

**Establishing A Policy Requiring The Generation And Distribution Of PILOT Program Tax Bills To The Ulster County Industrial Development Agency And Local Municipalities**

Referred to: The Economic Development, Tourism, Housing, Planning and Transit Committee (Chairman Woltman and Legislators Archer, Delaune, Maio, James Maloney, Joseph Maloney, and Rodriguez), and The Ways and Means Committee (Chairwoman Archer and Legislators Gerentine, Maio, James Maloney, Joseph Maloney, Petit, and Rodriguez)

Legislator Lynn Archer offers the following:

WHEREAS, the Ulster County Industrial Development Agency (IDA) is a public benefit corporation formed for the benefit of Ulster County and governed by Article 18-A of the New York State General Municipal Law; and

WHEREAS, the IDA has historically endeavored to take appropriate measures to ensure that the tax bills related to pilot programs are accurate to confirm that the appropriate amount of tax is collected from PILOT projects; and

WHEREAS, the New York State Comptroller has determined that Industrial Development Agencies in New York should adopt a consistent way to ensure bills are generated correctly and accurately for payment of taxes under a given PILOT agreement; and

WHEREAS, Ulster County has determined that the most accurate and efficacious way of complying with the State Comptroller's directive with respect to these tax bills, is for the Department of Real Property (a branch of the Department of Finance) to generate said tax bills, sometimes referred to as "Dummy Tax Bills;" and

WHEREAS, this existing practice has been determined to be the best practice for both Ulster County, the IDA and the various local taxing entities; and

WHEREAS, Ulster County is desirous of codifying this practice in order to ensure compliance with the State Comptroller's directives surrounding tax bill accuracy; and

WHEREAS, the Ulster County Legislature is empowered pursuant to Charter Section 53(B)(7) to impose duties upon the Ulster County Commissioner of Finance; now, therefore be it

RESOLVED, that the Ulster County Commissioner of Finance shall calculate tax bills for all Ulster County IDA PILOT Programs and disclose said tax bills to the appropriate local taxing authorities in the same manner as required for the customary preparation and printing of January and September tax bills of each year; and, be it further

