



COUNTY OF MONROE  
**COMIDA**  
INDUSTRIAL DEVELOPMENT AGENCY

**GOVERNANCE COMMITTEE MEETING**

**March 19, 2024**

**Time: 12:30 p.m.**

**CityPlace Building, 50 West Main Street, Rochester, 14614**

1. Call meeting to order
2. Approval of Minutes of February 16, 2024 (p. 2)
3. Review Mission Statement and Measurement Report (p. 4)
4. Review By-Laws (p. 7)
5. Review Governance Committee Charter (p. 16)
6. Discussion of Governance Committee Self-Evaluation (p. 20)
7. Discussion of Board Evaluation Summary (p. 21)
8. Review Policies and Procedures
  - Compensation, Reimbursement & Attendance Policy (p. 22)
  - Code of Ethics Policy (p. 23)
  - Travel and Business Expense Policy (p. 26)
  - Disposition of Property Policy (p.31)
  - Procurement Policy- (p. 36)
  - Defense and Indemnification Policy (p. 38)
  - Record Retention Policy (p. 39)
  - Public Participation Policy (p. 40)
  - Local Labor Policy (p. 42)
  - Freedom of Information Law Policy (p. 45)
  - Internal Controls & Financial Accountability Policy (p. 46)
  - Extension of Credit Policy (p. 48)
  - Transparency & Accountability Policy (p. 49)
  - Real Property Acquisition Policy (p. 50)
  - Recapture, Suspension or Discontinuance of Financial Assistance Policy (p. 52)
  - Duties & Responsibilities of Board Members (p. 54)
  - Uniform Project Evaluation Policy (p. 55)
  - Annual Compliance Review Process and Procedure (p. 56)
  - *Conflict of Interest Policy (p. 58)*
  - Return and Distribution of Recaptured Benefits Policy (p. 62)
  - Sexual Harassment Prevention Policy (p. 63)
  - Pay Equity Policy (p. 71)
  - Renewable Energy Projects (p. 72)
  - Uniform Tax Exemption Policy (p. 73)
9. Other Business
10. Adjournment



COUNTY OF MONROE  
**COMIDA**  
INDUSTRIAL DEVELOPMENT AGENCY

**DRAFT - GOVERNANCE COMMITTEE MINUTES**  
**February 16, 2024**

Time & Place: 12:00 p.m. at City Place, 50 West Main Street

Board Present: J. Popli, A. Burr, N. Jones

Board Absent: J. Alloco

Also Present: R. Baranello, Esq., R. Finnerty, A. Clark, A. Liss, L. Bolzner, R. King, T. Reidy, C. Nadler

Chair Popli called the meeting to order at 12:04 p.m.

The draft minutes of the December 19, 2023 meeting were presented. On motion by N. Jones, second by A. Burr, all aye, the minutes were unanimously approved.

Chair Popli gave an overview of the current status of the Pittsford Canalside Properties, LLC project application and litigation. Pittsford Canalside Properties, LLC applied for and was denied benefits by resolution dated May 16, 2023 and then commenced an Article 78 proceeding arguing that Mr. Alloco had a conflict of interest in reviewing, and voting on, the application, and that Mr. Alloco improperly influenced other COMIDA board members to oppose the application. The Court denied Pittsford Canalside's request to disqualify other board members based upon purported influence by Mr. Alloco but remanded the matter back to COMIDA "for further consideration of whether Mr. Alloco has a conflict of interest under COMIDA's Conflict of Interest Policy." The Court noted that if "the Board, through that process, finds that there is no conflict, its determination stands as it was otherwise adequate, rational and sound." On the other hand, if "the Board finds a conflict of interest, Mr. Alloco will be precluded from deliberations and voting, and the Board shall hold a new vote on the project."

Chair Popli noted that the Governance Committee is tasked with evaluating Mr. Alloco's purported conflict of interest. Once the Governance Committee evaluates the purported conflict of interest, the Governance Committee will vote on a recommendation to be made to the full COMIDA Board. Chair Popli stated that while Mr. Alloco is a member of the Governance Committee, he has recused himself from all discussions regarding the purported conflict of interest.

It was noted that no one signed up to make public comments.

The Governance Committee reviewed the following materials in analyzing whether Mr. Alloco has a conflict of interest: the COMIDA conflict of interest policy, and all pleadings and papers filed in connection with the Article 78 proceeding commenced by Pittsford Canalside in Monroe County Supreme Court. The Governance Committee also observed that in advance of the May 16, 2023 vote, no one perceived any conflict of interest as no one raised the issue and there is evidence that Pittsford Canalside expected Mr. Alloco to participate in review of the proposed project. The Governance Committee also sought guidance from counsel to better understand factually analogous conflict of interest authority. The Governance Committee acknowledges and understands that the facts and findings outlined in such authority are non-binding as each conflict of interest is evaluated on a case-by-case basis. Chair Popli asked the committee members to affirm they have reviewed all of the materials, all aye.

During discussion, Chair Popli stated that Pittsford Canalside has alleged that Mr. Alloco has a conflict of interest based on his ownership of a real estate management company that owns and operates commercial and residential properties within Monroe County, meaning the issue presented is whether Mr. Alloco's mere presence in the same industry as Pittsford Canalside constitutes a conflict of interest that would warrant his recusal from the considering and voting on Pittsford Canalside's application for COMIDA benefits. The Governance Committee has had the benefit of reviewing factual affidavits submitted by Mr. Alloco and Christopher DiMarzo in connection with the Article 78 proceeding. The Governance Committee also relies upon its knowledge of the residential real estate and rental markets in Monroe County. Based on current market dynamics, the construction of Pittsford Canalside's housing development would have little to no impact on the residential rental market in Pittsford, New York.

Mr. Jones asked what the role of the Ethics Officer is. Ms. Baranello stated that Chair Burr is the Ethics Officer and sits on the Governance Committee. Per the Conflict of Interest Policy, Chair Burr is going through the process as part of the committee and Ethics Officer and will make a report to the full board at the board meeting.

With no further comments or questions, Chair Popli noted that the COMIDA Conflict of Interest Policy does **not** require this Committee to seek guidance from New York State Agencies in every conflict of interest determination. In this case, the Governance Committee consulted with counsel regarding the matter. He then asked if any member of the Governance Committee feels the need to also seek the guidance of New York State Agencies, all nay.

Upon motion by N. Jones, second by A. Burr, all aye, the committee resolved to recommend to the full COMIDA board a finding that Joseph Alloco did not have a conflict of interest that warranted recusal or precluded him from reviewing and voting on Pittsford Canalside's application for COMIDA benefits.

There being no further business to discuss, on motion by A. Burr, second by N. Jones, all aye, the meeting of the Governance Committee was adjourned at 12:21 p.m.



**Mission Statement and Performance Measurements Report**

**Name of Public Authority:**

County of Monroe Industrial Development Agency

**Public Authority's Mission Statement:**

Pursuant to the authority granted by the State of New York, it is the mission of the County of Monroe Industrial Development Agency to advance the job opportunities, health, general prosperity, and economic welfare of the people of Monroe County. This is accomplished by actively working to promote, attract, encourage, and develop economically sound commerce, and industry for the purpose of preventing unemployment and economic deterioration.

The Agency will achieve this mission, utilizing the powers granted to it by New York State, by providing financial assistance to qualified projects. This assistance shall include conduit bond financing, lease/leasebacks, exemptions from taxation, and/or support to organizations with similar missions.

The board of the Agency will carry out this mission guided by the tenets of Transparency, Integrity, Accountability, and Exemplary Customer Service.

Date Adopted	March 15, 2011
Reviewed & Adopted	March 20, 2012
Reviewed & Adopted	March 19, 2013
Reviewed & Adopted	March 18, 2014
Reviewed & Adopted	March 17, 2015
Reviewed & Adopted	March 16, 2016
Revised, Reviewed & Adopted	March 21, 2017
Reviewed & Adopted	March 20, 2018
Reviewed & Adopted	March 19, 2019
Reviewed & Adopted	March 17, 2020
Reviewed & Adopted	March 23, 2021
Reviewed & Adopted	March 29, 2022
Reviewed & Adopted	March 28, 2023



**Performance Measurements Report**  
**List of Performance Measures:**

In order to assess the County of Monroe Industrial Development Agency performance and to measure its success in achieving its intended purpose and the effectiveness and efficiency of its authorized work, the Board will utilize the following performance measures, with the measurements considered as a whole, reflecting the broad range of economic impacts for the Agency’s programs.

**PERFORMANCE MEASURES**

**Effectiveness**

<b>Measure</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
Number of Projects Approved	20	29
Company Investment in Projects	\$1,151,621,436	\$734,190,997
Existing Jobs at Application	321	1,948
Projected New Jobs Created	518	737

**Efficiency**

<b>Measure</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
Fee Income	\$5,913,875	\$8,854,391
Operating Expense	\$3,921,591	\$2,297,794
Excess of Fee Income over Operating Expense	\$2,882,019	\$6,556,597
Net Asset Position	\$17,980,966	\$15,402,763
Auditor Opinions	Unqualified	Unqualified

## **Accountability, Integrity & Transparency**

### **Additional questions:**

**1. Have the board members acknowledged that they have read and understood the mission of the public authority?**

YES

**2. Who has the power to appoint the management of the public authority?**

Bylaws Section 9. EXECUTIVE DIRECTOR. The Executive Director shall be appointed by the Agency and shall be responsible for the administration of its affairs.

**3. If the Board appoints management, do you have a policy you follow when appointing the management of the public authority?**

YES

**4. Briefly describe the role of the Board and the role of management in the implementation of the mission.**

The Board's fiduciary duty to this Authority is derived from and governed by its mission. The Board has the obligation to become knowledgeable about the mission, purpose, functions, responsibilities, and statutory duties of the Authority and, when necessary, to make reasonable inquiry of management and others with knowledge and expertise, to ensure that the Agency is carrying out its mission.

The role of management is to facilitate the delivery of assistance to qualified projects. This assistance shall include conduit bond financing, lease/leasebacks, or exemptions from taxation, or support to community organizations with similar missions.

**5. Has the Board acknowledged that they have read and understood the responses to each of these questions?**

YES

BY-LAWS  
OF  
COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY

Pursuant to the Authority contained in Section 858, Title 1 of Article 180A of the General Municipal Law, as set out in Chapter 1030 of the Laws of 1969, and Section 916 of the General Municipal Law as set out in Chapter 55 of the Laws of 1972 of the State of New York, the County of Monroe Industrial Development Agency hereby approves the following by-laws for the regulation of its activities:

ARTICLE I  
NAME, SEAL

Section 1.      NAME.            The name of the Agency shall be the "County of Monroe Industrial Development Agency" (the "Agency").

Section 2.      SEAL.            The official seal of the Agency shall be in a design circular in form, bearing the words and dates as follows:

COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY, NEW YORK  
CORPORATE SEAL  
1972

ARTICLE II  
BOARD OF DIRECTORS

Section 1.      NUMBER.    The number of Directors constituting the entire Board of Directors (the "Board") shall be at least three (3) and no more than seven (7). All members of the Board of Directors shall serve without compensation.

Section 2.      VACANCIES. (a) Vacancies and other openings filled by the Monroe County Legislature (the "Legislature"), as provided for herein. The Directors so elected shall serve until the expiration of the unexpired term. The Board, by majority vote, or the member may declare

vacant the position of any Director who fails to attend seventy-five percent (75%) regular meetings of the Board.

(b) If at any time the number of Directors shall consist of less than three (3) Directors, the Legislature is authorized to elect at any duly called meeting of the Board, a Director or Directors to reconstitute the Board.

Section 3.        TERM OF OFFICE.    Each Director shall continue to serve until the appointment and qualification of his or her successor.

Section 4.        RESIGNATIONS.    Any Director may resign from office at any time. Such resignation shall be made in writing, and shall take effect at the time specified therein, and if no time be specified, at the time of its receipt by the Chair. The acceptance of a resignation by the Board shall not be necessary to make it effective, but no resignation shall discharge any accrued obligation or duty of a Director.

Section 5.        REMOVAL.        At any duly called meeting, any Director may be removed from office with or without cause by the Legislature and another may be elected by the Legislature in the place of the Director so removed to serve on the Board until the next meeting of the Legislature at which election of Directors is in the regular order of business or until such Director is removed in accordance with these By-laws. Upon the removal of a Director for any reason, the Board may submit its recommendation for a replacement Director to the Legislature.

### ARTICLE III MEETINGS

Section 1.        ANNUAL MEETING.    The Annual Meeting of the Agency shall be held at the regularly scheduled March meeting at the regular meeting place of the Agency, or at such other time as the Board from time to time shall agree upon.

Section 2.        REGULAR MEETINGS.    Regular meetings of the Board may be held at such time and places as from time to time be determined by the Board. Pursuant to New York Public Officer Law sections 100 through and including 108 (the "Open Meetings Law"), with the exception of matters discussed in executive session or otherwise provided under the Open Meetings



Law, all meetings shall be open to the general public and shall be publically noticed in a matter consistent with the Open Meetings Law.

Section 3. SPECIAL MEETINGS. The Chair of the Agency may, when he/she deems it desirable, and shall, upon the written request of two members of the Board call a special meeting of the Board for the purpose of transacting any business designated in the call. The call for, a special meeting may be delivered to each member of the Board or may be mailed to, the business or home address of each board member of the Agency at least two days prior to the date of such special meeting. Notices may be given to the Board by electronic mail. Waivers of notice may be signed by any Board member failing to receive a proper notice. At such special meeting no business shall be considered other than as designated in the call, but if all Board members of the Agency are present at a special meeting, with or without notice thereof, and are all agreeable thereto, any and all business may be transacted at such special meeting.

Section 4. QUORUM. At all meetings of the Board, a majority of the members of the Board then in office shall constitute a quorum for the purpose of transaction of business; provided that a smaller number may meet and adjourn to some other time or until a quorum is obtained.

Section 5. MANNER OF VOTING. Each Director shall be entitled to one vote on each matter properly submitted to the Board for action at all meetings of the Board. Unless otherwise required by law or these By-laws, the vote of a majority of Directors present at a meeting at which a quorum is present shall be the act of the Board. .

Section 6. ORDER OF BUSINESS. The order of business at regular meetings shall be:

- A. Roll Call. Determination of quorum.
- B. Reading/Approval of Minutes of preceding meeting.
- C. New business.
- D. Reports of committees.
- E. Report of Executive Director.
- F. Report of Chari.
- G. Adjournment.

ARTICLE IV  
OFFICERS

Section 1. OFFICERS. The officers of the Agency shall be a Chair, Vice Chair, Secretary, Treasurer, Assistant Secretary, and such other officers as it may determine. The officers shall have such duties, powers, and functions as hereinafter provided.

Section 2. TERM OF OFFICE. Each officer of the Agency shall hold office for one (1) year and shall continue to hold office until a successor is appointed or elected. The officers all shall be elected by the members of the Agency at the Annual Meeting of the Agency in each fiscal year.

Section 3. VACANCIES. Should any office become vacant, the Board shall appoint a successor at the next regular meeting, and such appointment shall be for the unexpired term of said office.

ARTICLE V  
DUTIES OF OFFICERS

Section 1. CHAIR. The Chair shall preside at all meetings of the Agency. The Chair may appoint the Executive Director (ED), officers and employees to execute, on behalf of the Agency, all contracts, notes, bonds, trust indentures, or other evidences of indebtedness when so authorized by the Agency, and shall perform such other duties as may be prescribed for by law. The Chair shall submit to the Agency such recommendations and information as considered proper concerning the business, affairs and policies of the Agency.

Section 2. VICE CHAIR. The Vice Chair, during the absence or disability of the Chair, shall have all the powers and perform all the duties of the Chair. The Vice Chair shall also perform such other duties as the Agency shall prescribe or designate. In case of the resignation or death of the Chair, the Vice Chair shall perform such duties as are imposed on the Chair until such time as the Agency shall elect a new Chair.

