Develop an identifiable town center in Enfield.*

- Objective: Build a sense of community among Enfielders and develop a unique community identity that is visible to visitors. Proposed initiatives include:
 - a) paving and/or improving sidewalks in town center;
 - b) improving town center street lighting;
 - c) increasing signage, including a “Welcome to Enfield” signs;
 - d) placing flower boxes around town center;
 - e) putting in plantings at town center; and
 - f) posting regulatory roadside signs (anti-littering, building codes, etc.).

Goal 2: *Improve code enforcement to ensure the health and safety of the community and land.*

- Objective 1: Seek, adopt, and enforce codes for solid waste disposal as well as promoting public participation in clean-up days and junk car removal.
- Objective 2: Enforce existing codes, such as NYS health law, junk car ordinance, littering, building and electrical codes. This can be achieved by:
 - a) improving training of code enforcement personnel;
 - b) publicizing codes to inform citizens about code requirements; and
 - c) coordinating public service departments (sheriff, fire department, and highway department) to make enforcement more uniform and efficient.

Agriculture

Background Overview

As it has been historically, agriculture remains the dominant industry in Enfield. Farms constitute the majority of land use within the municipality, and the Enfield Grange continues as an official entity. Enfield would like to maintain its agricultural heritage and considers this an important part of its rural character.

Agricultural land use in the area has declined by 51.5%, from 22,272 acres in 1978 to 10,810 acres in 2000. In the last 22 years, farmers have struggled to make farming a profitable economic choice. This has been especially true in the dairy industry, where most farms in Enfield have gone out of business. As of 2001, the Town of Enfield has a total of 7,283 acres of active agricultural land. From this total of active agricultural land, 5,108 acres are owned and another 2,175 acres are rented.⁵

Goals and Objectives

Goal 1: *Preserve open space and farmland by making farming an economically viable activity.*

- Objective 1: Investigate agricultural tax-exemption regulations relative to opportunities for small farm and co-op businesses.
- Objective 2: Review “Local Right to Farm” state regulations.

Goal 2: *Promote alternative farming techniques by fostering environmentally sustainable agriculture conducive to a healthy environment.*

- Objective 1: Research organic farming techniques.
- Objective 2: Research local market possibilities for non-GMO (genetically modified organism) produce and non-BGH (bovine growth hormone) dairy products.

⁵ Cornell Cooperative Extension Study on Agricultural Districts, 2000. Active agricultural land is defined and assessed by the county as agricultural land that makes at least a profit of \$10,000 annually.

Environmental and Natural Resources

Background Overview

Enfield has an abundance of natural resources, including land located within Robert H. Treman State Park, land trust areas, a potential supply of natural gas, and its own water aquifer. The municipality is sited in the Cayuga Lake Watershed. In addition, Enfield is primarily an agricultural area with beautiful views and vistas.

Goals and Objectives

Goal 1: *Start environmental and agricultural education programs to encourage environmental practices, such as composting and recycling, and appreciation for local natural resources and areas.*

Goal 2: *Track emerging natural resource issues in order to keep Enfield citizens informed about natural resource use and any changes that may affect them.*

- Objective 1: Research the impact of natural resource improvement and natural resource depletion on the land, the Town, and its people.
- Objective 2: Disseminate information about present and future natural resource use, such as potential natural gas drilling in Enfield/Finger Lakes Natural Forest.

Goal 3: *Protect the water supply and decrease erosion by improving Town and county highway road department's drainage methods.*

Goal 4: *Learn more about Enfield's aquifer and its preservation.*

- Objective 1: Use data from ongoing study of the aquifer to determine water quality, measures for protecting the aquifer, and any Enfield areas that need to be preserved.
- Objective 2: Research Brooktondale aquifer issues.

Goal 5: *Decrease the drainage of organic and inorganic contaminants into Cayuga Lake and wetlands.*

Recreational Assets

Background Overview

Less than ten miles from Ithaca, Trumansburg and Watkins Glen, the Town of Enfield offers easy access to hiking, camping, boating, car racing, music festivals, and winery touring. Enfield also includes much of Robert H. Treman State Park and is in close proximity to Cayuga and Seneca Lakes. Golfing in Enfield is also available at Hillendale Golf Course.

Goals and Objectives

Goal 1: *Preserve recreational and natural areas.*

- **Objective 1:** Attract more people to Enfield by publicizing its convenient access to recreational sites.
- **Objective 2:** Encourage Eco-Tourism.

Goal 2: *Increase the use of recreational areas within the Town.*

- **Objective 1:** Work with state and county agencies to increase the availability of recreational areas, for example: reinstate camping at Upper Treman Park, and provide shuttle service from Enfield Center to Lower Treman swimming area.
- **Objective 2:** Increase the usage of and extend Finger Lakes Trails by:
 - a) documenting current trail usage (Cayuga Trails Club);
 - b) researching issues of private property easements; and
 - c) encouraging State Park funding for camping and swimming areas.

