



DIVISION OF  
LOCAL GOVERNMENT AND SCHOOL ACCOUNTABILITY

# Annual Performance Report on New York State's Industrial Development Agencies

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FISCAL YEAR ENDING 2012

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State Comptroller

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## Overview

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Since the enactment of the Industrial Development Agency Act in 1969, Industrial Development Agencies (IDAs) have been created to support various kinds of projects to advance the job opportunities, health, general prosperity and economic welfare of the people of New York State.<sup>1</sup> Each IDA is a separate public benefit corporation established by a special act of the State Legislature for the benefit of a municipality and its residents.<sup>2</sup> Since 1969, 178 IDAs have been legislatively authorized, with 112 currently active in 2012.<sup>3</sup> Every county outside of New York City has an IDA that serves it, with two counties – Warren and Washington – sharing one IDA, for a total of 56 county IDAs. There are 25 city IDAs, 26 town IDAs, four village IDAs and one IDA that serves both the City of Mechanicville and the Town of Stillwater. IDAs are generally governed by a board of three to seven members appointed by the governing body of each municipality for which an IDA is established.<sup>4</sup> IDAs may acquire, own and dispose of property, and issue debt. IDA property is exempt from property taxes as well as mortgage recording taxes, and purchases for IDA projects are eligible for exemption from State and local sales taxes. IDAs fund their operations by charging fees to businesses that obtain financial assistance for their projects.

Since the enactment of the Industrial Development Agency Act in 1969, Industrial Development Agencies (IDAs) have been created to support various kinds of projects to advance the job opportunities, health, general prosperity and economic welfare of the people of New York State.

IDAs are required to submit various reports to the Office of the State Comptroller (OSC) and other agencies. Often, these reports are incomplete and inconsistent. Generally, IDAs have not always collected good data from their projects, resulting in poor reporting. Several statutory attempts have been made to strengthen the IDA reporting process, and to enhance oversight of IDAs by OSC and other agencies.

Recent audits by OSC have found a lack of documented cost-benefit analysis, lack of recapture clauses in many project agreements and insufficient tracking of projects and their incentives. The Comptroller has proposed legislation that would require a standard application form for requests for financial assistance, require each IDA provide an annual summary of financial activities and require uniform criteria for the evaluation and selection of projects. The proposed legislation would also provide for the merger and consolidation of IDAs located within the same county.

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<sup>1</sup> Article 18-A of the General Municipal Law.

<sup>2</sup> In some cases, an IDA is created for the benefit of more than one municipality.

<sup>3</sup> The 2012 data is the latest available.

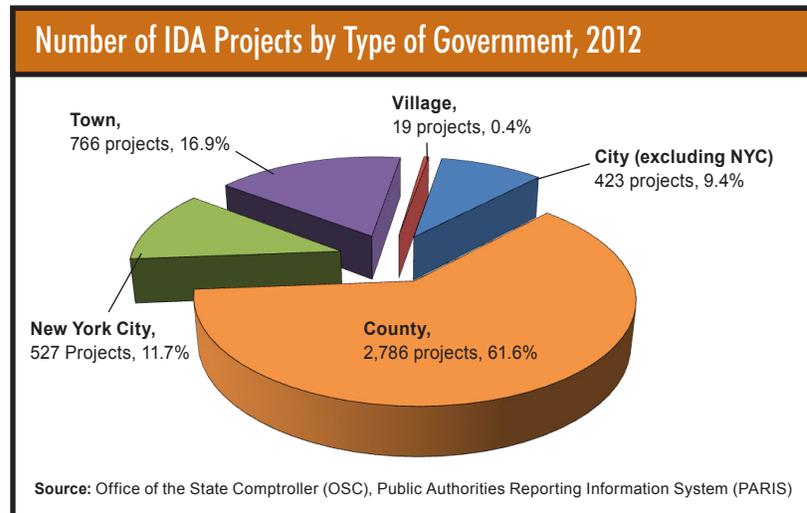
<sup>4</sup> Variations in the board appointment process may be provided by the special act establishing each IDA.

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## Projects and Project Values

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IDAs can provide financial assistance to businesses in the form of the proceeds of IDA bonds, straight-leases or tax exemptions for specific projects. The business then becomes the project operator, the “project” being the property and improvements that receive the assistance. A single business may receive support for different projects, which are generally considered to be separate undertakings. County IDAs sponsored the majority of IDA projects reported in 2012 (62 percent), while town IDAs sponsored 17 percent.<sup>5</sup> The New York City IDA sponsored 12 percent of projects, and other city IDAs sponsored 9 percent.



IDAs reported 4,521 active projects in 2012, with a total value of \$72.9 billion. “Total project value” is the total value of the business’s project (i.e. property and improvements) being aided, including those components that may not directly benefit from IDA assistance. The total benefited project amount for 2012 was \$53.4 billion.<sup>6</sup> Total reported project value decreased by \$1.4 billion, or 1.8 percent from 2011. There were 425 projects that were approved or which became active in 2012, valued at \$4.0 billion.

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<sup>5</sup> All data is as reported by IDAs through the Public Authorities Reporting Information System (PARIS).

<sup>6</sup> Benefited project amounts include only parts of the business that are directly covered by the IDA agreement. For instance, when an IDA project is for an addition to an existing industrial plant, the benefited project amount would not include the pre-existing portion of the plant.

## Activity in 2012

There were 112 IDAs operating in New York State in 2012, one less than in 2011. Of these, 107 have filed audited financial reports with OSC.<sup>7</sup> If an IDA fails to submit a report, or files a report that is not substantially complete, the IDA is precluded from offering financial assistance that provides exemptions from State taxes until the required report is filed.

For the 4,521 projects supported by IDAs in 2012, project operators reported a total of 674,178 full-time equivalent positions (FTEs), an increase of 214,102 FTEs, or 46.5 percent, from the start of the projects. The total value of net tax exemptions offered by IDAs to these projects in 2012 was \$554.2 million. Thus, the cost per FTE position was \$2,588.

In order to accomplish their statutory goals, IDAs may offer financial assistance to attract, retain and expand businesses.<sup>8</sup> When an IDA project is approved, the IDA usually takes title to the property connected to the approved project. This IDA-owned property is then exempt from taxation. The approval of a project usually includes an agreement for a payment in lieu of taxes (PILOT) by the project operator. PILOTs usually cover some portion of property taxes that would otherwise be paid, depending on the specific agreement.

IDA Summary Statistics						
Year	IDAs	Projects	Total Value of Projects (billions)	Net Value of Tax Exemptions (millions)	Estimated Job Gain	Net Value of Exemptions Per Job Gained
2012	112	4,521	\$72.9	\$554.2	214,102	\$2,588
2011	113	4,485	\$74.2	\$507.2	216,519	\$2,342
2010	114	4,451	\$72.9	\$483.2	181,946	\$2,656
2009	115	4,585	\$73.6	\$481.1	202,107	\$2,381
2008	115	4,501	\$66.0	\$645.6	188,990	\$3,416
<b>Change 2011 to 2012</b>	-1	36	-\$1.4	\$47.0	-2,417	\$246
<b>Percentage Change</b>	-0.9%	0.8%	-1.8%	9.3%	-1.1%	10.5%
<b>Change 2008 to 2012</b>	-3	20	\$6.9	-\$91.4	25,112	-\$828
<b>Percentage Change</b>	-2.6%	0.4%	10.4%	-14.2%	13.3%	-24.2%

Source: OSC, PARIS. 2008-2011 data has been revised.