Section 3. SECRETARY. The Secretary shall appoint the agency staff to record all the votes and record the minutes of the Agency in a journal to be kept for that purpose. The Secretary shall keep in safe custody the seal of the Agency and shall have power to affix such seal to all papers or other documents as may be required; shall attend to such correspondence as may be assigned and shall perform all the duties as the Agency may designate.

Section 4. ASSISTANT SECRETARY. The Assistant Secretary shall perform the duties of the Secretary in the absence or incapacity of the Secretary; and in case of the resignation or death of the Secretary, the Assistant Secretary shall perform such duties as are imposed on the Secretary until such time as the Agency shall elect a new Secretary.

Section 5. TREASURER. The Treasurer shall insure the care and custody of all funds and securities of the Agency and shall deposit the same forthwith in the name of the County of Monroe Industrial Development Agency in such bank or banks in the State of New York as the Agency shall designate. The treasurer may appoint the ED to perform these duties, in such case the Treasurer shall oversee the ED's actions.

The Treasurer shall have charge of the treasury and custody of receipts, deposits, and disbursements of all Agency moneys and shall keep full and accurate and separate accounts of the various funds and moneys. The Treasurer shall, at a reasonable time, exhibit the books and accounts to any member of the Agency upon application at the office of the Agency during business hours, and render a full financial report at the Annual Meeting of the Agency if so requested. The Treasurer shall have such other powers and duties as are conferred by the Agency or by any special or general law.

Section 6. ASSISTANT TREASURER. The Assistant Treasurer shall perform the duties of the Treasurer in the absence or incapacity of the Treasurer; and in case of the resignation or death of the Treasurer, the Assistant Treasurer shall perform such duties as are imposed on the Treasurer until such time as the Agency shall elect a new Treasurer.

Section 7. ADDITIONAL DUTIES. The officers of the Agency shall perform such other duties and functions as may from time to time be required by the Agency, by the by-laws of the Agency, or by the rules and regulations of the Agency.

Section 8. BONDING OF OFFICERS. The officers and members of the Board and the ED of the Agency shall execute bonds conditioned upon the faithful performance of the duties of their offices, the amount and sufficiency of which shall be specified by the Agency. The premiums therefore shall be paid by the Agency.

## ARTICLE VI

### STAFF

Section 1. EXECUTIVE DIRECTOR. The Executive Director (ED) shall be appointed by the Agency upon consultation with the President of the Legislature and the County Executive. The ED shall be responsible for the administration of the affairs of the Agency. The ED shall be the general manager of the Agency. The ED shall exercise supervision and control of all administrative functions of the Agency and shall be responsible for the implementation of all resolutions, orders, programs, or projects of the Agency. The ED, as well as the Chair, shall have the power to sign and execute on behalf of the Agency all contracts, notes, bonds, or other evidences of indebtedness when so authorized by resolution of the Agency. The ED shall attend all meetings of the Agency with the right to take part in the discussion and to recommend such measures as deemed necessary or expedient, and shall perform such other duties and have such other powers as may be prescribed for the ED by law or by the Agency, except the ED shall not have a vote. The ED shall have all necessary incidental powers to perform and exercise any of the duties and functions specified above or lawfully delegated to the ED.

Section 2. ADDITIONAL PERSONNEL. The Agency may appoint such other officers and employees as the Agency may require for the performance of its duties, and fix and determine their qualifications, duties, and compensation. Such officers and employees shall have the power to sign and execute on behalf of the Agency all contracts, notes, bonds, or other evidences of indebtedness when so authorized by resolution of the Agency. The Agency may also appoint Counsel, who may be Counsel of the County. The Agency shall fix the counsel's compensation for services which, if permitted by law, shall be payable in addition to the counsel's official compensation. The Agency may retain and employ private consultants for professional and technical assistance and advice.

ARTICLE VII  
GENERAL PROVISIONS

Section 1. FISCAL YEAR. The fiscal year of the Agency shall begin on the 1<sup>st</sup> day of January.

Section 2. GOVERNANCE COMMITTEE. There shall be a Committee on Governance comprised of at least three members who shall have responsibility for the education and training of independent Directors of the Board of Directors. The Committee shall periodically review the by-laws and make recommendations for changes to be presented to the Annual or Special Meeting of the Agency. Among its duties, the Committee shall:

- (a) Keep the Board informed of best governance practices;
- (b) Review Corporate governance trends;
- (c) Update the Board's Corporate governance practices;
- (d) Advise Board members on the skills and experiences required of potential board members;
- (e) Examine ethical and conflicts of interest issues;
- (f) Perform Board self-evaluations; and
- (g) Recommend by-laws which include rules and procedures for conduct of Board business.

Section 3. FINANCE COMMITTEE. There shall be a Committee on Finance comprised of the Treasurer and at least three (3) other independent Directors. They shall have responsibility for the deposit and investment processes. All Directors shall refrain from personal business activity that could conflict with proper execution of the investment program or the deposit of the Agency's funds or which could impair their ability to make impartial investment decisions. The Committee shall also review proposals for the issuance of debt by the Agency and its subsidiaries and make recommendations.

Section 4. AUDIT COMMITTEE. There shall be a standing audit committee comprised of at least three (3) independent Directors. The Directors shall be familiar with corporate financial and accounting practices. The responsibilities of the Audit Committee shall include:

- (a) Recommending to the Board the hiring of a certified independent accounting firm;
- (b) Establishing the compensation to be paid to the accounting firm; and
- (c) Providing direct oversight of the performance of the independent audit performed by the accounting firm hired for such purpose.

Section 5 OTHER COMMITTEES. The Board of Directors may also appoint from among its members such other committees as the Board may determine which shall, in each case consist of not less than two (2) Directors nor more than three (3) Directors and which shall have such powers and duties as shall from time to time be prescribed by the Board.

Section 6. EXECUTION OF INSTRUMENTS. All Agency instruments and documents shall be signed or countersigned, executed, verified, or acknowledged by such officer or official or other person or persons as provided in these by-laws or as the Agency may from time to time designate.

ARTICLE VIII  
AMENDMENTS

Section 1. AMENDMENTS TO BY-LAWS. The by-laws of the Agency shall be amended only with the approval of at least a majority of all of the members of the Agency at a regular or a special meeting, but no such amendment shall be adopted unless at least seven (7) days' written notice thereof has been previously given to all members of the Agency.

Amended: 07/16/96  
Amended: 10/21/08  
Approved & Adopted: 03/16/10  
Amended, Approved & Adopted: 03/15/11  
Approved & Adopted: 03/20/12  
Approved & Adopted: 03/19/13  
Amended, Approved & Adopted: 03/21/17

Approved & Adopted: 03/20/18  
Approved & Adopted: 03/19/19  
Approved & Adopted: 03/17/20  
Approved & Adopted: 03/23/21  
Amended, Approved & Adopted: 03/29/22  
Amended, Approved & Adopted: 03/28/23

**COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY**  
**GOVERNANCE COMMITTEE CHARTER**

**Purpose**

The purpose of the governance committee is to assist the Board by:

- Keeping the Board informed of current best practices in corporate governance;
- Reviewing corporate governance trends for their applicability to the County of Monroe Industrial Development Agency;
- Updating the County of Monroe Industrial Development Agency's corporate governance principles and governance practices; and
- Advising those responsible for appointing directors to the Board on the skills, qualities and professional or educational experiences necessary to be effective Board members.

**Powers of the Governance Committee**

The Board of Directors has delegated to the governance committee the power and authority necessary to discharge its duties, including the right to:

- Meet with and obtain any information it may require from agency staff.
  
- Obtain advice and assistance from in-house or outside counsel, accounting and other advisors as the committee deems necessary.
  
- Solicit, at the Agency's expense, persons having special competencies, including legal, accounting or other consultants as the committee deems necessary to fulfill its responsibilities. The governance committee shall have the authority to negotiate the terms and conditions of any contractual relationship subject to the Board's adopted procurement guidelines as per Public Authorities Law Section 2879, and to present such contracts to the Board for its approval.

**Composition and Selection**

The governance committee shall be comprised of three independent members. The governance committee members shall be appointed by, and will serve at the discretion of the County of Monroe Industrial Development Agency's Board of Directors. The Board may designate one member of the governance committee as its Chair. The members shall serve until their resignation, retirement, removal by the Board or until their successors shall be appointed and qualified. When feasible, the immediate past governance committee Chair will continue serving as a member of the Committee for at least one year to ensure an orderly transition.

Governance committee members shall be prohibited from being an employee of the Agency or an immediate family member of an employee of the Agency. In addition, governance committee members shall not engage in any private



business transactions with the Agency or receive compensation from any private entity that has material business relationships with the agency, or be an immediate family member of an individual that engages in private business transactions with the Agency or receives compensation from an entity that has material business relationships with the Agency.

The governance committee members should be knowledgeable or become knowledgeable in matters pertaining to governance.

### **Committee Structure and Meetings**

The governance committee will meet a minimum of twice a year, with the expectation that additional meetings may be required to adequately fulfill all the obligations and duties outlined in the charter. All committee members are expected to attend each meeting, in person or via telephone or videoconference.

Meeting agendas will be prepared for every meeting and provided to the governance committee members at least five days in advance of the scheduled meeting, along with the appropriate materials needed to make informed decisions. The governance committee shall act only on the affirmative vote of a majority of the members at a meeting or by unanimous consent. Minutes of these meetings are to be recorded.

### **Reports**

The governance committee shall:

- Report its actions and recommendations to the Board at the next regular meeting of the Board.
  
- Report to the Board, at least annually, regarding any proposed changes to the governance charter or the governance guidelines.
  
- Provide a self-evaluation of the governance committee's functions on an annual basis.

### **Responsibilities**

To accomplish the objectives of good governance and accountability, the governance committee has responsibilities related to: (a) the Agency's Board; (b) evaluation of the Agency's policies; and (c) other miscellaneous issues.

### **Relationship to the Agency's Board**

The Board of Directors has delegated to the governance committee the responsibility to review, develop, draft, revise or oversee policies and practices for which the governance committee has specific expertise, as follows:

- Develop the Agency's governance practices. These practices should address transparency, independence, accountability, fiduciary responsibilities, and management oversight.

- Develop the competencies and personal attributes required of Directors to assist those authorized to appoint members to the Board in identifying qualified individuals.

In addition, the governance committee shall:

- Develop and recommend to the Board the number and structure of committees to be created by the Board.
- Develop and provide recommendations to the Board regarding Board member education, including new member orientation and regularly scheduled board member training to be obtained from state-approved trainers.
- Develop and provide recommendations to the Board on performance evaluations, including coordination and oversight of such evaluations of the board, its committees and senior management in the Agency's governance process.

### **Evaluation of the Agency's Policies**

The governance committee shall:

- Develop, review on a regular basis, and update as necessary the Agency's code of ethics and written policies regarding conflicts of interest. Such code of ethics and policies shall be at least as stringent as the laws, rules, regulations and policies applicable to state officers and employees.
- Develop and recommend to the Board any required revisions to the Agency's written policies regarding the protection of whistleblowers from retaliation.
- Develop and recommend to the Board any required revisions to the Agency's equal opportunity and affirmative action policies.
- Develop and recommend to the Board any required updates on the Agency's written policies regarding procurement of goods and services, including policies relating to the disclosure of persons who attempt to influence the Agency's procurement process.
- Develop and recommend to the Board any required updates on the agency's written policies regarding the disposition of real and personal property.
- Develop and recommend to the Board any other policies or documents relating to the governance of the Agency, including rules and procedures for conducting the business of the Agency's Board, such as the Agency's by-laws. The governance committee will oversee the implementation and

effectiveness of the by-laws and other governance documents and recommend modifications as needed.

### **Other Responsibilities**

The governance committee shall:

- Review on an annual basis the compensation and benefits for the Managing Director and other senior Agency officials.
- Annually review, assess and make necessary changes to the governance committee charter and provide a self-evaluation of the governance committee.

Approved and adopted this 20th day of March 2008.

Approved and adopted this 16<sup>th</sup> day of April 2009.

Approved and adopted this 16<sup>th</sup> day of March 2010.

Approved and adopted this 15<sup>th</sup> day of March 2011.

Approved and adopted this 20<sup>th</sup> day of March 2012.

Approved and adopted this 16<sup>th</sup> day of March 2013.

Approved and adopted this 18<sup>th</sup> day of March 2014.

Approved and adopted this 17<sup>th</sup> day of March 2015.

Approved and adopted this 21<sup>st</sup> day of March 2017.

Approved and adopted this 20<sup>th</sup> day of March 2018.

Approved and adopted this 19<sup>th</sup> day of March 2019.

Approved and adopted this 10<sup>th</sup> day of March 2020.

Approved and adopted this 23<sup>rd</sup> day of March 2021.

Approved and adopted this 29<sup>th</sup> day of March 2022.

Approved and adopted this 28<sup>th</sup> day of March 2023.

<b>County of Monroe Industrial Development Agency</b>					
<b>Governance Committee Self-Evaluation</b>					
<b>DATE _____</b>		Yes	No	Not Sure	Comments
1	Does the committee have the appropriate number of members? The committee should not be so large that <input checked="" type="checkbox"/> its ability to operate efficiently and effectively is reduced <input checked="" type="checkbox"/> members' ability to raise issues is hampered <input checked="" type="checkbox"/> it is difficult to get a quorum when a time-sensitive issue arises	4			
2	Do committee members have varied backgrounds and bring diverse expertise?	4			
3	Are differences of opinion on issues resolved to the satisfaction of the committee?	4			
4	Is the committee charter used as a document to guide the committee in its efforts, and to help guide the committee's agenda?	4			
5	Does the committee advise the full Board as to risk issues it sees in the Governance area?	3	1		
6	Does the committee consider necessary training to enhance the Board's performance, and keep apprised of the latest corporate governance trends and issues?	3		1	
7	Does the committee recommend qualifications for new Board members?	2	1	1	
8	Does the committee conduct an annual self-evaluation of its performance and report the results to the Board, including recommended charter, policy and other changes?	4			
9	Does the committee interact and communicate with management effectively and appropriately?	4			
10	Is the committee focused and does the committee understand its functions and responsibilities?	4			
11	Does the committee conduct executive sessions in a manner that is respectful to the individual, while at the same time asking tough and necessary questions, evaluating answers, and pursuing issues that might arise?	4			
12	Does the committee communicate at an appropriate level of detail when informing the Board of its actions?	4			

**County of Monroe Industrial Development Agency**  
**Confidential Evaluation of Board Performance**

Criteria	Agree	Somewhat Agree	Somewhat Disagree	Disagree
Board members have a shared understanding of the mission and purpose of the Authority.	7			
The policies, practices and decisions of the Board are always consistent with this mission.	6	1		
Board members comprehend their role and fiduciary responsibilities and hold themselves and each other to these principles.	6	1		
The Board has adopted policies, by-laws, and practices for the effective governance, management and operations of the Authority and reviews these annually.	6	1		
The Board sets clear and measurable performance goals for the Authority that contribute to accomplishing its mission.	6	1		
The decisions made by Board members are arrived at through independent judgment and deliberation, free of political influence, pressure or self-interest.	5	2		
Individual Board members communicate effectively with executive staff so as to be well informed on the status of all important issues.	7			
Board members are knowledgeable about the Authority's programs, financial statements, reporting requirements, and other transactions.	5	2		
The Board meets to review and approve all documents and reports prior to public release and is confident that the information being presented is accurate and complete.	6	1		
The Board knows the statutory obligations of the Authority and if the Authority is in compliance with state law.	6	1		
Board and committee meetings facilitate open, deliberate and thorough discussion, and the active participation of members.	7			
Board members have sufficient opportunity to research, discuss, question and prepare before decisions are made and votes taken.	7			
Individual Board members feel empowered to delay votes, defer agenda items, or table actions if they feel additional information or discussion is required.	6	1		
The Board exercises appropriate oversight of the CEO and other executive staff, including setting performance expectations and reviewing performance annually.	5	2		
The Board has identified the areas of most risk to the Authority and works with management to implement risk mitigation strategies before problems occur.	6	1		
Board members demonstrate leadership and vision and work respectfully with each other.	7			

Date Completed: \_\_\_\_\_

# COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY

## COMPENSATION, REIMBURSEMENT AND ATTENDANCE POLICY

Pursuant to and in accordance with Article 18-A of the General Municipal Law of the State of New York, the members of the board (the "Board") of the County of Monroe Industrial Development Agency (the "Agency") shall serve without salary at the pleasure of the Legislature of the County of Monroe, New York but may be reimbursed for reasonable expenses incurred in the performance of Agency duties at the approval of the Board.