Public Utilities, Infrastructure and Transportation

Background Overview

The major transportation routes through the township are State Route 79 (Mecklenburg Road) and State Route 327 (Enfield Falls/Enfield Main Road). There are 11.79 miles of state road and 24.49 miles of county road in Enfield. The 44.45 miles of Town road are laid out in a grid pattern, reflecting the agricultural history of the community. The Enfield Highway Department is responsible for all maintenance of Town roads and, during the winter, for an additional 17 miles of county roads. There are no public sewer or water systems in any area of Enfield.

Goals and Objectives

Goal 1: *Move the Enfield Highway Department facility to a larger site outside of Enfield Center.*

- Objective 1: Improve public safety by removing sand, gravel, and cinder supplies from Enfield Center.
- Objective 2: Increase the attractiveness of Enfield Center.
- Objective 3: Improve the efficiency of the department (present space is inadequate for departmental operations and cannot reasonably be expanded).
- Objective 4: Apply for DEC grants available to update public storage systems for sand, gravel, and cinders.

Goal 2: *Improve and maintain Town roads and their safety.*

Goal 3: *Increase accessibility to public transportation.*

- Objective 1: Increase the mobility of Enfield community members as well as the Town's accessibility to visitors.
- Objective 2: Work with the Conservation Corps to build bus stops with funding from TCAT.

Goal 4: *Pursue study of municipal water and sewer for designated areas of Enfield.*

- Objective 1: Improve the health of the community.
- Objective 2: Increase the appeal of Enfield to new businesses and new residents.

Goal 5: *Encourage the development of an Enfield Post Office.*

Community Facilities and Programs

Background Overview

The Enfield community would like to create new and develop existing public and community facilities to offer residents accessible spaces in which to congregate, learn, and grow. Presently, community facilities are clustered into the Town Hall, Grange Hall, and Community Building, and do not accommodate all community needs. Because of custodial fees, Enfield School is not an affordable option for most community groups and meetings. The Community Building's septic system is undersized and cannot be enlarged to accommodate community events and programs, so for example, there is no place for youth activities to be held.

Goals and Objectives

Goal 1: *Establish/construct a multi-use community center that includes the Town Hall. Some of the proposed uses for the center are environmental education, reading room, library, youth programs, senior programs, and community meetings.*

- Objective 1: Create a public space/resource that all community members can use and enjoy.
- Objective 2: Foster community feeling and connection.
- Objective 3: Improve the education and literacy levels of community members by connecting with programs already in existence in Ithaca and bringing them to the Enfield Community Center.

Goal 2: *Create a town square or park at the site of the existing Town-buildings cluster, which consists of the present Community Building (the old fire hall), church, pond, playground, the Grange Hall, and the Town Hall/Highway Department Building. (In Public Utilities, Infrastructure, and Transportation, above, it is proposed that Highway Department operations be moved to a site outside Enfield Center.)*

- Objective 1: Improve the existing buildings to comply with New York State Building Codes.
- Objective 2: Make all buildings handicapped accessible and compliant to the American Disabilities Act (ADA).
- Objective 3: Construct playground, pavilion, and plant gardens at site.

Housing⁶

Background Overview

In 2000, there were 1,432 housing units in Enfield, which is an 8.2% increase from 1990, when there were 1,182 units. Of 1,323 occupied housing units in Enfield, 75% were owner-occupied, and the other 25% were rental housing. The percentage of owner-occupied homes increased by 4% between 1990-2000 and rental units increased by 2%.

The Town has a density of 39 homes per square mile, an increase of 7 homes per square mile since 1990. The 2000 Census shows 109 vacant housing units in Enfield (7.6% of the housing stock). This is an increase of 1.2% since 1990. In 1990, there were 344 mobile homes in the Town, or 34% of the housing stock.

The majority of housing units in Enfield are classified as being at least moderately substandard (see Appendix #2, *Town of Enfield Windshield Survey of Housing Structures, 1999*). According to a 2000-2001 windshield survey⁷ conducted by Better Housing of Tompkins County, of the 988 structures observed as a sample of all Enfield Town structures, only 224 were standard units.

Goals and Objectives

Goal 1: *Improve the status of housing and the quality of life for Enfield residents, providing safe and affordable homes for ALL community members.*

- Objective 1: Identify/provide low-cost loans for people to build and/or own homes. This can be furthered by doing the following:
 - a) Inform the public of county and state programs, such as First Time Home Owners Loans;
 - b) Promote rent-to-own programs; and
 - c) Conduct workshops on home financing.

- Objective 2: Replace old mobile homes with low-cost alternatives. Such goals to pursue in order to meet this objective include:
 - a) Conduct a mobile home survey in Enfield's mobile home parks;
 - b) Identify the total number/percentage of mobile homes in Enfield's total housing supply;

⁶ More detailed information on housing structures from the Census 2000 long form will be available in 2002.

⁷ The scores of this survey were based on the following conditions of the home: roofs, foundations, windows, chimneys, and siding. No internal conditions were observed through this survey.