<sup>7</sup> Certified reports were not received in time for this report from: Town of Corinth IDA, City of Mechanicville/Town of Stillwater IDA, Montgomery County IDA, City of Port Jervis IDA, and Town of Waterford IDA. The Town of Rotterdam IDA has been dissolved since the last Annual Performance Report. The Town of Waterford IDA has begun the dissolution process.

<sup>8</sup> For more on the establishment and powers of IDAs, see *Industrial Development Agencies in New York: Background, Issues and Recommendations*, Office of the State Comptroller, May 2006. [www.osc.state.ny/localgov/pubs/research/idabackground.pdf](http://www.osc.state.ny/localgov/pubs/research/idabackground.pdf).

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## Tax Exemptions

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IDAs may offer exemptions from various taxes, including property taxes, State and local sales taxes and the mortgage recording tax – all major sources of revenue for local governments and school districts. In 2012, IDA-granted tax exemptions totaled \$1.32 billion. This represents the estimated value of taxes that would have otherwise been collected on the properties supported by IDA projects. Offsetting these exemptions were \$766 million in PILOTs made by IDA projects to affected local governments. This still leaves \$554 million in net tax exemptions, an increase of 9.3 percent from 2011. Every IDA is required to adopt a uniform tax exemption policy that provides guidelines for claiming tax exemptions.<sup>9</sup> This policy is to be adopted with input from affected local taxing jurisdictions, but the existence of this requirement does not always mean that jurisdictions have input regarding, or even knowledge of, the exemptions granted for each particular project.

Starting in 2013, IDAs are also required to report to the Commissioner of Taxation and Finance (Tax and Finance) the amount of all State sales tax exemptions granted within 30 days of providing financial assistance to a project.<sup>10</sup> IDAs are required to recapture (“clawback”) and remit to Tax and Finance any State sales tax revenue that IDA projects have received improperly or received by a project that has failed to comply with a material term or condition to use property or services in the manner required by the agreement with the IDA. IDAs must also file with OSC, Tax and Finance, the Division of the Budget, the Department of Economic Development and the municipality for whose benefit the IDA was created an annual compliance report detailing its clawback activities and actions. Some IDAs have gone further and adopted rules that require the clawback of all tax exemptions that have been granted, not just State sales tax exemptions.<sup>11</sup>

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<sup>9</sup> General Municipal Law, Section 874.

<sup>10</sup> General Municipal Law, Section 875.

<sup>11</sup> “Claw-back Threats Vary with Location,” *Buffalo News*, February 16, 2014.

## Project Employment and Salary

Most IDA projects are intended to create or retain jobs. The intent is usually stated in the application for IDA support. Since 1989, IDAs have been required to collect and report data on job creation and retention for all of their projects. Since 2009, reporting has been expanded to include the collection and reporting of salary data.

Nearly three-quarters of active IDA projects have job creation goals, projecting the creation of a total of 237,243 jobs. Nearly half of IDA projects have job retention goals, seeking to retain a total of 386,830 jobs. There is overlap between these two groups, with about 40 percent of projects having both job creation and job retention goals.

Reporting of Job and Salary Information, 2012		
	All Active Projects	Projects Approved Since 1/1/2010
Number	4,521	907
Reported Job Data	89.6%	86.4%
Reported Salary Data	55.2%	73.4%
Source: OSC, PARIS.		

There are 471 projects, about 10 percent, that reported no job data, including jobs gained or lost. In many cases these are parts of multiphase projects that only report job data on one phase, rather than breaking it out among the phases. The other projects, almost 6 percent of the total, reported gains or losses in jobs, but no creation or retention goals.

In 2012, about 55 percent of projects reported some data on salaries. Since this reporting requirement was added in 2009, it does not apply to projects that were approved before that time. Some of the data that is reported raises questions regarding its accuracy; for instance, one project reported several hundred jobs, but only \$1 in salary per job retained or created.<sup>12</sup> Other projects sometimes seem to report total salaries rather than the range of individual salaries. For example, the Putnam County IDA reports salary ranges as high as \$30 million.

However, even with these problems, there are some observations that can be made based upon the available data. By using medians, the problems with these questionable outliers are avoided and a central tendency can be determined. The salaries reported for each project ranged from a median of \$27,000 for the lowest salaries to a median of \$43,382 for the highest salaries. The overall median salary of jobs created was \$34,855 and the overall median salary of jobs retained was \$37,440. Looking only at projects that have been approved since the beginning of 2010, and thus are subject to the salary reporting requirement, 73.4 percent reported salary data. Therefore, while salary data reporting has improved for the more recent projects, there still seem to be a significant number of projects that are not reporting salary data.

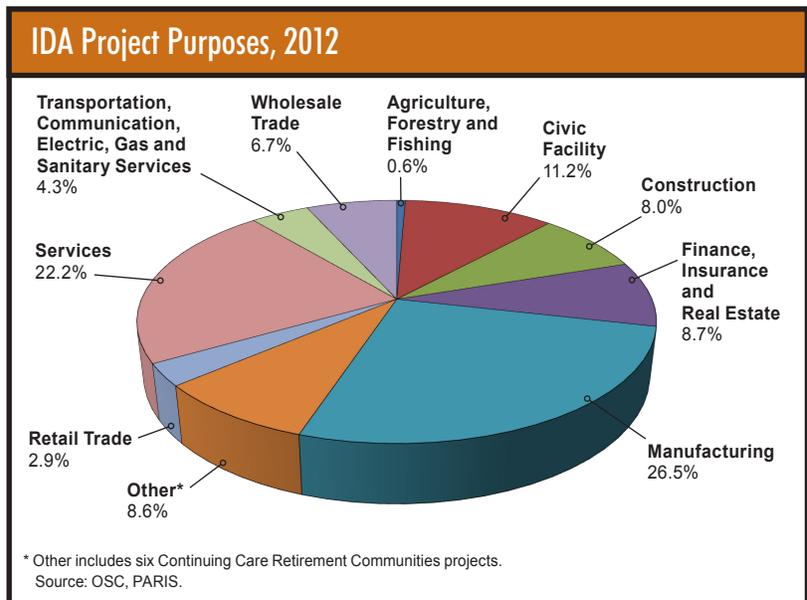
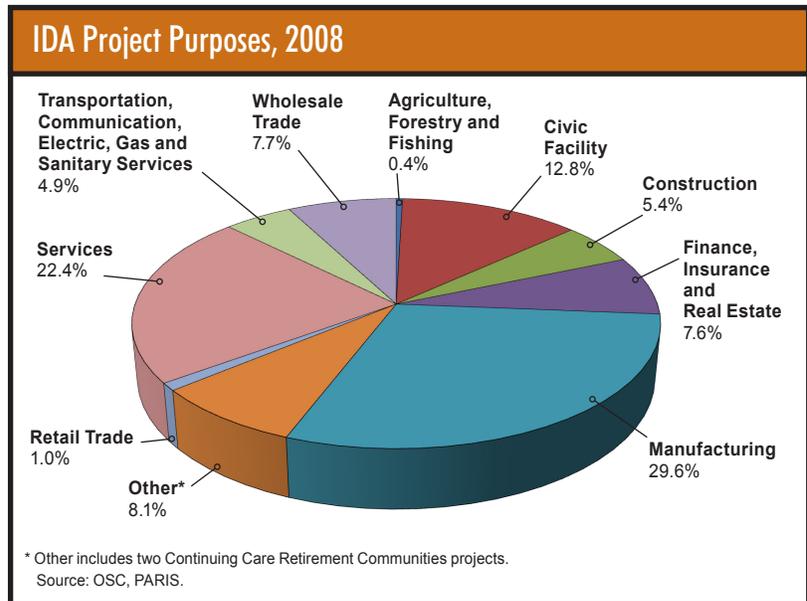
<sup>12</sup> DCG Maxwell, a project of the Town of Clifton Park IDA.