The officers, employees and agents of the Agency shall serve at the pleasure of the Board at such compensation levels as may be approved by the Board from time to time and may be reimbursed for reasonable expenses incurred in the performance of Agency duties at the approval of the Board.

The members of the Board and officers of the Agency shall be available as required to perform the operations of the Agency and as set forth within the By-Laws of the Agency, as may be amended, restated or revised by the Board from time to time. Said members and officers of the Agency shall put forth their best efforts to perform their respective duties as outlined in the By-Laws of the Agency and any other directives of the Board relating to same.

Approved and adopted this 20<sup>th</sup> day of June 2006.

Amended, approved and adopted this 20<sup>th</sup> day of March 2008.

Approved and adopted this 16<sup>th</sup> day of April 2009.

Approved and adopted this 16<sup>th</sup> day of March 2010.

Approved and adopted this 15<sup>th</sup> day of March 2011.

Approved and adopted this 20<sup>th</sup> day of March 2012.

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Approved and adopted this 21<sup>st</sup> day of March 2017.

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Approved and adopted this 19<sup>th</sup> day of March 2019.

Approved and adopted this 17<sup>th</sup> day of March 2020.

Approved and adopted this 23<sup>rd</sup> day of March 2021.

Approved and adopted this 29<sup>th</sup> day of March 2022.

Approved and adopted this 28<sup>th</sup> day of March 2023.

# COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY

## CODE OF ETHICS

This Code of Ethics shall apply to all officers and employees of the County of Monroe Industrial Development Agency (the "Agency"). These policies shall serve as a guide for official conduct and are intended to enhance the ethical and professional performance of the Agency's directors and employees and to preserve public confidence in the Agency's mission.

### **Responsibility of Directors and Employees**

1. Directors and employees shall perform their duties with transparency, without favor and refrain from engaging in outside matters of financial or personal interest, including other employment, that could impair independence of judgment, or prevent the proper exercise of one's official duties.
2. Directors and employees shall not directly or indirectly, make, advise, or assist any person to make any financial investment based upon information available through the director's or employee's official position that could create any conflict between their public duties and interests and their private interests.
3. Directors and employees shall not accept or receive any gift or gratuities where the circumstances would permit the inference that: (a) the gift is intended to influence the individual in the performance of official business or (b) the gift constitutes a tip, reward, or sign of appreciation for any official act by the individual. This prohibition extends to any form of financial payments, services, loans, travel reimbursement, entertainment, hospitality, thing or promise from any entity doing business with or before the Agency.
4. Directors and employees shall not use or attempt to use their official position with the Agency to secure unwarranted privileges for themselves, members of their family or others, including employment with the Agency or contracts for materials or services with the Agency.
5. Directors and employees must conduct themselves at all times in a manner that avoids any appearance that they can be improperly or unduly influenced, that they could be affected by the position of or relationship with any other party, or that they are acting in violation of their public trust.
6. Directors and employees may not engage in any official transaction with an outside entity in which they have a direct or indirect financial interest that may reasonably conflict with the proper discharge of their official duties.
7. Directors and employees shall manage all matters within the scope of the Agency's mission independent of any other affiliations or employment. Directors,

including ex officio board members, and employees employed by more than one government shall strive to fulfill their professional responsibility to the Agency without bias and shall support the Agency's mission to the fullest.

8. Directors and employees shall not use Agency property, including equipment, telephones, vehicles, computers, or other resources, or disclose information acquired in the course of their official duties in a manner inconsistent with State or local law or policy and the Agency's mission and goals.

9. Directors and employees are prohibited from appearing or practicing before the Agency for two (2) years following employment with the Agency, consistent with the provisions of Public Officers Law.

### **Implementation of Code of Ethics**

This Code of Ethics shall be provided to all directors and employees upon commencement of employment or appointment and shall be reviewed annually by the Governance Committee.

The board will designate, an officer, director or employee of the Agency to serve as the Ethics Officer of the Agency. In the event of a vacancy, the Agency's Chairperson shall serve as the Ethics Officer until such time as the Agency's board appoints a successor. The Ethics Officer shall report to the board and shall have the following duties:

- Counsel in confidence Agency directors and employees who seek advice about ethical behavior.
- Receive and investigate complaints about possible ethics violations.
- Dismiss complaints found to be without substance.
- Prepare an investigative report of their findings for action by the Executive Director or the board.
- Record the receipt of gifts or gratuities of any kind received by a director or employee, who shall notify the Ethics Officer within 48 hours of receipt of such gifts and gratuities.

### **Penalties**

In addition to any penalty contained in any other provision of law, an Agency director or employee who knowingly and intentionally violates any of the provisions of this code may be removed in the manner provided for in law, rules or regulations.



## Reporting Unethical Behavior

Employees and directors are required to report possible unethical behavior by a director or employee of the Agency to the Ethics Officer. Employees and directors may file ethics complaints anonymously and are protected from retaliation by the policies adopted by the Agency.

Approved and adopted this 20<sup>th</sup> day of June 2006.  
Approved and adopted this 20<sup>th</sup> day of March 2008.  
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Approved and adopted this 29<sup>th</sup> day of March 2022.  
Approved and adopted this 28<sup>th</sup> day of March 2023.

**COUNTY OF MONROE  
INDUSTRIAL DEVELOPMENT AGENCY**

**BUSINESS AND TRAVEL EXPENSE POLICY**

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**PURPOSE:** To establish a policy for business and travel expenses for the County of Monroe Industrial Development Agency (the “Agency”).

**POLICY STATEMENT:**

The objective of this policy is to ensure that the business and travel expenses of the Agency are reasonable, cost-effective and necessary for the business of the Agency.

The purpose of this policy is to identify the conditions under which, and the procedures by which, an authorized individual who acts on behalf of the Agency may incur authorized business and travel expenses; and ensure that an authorized individual who acts on behalf of the Agency provides proper supporting documentation for all appropriate business and travel expenses.

**PROCEDURE:**

(1) General Provisions.

(a) An authorized individual who acts on behalf of the Agency may incur necessary and reasonable business and travel expenses on matters directly affecting the interests of the Agency. Necessary expenses are those that are appropriate for the advancement of the public and business interests of the Agency as set forth in Article 18-A of the General Municipal Law\*. The reasonableness of a particular expense shall be determined by considering all facts and circumstances associated with the expense and the potential benefit to the Agency.

(b) This policy separates business and travel expenses into four categories as follows: (1) meals and gratuities; (2) travel; (3) seminars and conferences; and (4) other business expenses.

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\*Article 18-A of the General Municipal Law § 858. Purposes and powers of the agency.

The purposes of the agency shall be to promote, develop, encourage and assist in the acquiring, constructing, reconstructing, improving, maintaining, equipping and furnishing industrial, manufacturing, warehousing, commercial, research and recreation facilities including industrial pollution control facilities, educational or cultural facilities, railroad facilities, horse racing facilities and continuing care retirement communities, provided, however, that, of agencies governed by this article, only agencies created for the benefit of a county and the agency created for the benefit of the city of New York shall be authorized to provide financial assistance in any respect to a continuing care retirement community, and thereby advance the job opportunities, health, general prosperity and economic welfare of the people of the state of New York and to improve their recreation opportunities, prosperity and standard of living;

- (c) Prior to incurring travel expenses, all travel expense estimates shall be submitted to the Executive Director. Upon completion of travel, all expense reports and supporting documentation for a business or travel expense shall be submitted to the Executive Director within thirty (30) days after incurring the expense.
  - (d) Alcohol and tobacco expenses are specifically excluded from this policy and are not a permitted business expense of the Agency.
- (2) Business and Travel Expenses. The following lists permitted expenses for an authorized individual who acts on behalf of the Agency.
- (a) Meals and Gratuities:
    - (1) Meals – expenses include the cost of food, beverage and taxes incurred during travel for the Agency, regularly scheduled Agency Board meetings, or a meeting that includes a third-party while acting in an authorized capacity on behalf of the Agency. A third-party is defined as an individual who is neither a Monroe County employee nor a Agency Member.
    - (2) Gratuities – expenses for reasonable gratuities in connection with meals. Receipts are generally not required for the reimbursement of gratuities if such gratuities are not included in the expense for the corresponding meal.
  - (b) Travel (transportation, lodging, mileage and parking)
    - (1) Air expenses include airfare that is incurred by an authorized individual who acts on behalf the Agency. The use of air travel is allowed when attending business meetings and/or conferences. The Agency will pay only coach or economy rates for airfare. Air travel should be by the most direct route possible unless indirect routing will result in a significant savings to the Agency with a relatively short period of time lost.
    - (2) Ground transportation expenses include train, bus, subways or taxis that are incurred by an authorized individual who acts on behalf of the Agency. The uses of train, bus, subways or taxis are allowed when attending business meetings and/or conferences. The Agency will pay only coach rates for train travel.
    - (3) Mileage and parking expenses include those that are incurred by an authorized individual who acts on behalf of the Agency. The use of vehicles is allowed for attending business meetings and/or conferences. Mileage, paid for the use of a personal vehicle, will be at the current rate established by the Internal Revenue Service. Parking expenses will include fees incurred when traveling by one of the other means noted above or when receiving mileage reimbursement.

(4) Lodging expenses include those in route to or at a meeting location and must be necessary for the public and business interest of the Agency. Lodging shall be limited to a standard room at the single occupancy rate. Special government rates, if available, must be obtained for all lodging. If the lodging cost is incurred in New York State, hotel personnel shall be advised of, and presented with, a copy of the Agency's Tax Exempt Certificate.

(c) Seminars and Conferences.

Seminar and conference expenses include the applicable seminar or conference registration fee and related supplies and books that are purchased during the course of the seminar or conference.

(d) Other Business Expenses:

The Board realizes that an authorized individual who acts on the behalf of the Agency may be required to incur other business expenses from time to time to conduct Agency business and to further the mission of the Agency. These other expenses, while not specifically identifiable for the purpose of this policy, can in no way conflict with any other part of this policy. When an authorized individual who acts on the behalf of the Agency incurs other business expenses they must exercise discretion and good business judgment with respect to the expense, be cost-conscious, and expend funds as a reasonable person would expend public funds.

(3) Reporting

(a) Expense Reimbursement Report. All expenses will be processed on an "Expense Report". An authorized individual who acts on behalf of the Agency must submit an Expense Report to the Executive Director no later than thirty (30) days after the expense is incurred.

(b) The Expense Report shall contain the following for all business and travel expenses:

(i) An itemized list of all expenses, including the type of expense, amount incurred, date and location of expenditure, individuals participating, and how such expense directly relates to the public and business interests of the Agency; and

(ii) The original, itemized, detailed receipt including the name of the business and the date must accompany the expense report for each item. Expenses will be denied if a receipt is not provided, unless the person who incurred the expense submits a sworn written statement setting forth the expense and a legitimate explanation as to why the receipt is not available. Receipts are not required for reasonable gratuities where generally not available.

- (c) The Executive Director or authorized individual may provide a brief oral or written report on any meetings, seminars or conferences attended at Agency expense at the next regularly scheduled meeting of the Agency Board.
- (d) Expense reports that have not been properly prepared or supported by documentation shall be returned to the person who incurred the expense within fourteen (14) days with a stated justification for not processing the claim. If the expense report or documentation is deemed insufficient and an expenditure via Agency credit card is therefore denied, the person who incurred the expense will be required to reimburse the Agency for any funds expended within ten (10) days of notification of denial.

(4) Review and approval

Payment of business and travel expenses requires the Executive Director of the Agency to review and approve said expenses in the manner set forth herein.

- (a) Responsibilities of the Executive Director. In approving a request for payment of business and travel expenses, the Executive Director is responsible for ensuring that such request meets the requirements of this policy. In discharging this responsibility, the Executive Director shall review the supporting documentation to determine whether or not the request conforms to this policy. Specifically, the Executive Director shall:
  - (i) Verify the documentation and make inquiries as necessary to determine that the individual expenses are reasonable under the circumstances and directly related to the public and business interests of the Agency;
  - (i) Confirm that each expense is accompanied by the documentation required in Section 3 of this policy;
  - (ii) Reject those expenses that are not consistent with this policy;
  - (iii) Provide written certification that approved expenses were reasonable and directly related to the public and business interests of the Agency; and
  - (iv) Provide a report on approved expenses to the Agency Board semi-annually.

(b) Responsibilities of the Agency Board. The Board will receive a report on all approved expenses from the Executive Director and inquire as to the appropriateness of any expense. Upon receipt of said report the Board shall either:

- (i) Accept the report of the Executive Director in its entirety; or
- (ii) Reject specific transactions in the report. In the event that an expense is rejected by the Board the individual who incurred the expense must reimburse the Agency within ten (10) days of the Board meeting.

(4) Annual Review of Policy. The Board shall have this policy reviewed annually for applicability and appropriateness by the Audit Committee. On completion of such review, the results thereof and any recommendations for revision shall be presented to and approved by the Board.

Approved and adopted this 20<sup>th</sup> day of June 2006.

Approved and adopted this 20<sup>th</sup> day of March 2008.

Approved and adopted this 16<sup>th</sup> day of April 2009.

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Approved and adopted this 23<sup>rd</sup> day of March 2021.

Approved and adopted this 29<sup>th</sup> day of March 2022.

Approved and adopted this 28<sup>th</sup> day of March 2023.

# COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY

## DISPOSITION OF PROPERTY GUIDELINES ADOPTED PURSUANT TO SECTION 2896 OF THE PUBLIC AUTHORITIES LAW

COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY ("Agency"), pursuant to Article 18-A of the General Municipal Law and Section 2896 of the Public Authorities Law of the State of New York, sets forth the following policies and internal controls for disposition of property.

### SECTION 1. DEFINITIONS

A. "Contracting officer" shall mean the officer or employee of the Agency who shall be appointed by resolution to be responsible for the disposition of property.

B. "Dispose" or "disposal" shall mean transfer of title or any other beneficial interest in personal or real property in accordance with section 2897 of the Public Authorities Law.

C. "Property" shall mean personal property in excess of five thousand dollars (\$5,000) in value, and real property, and any inchoate or other interest in such property, to the extent that such interest may be conveyed to another person for any purpose, excluding an interest securing a loan or other financial obligation of another party.

### SECTION 2. DUTIES

A. The Agency shall:

(i) maintain adequate inventory controls and accountability systems for all property owned by the Agency and under its control;

(ii) periodically inventory such property to determine which property shall be disposed of;

(iii) produce a written report of such property in accordance with subsection B herewith; and

(iv) transfer or dispose of such property as promptly and practicably as possible in accordance with Section 3 below.

B. The Agency shall

(i) publish, not less frequently than annually, a report listing all real property owned in fee by the Agency. Such report shall consist of a list and full description of all real and personal property disposed of during such period. The report shall contain the price received by the Agency and the name of the purchaser for all such property sold by the Agency during such period; and

(ii) shall deliver copies of such report to the Comptroller of the State of New York, the

Director of the Budget of State of New York, the Commissioner of the New York State Office of General Services, and the New York State Legislature (via distribution to the majority leader of the senate and the speaker of the assembly).