- c) Investigate state and federal housing programs; and
 - d) Investigate successful local low-cost housing projects, such as Linderman's Creek, recently constructed on Rte 79.
- Objective 3: Identify/provide low-cost loans to individual homeowners for building rental units in which tenants will be charged less than market value for a pre-determined period of time. This objective can do the following for Enfield's housing supply:
 - a) Increase rental opportunities for households; and
 - b) Increase the number of low-cost rental units in Enfield and integrate them within the Town.
 - Objective 4: Continue the rehabilitation of existing owner-occupied homes through HUD programs.

Goal 2: *Explore the development of senior housing.*

Goal 3: *Continue to attract new resident in order to increase community diversity and economic viability, while still preserving the Town's rural character.*

Economic Development

Background Overview

Economic development is the key to achieving the goals and objectives defined in this comprehensive plan and to maintaining and improving Enfield. A very large percentage of Enfielders are classified as low-income. Farming operations are the major industry, and many farms are failing. Because there is no commercial or non-farm industrial base within the Town, most residents work in the Ithaca urban area.

Goals and Objectives

Goal 1: *The Enfield community would like to broaden its economic base by promoting small-scale commercial enterprise, increasing the number of small businesses.*

- Objective 1: Apply for federal and state economic development funds.
- Objective 2: Investigate the possibility of municipal water and sewer.
- Objective 3: Obtain a small business survey of existing businesses in Town.
- Objective 4: Create a local business directory.
- Objective 5: Promote local businesses.
- Objective 6: Conduct workshops on business development.
- Objective 7: Research USDA Rural Development small business loans.
- Objective 8: Increase the possibilities for local employment.

Goal 2: *Improve the personal incomes of households in Enfield by increasing the employable skills of community residents.*

- Objective 1: Research existing state and local job-training programs.
- Objective 2: Develop Enfield-based employment programs.

Land Use

The Town of Enfield includes the unincorporated hamlet area of Enfield Center. This is a very small residential area that holds the Town Hall, the Highway Department, the Community Building, the Grange Hall, the Fire Department, and several churches. The Town has eight mobile home parks, one convenience store, and one elementary school. Farms constitute the majority of land use in the Town, and there are no other significant industrial uses. Present land uses and designations in Enfield are depicted in maps included as appendices (*see Appendices # 2-8, Land-Use Maps*).

Goals and Objectives

- Goal 1: *Conduct a Town land-use survey, including greater detail than is currently available.*
- Goal 2: *Create a large-scale, detailed map of the Town, including all relevant information contained in the appendices and new information from the Town land-use survey.*
- Goal 3: *Use the detailed Town map and land-use data to make informed decisions relative to all of the preceding Areas of Interest included in this comprehensive plan.*

APPENDICES

1. *Town of Enfield Windshield Survey of Housing Structures, 1999.*
2. *Land Use and Land Cover, Town of Enfield, 2001.*
3. *Tax Parcels 2000, Town of Enfield, 2001.*
4. *Agricultural Districts, Town of Enfield, 2001.*
5. *Parks and Preserves, Town of Enfield, 2001.*
6. *Unique Natural Areas, Town of Enfield, 2001.*
7. *Water and Watersheds, Town of Enfield, 2001.*
8. *Wetlands, Town of Enfield, 2001.*
9. *Enfield Center, Town of Enfield, 2001.*

Town of Enfield Windshield Survey Results Summary

		Number	% like structures	% both categories
Houses:	0 (standard):	201	28.3%	20.0%
	1 (moderately substandard):	191	26.9%	19.3%
	2 (severely substandard):	148	20.8%	15.0%
	3 (Dilapidated):	170	23.9%	17.2%
	Total Houses:	710	100.0%	71.9%
Mobile Homes:	0 (standard):	23	9.2%	2.3%
	1 (moderately substandard):	55	21.9%	5.6%
	2 (severely substandard):	47	18.8%	4.8%
	3 (Dilapidated):	126	50.2%	12.3%
	Total Mobile Homes:	251	100.0%	25.4%
	not able to be scored:	27	n/a	2.7%
	total all structures:	988	100.0%	100.0%

About Windshield Surveys: A "windshield survey" is a method used to assess housing conditions based on the external conditions that can be observed, usually through the window of a car. This survey was conducted in such a method and the structures were scored based on the observable external conditions of the home, such as roofs, foundations, windows, chimneys, and siding. No internal conditions were observed through this survey.

Notes: 988 structures were observed as a sample of all structures in town; 988 is not total structures. Mobile homes in parks were not scored, only mobile homes on private lots. Apartment buildings (structures that were clearly apartment complexes) were also not scored.

Definitions: Standard: Housing that is in standard condition, has no major structural defects, have adequate plumbing facilities, appearance does not create blighting influence. No more than observable, normal maintenance is required.

Moderately substandard: Housing that has only one or two major defects and can be restored to a standard condition for a reasonable cost. (Up to about \$5,000)

Severely substandard: Housing or rental units that have ~~two~~^{three} or more critical defects and can be restored to standard condition for a reasonable cost. (up to about \$20,000)

Dilapidated: Housing that is severely substandard to a degree requiring clearance, or buildings which have three or more critical deficiencies that cannot be repaired to a standard condition for a reasonable amount. (Over \$25,000)