



*Board Approval*  
**06.01.2023**

*Subject:*  
**PILOT Notification Policy**

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## PILOT NOTIFICATION

On December 16, 2022, Governor Hochul signed into law Chapter 708 of the Laws of 2022 which requires Agencies to provide notification of the future expiration of a payment in lieu of tax agreement (“PILOT Agreement”) to all affected tax jurisdictions prior to the termination of the PILOT Agreement. Affected tax jurisdictions are defined in Section 854(16) of the General Municipal Law of the State of New York (the “GML”) as any municipality or school district, in which a project is located, which will fail to receive real property tax payments, or other tax payments which would otherwise be due, except for the involvement of an agency involved in a project” (the “Affected Tax Jurisdictions”).

The County of Lewis Industrial Development Agency will deliver notification of PILOT Expiration:

- a. Two (2) years prior to the scheduled expiration of the PILOT Agreement (the “Expiration Notification”); and
- b. Immediately upon any early termination of the PILOT Agreement

The County of Lewis Industrial Development Agency will send via **certified mail, return receipt requested or electronic correspondence with a read-receipt** the “Expiration Notification” and keep a “PILOT Expiration Report” on file. Staff will review the “PILOT Expiration Report” in January of each year and send the needed correspondence to Affected Taxing Jurisdictions.

## PRELIMINARY NOTICE

On December 23, 2022, Governor Hochul signed into law Chapter 766 of the Laws of 2022 which requires Agencies to provide notice of certain Agency actions by **certified mail, return receipt requested or electronic correspondence with a read-receipt** to the chief executive officers of each Affected Tax Jurisdiction (the “Chief Executive Officers”). School districts include the president of the school board and the district superintendent.

The County of Lewis Industrial Development Agency will deliver the following to each taxing jurisdiction:

- a. A copy of the resolution (“Preliminary Resolution”) adopted pursuant to Section 859-a(1) of the GML. The preliminary resolution includes either an Inducement Resolution or Public Hearing Resolution.
- b. Written notification identifying the reasons for deviation from the Agency’s uniform tax exemption policy (the “UTEP”).

The County of Lewis Industrial Development Agency will deliver the “Preliminary Resolution” by either certified mail, return receipt requested, or via email, return receipt requested, to the chief executive officer of each Affected Taxing Jurisdiction