## Project Purposes

In addition to manufacturing, IDAs are authorized by statute to provide financial assistance for projects such as warehousing, wholesale and distribution, qualified retail, office, hotel or motel, and recreation businesses.

In 2012, manufacturing projects represented 26.5 percent of total projects, down from 29.6 percent in 2008. Services projects made up 22.2 percent of total projects, and have accounted for a fairly stable proportion of the IDA portfolio over the last five years. The authority for IDAs to approve projects for civil facilities, such as senior housing, hospitals and higher education facilities, lapsed in 2008. In that year they represented 12.8 percent of all projects; by 2012, they accounted for 11.2 percent. That figure represents projects that were approved before 2008, but are still active. Wholesale trade projects declined from 7.7 percent to 6.7 percent of projects.

Retail trade projects increased from 1.0 percent in 2008 to 2.9 percent in 2012. This increase might reflect the 2008 sunset of limitations on the types of retail projects that could be approved. Similar limitations were, however, reinstated in 2013.<sup>13</sup> Construction projects also showed a significant increase, from 5.4 percent to 8.0 percent of IDA projects. Finance, Insurance and Real Estate projects increased from 7.6 percent to 8.7 percent of total projects.

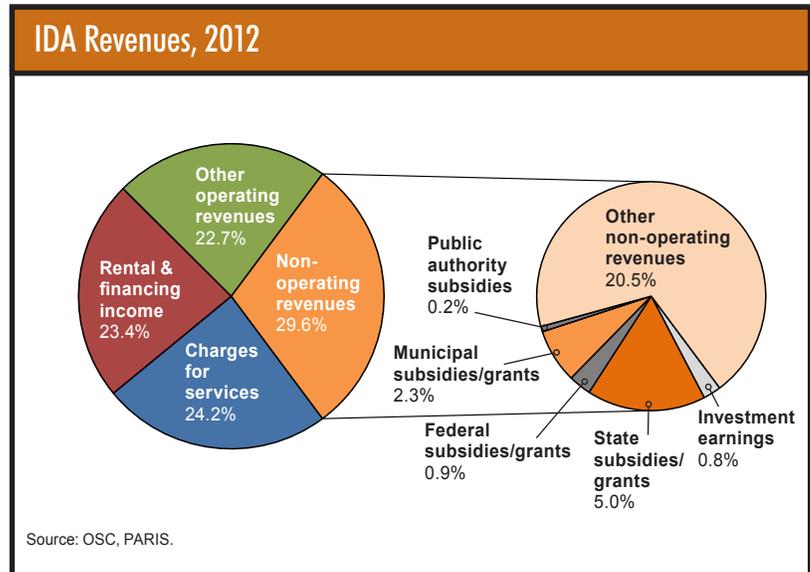


<sup>13</sup> For more on IDA retail trade projects see *Annual Performance Report on New York State's Industrial Development Agencies: Fiscal Year Ending 2011*, Office of the State Comptroller, May 2013.

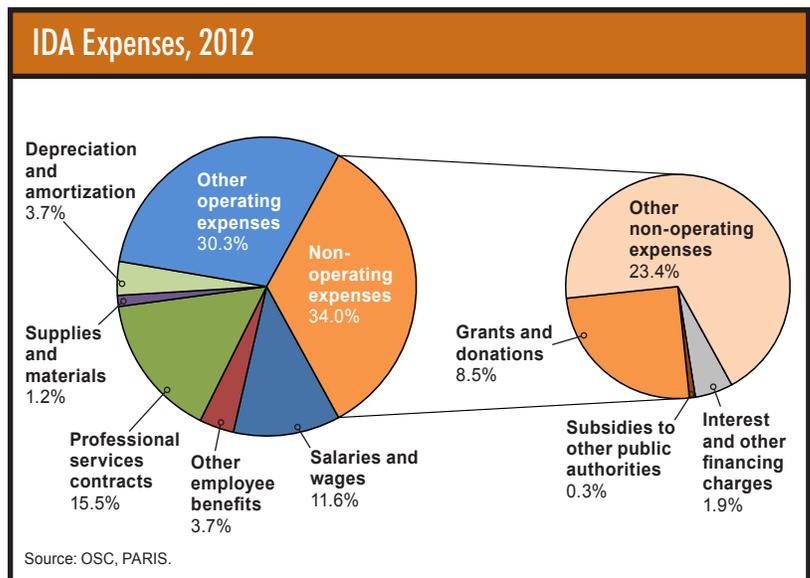
[http://www.osc.state.ny.us/localgov/pubs/research/ida\\_reports/2013/idaperformance2013.pdf](http://www.osc.state.ny.us/localgov/pubs/research/ida_reports/2013/idaperformance2013.pdf).

## Revenues and Expenses

IDAs reported total revenues of \$117.1 million in 2012, of which \$82.4 million was operating revenues. Charges for services were \$28.4 million, 24.2 percent of all revenues. These revenues come from payment for IDA services by sponsored projects, and include various percentage-based fees, usage charges, etc.<sup>14</sup> Rental and financing income is \$27.4 million, or 23.4 percent of the total. IDAs also had non-operating revenues of \$34.7 million. Included in this total are grants from federal, State and local governments.



The 112 active IDAs reported total expenses of \$103.1 million in 2012. Operating expenses accounted for \$68.1 million of this total. This is an average of \$636,019 in operating expenses per IDA, with a range from \$0 reported for the City of Rensselaer IDA – which has no active projects, and does report non-operating expenses – to \$10.6 million for the Onondaga County IDA. Almost half of the IDAs' expenses were for salaries and other benefits of IDA employees and for professional service contracts. IDAs also had non-operating expenses of \$35.1 million, including interest earnings, subsidies and grants to other entities.