### **SECTION 3. TRANSFER OR DISPOSITION OF PROPERTY**

A. Supervision and Direction. Except as otherwise provided herein, the duly appointed contracting officer (the "Contracting Officer") shall have supervision and direction over the disposition and sale of property of the Agency. The Agency shall have the right to dispose of its property for any valid corporate purpose.

B. Custody and Control. The custody and control of Agency property, pending its disposition, and the disposal of such property, shall be performed by the Agency or by the Commissioner of General Services when so authorized under this section.

C. Method of Disposition. Unless otherwise permitted, the Agency shall dispose of property for not less than its fair market value by sale, exchange, or transfer, for cash, credit, or other property, with or without warranty, and upon such other terms and conditions as the Agency and/or contracting officer deems proper. The Agency may execute such documents for the transfer of title or other interest in property and take such other action as it deems necessary or proper to dispose of such property under the provisions of this section. Provided, however, no disposition of real property, any interest in real property shall be made unless an appraisal of the value of such property has been made by an independent appraiser and included in the record of the transaction and provided further, that no disposition of any other property, which because of its unique nature or the unique circumstances of the proposed transaction is not readily valued by reference to an active market for similar property, shall be made without a similar appraisal..

D. Sales by the Commissioner of General Services (the "Commissioner"). When the Agency shall have deemed that transfer of property by the Commissioner will be advantageous to the State of New York, the Agency may enter into an agreement with the Commissioner of pursuant to which Commissioner may dispose of property of the Agency under terms and conditions agreed to by the Agency and the Commissioner. In disposing of any such property, the Commissioner shall be bound by the terms hereof and references to the contracting officer shall be deemed to refer to such Commissioner.

E. Validity of Deed, Bill of Sale, Lease, or Other Instrument. A deed, bill of sale, lease, or other instrument executed by or on behalf of the Agency, purporting to transfer title or any other interest in property of the Agency in accordance herewith shall be conclusive evidence of compliance with the provisions of these guidelines and all applicable law insofar as concerns title or other interest of any bona fide grantee or transferee who has given valuable consideration for such title or other interest and has not received actual or constructive notice of lack of such compliance prior to the closing.

F. Bids for Disposal; Advertising; Procedure; Disposal by Negotiation; Explanatory Statement.

(i) Except as permitted by all applicable law, all disposals or contracts for disposal of property made or authorized by the Agency shall be made after publicly advertising for bids except



as provided in subsection (iii) of this Section F.

(ii) Whenever public advertising for bids is required under subsection (i) of this Section F:

(A) the advertisement for bids shall be made at such time prior to the disposal or contract, through such methods, and on such terms and conditions as shall permit full and free competition consistent with the value and nature of the property proposed for disposition;

(B) all bids shall be publicly disclosed at the time and place stated in the advertisement; and

(C) the award shall be made with reasonable promptness by notice to the responsible bidder whose bid, conforming to the invitation for bids, will be most advantageous to the Agency, price and other factors considered; provided, that all bids may be rejected at the Agency's discretion.

(iii) Disposals and contracts for disposal of property may be negotiated or made by public auction without regard to subsections (i) and (ii) of this Section F but subject to obtaining such competition as is feasible under the circumstances, if:

(A) the personal property involved has qualities separate from the utilitarian purpose of such property, such as artistic quality, antiquity, historical significance, rarity, or other quality of similar effect, that would tend to increase its value, or if the personal property is to be sold in such quantity that, if it were disposed of under subsections (i) and (ii) of this Section F, would adversely affect the state or local market for such property, and the estimated fair market value of such property and other satisfactory terms of disposal can be obtained by negotiation;

(B) the fair market value of the property does not exceed fifteen thousand dollars (\$15,000);

(C) bid prices after advertising therefor are not reasonable, either as to all or some part of the property, or have not been independently arrived at in open competition;

(D) the disposal will be to the state or any political subdivision or public benefit corporation, and the estimated fair market value of the property and other satisfactory terms of disposal are obtained by negotiation;

(E) under those circumstances permitted by subsection (v) below; or

(F) such action is otherwise authorized by law.

(iv) (A) An explanatory statement shall be prepared of the circumstances of each disposal by negotiation of:

(1) any personal property which has an estimated fair market value in excess of fifteen thousand dollars (\$15,000);

(2) any real property that has an estimated fair market value in excess of one hundred thousand dollars (\$100,000), except that any real property disposed of by lease or exchange shall only be subject to clauses (3) and (4) of this subparagraph;

(3) any real property disposed of by lease, if the estimated annual rent over the term of the lease is in excess of fifteen thousand dollars (\$15,000); or

(4) any real property or real and related personal property disposed of by exchange, regardless of value, or any property any part of the consideration for which is real property.

(B) Each such statement shall be transmitted to the persons entitled to receive copies of the report required under Section 2(B) above not less than ninety (90) days in advance of such disposal, and a copy thereof shall be preserved in the files of the Agency.

(v) Disposal of Property for less than Fair Market Value ("FMV").

(A) No assets owned, leased or otherwise in the control of the Agency may be sold, leased, or otherwise alienated for less than its FMV except if:

(1) the transferee is a government or public entity and terms of transfer require ownership and use to remain with the government or public entity; or

(2) the purpose of transfer is within purpose, mission of the Agency; or

(3) the Agency provides written notification to the Governor, the Speaker of the Assembly, and the Temporary President of the Senate; provided, however, that such notification is subject to denial by the Governor, the Speaker of the Assembly, and the Temporary President of the Senate pursuant to the PAAA.

(B) If the Agency proposes to make a transfer below FMV, the following information is required to be provided to the Agency's Board of Directors and the public:

(1) a full description of the asset;

(2) an appraisal of the FMV of the asset;

(3) a description of purpose of transfer, the kind and amount of the benefit to the public resulting from the transfer such as jobs and wages created or preserved;

(4) a statement of the value to be received compared to FMV;

(5) the names of any private parties participating in the transfer, and, if different than the information required by paragraph 4 immediately above, a statement of the value to the private party;

(6) the names of other private parties that have made an offer for the

asset being transferred, the value offered, and the purpose for which the asset would have been used.

(C) The Board of Directors of the Agency must make a written determination that there is no reasonable alternative to the proposed below-market transfer that would achieve the same purpose of such transfer.

The guidelines are subject to modification and amendment at the discretion of the Agency board and shall be filed annually with all local and state agencies as required under all applicable law.

The designated Contracting Officer for the Agency is the Executive Director.

Approved and adopted this 20<sup>th</sup> day of June 2006.  
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Approved and adopted this 28<sup>th</sup> day of March 2023.

# COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY

## Purchasing Policy

COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY ("Agency"), pursuant to the authority contained in Article 18-A of the General Municipal Law, sets forth the following Purchasing Policy. All purchasing on behalf of the Agency shall be conducted in accordance with this policy and within amounts appropriated in the annual budget.

1. The purchase of equipment, supplies, material, and non-professional services shall be authorized as follows:

a. Where the estimated total cost does not exceed \$5,000, purchases shall be made upon verbal quotations at the discretion of Executive Director. In the event the purchase is made from a vendor not providing the lowest quote, a written explanation will be placed in the file.

b. Where the estimated total cost is over \$5,000 and does not exceed \$20,000, the purchase shall be made upon at least three (3) written quotations, if available, and shall be authorized by Executive Director. In the event the purchase is made from a vendor not providing the lowest quote, a written explanation will be placed in the file.

c. Where the estimated total cost is over \$20,000, the purchase shall be made based upon a competitive bidding process. The Board of Directors shall authorize award of contracts for such purchases if the purchase was not anticipated in the Agency's adopted Annual Budget.

d. Purchases may be made from a Federal, State, County, or other Municipal, State Authority, or Local Development Corporation contracts. Such purchases are not subject to the requirements specified in items 1.a.-1.c., above.

e. All purchases of \$5,000 or more shall be reported to the Board of Directors on a semi-annual basis. In the event that the purchase is made from a vendor not providing the lowest cost, an explanation shall be included in this report.

2. Professional services agreements are not required to be awarded to the lowest responsible bidder but rather the Agency may use a selection process to determine the most qualified proposal to perform the services. The purchase of professional services shall be authorized as follows:

a. Where the estimated total cost does not exceed \$20,000, purchases shall be made upon a written proposal, quotation or statement of work.

b. Where the estimated total cost is over \$20,000, the purchase shall be made based upon a public bid request for proposals process. The Board of Directors shall authorize award of contracts for such purchases if the purchase was not anticipated in the Agency's adopted Annual Budget.

c. Purchases may be made from a Federal, State, County, or other Municipal, State Authority, or Local Development Corporation contracts. Such purchases are not subject to the requirements specified in items 2.a.-2.b., above.

d. All purchases of \$5,000 or more shall be reported to the Board of Directors on a semi-annual basis.

3. Emergency Purchase Orders. Where an emergency condition exists posing imminent danger to public health, personal safety or public or private property the Executive Director is authorized to make such purchases of goods or services which may be necessary to meet the emergency condition without following the purchasing policy. In each case, where practicable, the Executive Director will endeavor to obtain, at a minimum, verbal quotations for the work or services necessary. Any and all emergency purchases in excess of \$5,000 shall be reported to the Board of Directors as soon as practicable and for any such purchases in excess of \$10,000 the Board shall be notified electronically and/or telephonically prior to purchase if possible.

4. Sole Source Purchases. Where the goods or the services may be purchased from just one source (defined as sole source items) the procurement of said items need not follow this purchasing policy. In order to purchase goods or services without competitive bidding or a competitive quotation the Executive Director must certify that the goods or services are only available through one source.

Approved and adopted this 20<sup>th</sup> day of June 2006.

Approved and adopted this 20<sup>th</sup> day of March 2008.

Approved and adopted this 16<sup>th</sup> day of April 2009.

Approved and adopted this 16<sup>th</sup> day of March 2010.

Amended, approved and adopted this 15<sup>th</sup> day of March 2011.

Approved and adopted this 20<sup>th</sup> day of March 2012.

Approved and adopted this 19<sup>th</sup> day of March 2013.

Approved and adopted this 18<sup>th</sup> day of March 2014.

Amended, approved and adopted this 17<sup>th</sup> day of March 2015.

Amended, approved and adopted this 21<sup>st</sup> day of March 2017.

Approved and adopted this 20<sup>th</sup> day of March 2018.

Approved and adopted this 19<sup>th</sup> day of March 2019.

Approved and adopted this 17<sup>th</sup> day of March 2020.

Approved and adopted this 23<sup>rd</sup> day of March 2021.

Approved and adopted this 29<sup>th</sup> day of March 2022.

Approved and adopted this 28<sup>th</sup> day of March 2023.

# COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY

## DEFENSE AND INDEMNIFICATION POLICY

Pursuant to the Bylaws of the County of Monroe Industrial Development Agency (the "Agency"), the Agency shall indemnify all members of the Board of the Agency and each officer and employee thereof, in the performance of their duties, and to the extent authorized by the Board, each other person authorized to act for the Agency or on its behalf, to the full extent to which indemnification is permitted under the General Municipal Law of the State of New York.

Approved and adopted this 20<sup>th</sup> day of June 2006.  
Approved and adopted this 20<sup>th</sup> day of March 2008.  
Approved and adopted this 16<sup>th</sup> day of April 2009.  
Approved and adopted this 16<sup>th</sup> day of March 2010.  
Approved and adopted this 15<sup>th</sup> day of March 2011.  
Approved and adopted this 20<sup>th</sup> day of March 2012.  
Approved and adopted this 19<sup>th</sup> day of March 2013.  
Approved and adopted this 18<sup>th</sup> day of March 2014.  
Approved and adopted this 17<sup>th</sup> day of March 2015.  
Approved and adopted this 21<sup>st</sup> day of March 2017.  
Approved and adopted this 20<sup>th</sup> day of March 2018.  
Approved and adopted this 19<sup>th</sup> day of March 2019.  
Approved and adopted this 17<sup>th</sup> day of March 2020.  
Approved and adopted this 23<sup>rd</sup> day of March 2021.  
Approved and adopted this 29<sup>th</sup> day of March 2022.  
Approved and adopted this 28<sup>th</sup> day of March 2023.

# COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY

## RECORD RETENTION POLICY

Pursuant to the Bylaws of the County of Monroe Industrial Development Agency (the "Agency"), the Agency shall adopt the *Records Retention and Disposition Schedule MI-1*, issued by the State Archives, State Education Department, pursuant to Section 57.25 of the Arts and Cultural Affairs Law, and Part 185, Title 8 of the *Official Compilation of Codes, Rules and Regulations of the State of New York* as it applies to Economic/Industrial Development and Local Development Corporations and appoints the Agency Executive Director as Records Management Officer.

Approved and adopted this 16<sup>th</sup> day of November 2010.

Approved and adopted this 18<sup>th</sup> day of March 2014.

Approved and adopted this 17<sup>th</sup> day of March 2015.

Approved and adopted this 21<sup>st</sup> day of March 2017.

Approved and adopted this 20<sup>th</sup> day of March 2018.

Approved and adopted this 19<sup>th</sup> day of March 2019.

Approved and adopted this 17<sup>th</sup> day of March 2020.

Approved and adopted this 23<sup>rd</sup> day of March 2021.

Approved and adopted this 29<sup>th</sup> day of March 2022.

Approved and adopted this 28<sup>th</sup> day of March 2023.

# **COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY**

## **PUBLIC COMMENT PERIOD RULES OF PROCEDURE**

Notices of Board of Directors meetings are advertised in local media and posted to the County of Monroe Industrial Development Agency website. Members of the general public are invited to attend and given the opportunity to address the Board during the Public Comment Period on the agenda in accordance with the following rules and procedure:

1. Each meeting will include a designated period for public comment (Public Comment Period), at which time members of the general public will be given the opportunity to speak before the Board.
2. Any person wishing to speak may register by calling the County of Monroe Industrial Development Agency office at 585-753-2000 by 5:00 p.m. the day prior to the meeting. Upon calling the office to sign up, any person wishing to speak must state their name and the topic on which they will speak. This pre-registration will be used by the Chair or the presiding officer to set the order and recognize speakers.
3. Speakers will be given a maximum of two (2) minutes to address the Board.
4. Comments must relate to the business of County of Monroe Industrial Development Agency on the meeting agenda.
5. Written material, questions or comments requiring responses will be accepted by the Board for response at a later date. The Public Comment Period will not be a question and answer period.
6. Board Members, speakers, and audience members must observe proper decorum. Any statement made during the Public Comment Period shall not involve personal, impertinent, or slanderous attacks on individuals.
7. The Chair or the presiding officer shall control the meeting. The use of profane, vulgar, inflammatory, threatening, abusive, or disparaging language or racial or ethnic slurs directed at any other individual shall not be tolerated.
8. Banners, flyers or other signs are not permitted in the meeting room.
9. Distribution of flyers is not permitted in the meeting room.
10. Any individual who disregards the directives of the Chair or the presiding officer in enforcing the rules or who generally conducts himself or herself in a boisterous or



inappropriate manner while addressing the Board and/or is disruptive will be barred from further participation and forfeit their opportunity to address the Board.

Approved and adopted this 16<sup>th</sup> day of October 2007.  
Amended, approved and adopted this 15<sup>th</sup> day of March 2011.  
Approved and adopted this 20<sup>th</sup> day of March 2012.  
Approved and adopted this 19<sup>th</sup> day of March 2013.  
Approved and adopted this 18<sup>th</sup> day of March 2014.  
Approved and adopted this 17<sup>th</sup> day of March 2015.  
Amended, approved and adopted this 21<sup>st</sup> day of March 2017.  
Approved and adopted this 20<sup>th</sup> day of March 2018.  
Amended, approved and adopted this 19<sup>th</sup> day of March 2019.  
Amended, approved and adopted this 17<sup>th</sup> day of March 2020.  
Approved and adopted this 23<sup>rd</sup> day of March 2021.  
Approved and adopted this 29<sup>th</sup> day of March 2022.  
Amended, approved and adopted this 28<sup>th</sup> day of March 2023.

