Business Incentives at a Glance

For manufacturing, industrial, warehousing, research, and commercial projects

Up to 15 years
PILOT schedules, set by a scoring worksheet

8%
Combined sales tax exempted on construction and equipping

About 3 months
Typical review from submission

Your score sets your PILOT schedule

Real property tax exemption in each tax year of the PILOT term. After the last year shown, the project pays full taxes.

Worksheet score	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
12 or more points *Category 3, 15-year schedule*	100%	100%	100%	100%	100%	50%	45%	40%	35%	30%	25%	20%	15%	10%	5%
7 to 11 points *Category 2, 10-year schedule*	50%	45%	40%	35%	30%	25%	20%	15%	10%	5%	0%	0%	0%	0%	0%

Projects scoring 6 points or less (Category 1) receive no real property tax exemption. A Category 3 schedule requires the company to agree not to contest the project's assessment until at least the 16th tax year.

How the worksheet scores a project (1 to 3 points per criterion)

Criterion	1 point	2 points	3 points
New permanent jobs *within 5 years*	*Fewer than 100*	*100 to 300*	*300 or more*
Wages for new jobs *vs. average County wage*	*At least 75%*	*At least 100%*	*At least 150%*
Spin-off jobs *verifiable*	*Fewer than 100*	*100 to 300*	*300 or more*
Local business impact *or community investment*	*Low local need (such as insurance, banking, trucking); Chamber member*	*Uses local suppliers, services, or materials, or reuses an abandoned facility*	*Synergy with local suppliers and manufacturers, or brownfield or adaptive reuse*
Education benefits	*School visits or school-to-work*	*Learn to Earn internships, or underwrites facilities or programs*	*Scholarships, internships, sponsorships, or underwriting faculty ($10,000)*
Property value *real property*	*$500,000 to $1.5 million*	*$1.5 million to $5 million*	*$5 million or more*

How the review works

1. *Apply at least two weeks before a monthly Board meeting*
2. *Initial project presentation to the Board*
3. *Public hearing resolution at the following meeting*
4. *Public hearing in the host community*
5. *Final Board consideration*

Key things to know

- *The CCIDA can consider a PILOT agreement, a sales and use tax exemption, and a mortgage recording tax exemption. Any assistance is subject to the Agency's application, review, and approval process.*
- *The affected school district decides whether to join the PILOT or receive its payment through a Host Community Agreement. The Agency asks for that decision within 60 days of introducing the project team to the district.*
- *The sales and use tax exemption covers purchases for the initial construction and equipping of the project.*
- *The mortgage recording tax exemption applies to a project's initial financing when the Agency holds a leasehold interest and joins in the mortgage.*
- *Each application must explain why the project needs the assistance.*
- *Costs include a $1,500 non-refundable application fee ($750 of it applied to closing costs), a 0.75% Agency fee at closing, and all CCIDA legal costs.*
- *The application becomes a public document once submitted, so mark any proprietary information.*

(518) 565-4480 · IDA@clintoncountyny.gov · clintoncountyida.com

Terms are set by the CCIDA Uniform Tax Exemption Policy and may change by Board action. The application and fee schedule are on the CCIDA website.