



PILOT PROGRAMS

INCENTIVE PROGRAMS FOR BUSINESSES

PILOT (Payment In Lieu Of Tax) programs are negotiated agreements between COMIDA and the qualified company to make tax payments at a reduced rate over time to affected taxing jurisdictions where a project is located.

PROGRAM QUICK REFERENCE:

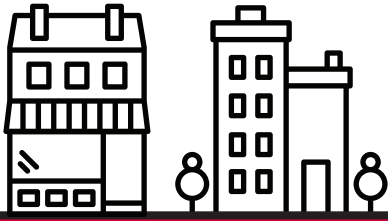
JobsPlus – Tax abatement program offered through COMIDA which abates property taxes over a 10 year period. In return, the applicant must increase jobs by 10% over a 3 year period.

Enhanced JobsPlus - Tax abatement program offered through COMIDA which abates property taxes over a 10 year period. To qualify for this program, an applicant must invest \$15 million in the project and create a minimum of 100 new jobs.

LeasePlus - Tax abatement offered through COMIDA which abates property taxes for projects for use by a college or university, or medical related facility in which the 501(c)(3) leases from a for-profit entity.

Green JobsPlus – Tax abatement program offered through COMIDA which abates property taxes over a 14 year period in return for a 10% increase in jobs, provided the building meets LEED certification.

Shelter Rent – Tax abatement program for low-income or student housing in which PILOT payments are determined using a formula of gross rents collected, less utilities, times 10%.



JOBSPLUS

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
- Projects involving rehabilitation of existing commercial buildings vacant for a long period of time

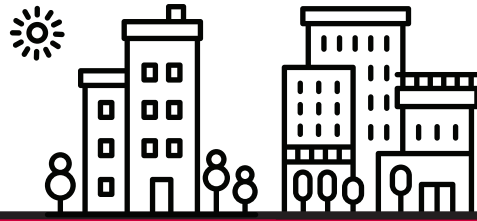
Requirements:

- **Job Creation** - Company must meet a minimum 10% job creation goal over impacted employment within 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, Seneca, Steuben, Wayne, Wyoming, or Yates counties.

JobsPlus Tax Abatement Schedule*:

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

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



ENHANCED

ENHANCED JOBSPLUS

Enhanced Property Tax Abatement

Allowable Project Types:

- Manufacturers
- Technology-based producer service companies

Requirements:

- All JobsPlus requirements and:
- **Investment** - A minimum \$15 million investment in new plant, machinery and equipment or renovation of existing buildings.
- **Job Creation** - Minimum number of jobs created over existing employment level must exceed 100.

Enhanced JobsPlus Tax Abatement Schedule*:

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

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



LEASEPLUS

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:

- All JobsPlus requirements

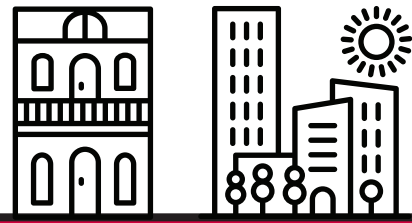
LeasePlus Tax Abatement Schedule(s)*:

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

OR

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

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



GREEN JOBSPLUS

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

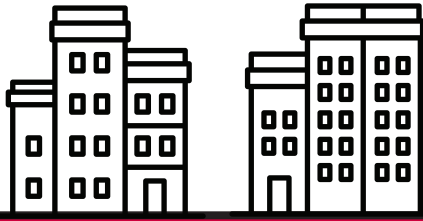
Requirements:

- All JobsPlus requirements and:
- **LEED Certification** - Project must be rated Certified, Gold, Silver, or Platinum by the United States Green Building Council's Leadership in Energy and Environmental Design (LEED®) Green Building Rating System.

Green JobsPlus Tax Abatement Schedule*:

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

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



SHELTER RENT

SHELTER RENT PILOT 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 United States Department of Housing and Urban Development.)

Requirements:

- All JobsPlus requirements

“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 United State Department of Housing and Urban Development) in a given calendar year minus utilities. The PILOT paid by the company shall be 10% of shelter rent provided the facility is solely utilized for student housing or affordable housing.

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



Adam J. Bello
COUNTY EXECUTIVE



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