## **LABOR POLICY**

### **COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY**

The County of Monroe Industrial Development Agency (IDA) was established for the purpose of creating employment opportunities for, and to promote the general prosperity and economic welfare of the residents of Monroe County. The IDA offers economic incentives and benefits to qualified applicants who wish to locate or expand their businesses or facilities in Monroe County. When the IDA approves a project, it enters into agreements to extend these incentives and benefits to the applicant.

Construction jobs are vital to the overall employment opportunities and economic growth in Monroe County. The IDA believes that companies benefiting from its incentive programs should employ local laborers, mechanics, craft persons, journey workers, equipment operators, truck drivers and apprentices ("construction workers"), during the construction phase of projects.

***Violation of the Local Labor Policy is subject to IDA Board review, which may result in the suspension, revocation, termination and/or recapture of any or all benefits conferred by the IDA.***

#### **100% Local Labor**

Applicants receiving IDA benefits ***must*** ensure that it and/or its contractor/developer hire ***100% of its construction workers from the local labor market.***

#### **Local Labor Market**

For the purpose of this policy, the local labor market is defined as construction workers residing in the following counties in New York State: Monroe, Genesee, Livingston, Orleans, Ontario, Seneca, Steuben, Wayne, Wyoming and Yates.

#### **Bid Processing**

Local participation in qualified projects receiving IDA economic incentives and benefits is vital to the economic growth of Monroe County. As such, all applicants/contractors/developers of a qualified project with a minimum \$5,000,000 investment must place any and all invitations to bid in the Builders Exchange of Rochester Plan Room (<https://robex.com/planroom/>) two weeks before the bids are due.

#### **Monitoring**

A third-party auditing firm ("Project Monitor") will be engaged to monitor construction work commencing on the date benefits are granted by resolution of the IDA Board. Once approved for IDA benefits, all applicants will be required to provide to the Project Monitor and the Exemption Processor (as hereinafter defined) the following information:

1. Contact information for the applicant's representative who will be responsible and accountable for providing information about the bidding and awarding of construction contracts relative to the applicant's project; and
2. Description of the nature of construction jobs created by the project, including in as much detail as possible, the number, type and duration of construction positions.

All Monroe County IDA projects are subject to local monitoring by the IDA and the Project Monitor. Proof of residency or copy of drivers' license shall be checked by the Project Monitor during the Project Monitor's periodic inspection of the project.

The Project Monitor shall issue a report to the IDA staff immediately when an applicant or applicant's contractor is not in compliance with this labor policy. IDA staff shall advise the IDA Board of non-compliance by email or at the next scheduled meeting. If a violation of policy has occurred, the Project Monitor shall notify the applicant and contractor of such non-compliance and give applicant a warning of violation and 72 hours in which to correct such violation. ***Upon evidence of continued non-compliance or additional violations, the IDA and/or the Project Monitor shall notify the applicant that the project is in violation of the Local Labor Policy and is subject to IDA Board action, which may result in the suspension, revocation, termination and/or recapture of any or all benefits conferred by the IDA.***

### **Signage**

The applicant/contractor/developer of an IDA approved project shall be required to maintain a sign, provided by the Project Monitor, on the project site at all times during construction. This sign shall be located in an area that is accessible to onsite workers and visitors, which should be clear and legible.

### **Exemption Process**

In some instances, use of 100% local labor may not be possible for any of the following reasons:

1. Warranty issues related to installation of certain products.
  - Required Documentation: A copy of the warranty confirming that the product must be installed by the manufacturer. Where the manufacturer requires installation by an approved third-party installer, the IDA requires information regarding skills, certifications and/or training possessed by the third-party installer.<sup>1</sup> The IDA and its third-party processor (the "Exemption Processor") reserve the right to request additional documentation.
2. Specialized construction and no local contractors or local construction workers have the required skills, certifications or training to perform the work.

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<sup>1</sup> The granting of an exemption for the use of non-local labor on warranty related grounds for the use of a third-party installer is expressly conditioned on the hiring of a pre-apprentice(s), an apprentice(s) or local construction laborer(s) to assist in the installation. The installation by the manufacturer does not have this requirement.

- Required Documentation: Information regarding the skills, certifications and/or training the construction workers must possess and proof of communication with local contractors. The IDA and the Exemption Processor reserve the right to request additional documentation.
3. Significant cost differentials in bids whereby use of local labor significantly increases the cost of the project. At least three (3) bids are required and a cost differential of 25% is deemed significant. Where there is a significant cost differential and the local labor contractor agrees to reduce the bid to the average of the two bids, no waiver will be granted. However, if the average is still 25% or more, a waiver will be granted.
    - Required Documentation: Copies of all bids/proposals received, including pricing, to confirm cost differential, including a demonstration of good faith efforts to procure at least three (3) bids. All bids must demonstrate an equal scope of work. The IDA and the Exemption Processor reserve the right to request additional documentation.
  4. No local labor available for the project.
    - Required Documentation: Proof of solicitation of local bids, an explanation how the bid was advertised/solicited and proof of communication with local contractors. Additionally, if applicable, written confirmation that local labor is not available (i.e., correspondence from union halls or local contractors). The IDA and the Exemption Processor reserve the right to request additional documentation.

**The IDA and the Exemption Processor require at least forty-five (45) calendar days to process a request for a exemption from local labor. The forty-five (45) calendar days shall commence upon submission of the request for exemption, together with complete and accurate required documentation.** The request will be reviewed by the Exemption Processor and forwarded to the IDA, at which time the IDA's Executive Director shall have the authority to approve or disapprove the exemption. The Exemption Processor shall report each authorized exemption to the Board of Directors at its monthly meeting.

Amended: 9/21/21, Effective 1/1/22

Approved & adopted March 29, 2022

Amended, approved and adopted on June 20, 2023

# COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY

## Freedom of Information Law (FOIL)

The New York State Legislature declared that government is the public's business and that the public, individually and collectively, and represented by a free press, should have access to the records of government in accordance with the provisions of this article. The Freedom of Information Law (FOIL) is codified in the Public Officers Law §§84-90. It applies to all units of state or municipal departments, board, bureau, division, commission, committee, public authority, public corporation, counsel, office or other governmental entity performing a governmental or proprietary function for the state or any one or more municipalities thereof, except the judiciary or the State Legislature. It applies to the County of Monroe Industrial Development Agency, which will follow the FOIL policy and process of Monroe County.

Approved this 15<sup>th</sup> day of March 2011.  
Approved and adopted this 20<sup>th</sup> day of March 2012.  
Approved and adopted this 19<sup>th</sup> day of March 2013.  
Approved and adopted this 18<sup>th</sup> day of March 2014.  
Approved and adopted this 17<sup>th</sup> day of March 2015.  
Approved and adopted this 21<sup>st</sup> day of March 2017.  
Approved and adopted this 20<sup>th</sup> day of March 2018.  
Approved and adopted this 19<sup>th</sup> day of March 2019.  
Approved and adopted this 17<sup>th</sup> day of March 2020.  
Approved and adopted this 23<sup>rd</sup> day of March 2021.  
Approved and adopted this 29<sup>th</sup> day of March 2022.  
Approved and adopted this 28<sup>th</sup> day of March 2023.

# COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY

## Internal Controls and Financial Accountability

COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY (“Agency”), pursuant to the authority contained in 18-A of the General Municipal Law of the State of New York, sets forth the following policies and internal controls. The Agency must comply with the provisions of applicable laws, including the New York Public Authorities Law. The Agency’s Board Members and its Officers have a fiduciary duty to protect its assets.

1. Board Members and Officers shall ensure that the Agency is accountable for its programs and finances to its customers and the public. Accordingly, the Agency shall comply with all applicable laws and ethical standards; adhere to its public mission; create and adhere to policies regarding conflicts of interest, ethics, personnel and accounting; prepare and file annual financial data with required federal and state regulatory authorities; and make its annual financial report available to all Members and any member of the public who requests it.

2. Internal controls are systems of policies and procedures that protect and manage the assets of the Agency, create reliable financial reporting, promote compliance with laws and regulations and achieve effective and efficient operations.

3. The following internal controls, policies and procedures shall apply to the Agency:

A. **Budget.** An annual income and expense budget will be prepared and periodic reports will be presented to the Board. The report will compare actual receipts and expenditures to the budget with timely variance explanations.

B. **Expenditures.** Disbursements and transfers in excess of \$5,000 shall require two signatures from Chairman, Vice Chairman, Secretary, Treasurer or Executive Director.

C. **Expenditures-Approval.** No expenditures shall be made or incurred except in accordance with the purchasing policy and the duly adopted budget.

D. **Receipts-Checks.** All receipts by check shall be duly entered in the books of the Agency with a copy made of each check received and attached to the invoice and bank deposit.

E. **Accounts Receivable.** All accounts receivables shall be maintained on a current basis to the extent practicable. Account receivables which are more than 90 days old shall be reported to the Board on a monthly basis. The Board may direct such action as may be appropriate as to said receivables.

F. **Data.** Electronic data regarding financial records and reports shall be preserved.

**G. Audit Committee.** The audit committee shall have oversight over the annual audit process.

**H. Reports.** Periodic reports on the finances and programs shall be submitted to the Board. Annual financial report shall be filed as required by law and made available to the public.

**I. Management.** The day to day activities of the Agency shall be managed by a person or entity designated by the Board of Directors and subject to its oversight.

**J. Assessment.** An annual assessment of the effectiveness of their internal control structures and procedures will be conducted by management, or an independent auditor, in compliance with Section 2800 (1)(a)(9) and Section 2800 (2)(a)(8) of Public Authorities Law.

Approved and adopted this 20<sup>th</sup> day of March 2008.

Approved and adopted this 16<sup>th</sup> day of April 2009.

Approved and adopted this 16<sup>th</sup> day of March 2010.

Amended, Approved and adopted this 15<sup>th</sup> day of March 2011.

Approved and adopted this 20<sup>th</sup> day of March 2012.

Approved and adopted this 19<sup>th</sup> day of March 2013.

Approved and adopted this 18<sup>th</sup> day of March 2014.

Approved and adopted this 17<sup>th</sup> day of March 2015.

Approved and adopted this 21<sup>st</sup> day of March 2017.

Approved and adopted this 20<sup>th</sup> day of March 2018.

Amended, Approved and adopted this 19<sup>th</sup> day of March 2019.

Approved and adopted this 17<sup>th</sup> day of March 2020.

Approved and adopted this 23<sup>rd</sup> day of March 2021.

Approved and adopted this 29<sup>th</sup> day of March 2022.

Approved and adopted this 28<sup>th</sup> day of March 2023.

# **COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY**

## **EXTENSION OF CREDIT TO BOARD MEMBERS AND EXECUTIVE OFFICERS**

Pursuant to the Bylaws of the County of Monroe Industrial Development Agency (the “Agency”), the board or any member of the board, may not directly or indirectly, including through any subsidiary, extend or maintain credit, arrange for the extension of credit, or renew an extension of credit, in the form of a personal loan to or for any board member or executive officer of the County of Monroe Industrial Development Agency.

Approved and adopted this 20<sup>th</sup> day of March 2008.

Approved and adopted this 16<sup>th</sup> day of April 2009.

Approved and adopted this 16<sup>th</sup> day of March 2010.

Approved and adopted this 15<sup>th</sup> day of March 2011.

Approved and adopted this 20<sup>th</sup> day of March 2012.

Approved and adopted this 19<sup>th</sup> day of March 2013.

Approved and adopted this 18<sup>th</sup> day of March 2014.

Approved and adopted this 17<sup>th</sup> day of March 2015.

Approved and adopted this 21<sup>st</sup> day of March 2017.

Approved and adopted this 20<sup>th</sup> day of March 2018.

Approved and adopted this 19<sup>th</sup> day of March 2019.

Approved and adopted this 19<sup>th</sup> day of March 2019.

Approved and adopted this 17<sup>th</sup> day of March 2020.

Approved and adopted this 23<sup>rd</sup> day of March 2021.

Approved and adopted this 29<sup>th</sup> day of March 2022.

Approved and adopted this 28<sup>th</sup> day of March 2023.



# COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY

## Transparency and Accountability

- COMIDA was established by an act of the New York State legislature, under section 916 of the General Municipal Law and in accordance with the provisions of Title 1 of Article 18-A of the General Municipal Law (the "Act").
- COMIDA meeting notices are published in compliance with the Act, and all applicable laws.
- In accordance with GML Section 859-a(7), the Agency shall issue or cause to be issued copies of each initial project resolution along with all applicable notices of public hearing and/or contemplated deviations in accordance with GML Section 859-a(1-a), which may be issued via certified mail, return receipt requested and/or an electronic correspondence with a read receipt.
- COMIDA and all IDAs are required to file an annual report with the Office of the New York State Comptroller. This report is due 120 days after the calendar year end. The report is also filed with the New York State Department of Economic Development. The majority leader of the County legislature is notified when the report is filed.
- All COMIDA projects eligible for benefits in excess of \$100,000 must hold a public hearing in the taxing jurisdiction where the project is located. COMIDA is required to publish a legal notice of public hearing 10 days in advance of the hearing.
- COMIDA's website must comply with all requirements of the Public Authorities Accountability Act and Authorities Budget Office regulations.

Approved and adopted this 23<sup>rd</sup> day of March 2021.

Approved and adopted this 29<sup>th</sup> day of March 2022.

Amended, approved and adopted this 28<sup>th</sup> day of March 2023.

# COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY

## REAL PROPERTY ACQUISITION POLICY

### I. GENERAL

II. The Executive Director is hereby authorized to negotiate the terms and conditions of the acquisition of real property necessary to accomplish the Agency's purposes and consistent with this policy. The Agency may acquire in the name of the Agency by purchase or condemnation, gift or grant, real property or rights therein, including by lease, license and easement, on terms necessary or convenient in furtherance of its purposes.

B. The Agency shall maintain a record for each transaction that documents its compliance with this policy.

C. The Agency shall maintain a system of inventory for all real property under its control.

D. The Agency shall procure any outside professional services, such as title insurance and commercial real estate brokerage services, pursuant to the Agency's Procurement Policy.

### III. IMPLEMENTATION

IV. The Executive Director shall identify parcels necessary for Agency's purposes.

B. Once potentially acceptable parcels have been identified, those parcels shall be evaluated internally under the direction of the Executive Director of the Agency. When necessary or convenient, the Executive Director may seek participation from Agency staff, real estate counsel, engineering, environmental, archeological, and other consultants, title insurance company and a licensed commercial real estate broker or brokers. Any evaluation of the affected parcel shall examine such issues as, but not limited to: ownership; zoning; road access, including access to interstates; easements and other encumbrances; parcel history; recent sales history; proximity to environmentally compromised areas; potential government funding sources for parcel remediation or developments; market availability; recent appraisals; brokerage arrangements; and existing tenants and the terms and conditions of their leases.

C. The contract price for acquiring real property is subject to the approval of the Agency Board, in its sole discretion.

D. The Agency may enter into a contract to obtain the right to enter onto real property being considered for acquisition for the purposes of conducting archeological,

environmental, geotechnical and any other relevant studies and investigations of such property, either separately or as part of a contract for acquisition of such property.

E. Notwithstanding any other provision of this Policy, no contract for the acquisition of real property shall be binding on the Agency until first approved by the Board of the Agency.

V. EXEMPTION FOR CERTAIN AGENCY TRANSACTIONS

This Policy shall not be applicable to any agreements or arrangements involving the provision by the Agency of “financial assistance” as such term is defined in Section 854(14) of the New York General Municipal Law (i.e. property acquisitions serving solely as a conduit for providing financial assistance).

Approved and adopted this 20<sup>th</sup> day of March 2018.

Approved and adopted this 19<sup>th</sup> day of March 2019.

Approved and adopted this 17<sup>th</sup> day of March 2020.

Approved and adopted this 23<sup>rd</sup> day of March 2021.