<sup>14</sup> Fees could include initial application fees and/or administrative fees applied to specific transactions (e.g. bond and straight lease transactions).

## Regional Impacts

IDAs are not distributed evenly around the State, but are concentrated in certain regions, especially the Mid-Hudson Region, the Capital District and Erie/Niagara counties. There are also different levels of activity in the various regions of the State. Western New York had the highest number of projects, New York City had the highest total level of IDA project amounts, Long Island had the highest number of net exemptions, and the Capital District had the highest per capita project amounts and per capita net exemptions.

Regional IDA Statistics, 2012					
	Projects	Total Project Amount (billions)	Project Amount Per Capita	Net Exemptions (millions)	Net Exemptions Per Capita
Capital District	397	\$10.7	\$9,904	\$93.7	\$87
Central NY	237	\$4.6	\$5,816	\$11.0	\$14
Finger Lakes	742	\$5.9	\$4,855	\$50.3	\$41
Long Island	734	\$8.9	\$3,143	\$118.1	\$42
Mid-Hudson	456	\$10.1	\$4,401	\$89.9	\$39
Mohawk Valley	197	\$1.4	\$3,236	\$13.0	\$29
New York City	527	\$16.3	\$1,999	\$80.8	\$10
North Country	132	\$2.0	\$4,627	\$9.3	\$22
Southern Tier	262	\$3.8	\$5,334	\$36.9	\$51
Western NY	837	\$9.1	\$6,483	\$51.2	\$37
<b>State</b>	<b>4,521</b>	<b>\$72.9</b>	<b>\$3,760</b>	<b>\$554.2</b>	<b>\$29</b>

Source: OSC, PARIS. 2008-2011 data has been revised.

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## IDA Data Improvement and Reform

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Since 1989, IDAs have been required to submit an annual financial statement to OSC that includes data relevant to job creation and retention, and the amount of tax exemptions provided.<sup>15</sup> OSC then determines if the IDAs' financial statements are substantially complete. Legislation enacted in 1993 required IDAs to adopt a uniform tax exemption policy.

IDAs are required to have their financial statements audited by an independent certified public accountant. Various State and private studies of these early IDA annual financial reports found them to be inconsistent and inaccurate, with many IDA projects failing to provide IDAs with the data needed to complete the financial reports. OSC attempted to improve the quality of reporting by providing feedback to IDAs and enhancing its own review process for these financial reports.

However, a number of concerns with respect to IDA operations remained, including these noted in a 2006 OSC report:

- Lack of objective selection and evaluation criteria for selecting projects;
- Failure to apply a clearly uniform tax exemption policy;
- Support of projects with purposes that do not match the original legislative intent;
- Evasion of the prohibition against luring business from one part of the State to another; and
- Lack of recapture (a.k.a. “clawback”) provisions for underperforming projects or failure to implement these policies.<sup>16</sup>

The Public Authorities Accountability Act of 2005 created the Authorities Budget Office (ABO), which has oversight powers and duties relative to IDAs and other public authorities. The Public Authorities Reform Act of 2009 made changes to the requirements for operations and reporting for public authorities, including IDAs.

In an attempt to improve reporting by IDAs and other local public authorities, OSC and ABO collaborated to create the Public Authority Reporting Information System (PARIS). PARIS is used to gather reported information in a more consistent manner, allowing for enhanced oversight. PARIS was implemented in 2007, and has been used for reporting by all IDAs since fiscal year 2008.

However, some of the problems cited in the 2006 report have not been fully resolved. These include the data collection and reporting issues that have been discussed in this report. In addition, IDAs have at times been criticized for activities perceived as luring businesses from one part of the state to another, even if their actions do not violate the provisions in statute against “piracy.”<sup>17</sup>

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<sup>15</sup> These reports are also filed with the Department of Economic Development and the governing body of the sponsoring municipality

<sup>16</sup> “For a more detailed discussion see *Industrial Development Agencies in New York State: Background, Issues and Recommendations*, Office of the State Comptroller, May 2006. <http://www.osc.state.ny.us/localgov/pubs/research/idabackground.pdf>.

<sup>17</sup> General Municipal Law, Section 862.

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## Recent Audits

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Over the last year, OSC has conducted audits of five IDAs as a part of its oversight responsibilities. Three of these audits looked at the management practices of the Dutchess County IDA, the Greene County IDA and the Putnam County IDA.

The audit of the Greene County IDA found that some of its board members had conflicts of interest involving leases, PILOT agreements, the sale of land, a line-of-credit and the issuance of bonds. The IDA did not prepare documented cost-benefit analyses; therefore it could not demonstrate that project incentives were consistently applied. The IDA also lacked a policy that would hold businesses accountable if they did not comply with reporting requirements or meet employment goals, and many PILOT agreements lacked recapture clauses.<sup>18</sup>

The Dutchess County IDA audit found that it had not designed or implemented an adequate system to monitor, evaluate and control incentives granted to businesses. The IDA did not properly bill, collect and distribute PILOTs for several projects, and did not report all PILOTs through PARIS. The IDA's annual report was not accurate or complete, including listing grants as personal service contracts.<sup>19</sup>

The audit of the Putnam County IDA found that it had not evaluated its project approval criteria since 1996, and it did not reflect changes that the board had made to its recapture provisions. Several project applications that were approved for IDA benefits failed to include necessary information for determining if the projects would be beneficial to taxpayers. The IDA board was not adequately monitoring the performance of businesses receiving benefits to determine if employment projections or other goals were being met. Also, businesses receiving IDA benefits failed to file required reports regarding capital investments and sales tax savings.<sup>20</sup>

In these audits, OSC's recommendations stressed the need for:

- A documented cost-benefit analyses;
- Proper tracking of projects to determine the effectiveness of the IDA incentives they received; and
- Including a clawback clause in all IDA agreements.

OSC also performed an audit of the Allegany County IDA that found that its internal controls over employee compensation were not properly designed and did not operate effectively. In addition, it found that the IDA had not adequately evaluated certain projects.<sup>21</sup>

An audit of the Sullivan County IDA found that the implementation of its Uniform Tax Exempt Policy had been generally successful but had some weaknesses, including the lack of a mechanism to identify any financial interests of board members in potential projects.<sup>22</sup>

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<sup>18</sup> Office of the State Comptroller, *Greene County Industrial Development Agency: Management Practices*, 2013M-95.

<sup>19</sup> Office of the State Comptroller, *Dutchess County Industrial Development Agency: Management Practices*, 2013M-251.

<sup>20</sup> Office of the State Comptroller, *Putnam County Industrial Development Agency: Management Practices*, 2013M-257.

<sup>21</sup> Office of the State Comptroller, *Allegany County Industrial Development Agency: Internal Controls Over Selected Financial Activities*, 2012M-234.

<sup>22</sup> Office of the State Comptroller, *Sullivan County Industrial Development Agency: PILOT program*, 2013M-161.

