COUNTY OF CLINTON
INDUSTRIAL DEVELOPMENT AGENCY

# Retail Incentives at a Glance

*For retail and tourism destination projects*

**Over one-third**
*Share of project cost in retail space that triggers the State retail limits*

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

**About 3 months**
*Typical review from submission*

## When a retail project can qualify

*A retail project is one where more than one-third of project costs are related to a facility or property that is primarily used in making retail sales of goods or services to customers who personally visit such facilities. The Agency's enabling legislation sets forth three instances where the Agency may provide financial assistance to a retail project. The two most common are described below. The Agency generally assists retail projects only when the public benefits outweigh any public costs.*

### Path 1: Tourism destination facility

*All three must apply:*

1. *It attracts a significant number of tourists, meaning customers from outside the North Country economic development region.*
2. *It links to other tourism destination facilities in the County.*
3. *It pays sales and occupancy taxes, plus real estate taxes or PILOT payments unless run by a nonprofit.*

### Path 2: Local need and jobs

*All three must apply:*

1. *It is in a highly distressed area (a high-poverty, high-unemployment census tract or a former Empire Zone), or it offers goods or services residents of its city, town, or village cannot reasonably reach today.*
2. *After the public hearing, the Agency finds it will keep or add permanent private sector jobs in New York.*
3. *The County's chief executive officer confirms the Agency's action before assistance is given.*

*The North Country economic development region is Clinton, Essex, Franklin, Hamilton, Jefferson, Lewis, and St. Lawrence Counties. Tourism venues the Agency will consider, all open to the public, include hotels and motels, performing arts and theater, sports arenas, museums, historic sites, campgrounds, amusement and theme parks, themed destination restaurants, golf courses, and ski facilities.*

## 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 Agency also weighs whether the project is part of a larger planned development, is endorsed by the local municipality, and sits in a targeted zone. It may ask for a market analysis or an official's letter showing the project qualifies.*
- *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.*

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*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.*