Approved and adopted this 29<sup>th</sup> day of March 2022.

Approved and adopted this 28<sup>th</sup> day of March 2023.

COUNTY OF MONROE INDUSTRIAL DEVELOPMENT  
AGENCY

RECAPTURE, SUSPENSION OR DISCONTINUANCE OF  
FINANCIAL ASSISTANCE POLICY

The County of Monroe Industrial Development Agency (the "Agency") reserves the right to annually review project performance and determine if a project meets the obligations required and stated in the Agency approval and project agreements. In consideration for the financial assistance provided a project, if there shall occur Recapture Event (as defined below) the Agency may, at its sole discretion, recapture the value of any and all exemptions from taxation granted with respect to a project as a return of public benefits conferred by the Agency.

**Recaptured Benefits** shall mean all direct monetary benefits, tax exemptions and abatements and other financial assistance, if any, derived solely from the Agency's participation in the project, including, but not limited to, mortgage recording tax exemption; sales and use tax exemption, real property tax abatements.

**Recapture Event** shall include, but are not limited to any of the following events:

- (i) The occurrence and continuation of an "Event of Default" as defined in the project documents; or
- (ii) The project shall cease to be a "Project" within the meaning of the Act through the act of omission of the company; or
- (iii) A company receives sales and use tax savings in connection with property or services not authorized by the Agency as part of the project; or
- (iv) A company receives sales and use tax savings in connection with the project in excess of the maximum amount of sales and use tax savings approved by the Agency; or
- (v) A company has made a material false or misleading statement, or omitted any information which, if included, would have rendered any information in the application or supporting documentation false or misleading in any material respect, on its application for financial assistance; or
- (vi) Failure of a company to file a copy of the Form ST-340 with the Agency; or
- (vii) Failure of the company to create or cause to be maintained the number of full-time equivalent ("FTE") jobs at the project as required, which failure is not reflective of the business conditions of the company or the subtenants of the company, including, without limitation, loss of major sales, revenues, distribution or other adverse business developments and/or local, national or international economic conditions, trade issues or industry wide conditions.

**Non-Compliance Process and Board Actions:**

Upon the declaration of a Recapture Event, the Agency shall follow its Policy for the Suspension and Discontinuance of Financial Assistance. Decisions to keep benefits in place, reduce, terminate, or recapture financial assistance will be made by the Agency Board.

Suspension of Financial Assistance: At the sole discretion of the Agency Board, it may consider suspension of financial assistance as an appropriate action upon the occurrence of a Recapture Event.

Reduction of Financial Assistance: At the sole discretion of the Agency Board, it may consider a reduction in financial assistance as an appropriate action upon the occurrence of a Recapture Event.

Termination of Financial Assistance: In addition to the typical reasons why the Agency may act to terminate financial assistance such as, closure, change of use, change of ownership etc., the Agency Board may elect to terminate any ongoing financial assistance to a company. Reasons for termination should be explicit and may include the continuation of a Recapture Even, including failure to comply with ongoing reporting or compliance requirements of the Agency.

Recapture of Financial Assistance: The Agency Board may take action to recapture a portion or all of the financial assistance provided to a company. Actions to recapture shall be made by decision of the Agency Board. Recaptured financial assistance shall be distributed in accordance with the Agency's

In the event the Agency is successful in recapturing financial assistance, such funds shall be returned in accordance with the Agency's Return and Distribution of Recapture Benefits Policy.

Approved and adopted this 19<sup>th</sup> day of July 2016.  
Approved and adopted this 20<sup>th</sup> day of March 2018.  
Approved and adopted this 19<sup>th</sup> day of March 2019.  
Amended, approved and adopted this 17<sup>th</sup> day of March 2020.  
Approved and adopted this 23<sup>rd</sup> day of March 2021.  
Approved and adopted this 29<sup>th</sup> day of March 2022.  
Approved and adopted this 28<sup>th</sup> day of March 2023.

# COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY

## DUTIES AND RESPONSIBILITIES OF BOARD OF DIRECTORS

(a) *Purpose.* The purpose of this policy is to set forth minimum standards of the conduct and responsibilities of the board of directors in furtherance of the safe and sound operations of the County of Monroe Industrial Development Agency.

(b) *Board Member Responsibilities are defined to include:*

- (1) Executing direct oversight of the Executive Director and other senior management in the effective and ethical management of the Agency;
- (2) Understanding, reviewing and monitoring the implementation of fundamental financial and management controls and operational decisions of the Agency;
- (3) Establishing policies regarding the payment of salary, compensation and reimbursements to, and establishing rules for the time and attendance of, the Executive Director and senior management;
- (4) Adopting a code of ethics applicable to each officer, director and employee;
- (5) Establishing written policies and procedures on personnel including policies protecting employees from retaliation for disclosing information concerning acts of wrongdoing, misconduct, malfeasance, or other inappropriate behavior by an employee or board member of the agency, investments, travel, the acquisition of real property and the disposition of real and personal property and the procurement of goods and services; and
- (6) Adopting a defense and indemnification policy and disclosing such plan to any and all prospective board members.

(c). *Training*

- (1) Agency Board members must participate in state approved training regarding their legal, fiduciary, financial and ethical responsibilities as directors of the agency within one year of appointment to the board.
- (2) Board members must participate in continuing training as may be required to remain informed of best practices, and regulatory and statutory changes relating to effective oversight of management and financial activities of the Agency.

(d). *Separation of Board and Management*

No Board member can serve as the Agency's CEO, executive director, CFO, comptroller, or hold any other equivalent position while also serving as a board member.

Approved and adopted this 20<sup>th</sup> day of March 2008.

Approved and adopted this 16<sup>th</sup> day of April 2009.

Approved and adopted this 16<sup>th</sup> day of March 2010.

Approved and adopted this 18<sup>th</sup> day of March 2014.

Approved and adopted this 17<sup>th</sup> day of March 2015.

Approved and adopted this 21<sup>st</sup> day of March 2017.

Approved and adopted this 20<sup>th</sup> day of March 2018.

Approved and adopted this 19<sup>th</sup> day of March 2019.

Approved and adopted this 17<sup>th</sup> day of March 2020.

Approved and adopted this 23<sup>rd</sup> day of March 2021.

Approved and adopted this 29<sup>th</sup> day of March 2022.

Approved and adopted this 28<sup>th</sup> day of March 2023.

COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY  
UNIFORM PROJECT EVALUATION POLICY

Pursuant to and in accordance with Section 859-a(5) of the General Municipal Law ("GML"), the County of Monroe Industrial Development Agency (the "Agency") hereby establishes a Uniform Project Evaluation Policy for the evaluation and selection for all qualifying categories of projects for which the Agency may provide Financial Assistance (as defined herein) in accordance with its Uniform Tax Exemption Policy ("UTEP").

For each Application for Financial Assistance received by the Agency, the following must occur prior to authorizing the project and provision of Financial Assistance:

- 1) The Agency shall undertake an assessment of all material information included in connection with the Application for Financial Assistance as necessary to afford a reasonable basis for the decision by the Agency to provide Financial Assistance for the Project, including, but not limited to qualification of the proposed project under the GML (including any retail analysis, as applicable), conducting a full application review, review of applicant financial history and project pro-formas, and consideration of all local development priorities;
- 2) A written cost-benefit analysis shall be utilized by the Agency that identifies the extent to which a project will create or retain permanent, private sector jobs, the estimated value of any tax exemptions to be provided; the amount of private sector investment generated or likely to be generated by the proposed project; the likelihood of accomplishing the proposed project in a timely fashion; and the extent to which the proposed project will provide additional sources of revenue for municipalities and school districts; and any other public benefits that might occur as a result of the project, including the economic condition of the area at the time of the application, the effect of the proposed project upon the environment and surrounding property, and the extent to which the proposed project will provide a benefit (economic or otherwise) not otherwise available within the municipality in which the project is located;
- 3) The Agency's Application for Financial Assistance shall include a statement by the applicant that the project, as of the date of the application, is in substantial compliance with all provisions of GML Article 18-A, including, but not limited to, the provisions of GML Section 859-a(5) and 862(1); and
- 4) If the proposed project involves the removal or abandonment of a facility or plant within the State of New York, the Agency shall notify the chief executive officer or officers of the municipality or municipalities in which the facility or plant was located.

Approved and adopted this 19<sup>th</sup> day of July 2016.

Approved and adopted this 21<sup>st</sup> day of March 2017.

Approved and adopted this 20<sup>th</sup> day of March 2018.

Approved and adopted this 19<sup>th</sup> day of March 2019.

Approved and adopted this 19<sup>th</sup> day of March 2019.

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Approved and adopted this 23<sup>rd</sup> day of March 2021.

Approved and adopted this 29<sup>th</sup> day of March 2022.

Approved and adopted this 28<sup>th</sup> day of March 2023.

**COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY**

**Annual Compliance Review Process**

<b>Steps</b>	<b>Process/Procedure</b>
Documentation	<ol style="list-style-type: none"> <li>1. Identify all projects that were approved for, or are receiving ("Active Projects"), sales and use tax exemptions ("Sales Tax Exemption"), mortgage recording tax exemption ("Mortgage Tax Exemption") and real property tax abatement ("Property Tax Abatement"; and, together with Sales Tax Exemption and Mortgage Tax Exemption, "Financial Assistance").</li> <li>2. Mail annual surveys to all Active Projects. Annual surveys are due back to the Agency by mid-February.</li> <li>3. Receive "COMIDA PILOT Bills" from affected tax jurisdictions, as applicable.</li> <li>4. Receive information regarding unpaid "COMIDA PILOT Bills" from affected tax jurisdictions, as applicable.</li> <li>5. Upon receipt of annual survey, ensure required documentation is included: NYS-45; NYS Form ST-340 and Certificates of Insurance. Follow-up, as necessary, to obtain required documentation.</li> </ol>
Compliance	<p><b>Real Property Tax Abatements - Job Requirements</b></p> <ol style="list-style-type: none"> <li>1. Annual Survey and NYS-45. Review to confirm that that job numbers reported on the annual survey and NYS-45 agree with the job creation requirements of the Active Projects, where applicable.</li> <li>2. Compile a list of Active Projects that have not met job requirements ("Job Requirement Shortfalls").</li> </ol> <p><b>Real Property Tax Abatements – Unpaid "COMIDA PILOT Bills"</b></p> <ol style="list-style-type: none"> <li>1. Compile list of Active Projects with unpaid COMIDA PILOT Bills.</li> </ol> <p><b>Sales Tax Exemption</b></p> <ol style="list-style-type: none"> <li>1. NYS Form ST-340. Review NYS Form ST-340 against NYS Form ST-60 to ensure Active Projects have not exceeded the maximum amount of Sales Tax Exemption approved by the board and reported on the NYS Form ST-60.</li> <li>2. Compile a list of Active Projects that have exceeded the maximum amount of Sales Tax Exemption approved by the board and reported on the NYS Form ST-60.</li> </ol>



<p>Communication</p>	<p><b>Real Property Tax Abatements - Job Creation Requirements</b></p> <ol style="list-style-type: none"> <li>1. Report Job Requirement Shortfalls to the Executive Director.</li> <li>2. Send correspondence to Active Projects with Job Requirement Shortfalls requesting additional information and explanation.</li> </ol> <p><b>Real Property Tax Abatements – Unpaid "COMIDA PILOT Bills"</b></p> <ol style="list-style-type: none"> <li>1. Report unpaid COMIDA PILOT Bills to the Executive Director.</li> <li>2. Send correspondence to Active Projects with unpaid COMIDA PILOT Bills requesting immediate payment.</li> </ol> <p><b>Sales Tax Exemption</b></p> <ol style="list-style-type: none"> <li>1. Report Active Projects that have exceeded the maximum amount of Sales Tax Exemption approved by the board and reported on the NYS Form ST-60 to the Executive Director.</li> <li>2. Send correspondence to Active Projects that have exceeded the maximum amount of Sales Tax Exemption approved by the board and reported on the NYS Form ST-60.</li> </ol>
<p>Compliance Review Committee</p>	<p>Based on a report from staff regarding compliance issues with respect to Financial Assistance, the Compliance Review Committee will determinate recommendations to the full board.</p>

## COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY

### CONFLICT OF INTEREST POLICY

The members of the board (the "Board") of the County of Monroe Industrial Development Agency (the "Agency"), along with the officers and staff of the Agency shall comply with and adhere to the provisions of this Conflict of Interest Policy and related Code of Ethics Policy.

All Board Members and employees should be provided with this Conflict of Interest Policy upon commencement of employment or appointment and required to acknowledge that they have read, understand and are in compliance with the terms of the policy. Board members and employees should review on an ongoing basis circumstances that constitute a conflict of interest or the appearance of a conflict of interest, abide by this policy and seek guidance when necessary and appropriate.

This policy is intended to supplement, but not replace, any applicable state and federal laws governing conflicts of interest applicable to public authorities.

#### Conflicts of Interest:

A conflict of interest is a situation in which the financial, familial, or personal interests of a director or employee come into "actual" or "perceived" conflict with their duties and responsibilities with the Authority.

"Perceived" conflicts of interest are situations where there is the appearance that a board member and/or employee can personally benefit from actions or decisions made in their official capacity, or where a board member or employee may be influenced to act in a manner that does not represent the best interests of the authority. The perception of a conflict may occur if circumstances would suggest to a reasonable person that a board member may have a conflict.

"Actual" conflicts of interest are situations where a director, officer or employee can personally benefit from actions or decisions made in their official capacity, or where a director, officer or employee is influenced to act in a manner that does not represent the best interests of the Agency. Perceived and an actual conflict should be treated in the same manner for the purposes of this Policy.

Board members and employees must conduct themselves at all times in a manner that avoids any appearance that they can be improperly or unduly influenced, that they could be affected by the position of or relationship with any other party, or that they are acting in violation of their public trust. While it is not possible to describe or anticipate all the circumstances that might involve a conflict of interest, a conflict of interest typically arises whenever a director or employee has or will have:

- A financial or personal interest in any person, firm, corporation or association which has or will have a transaction, agreement or any other arrangement in which the authority participates.
- The ability to use his or her position, confidential information or the assets of the authority, to his or her personal advantage.
- Solicited or accepted a gift of any amount under circumstances in which it could reasonably be inferred that the gift was intended to influence him/her, or could

reasonably be expected to influence him/her, in the performance of his/her official duties or was intended as a reward for any action on his/her part.

- Any other circumstance that may or appear to make it difficult for the board member or employee to exercise independent judgment and properly exercise his or her official duties.

The mere fact that a board member has a similar financial interest, connection and/or presence in a similar industry to a matter presented to the board does not rise to an actual or perceived conflict that would require a board member to recuse himself or herself from deliberations, votes, or internal discussion on such matters.

Outside Employment of Authority's Employees: No employee may engage in outside employment if such employment interferes with his/her ability to properly exercise his or her official duties with the authority.

## PROCEDURES

Duty to Disclose: all actual and perceived conflicts of interests, including all material facts related to such conflict of interest (including the nature of the interest and information about the conflicting transaction) shall be verbally disclosed during any action taken at any meeting of the Board.

Determining Whether a Conflict of Interest Exists: The Governance Committee and/or Ethics Officer shall advise the individual who appears to have a conflict of interest how to proceed. The Governance Committee and/or Ethics Officer should seek guidance from counsel or New York State agencies, such as the Authorities Budget Office, State Inspector General or the Joint Commission on Public Ethics (JCOPE) when dealing with cases where they are unsure of what to do.

Recusal and Abstention: No board member or employee may participate in any decision or take any official action with respect to any matter requiring the exercise of discretion, including discussing the matter and voting, when he or she knows or has reason to know that the action could confer a direct or indirect financial or material benefit on himself or herself, a relative, or any organization in which he or she is deemed to have an interest. Board members and employees must recuse themselves from deliberations, votes, or internal discussion on matters relating to any organization, entity or individual where their impartiality in the deliberation or vote might be reasonably questioned, and are prohibited from attempting to influence other board members or employees in the deliberation and voting on the matter.