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## Legislative Proposals

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Currently, the Comptroller has a legislative proposal (S.5551 – Rules) to increase accountability and improve efficiency and transparency of IDAs. The proposed legislation includes provisions concerning:

- A requirement that IDAs prepare and publish an annual summary of financial activities and operations for the prior year;
- A requirement that all IDA public hearings be held before at least two board members, that there be 30 days notice of hearings and that no final determination on a project be made until at least 30 days after the hearing;
- The development of a standard application form for requests to IDAs for financial assistance;
- The development by each IDA of uniform criteria for the evaluation and selection of projects;
- The development of a uniform project agreement for all IDAs;
- A requirement that the Department of Economic Development investigate complaints concerning violations of a project agreement;
- A prohibition against the use of IDA funds for materials depicting elected or appointed government officials;
- A modification of the calculation of PILOTs, and a requirement for the notification of tax jurisdictions that are affected by deviations from the IDA's Uniform PILOT Agreement Policy; and
- Procedures that would allow the dissolution of town, village or city IDAs, and their merger with the IDAs of the county in which they are located.

## 2012 IDA Financial and Employment Statistics

IDA	Project Count	Total Project Amounts	Total Tax Exemptions	Total PILOTs	Net Tax Exemptions *	Net Exemptions per Project	Estimated Jobs to Be Created	Estimated Jobs to Be Retained	Full Time Equivalents Before IDA	Current Full Time Equivalents	Estimated Net Job Change	Net Exemptions per Job Gained	Operating Expenses	Expenses per Job Gained	Expenses per Project
Albany County	18	\$55,638,447	\$82,000	\$0	\$82,000	\$4,556	148	2,579	2,579	2,607	28	\$2,929	\$74,167	\$2,649	\$4,120
Allegany County	5	\$35,560,000	\$0	\$486,975	-\$486,975	-\$97,395	135	660	660	910	250	NA	\$147,718	\$591	\$29,544
Broome County	35	\$445,366,363	\$7,872,443	\$3,262,757	\$4,609,687	\$131,705	1,231	2,915	2,916	3,873	958	\$4,813	\$1,787,199	\$1,866	\$51,063
Cattaraugus County	31	\$221,118,796	\$2,799,378	\$594,474	\$2,204,904	\$71,126	485	2,839	2,906	3,174	268	\$8,227	\$217,819	\$813	\$7,026
Cayuga County	9	\$31,620,600	\$612,380	\$298,015	\$314,365	\$34,929	469	456	456	892	436	\$721	\$329,010	\$755	\$36,557
Chautauqua County	38	\$393,254,597	\$13,289,365	\$9,732,624	\$3,556,741	\$93,598	454	2,758	2,759	3,303	544	\$6,538	\$1,216,116	\$2,236	\$32,003
Chemung County	57	\$693,358,564	\$9,799,365	\$3,634,997	\$6,164,368	\$108,147	4,496	5,955	5,985	6,860	875	\$7,045	\$829,868	\$948	\$14,559
Chenango County	13	\$173,047,975	\$4,044,848	\$325,272	\$3,719,576	\$286,121	375	2,190	2,190	3,127	937	\$3,972	\$133,157	\$142	\$10,243
Clinton County	39	\$1,112,799,877	\$2,259,193	\$2,800,744	-\$541,551	-\$13,886	1,218	2,099	3,724	2,413	-1,311	NA	\$721,783	NA	\$18,507
Columbia County	13	\$39,102,000	\$216,747	\$241,075	-\$24,328	-\$1,871	179	1,752	1,752	1,977	225	NA	\$40,807	\$181	\$3,139
Cortland County	12	\$104,932,836	\$1,056,973	\$301,769	\$755,204	\$62,934	420	1,301	1,301	1,755	454	\$1,664	\$24,029	\$53	\$2,002
Delaware County	12	\$61,463,000	\$480,733	\$389,925	\$90,808	\$7,567	165	287	287	396	109	\$833	\$424,235	\$3,892	\$35,353
Dutchess County	33	\$827,090,716	\$35,485,330	\$16,814,993	\$18,670,337	\$585,768	2,493	5,604	25,362	22,758	-2,604	NA	\$335,803	NA	\$10,176
Erie County	307	\$5,355,695,000	\$47,286,012	\$26,313,451	\$20,972,561	\$68,315	7,310	10,632	38,400	40,210	1,810	\$11,587	\$2,400,217	\$1,326	\$7,818
Essex County	21	\$115,657,412	\$398,998	\$16,517	\$382,481	\$18,213	131	879	879	666	-213	NA	\$341,065	NA	\$16,241
Franklin County	11	\$81,852,604	\$0	\$335,954	-\$335,954	-\$30,541	218	1,223	1,272	1,528	256	NA	\$499,353	\$1,951	\$45,396
Fulton County	11	\$26,503,163	\$650,653	\$560,297	\$90,356	\$8,214	396	764	1,339	1,071	-268	NA	\$49,209	NA	\$4,474
Genesee County	101	\$644,052,133	\$7,772,819	\$1,937,481	\$5,835,338	\$57,776	1,875	1,074	1,883	3,030	1,147	\$5,087	\$1,204,004	\$1,050	\$11,921
Greene County	40	\$850,338,800	\$33,091,243	\$6,433,765	\$26,657,478	\$666,437	852	658	661	1,353	692	\$38,508	\$705,694	\$1,019	\$17,642
Hamilton County	0	\$0	\$0	\$0	\$0	NA	0	0	0	0	0	NA	\$99,948	NA	NA
Herkimer County	32	\$356,681,360	\$1,328,697	\$1,286,283	\$42,414	\$1,325	442	506	523	763	241	\$176	\$339,393	\$1,411	\$10,606
Jefferson County	27	\$468,341,046	\$7,330,476	\$493,690	\$6,836,786	\$253,214	854	621	621	2,024	1,403	\$4,873	\$1,529,891	\$1,090	\$56,663
Lewis County	7	\$27,560,600	\$3,081,305	\$665,933	\$2,415,372	\$345,053	112	187	187	241	54	\$44,729	\$102,261	\$1,894	\$14,609
Livingston County	20	\$244,078,451	\$2,607,943	\$1,624,274	\$983,669	\$49,183	774	934	980	2,761	1,781	\$552	\$90,932	\$51	\$4,547
Madison County	18	\$231,923,915	\$157,577	\$62,464	\$95,113	\$5,284	475	2,553	2,582	2,382	-200	NA	\$288,282	NA	\$16,016
Monroe County	383	\$3,069,273,103	\$30,946,425	\$8,758,302	\$22,188,124	\$57,932	2,073	44,095	44,391	59,384	14,993	\$1,480	\$961,122	\$64	\$2,509
Nassau County	207	\$2,549,552,083	\$60,203,262	\$21,954,739	\$38,248,523	\$184,775	3,388	17,071	18,908	35,904	16,996	\$2,250	\$1,999,473	\$118	\$9,659
Niagara County	137	\$1,615,199,850	\$33,295,757	\$19,068,982	\$14,226,775	\$103,845	3,466	5,177	6,258	8,250	1,992	\$7,142	\$1,874,739	\$941	\$13,684

# Appendix

## 2012 IDA Financial and Employment Statistics

IDA	Project Count	Total Project Amounts	Total Tax Exemptions	Total PILOTs	Net Tax Exemptions *	Net Exemptions per Project	Estimated Jobs to Be Created	Estimated Jobs to Be Retained	Full Time Equivalents Before IDA	Current Full Time Equivalents	Estimated Net Job Change	Net Exemptions per Job Gained	Operating Expenses	Expenses per Job Gained	Expenses per Project
Oneida County	116	\$806,227,972	\$17,066,496	\$8,501,096	\$8,565,400	\$73,840	3,108	10,122	14,367	17,471	3,104	\$2,759	\$177,910	\$57	\$1,534
Onondaga County	82	\$842,157,858	\$13,991,501	\$9,929,051	\$4,062,450	\$49,542	3,372	8,444	8,487	12,085	3,598	\$1,129	\$10,563,310	\$2,936	\$128,821
Ontario County	55	\$355,312,298	\$7,750,695	\$4,449,495	\$3,301,200	\$60,022	1,182	4,088	4,088	5,981	1,893	\$1,744	\$841,311	\$444	\$15,297
Orange County	31	\$598,320,861	\$8,929,933	\$2,806,068	\$6,123,865	\$197,544	2,462	2,049	2,050	2,761	711	\$8,616	\$1,162,942	\$1,636	\$37,514
Orleans County	25	\$135,051,065	\$2,759,719	\$2,114,110	\$645,609	\$25,824	818	1,545	1,683	2,440	757	\$853	\$344,563	\$455	\$13,783
Oswego County	39	\$1,104,150,770	\$9,546,284	\$7,468,984	\$2,077,300	\$53,264	1,113	1,130	1,139	2,163	1,024	\$2,029	\$730,398	\$713	\$18,728
Otsego County	14	\$119,431,777	\$545,636	\$99,823	\$445,813	\$31,844	169	2,702	2,727	4,113	1,386	\$322	\$115,805	\$84	\$8,272
Putnam County	14	\$93,220,000	\$1,246,400	\$1,031,192	\$215,208	\$15,372	313	956	971	1,299	328	\$856	\$65,400	\$199	\$4,671
Rensselaer County	57	\$1,103,809,588	\$49,797,277	\$8,014,113	\$41,783,163	\$733,038	3,783	2,173	2,315	5,955	3,640	\$11,479	\$1,325,818	\$364	\$23,260
Rockland County	38	\$500,453,180	\$2,927,448	\$2,256,018	\$671,430	\$17,669	1,526	5,748	5,802	6,794	992	\$677	\$157,702	\$159	\$4,150
St. Lawrence County	26	\$175,615,353	\$822,421	\$261,480	\$560,940	\$21,575	323	1,783	2,468	2,876	408	\$1,375	\$1,111,370	\$2,724	\$42,745
Saratoga County	27	\$4,875,062,936	\$20,519,939	\$13,443,838	\$7,076,101	\$262,078	1,748	1,766	1,766	5,757	3,991	\$1,773	\$177,009	\$44	\$6,556
Schenectady County	34	\$272,676,809	\$6,026,497	\$4,112,226	\$1,914,271	\$56,302	2,611	4,167	4,167	8,016	3,849	\$497	\$21,905	\$6	\$644
Schoharie County	8	\$113,579,985	\$5,470,706	\$2,187,047	\$3,283,659	\$410,457	471	171	172	709	537	\$6,115	\$72,719	\$135	\$9,090
Schuyler County	11	\$77,029,760	\$852,392	\$839,098	\$13,294	\$1,209	444	296	296	754	458	\$29	\$87,491	\$191	\$7,954
Seneca County	40	\$362,136,045	\$4,640,998	\$1,852,992	\$2,788,006	\$69,700	1,073	1,350	3,118	2,658	-460	NA	\$556,493	NA	\$13,912
Steuben County	42	\$1,451,844,720	\$23,592,206	\$6,981,665	\$16,610,541	\$395,489	4,033	1,255	1,427	4,699	3,272	\$5,076	\$447,983	\$137	\$10,666
Suffolk County	120	\$2,330,034,289	\$24,920,300	\$12,374,456	\$12,545,844	\$104,549	10,635	9,664	9,664	23,871	14,207	\$883	\$716,249	\$50	\$5,969
Sullivan County	58	\$713,579,500	\$7,125,012	\$4,161,762	\$2,963,250	\$51,091	2,162	612	612	2,800	2,188	\$1,354	\$416,685	\$190	\$7,184
Tioga County	8	\$265,422,250	\$7,728,928	\$5,637,484	\$2,091,444	\$261,431	853	3,135	3,135	3,027	-108	NA	\$1,645,493	NA	\$205,687
Tompkins County	55	\$498,888,691	\$8,875,347	\$5,690,125	\$3,185,222	\$57,913	1,629	3,151	3,151	5,491	2,340	\$1,361	\$319,844	\$137	\$5,815
Ulster County	37	\$324,106,854	\$4,532,074	\$1,365,318	\$3,176,756	\$85,858	1,253	2,107	2,107	3,772	1,665	\$1,908	\$116,956	\$70	\$3,161
Warren & Washington Counties	14	\$193,011,869	\$742,764	\$584,061	\$158,703	\$11,336	321	2,924	2,926	5,036	2,110	\$75	\$133,116	\$63	\$9,508
Wayne County	51	\$155,847,227	\$2,404,268	\$1,473,499	\$930,770	\$18,250	1,360	548	2,231	2,584	353	\$2,637	\$814,265	\$2,307	\$15,966
Westchester County	95	\$3,052,005,105	\$28,428,459	\$27,066,057	\$1,362,402	\$14,341	8,184	9,844	10,547	19,095	8,548	\$159	\$925,466	\$108	\$9,742
Wyoming County	33	\$714,225,884	\$11,500,397	\$1,084,449	\$10,415,949	\$315,635	1,088	1,310	1,324	1,984	660	\$15,794	\$230,681	\$350	\$6,990
Yates County	19	\$81,754,263	\$1,334,545	\$1,032,131	\$302,414	\$15,917	157	453	453	421	-32	NA	\$562,722	NA	\$29,617