Records of Conflicts of Interest: The minutes of the authority's meetings during which a perceived or actual conflict of interest is disclosed or discussed shall reflect the name of the interested person, and that the interested person abstained due to a conflict of interest.

Reporting of Violations: Board members and employees should promptly report any violations of this policy to his or her supervisor, or to the public authority's ethics officer, general counsel or human resources representative, in accordance with the authority's Whistleblower Policy and Procedures.

Penalties: Any director or employee that fails to comply with this policy may be penalized in the manner provided for in law, rules or regulations.

Approved and adopted March 23, 2021.  
Approved and adopted March 29, 2022.

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Format changes	0
Total changes	1

COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY

Return and Distribution of Recaptured Benefits Policy

The County of Monroe Industrial Development Agency (the "Agency") is, in addition to recapture of benefits mandated by applicable law, authorized, at its sole discretion, to reduce, suspend, discontinue or recapture the value of any or all exemptions from taxation granted with respect to a project which exist by virtue of the Agency's involvement in the project. The proceeds actually received by the Agency of any recaptured benefits shall be returned or distributed as follows:

Sales and Use Tax: To the New York State Department of Taxation and Finance within thirty (30) days following the receipt of the recaptured benefits, together with the Form ST-65, executed by the Executive Director, Chair, Vice Chair or Treasurer of the Agency.

Payment In Lieu of Tax ("PILOT") Payments: To the appropriate affected tax jurisdictions in the same proportion to which they would be entitled to the receipt of tax payments, unless agreed to otherwise.

Mortgage Recording Tax: To the Monroe County Clerk and/or the New York Department of Taxation and Finance, as appropriate.

Approved and adopted this 23<sup>rd</sup> day of March 2021.  
Approved and adopted this 29<sup>th</sup> day of March 2022.  
Approved and adopted this 28<sup>th</sup> day of March 2023.

## Introduction

The County of Monroe Industrial Development Agency ("COMIDA") is committed to maintaining a workplace free from sexual harassment. Sexual harassment is a form of workplace discrimination. All employees are required to work in a manner that prevents sexual harassment in the workplace. This Policy is one component of COMIDA's commitment to a discrimination-free work environment. Sexual harassment is against the law<sup>1</sup> and all employees have a legal right to a workplace free from sexual harassment and employees are urged to report sexual harassment by filing a complaint internally with COMIDA. Employees can also file a complaint with a government agency or in court under federal, state or local antidiscrimination laws.

### Policy:

1. COMIDA's policy applies to all employees, applicants for employment, interns, whether paid or unpaid, contractors and persons conducting business, regardless of immigration status, with COMIDA. In the remainder of this document, the term "employees" refers to this collective group.
2. Sexual harassment will not be tolerated. Any employee or individual covered by this policy who engages in sexual harassment or retaliation will be subject to remedial and/or disciplinary action (e.g., counseling, suspension, termination).
3. Retaliation Prohibition: No person covered by this Policy shall be subject to adverse action because the employee reports an incident of sexual harassment, provides information, or otherwise assists in any investigation of a sexual harassment complaint. COMIDA will not tolerate such retaliation against anyone who, in good faith, reports or provides information about suspected sexual harassment. Any employee of COMIDA who retaliates against anyone involved in a sexual harassment investigation will be subjected to disciplinary action, up to and including termination. All employees, paid or unpaid interns, or non-employees<sup>2</sup> working in the workplace who believe they have been subject to such retaliation should inform a supervisor, manager, or the Executive Director. All employees, paid or unpaid interns or non-employees who believe they have been a target of such retaliation may also seek relief in other available forums, as explained below in the section on Legal Protections.
4. Sexual harassment is offensive, is a violation of our policies, is unlawful, and may subject COMIDA to liability for harm to targets of sexual harassment. Harassers may also be individually

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<sup>1</sup> While this policy specifically addresses sexual harassment, harassment because of and discrimination against persons of all protected classes is prohibited. In New York State, such classes include age, race, creed, color, national origin, sexual orientation, military status, sex, disability, marital status, domestic violence victim status, gender identity and criminal history.

<sup>2</sup> A non-employee is someone who is (or is employed by) a contractor, subcontractor, vendor, consultant, or anyone providing services in the workplace. Protected non-employees include persons commonly referred to as independent contractors, "gig" workers and temporary workers. Also included are persons providing equipment repair, cleaning services or any other services provided pursuant to a contract with the employer.

subject to liability. Employees of every level who engage in sexual harassment, including managers and supervisors who engage in sexual harassment or who allow such behavior to continue, will be penalized for such misconduct.

5. COMIDA will conduct a prompt and thorough investigation that ensures due process for all parties, whenever management receives a complaint about sexual harassment, or otherwise knows of possible sexual harassment occurring. COMIDA will keep the investigation confidential to the extent possible. Effective corrective action will be taken whenever sexual harassment is found to have occurred. All employees, including managers and supervisors, are required to cooperate with any internal investigation of sexual harassment.
6. All employees are encouraged to report any harassment or behaviors that violate this policy. COMIDA will provide all employees a complaint form for employees to report harassment and file complaints.
7. Managers and supervisors are **required** to report any complaint that they receive, or any harassment that they observe or become aware of, to the Executive Director.
8. This policy applies to all employees, paid or unpaid interns, and non-employees and all must follow and uphold this policy. This policy must be provided to all employees and should be posted prominently in all work locations to the extent practicable (for example, in a main office, not an offsite work location) and be provided to employees upon hiring.

## **What Is “Sexual Harassment”?**

Sexual harassment is a form of sex discrimination and is unlawful under federal, state, and (where applicable) local law. Sexual harassment includes harassment on the basis of sex, sexual orientation, self-identified or perceived sex, gender expression, gender identity and the status of being transgender.

Sexual harassment includes unwelcome conduct which is either of a sexual nature, or which is directed at an individual because of that individual’s sex when:

- Such conduct has the purpose or effect of unreasonably interfering with an individual’s work performance or creating an intimidating, hostile or offensive work environment, even if the reporting individual is not the intended target of the sexual harassment;
- Such conduct is made either explicitly or implicitly a term or condition of employment; or
- Submission to or rejection of such conduct is used as the basis for employment decisions affecting an individual’s employment.

A sexually harassing hostile work environment includes, but is not limited to, words, signs, jokes, pranks, intimidation or physical violence which are of a sexual nature, or which are directed at an individual because of that individual’s sex. Sexual harassment also consists of any unwanted verbal or physical advances, sexually explicit derogatory statements or sexually discriminatory remarks made by someone which are offensive or objectionable to the recipient, which cause the recipient discomfort or humiliation, which interfere with the recipient’s job performance.



Sexual harassment also occurs when a person in authority tries to trade job benefits for sexual favors. This can include hiring, promotion, continued employment or any other terms, conditions or privileges of employment. This is also called “quid pro quo” harassment.

Any employee who feels harassed should report so that any violation of this policy can be corrected promptly. Any harassing conduct, even a single incident, can be addressed under this policy.

### **Examples of sexual harassment**

The following describes some of the types of acts that may be unlawful sexual harassment and that are strictly prohibited:

- Physical acts of a sexual nature, such as:
  - Touching, pinching, patting, kissing, hugging, grabbing, brushing against another employee’s body or poking another employee’s body;
  - Rape, sexual battery, molestation or attempts to commit these assaults.
- Unwanted sexual advances or propositions, such as:
  - Requests for sexual favors accompanied by implied or overt threats concerning the target’s job performance evaluation, a promotion or other job benefits or detriments;
  - Subtle or obvious pressure for unwelcome sexual activities.
- Sexually oriented gestures, noises, remarks or jokes, or comments about a person’s sexuality or sexual experience, which create a hostile work environment.
- Sex stereotyping occurs when conduct or personality traits are considered inappropriate simply because they may not conform to other people’s ideas or perceptions about how individuals of a particular sex should act or look.
- Sexual or discriminatory displays or publications anywhere in the workplace, such as:
  - Displaying pictures, posters, calendars, graffiti, objects, promotional material, reading materials or other materials that are sexually demeaning or pornographic. This includes such sexual displays on workplace computers or cell phones and sharing such displays while in the workplace.
- Hostile actions taken against an individual because of that individual’s sex, sexual orientation, gender identity and the status of being transgender, such as:
  - Interfering with, destroying or damaging a person’s workstation, tools or equipment, or otherwise interfering with the individual’s ability to perform the job;
  - Sabotaging an individual’s work;
  - Bullying, yelling, name-calling.

### **Who can be a target of sexual harassment?**

Sexual harassment can occur between any individuals, regardless of their sex or gender. New York Law protects employees, paid or unpaid interns, and non-employees, including independent contractors, and those employed by companies contracting to provide services in the workplace.

Harassers can be a superior, a subordinate, a coworker or anyone in the workplace including an independent contractor, contract worker, vendor, client, customer or visitor.

### **Where can sexual harassment occur?**

Unlawful sexual harassment is not limited to the physical workplace itself. It can occur while employees are traveling for business or at employer sponsored events or parties. Calls, texts, emails, and social media usage by employees can constitute unlawful workplace harassment, even if they occur away from the workplace premises, on personal devices or during non-work hours.

### **Retaliation**

Unlawful retaliation can be any action that could discourage a worker from coming forward to make or support a sexual harassment claim. Adverse action need not be job-related or occur in the workplace to constitute unlawful retaliation (e.g., threats of physical violence outside of work hours).

Such retaliation is unlawful under federal, state, and (where applicable) local law. The New York State Human Rights Law protects any individual who has engaged in “protected activity.” Protected activity occurs when a person has:

- made a complaint of sexual harassment, either internally or with any anti-discrimination agency;
- testified or assisted in a proceeding involving sexual harassment under the Human Rights Law or other anti-discrimination law;
- opposed sexual harassment by making a verbal or informal complaint to management, or by simply informing a supervisor or manager of harassment;
- reported that another employee has been sexually harassed; or
- encouraged a fellow employee to report harassment.

Even if the alleged harassment does not turn out to rise to the level of a violation of law, the individual is protected from retaliation if the person had a good faith belief that the practices were unlawful. However, the retaliation provision is not intended to protect persons making intentionally false charges of harassment.

### **Reporting Sexual Harassment**

**Preventing sexual harassment is everyone’s responsibility.** The COMIDA cannot prevent or remedy sexual harassment unless it knows about it. Any employee, paid or unpaid intern or non-employee who has been subjected to behavior that may constitute sexual harassment is encouraged

to report such behavior to a supervisor, manager or the Executive Director. Anyone who witnesses or becomes aware of potential instances of sexual harassment should report such behavior to a supervisor, manager or the Executive Director.

Reports of sexual harassment may be made verbally or in writing. A form for submission of a written complaint is attached to this Policy, and all employees are encouraged to use this complaint form. Employees who are reporting sexual harassment on behalf of other employees should use the complaint form and note that it is on another employee's behalf.

Employees, paid or unpaid interns or non-employees who believe they have been a target of sexual harassment may also seek assistance in other available forums, as explained below in the section on Legal Protections.

### **Supervisory Responsibilities**

All supervisors and managers who receive a complaint or information about suspected sexual harassment, observe what may be sexually harassing behavior or for any reason suspect that sexual harassment is occurring, **are required** to report such suspected sexual harassment to the Executive Director.

In addition to being subject to discipline if they engaged in sexually harassing conduct themselves, supervisors and managers will be subject to discipline for failing to report suspected sexual harassment or otherwise knowingly allowing sexual harassment to continue.

Supervisors and managers will also be subject to discipline for engaging in any retaliation.

### **Complaint and Investigation of Sexual Harassment**

**All** complaints or information about sexual harassment will be investigated, whether that information was reported in verbal or written form. Investigations will be conducted in a timely manner, and will be confidential to the extent possible.

An investigation of any complaint, information or knowledge of suspected sexual harassment will be prompt and thorough, commenced immediately and completed as soon as possible. The investigation will be kept confidential to the extent possible. All persons involved, including complainants, witnesses and alleged harassers will be accorded due process, as outlined below, to protect their rights to a fair and impartial investigation.

Any employee may be required to cooperate as needed in an investigation of suspected sexual harassment. The COMIDA will not tolerate retaliation against employees who file complaints, support another's complaint or participate in an investigation regarding a violation of this policy.

While the process may vary from case to case, investigations should be done in accordance with the following steps:

- Upon receipt of complaint, the Executive Director will conduct an immediate review of the allegations, and take any interim actions (e.g., instructing the respondent to refrain from communications with the complainant), as appropriate. If complaint is verbal, encourage the individual to complete the “Complaint Form” in writing. If he or she refuses, prepare a Complaint Form based on the verbal reporting.
- If documents, emails or phone records are relevant to the investigation, take steps to obtain and preserve them.
- Request and review all relevant documents, including all electronic communications.
- Interview all parties involved, including any relevant witnesses;
- Create a written documentation of the investigation (such as a letter, memo or email), which contains the following:
  - A list of all documents reviewed, along with a detailed summary of relevant documents;
  - A list of names of those interviewed, along with a detailed summary of their statements;
  - A timeline of events;
  - A summary of prior relevant incidents, reported or unreported; and
  - The basis for the decision and final resolution of the complaint, together with any corrective action(s).
- Keep the written documentation and associated documents in a secure and confidential location.
- Promptly notify the individual who reported and the individual(s) about whom the complaint was made of the final determination and implement any corrective actions identified in the written document.
- Inform the individual who reported of the right to file a complaint or charge externally as outlined in the next section.

## **Legal Protections And External Remedies**

Sexual harassment is not only prohibited by the COMIDA but is also prohibited by state, federal, and, where applicable, local law.

Aside from the internal process at the COMIDA, employees may also choose to pursue legal remedies with the following governmental entities. While a private attorney is not required to file a complaint with a governmental agency, you may seek the legal advice of an attorney.

In addition to those outlined below, employees in certain industries may have additional legal protections.

## **State Human Rights Law (HRL)**

The Human Rights Law (HRL), codified as N.Y. Executive Law, art. 15, § 290 et seq., applies to all employers in New York State with regard to sexual harassment, and protects employees, paid or unpaid interns and non-employees, regardless of immigration status. A complaint alleging violation of the Human Rights Law may be filed either with the Division of Human Rights (DHR) or in New York State Supreme Court.

Complaints with DHR may be filed any time **within one year** of the harassment. If an individual did not file at DHR, they can sue directly in state court under the HRL, **within three years** of the alleged sexual harassment. An individual may not file with DHR if they have already filed a HRL complaint in state court.

Complaining internally to the COMIDA does not extend your time to file with DHR or in court. The one year or three years is counted from date of the most recent incident of harassment.

You do not need an attorney to file a complaint with DHR, and there is no cost to file with DHR.

DHR will investigate your complaint and determine whether there is probable cause to believe that sexual harassment has occurred. Probable cause cases are forwarded to a public hearing before an administrative law judge. If sexual harassment is found after a hearing, DHR has the power to award relief, which varies but may include requiring your employer to take action to stop the harassment, or redress the damage caused, including paying of monetary damages, attorney's fees and civil fines.

DHR's main office contact information is: NYS Division of Human Rights, One Fordham Plaza, Fourth Floor, Bronx, New York 10458. You may call (718) 741-8400 or visit: [www.dhr.ny.gov](http://www.dhr.ny.gov).

Contact DHR at (888) 392-3644 or visit [dhr.ny.gov/complaint](http://dhr.ny.gov/complaint) for more information about filing a complaint. The website has a complaint form that can be downloaded, filled out, notarized and mailed to DHR. The website also contains contact information for DHR's regional offices across New York State.