## 2012 IDA Financial and Employment Statistics

IDA	Project Count	Total Project Amounts	Total Tax Exemptions	Total PILOTs	Net Tax Exemptions*	Net Exemptions per Project	Estimated Jobs to Be Created	Estimated Jobs to Be Retained	Full Time Equivalents Before IDA	Current Full Time Equivalents	Estimated Net Job Change	Net Exemptions per Job Gained	Operating Expenses	Expenses per Job Gained	Expenses per Project
City of Albany	93	\$1,289,447,881	\$8,190,383	\$4,759,864	\$3,477,695	\$37,395	3,308	3,799	7,189	10,721	3,533	\$984	\$307,966	\$87	\$3,311
City of Amsterdam	7	\$4,891,929	\$30,792	\$17,250	\$13,542	\$1,935	28	254	254	186	-68	NA	\$350,155	NA	\$50,022
City of Auburn	12	\$191,675,839	\$2,619,448	\$1,502,955	\$1,116,493	\$93,041	714	730	794	1,246	452	\$2,470	\$1,531,381	\$3,388	\$127,615
City of Cohoes	8	\$118,560,000	\$1,381,515	\$1,599,170	-\$217,655	-\$27,207	115	376	376	285	-91	NA	\$16,010	NA	\$2,001
City of Dunkirk	2	\$3,700,000	\$152,592	\$40,000	\$112,592	\$56,296	1	27	27	0	-27	NA	\$32	NA	\$16
City of Geneva	11	\$147,177,000	\$3,146,585	\$373,380	\$2,773,205	\$252,110	480	422	1,472	4,100	2,628	\$1,055	\$336,252	\$128	\$30,568
City of Glen Cove	5	\$107,587,051	\$4,913,188	\$2,659,548	\$2,253,640	\$450,728	59	40	42	90	48	\$46,951	\$6,806,396	\$141,800	\$1,361,279
City of Glens Falls	9	\$91,545,480	\$662,649	\$159,671	\$502,977	\$55,886	66	4	4	256	252	\$1,994	\$98,594	\$391	\$10,955
City of Hornell	15	\$55,474,787	\$1,301,493	\$1,353,238	-\$51,745	-\$3,450	1,086	56	57	746	689	NA	\$672,023	\$975	\$44,802
City of Hudson	0	\$0	\$0	\$0	\$0	NA	0	0	0	0	0	NA	\$18,837	NA	NA
City of Middletown	8	\$22,783,000	\$30,661	\$112,233	-\$81,572	-\$10,196	168	17	17	286	269	NA	\$2,976	\$11	\$372
City of Mount Vernon	18	\$161,782,807	\$3,138,177	\$720,435	\$2,417,742	\$134,319	823	61	61	791	730	\$3,312	\$155,221	\$213	\$8,623
City of New Rochelle	15	\$611,594,152	\$19,725,310	\$2,555,219	\$17,170,091	\$1,144,673	612	564	566	1,166	600	\$28,617	\$117,121	\$195	\$7,808
New York City	527	\$16,339,787,871	\$432,437,056	\$351,667,309	\$80,769,747	\$153,263	79,376	122,647	122,647	171,504	48,857	\$1,653	\$6,304,255	\$129	\$11,963
City of Newburgh	7	\$78,405,000	\$0	\$108,274	-\$108,274	-\$15,468	23	0	0	277	277	NA	\$217,213	\$784	\$31,030
City of Peekskill	9	\$98,628,584	\$2,473,482	\$725,150	\$1,748,332	\$194,259	76	425	425	596	171	\$10,224	\$30,329	\$177	\$3,370
City of Poughkeepsie	5	\$49,652,702	\$1,721,637	\$608,926	\$1,112,711	\$222,542	0	0	0	392	392	\$2,839	\$14,203	\$36	\$2,841
City of Rensselaer	0	\$0	\$0	\$0	\$0	NA	0	0	0	0	0	NA	\$0	NA	NA
City of Salamanca	1	\$100,000	\$9,916	\$2,173	\$7,742	\$7,742	2	0	0	2	2	\$3,871	\$535,959	\$267,980	\$535,959
City of Schenectady	35	\$373,972,606	\$4,457,902	\$1,523,823	\$2,934,079	\$83,831	2,867	1,390	2,299	3,248	949	\$3,093	\$89,180	\$94	\$2,548
City of Syracuse	65	\$2,099,814,000	\$21,438,640	\$18,821,088	\$2,617,552	\$40,270	5,457	10,338	10,705	13,955	3,250	\$805	\$1,677,636	\$516	\$25,810
City of Troy	15	\$419,486,250	\$1,662,032	\$817,735	\$844,297	\$56,286	1,419	513	586	1,096	510	\$1,657	\$99,955	\$196	\$6,664
City of Utica	23	\$124,706,084	\$1,413,109	\$396,632	\$1,016,477	\$44,195	674	913	1,019	1,523	504	\$2,018	\$98,699	\$196	\$4,291
City of Yonkers	60	\$2,671,525,179	\$49,168,160	\$18,019,371	\$31,148,789	\$519,146	7,695	3,715	5,406	11,038	5,632	\$5,531	\$782,063	\$139	\$13,034
Town of Amherst	138	\$774,201,006	\$12,129,841	\$7,144,263	\$4,985,578	\$36,127	10,603	7,750	8,443	19,277	10,834	\$460	\$807,278	\$75	\$5,850
Town of Babylon	143	\$972,584,789	\$23,612,722	\$15,651,072	\$7,961,649	\$55,676	6,591	5,832	6,297	11,105	4,808	\$1,656	\$741,939	\$154	\$5,188
Town of Bethlehem	17	\$884,370,280	\$15,866,106	\$8,929,471	\$6,936,635	\$408,037	1,188	175	175	797	622	\$11,152	\$112,796	\$181	\$6,635
Town of Brookhaven	65	\$325,861,232	\$15,222,016	\$8,485,837	\$6,736,179	\$103,634	3,874	2,361	2,709	7,763	5,054	\$1,333	\$425,779	\$84	\$6,550
Town of Champlain	1	\$0	\$46,887	\$46,887	\$0	\$0	2	20	20	0	-20	NA	\$4,217	NA	\$4,217
Town of Clarence	32	\$68,678,124	\$1,588,580	\$1,012,067	\$576,512	\$18,016	499	1,491	1,491	1,185	-307	NA	\$45,762	NA	\$1,430
Town of Clifton Park	7	\$55,926,625	\$1,043,478	\$168,633	\$874,845	\$124,978	294	84	164	615	451	\$1,940	\$41,783	\$93	\$5,969
Town of Colonie	1	\$4,550,000	\$0	\$0	\$0	\$0	45	100	125	0	-125	NA	\$331,427	NA	\$331,427
Town of Concord	9	\$7,955,827	\$275,069	\$154,790	\$120,279	\$13,364	147	163	163	312	149	\$807	\$7,705	\$52	\$856