## **Civil Rights Act of 1964**

The United States Equal Employment Opportunity Commission (EEOC) enforces federal anti-discrimination laws, including Title VII of the 1964 federal Civil Rights Act (codified as 42 U.S.C. § 2000e et seq.). An individual can file a complaint with the EEOC anytime within 300 days from the harassment. There is no cost to file a complaint with the EEOC. The EEOC will investigate the complaint, and determine whether there is reasonable cause to believe that discrimination has occurred, at which point the EEOC will issue a Right to Sue letter permitting the individual to file a complaint in federal court.

The EEOC does not hold hearings or award relief, but may take other action including pursuing cases in federal court on behalf of complaining parties. Federal courts may award remedies if discrimination is found to have occurred. In general, private employers must have at least 15 employees to come within the jurisdiction of the EEOC.

An employee alleging discrimination at work can file a “Charge of Discrimination.” The EEOC has district, area, and field offices where complaints can be filed. Contact the EEOC by calling 1-800-669-4000 (TTY: 1-800-669-6820), visiting their website at [www.eeoc.gov](http://www.eeoc.gov) or via email at [info@eeoc.gov](mailto:info@eeoc.gov).

If an individual filed an administrative complaint with DHR, DHR will file the complaint with the EEOC to preserve the right to proceed in federal court.

### **Local Protections**

Many localities enforce laws protecting individuals from sexual harassment and discrimination. An individual should contact the county, city or town in which they live to find out if such a law exists. For example, employees who work in New York City may file complaints of sexual harassment with the New York City Commission on Human Rights. Contact their main office at Law Enforcement Bureau of the NYC Commission on Human Rights, 40 Rector Street, 10th Floor, New York, New York; call 311 or (212) 306-7450; or visit [www.nyc.gov/html/cchr/html/home/home.shtml](http://www.nyc.gov/html/cchr/html/home/home.shtml).

### **Contact the Local Police Department**

If the harassment involves unwanted physical touching, coerced physical confinement or coerced sex acts, the conduct may constitute a crime. Contact the local police department.

Approved and adopted this 23<sup>rd</sup> day of March 2021.

Approved and adopted this 29<sup>th</sup> day of March 2022.

Approved and adopted this 28<sup>th</sup> day of March 2023.

**\*\* Effective/Applicable to certain projects established/induced on/or after January 1, 2021 \*\***  
County of Monroe Industrial Development Agency ("COMIDA")

### **Pay Equity Policy**

It is the position of COMIDA that no company receiving public funds or public benefits should be allowed to break the law and discriminate against any of its employees on the basis of gender. To that end, this policy seeks to reinforce existing equal pay law and reaffirm the responsibility of employers to pay their employees equal pay for equal work.

Any company receiving a benefit<sup>1</sup> from COMIDA shall submit an Equal Pay Certification which certifies compliance with all applicable equal pay laws, including but not limited to the Equal Pay Act of 1963, Title VII of the Civil Rights Act of 1964 and Federal Executive Order 11246 of September 24, 1965 (Equal Employment Opportunity), as well as Section 194 of New York State Labor Law, each of which prohibit compensating men and women differently for the same work.

- a. The certification shall include a representation by the company that it has not been the subject of an adverse finding under the equal pay laws within the previous five years. If the company has been the subject of an adverse finding within the previous five years, the company shall be ineligible to receive COMIDA benefits.
- b. The certification shall also include disclosure of any pending equal pay claims against the company. A pending claim will not automatically make a company ineligible to receive COMIDA benefits.
- c. The certification shall also require the disclosure to COMIDA of any pending claims or adverse finding under the equal pay laws during the term of COMIDA financial assistance agreement.

If COMIDA staff should have reason to believe that the company is paying its employees unequally or in any other way violating the COMIDA equal pay policy, it will refer the matter to the appropriate enforcement agency under the equal pay laws, including the United States Equal Employment Opportunity Commission, the New York State Department of Labor or the New York State Division of Human Rights.

Approved and adopted this 23<sup>rd</sup> day of March 2021.  
Approved and adopted this 29<sup>th</sup> day of March 2022.  
Approved and adopted this 28<sup>th</sup> day of March 2023.

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<sup>1</sup> Excluding Revenue Bond Financing.

**COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY**

**Renewable Energy Projects**

The County of Monroe Industrial Development Agency (the "Agency") may also provide real property tax abatements to wind and other renewable energy facilities (collectively, "Renewable Energy Facilities") constructed within Monroe County, including, without limitation, wind, hydro-electric, photo-voltaic and biomass energy production facilities. In recognition of the significant amount of capital investment associated with Renewable Energy Facilities and federal/state energy initiatives, the Agency has developed a standard abatement policy to be incorporated into PILOT Agreements for Renewable Energy Facilities, as follows:

A maximum PILOT term of up to fifteen (15) years with a minimum annual base PILOT Payment reflecting the current land assessment of the improved parcel (the "Base Value"), plus \$4,500 to \$5,500 per megawatt (MW) payment (the "Base Payment"), such Base Payment to escalate annually at no less than two percent (2.0%) per annum, compounded annually.

The per megawatt payment shall be determined by the Agency, on a case by case basis, to establish the Base Payment, as defined above. The Base Payment for each project will be determined based upon criteria such as total MW generation, current land use and value, land ownership and lease structure, and others as determined by the Board.

Upon the execution of the Project Agreement, by and between the Agency and the applicant, a one-time payment in an amount equal to \$25,000 to be used for workforce development and other similar programs or any other authorized purposes; is due and payable to the Agency.

Approved and Adopted on this 21<sup>st</sup> day of September 2021.  
Amended, approved and adopted on this 29<sup>th</sup> day of March 2022.  
Approved and adopted this 28<sup>th</sup> day of March 2023.



**County of Monroe Industrial Development Agency**  
**Uniform Tax Exemption Policy**

Pursuant to the authority vested in it by Article 18-A of the General Municipal Law of the State of New York, the County of Monroe Industrial Development Agency (COMIDA) may provide financial assistance to qualified applicants for qualified “project” or “facilities” as defined by General Municipal in the Law in the form of issuance of its tax-exempt or taxable bonds or by participation in straight lease transactions. The Agency has adopted this Uniform Tax Exemption Policy to provide guidelines for the claiming of real property, sales and use tax and mortgages recording tax abatements.

**A. Real Property Taxes**

1. The agency requires all applicants to enter into written Payment-in-lieu-of-Tax Agreements (PILOTS).
2. PILOTS shall contain provisions in accordance with the following:
  - a. PILOTS as may be agreed upon by the applicant and taxing jurisdictions (Special Programs).
  - b. PILOTS in accordance with the existing programs available in the taxing jurisdiction including lodging facility projects (e.g. 485-b).
  - c. For qualified applicants payments pursuant to COMIDA’s JobsPlus, Green JobsPlus, Enhanced JobsPlus or LeasePlus Program as may be amended from time to time or such other uniform real estate tax exemption as may be adopted by COMIDA.
  - d. Shelter Rent PILOTS for affordable housing projects and student housing (i.e. not otherwise exempt) with input from City of Rochester, Towns and/or villages as Agency in its sole discretion determines to be appropriate. The appropriate PILOT is ten percent (10%) of the Shelter Rent absent compelling reasons to the contrary.

**B. Mortgage Recording Tax Exemptions**

1. The Agency's policy is to permit mortgage recording tax exemptions on all financing enhancing the value of a project, to the full extent permitted by New York State Law.

**C. Sales and Use Tax Exemptions**

1. The Agency's policy is to permit project applicants, as agent of the Agency, to claim exemption from sales and use taxes to the full extent permitted by New York State Law.
2. All project applicants must agree in writing to timely file with the New York State Department of Taxation an annual statement of the value of all sales and use tax exemptions, and other exemptions claimed in connection with the Facility in full compliance with Section 874(8) of the New York General Municipal Law, in the form and at the times required thereby.

**D. Deviations**

In addition to or in lieu of the foregoing the Agency may determine, on case-by-case basis, to deviate from the guidelines described above or provide enhanced benefits for a project expected to have significant impact in the locality where the project will be located. Any deviation from the guidelines set forth above requires a public hearing be held in the affected taxing jurisdiction with notice to affected taxing jurisdictions and findings setting forth in writing reasons for the deviation from Uniform Tax Exemption Policy. The agency shall consider the following factors in making such determination, no single one of which is determinative:

- The nature of the proposed project (e.g., manufacturing, and commercial, civic).
- The nature of the property before the project begins (e.g., vacant land, and vacant buildings).
- The economic condition of the area at the time of the application.
- The extent to which a project will create or retain permanent, private sector jobs.
- The estimated value of tax exemptions to be provided.
- The extent to which the proposed project will provide additional sources of revenue for municipalities and school districts in which the project is located.
- The impact of the project and the proposed tax exemptions on affected tax jurisdictions.

- The impact of the proposed project on existing and proposed businesses and economic development projects in the vicinity.
- The amount of private sector investment generated or likely to be generated by the proposed project.
- The likelihood of accomplishing the proposed projects in a timely fashion.
- The effect of the proposed upon the environment.
- The extent to which the proposed project will require the provision of additional services including, but not limited to, additional educational, transportation, police, emergency medical or fire services, to follow local input from local planning agencies.
- The extent to which the proposed project will provide a benefit (economic or otherwise) not otherwise available within the municipality in which the project is located.
- (Civic Facility Projects Only) The extent to which the proposed project encourages charitable entities to locate within the municipality in which the project is located.

**E. PILOTS** providing for the abatement COMIDA’s JobsPlus, Green JobsPlus, Enhanced JobsPlus or LeasePlus program shall contain benefit recapture provisions including but not limited to the following:

If the minimum number of new jobs are not created by the end of the three (3) year period or not continuously maintained during the balance of term of the PILOT Agreement, the exemption schedule will revert back to Section 485-b of the New York Real Property Tax Law and repayment will be required in any year for which job creation requirements are not met (Disqualifying Year), as an additional payment in lieu of taxes. The repayment amount is equal to the difference between the JobsPlus, Green JobsPlus, Enhanced JobsPlus or LeasePlus tax benefits received in years one through the Disqualifying Year and the tax benefits which would have been received in years one through the Disqualifying Year under Section 485-b of the New York Real Property Tax Law. Under extenuating circumstances, the COMIDA Board may waive the above penalties after reviewing a written request for waiver of penalties.

Recapture and waiver provisions may be incorporated into Special Programs.

**F.** This Uniform Tax Exemption Policy shall apply to projects in accordance within provisions of article 18-A of the General Municipal Law, with the inclusion of Chapter 356 and 357 of the Law of 1993.

- Revised as of 4/99 to replace the Manufacturing Tax Incentive (MTI) Program with the Jobs Plus Program
- Revised as of 5/02 with Enhanced Jobs Plus Program
- Revised as of 2/07 with Shelter Rent PILOT
- Revised as of 6/07 with Lodging facility update and Green JobsPlus
- Revised as of 2/08 with LeasePlus
- Revised as of 1/12 to bring UTEP in conformity with existing law Section 874(4)(b) requires a procedure for deviation from the UTEP and that the Agency shall set forth in writing its reasons for deviation and notify the ATJ's of the proposed deviation and reasons therefore.

## JobsPlus

### PROPERTY TAX ABATEMENT

#### Allowable Project Types:

- Manufacturers
- Technology-based producer service companies
- Commercial projects which result in an increase in assessment due to new construction
- Rehabilitation of existing commercial building vacant for a long time.

#### Requirements:

- **Job Creation** - Company must meet a minimum of 10% job creation goal over impacted employment within **three (3)** years.
- **Local Labor** - Project must use all local labor for the construction of new, expanded or renovated facilities. Local is defined as labor from Monroe, Genesee, Livingston, Ontario, Orleans or Wayne counties.

#### JobsPlus Tax Abatement Schedule:

Year	% Tax Abated	Year	% Tax Abated
1	90%	6	40%
2	80%	7	30%
3	70%	8	20%
4	60%	9	10%
5	50%	10	0%

\*Abatement does not apply to land, existing assessment or special district charges.

# Enhanced JobsPlus

## PROPERTY TAX ABATEMENT

### Allowable Project Types:

- Manufacturers
- Technology-based producer service companies

### Requirements:

- **Investment** - A minimum \$15 Million investment in new plant, machinery and equipment, or renovation of existing building(s) **AND**
- **Jobs** - A minimum of 100 new jobs from new companies locating in Monroe County, or existing companies expanding operations here, within **three (3)** years **AND**
- **Local Labor** - In the absence of a waiver permitting otherwise, project must use all local labor for the construction of new, expanded or renovated facilities. Local is defined as Monroe, Genesee, Livingston, Ontario, Orleans, Seneca, Wayne, Wyoming or Yates counties.

### Enhanced JobsPlus Tax Abatement Schedule:

Year	% Tax Abated	Year	% Tax Abated
1	100%	6	60%
2	100%	7	45%
3	100%	8	30%
4	90%	9	15%
5	75%	10	0%

\*Abatement does not apply to land, existing assessment or special district charges.

# Shelter Rent

## PROPERTY TAX ABATEMENT

### Allowable Project Types:

New Building Construction or Renovation projects for:

- Student housing or affordable housing (within guidelines for income established by the U.S. Department of Housing and Urban Development)

### Requirements:

- **Job Creation** - Company must meet a minimum of 10% job creation goal over impacted employment within three (3) years
- **Local Labor** - Project must use all local labor for the construction of new, expanded or renovated facilities. Local is defined as Monroe, Genesee, Livingston, Ontario, Orleans, Seneca, Wayne, Wyoming or Yates counties.

“Shelter Rent” Payment in Lieu of Tax shall mean the gross rents actually collected for the Facility (for student housing or affordable housing as per guidelines for income established by the U.S. Department of Housing and Urban Development) in a given calendar year minus utilities. The Payment in Lieu of Tax paid by the Company shall be ten percent (10%) of Shelter Rent provided the Facility is solely utilized for student housing or affordable housing.

\*Abatement does not apply to land, existing assessment or special district charges.

# Green JobsPlus

## GREEN PROPERTY TAX ABATEMENT

### Allowable Project Types:

New Building Construction or Renovation projects for:

- Manufacturers
- Technology-based producer service companies
- Commercial projects which result in an increase in assessment due to new construction

### Requirements:

- **LEED Certification** - Project must be rated as Certified, Gold, Silver or Platinum by the United States Green Building Council's Leadership in Energy and Environmental Design (LEED®) Green Building Rating System.
- **Job Creation** - Company must meet a minimum of 10% job creation goal over impacted employment within three (3) years
- **Local Labor** - Project must use all local labor for the construction of new, expanded or renovated facilities. Local is defined as labor from Monroe, Genesee, Livingston, Ontario, Orleans or Wayne counties.

### Green JobsPlus Tax Abatement Schedule:

Year	% Tax Abated	Year	% Tax Abated
1	90%	8	40%
2	80%	9	30%
3	70%	10	20%
4	60%	11	20%
5	50%	12	20%
6	50%	13	10%
7	50%	14	0%

\*Abatement does not apply to land, existing assessment or special district charges.



# LeasePlus

## PROPERTY TAX ABATEMENT

### Allowable Project Types:

New Building Construction or Renovation projects for:

- University and/or medical related facilities in which a 501(c)3 entity leases from a for-profit entity.

### Requirements:

- **Job Creation** - Company must meet a minimum of 10% job creation goal over impacted employment within **three (3)** years
- **Local Labor** - Project must use all local labor for the construction of new, expanded or renovated facilities. Local is defined as Monroe, Genesee, Livingston, Ontario, Orleans, Seneca, Wayne, Wyoming or Yates counties.

### LeasePlus Tax Abatement Schedule(s):

Year	% Tax Abated	Year	% Tax Abated
1	90%	6	65%
2	85%	7	60%
3	80%	8	55%
4	75%	9	50%
5	70%	10	0%

Or

Year	% Tax Abated	Year	% Tax Abated	Year	% Tax Abated
1	90%	6	50%	11	50%
2	80%	7	50%	12	50%
3	70%	8	50%	13	50%
4	60%	9	50%	14	50%
5	50%	10	50%		

\*Abatement does not apply to land, existing assessment or special district charges.