# Appendix

## 2012 IDA Financial and Employment Statistics

IDA	Project Count	Total Project Amounts	Total Tax Exemptions	Total PILOTs	Net Tax Exemptions*	Net Exemptions per Project	Estimated Jobs to Be Created	Estimated Jobs to Be Retained	Full Time Equivalents Before IDA	Current Full Time Equivalents	Estimated Net Job Change	Net Exemptions per Job Gained	Operating Expenses	Expenses per Job Gained	Expenses per Project
Town of Erwin	0	\$0	\$0	\$0	\$0	NA	0	0	0	0	0	NA	\$62,283	NA	NA
Town of Guiderland	4	\$3,281,463	\$172,000	\$0	\$172,000	\$43,000	70	360	360	337	-23	NA	\$7,590	NA	\$1,898
Town of Hamburg	31	\$72,002,200	\$1,889,098	\$874,423	\$1,014,675	\$32,731	649	402	454	1,320	866	\$1,172	\$130,873	\$151	\$4,222
Town of Hempstead	76	\$1,709,572,229	\$58,541,605	\$17,648,927	\$40,892,678	\$538,062	4,341	4,014	4,017	12,586	8,569	\$4,772	\$1,026,027	\$120	\$13,500
Town of Isip	89	\$755,267,282	\$19,649,590	\$11,707,922	\$7,941,668	\$89,232	4,333	8,234	8,416	13,095	4,679	\$1,697	\$222,891	\$48	\$2,504
Town of Lancaster	74	\$258,919,562	\$4,892,546	\$3,133,289	\$1,759,257	\$23,774	2,112	3,616	3,660	4,304	644	\$2,732	\$90,688	\$141	\$1,226
Town of Lockport	19	\$241,215,000	\$1,802,357	\$124,775	\$1,677,582	\$88,294	227	244	244	560	316	\$5,309	\$105,147	\$333	\$5,534
Town of Malone	0	\$0	\$0	\$0	\$0	NA	0	0	0	0	0	NA	\$18,544	NA	NA
Town of Montgomery	7	\$6,831,956	\$1,624,959	\$1,325,853	\$299,106	\$42,729	536	328	328	478	150	\$1,994	\$6,466	\$43	\$924
Town of Mount Pleasant	1	\$27,440,000	\$0	\$0	\$0	\$0	31	985	985	1,316	331	\$0	\$1,300	\$4	\$1,300
Town of Niagara	13	\$25,929,582	\$1,544,388	\$1,104,134	\$440,254	\$33,866	3,423	1,607	1,615	2,364	749	\$588	\$17,468	\$23	\$1,344
Town of North Greenbush	2	\$3,690,017	\$0	\$0	\$0	\$0	45	10	10	68	58	\$0	\$73,241	\$1,263	\$36,621
Town of Riverhead	29	\$151,925,000	\$2,841,852	\$1,335,145	\$1,506,707	\$51,955	900	1,500	1,500	2,114	614	\$2,456	\$187,669	\$306	\$6,471
Town of Southeast	3	\$11,000,000	\$296,044	\$296,044	\$0	\$0	43	0	0	94	94	\$0	\$1,200	\$13	\$400
Town of Walkill	5	\$2,672,000	\$7,920,201	\$7,612,884	\$307,317	\$61,463	0	0	0	1,377	1,377	\$223	\$2,850	\$2	\$570
Village of Fairport	4	\$319,427	\$370,314	\$283,804	\$86,510	\$21,628	0	0	0	278	278	\$311	\$407,791	\$1,467	\$101,948
Village of Green Island	3	\$24,146,850	\$895,395	\$333,318	\$562,077	\$187,359	74	0	0	104	104	\$5,405	\$112,643	\$1,083	\$37,548
Village of Groton	0	\$0	\$0	\$0	\$0	NA	0	0	0	0	0	NA	\$200	NA	NA
Village of Port Chester	12	\$231,890,177	\$5,184,252	\$2,447,880	\$2,736,372	\$228,031	1,346	4	4	1,006	1,002	\$2,731	\$189,066	\$189	\$15,756
<b>Including New York City</b>															
<b>Total</b>	4,521	\$72,858,549,030	\$1,317,712,588	\$763,588,252	\$554,191,512	\$122,582	237,243	386,830	460,078	674,178	214,102	\$2,588	\$68,053,980	\$318	\$15,053
<b>Median IDA</b>	18	\$173,047,975	\$2,619,448	\$1,286,283	\$1,112,711	\$55,886	612	956	1,272	1,977	510	\$1,967	\$217,213	\$191	\$9,090
<b>Average per IDA</b>	42	\$690,921,019	\$12,315,071	\$7,136,152	\$5,179,360	\$120,267	2,217	3,615	4,300	6,301	2,001	\$4,828	\$636,019	\$5,370	\$39,783
<b>Excluding New York City</b>															
<b>Total</b>	3,994	\$56,518,761,159	\$885,275,532	\$411,900,943	\$473,421,765	\$118,533	157,867	264,183	337,431	502,674	165,245	\$2,865	\$61,749,725	\$374	\$15,461
<b>Median IDA</b>	18	\$167,415,391	\$2,613,695	\$1,195,209	\$1,064,594	\$55,781	574	945	1,206	1,866	507	\$1,994	\$203,140	\$191	\$8,857
<b>Average per IDA</b>	38	\$533,195,860	\$8,351,656	\$3,885,858	\$4,466,243	\$119,937	1,489	2,492	3,183	4,742	1,559	\$4,868	\$582,545	\$5,432	\$40,061

Source: OSC, PARIS.  
 \* A negative net exemption reflects current PILOTs that exceed current gross tax exemptions.  
 NA - Not Applicable  
 Total Tax Exemptions - Reflects the gross amount of tax exemptions and includes real property tax, mortgage recording tax and state and local sales tax exemptions received on an annual basis.  
 PILOTs - Payments in lieu of taxes.  
 Net Tax Exemptions - This is the amount of annual total tax exemptions less annual PILOTs.  
 Net Exemptions per Job Gained - These data capture the annual cost of the cumulative job gain.  
 Five IDAs did have certified 2012 data in time for this report: Town of Corinth IDA, City of Mechanicville/Town of Stillwater IDA, Montgomery County IDA, City of Port Jervis IDA, and Town of Waterford IDA.

**Thomas P. DiNapoli • New York State Comptroller**

**Division of Local Government and School Accountability**

**Central Office**

**Directory**

**Andrew A. SanFilippo**, Executive Deputy Comptroller

(Area code for the following is 518 unless otherwise specified)

**Executive** .....474-4037

Gabriel F. Deyo, Deputy Comptroller  
Nathalie N. Carey, Assistant Comptroller

**Audits, Local Government Services and Professional Standards**.....474-5404

(Audits, Technical Assistance, Accounting and Audit Standards)

**Local Government and School Accountability Help Line** ..... (855)321-8503 or 408-4934

(Electronic Filing, Financial Reporting, Justice Courts, Training)

**New York State Retirement System**

**Retirement Information Services**

Inquiries on Employee Benefits and Programs.....474-7736

**Bureau of Member and Employer Services**.....(866)805-0990 or 474-1101

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Audits and Plan Changes .....474-0167

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**Division of Legal Services**

**Municipal Law Section** .....474-5586

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**Bureau of State Expenditures** .....486-3017

**Bureau of State Contracts**.....474-4622

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## Division of Local Government and School Accountability

# Regional Office

# Directory

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**Gabriel F. Deyo**, Deputy Comptroller (518) 474-4037

**Nathaalie N. Carey**, Assistant Comptroller

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