

**ORANGE COUNTY INDUSTRIAL DEVELOPMENT AGENCY  
NOTICE POLICY**

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**AREA:** Administration

**RESPONSIBLE DIRECTOR:** Director of Administration

  
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**President and Chief Executive Officer**

**APPROVED BY:**

  
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**Chairman, Board of Directors**

**EFFECTIVE DATE:** December 17<sup>th</sup>, 2025

**SUPERSEDES:** Any and all previous dates

**UPDATED (date):** December 9, 2025

**REVIEWED (date):** December 17, 2025

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**I. Statement and Purpose:**

The Orange County Industrial Development Agency (IDA) adopted this Notice Policy to ensure compliance with New York State General Municipal Law regarding communication with local taxing jurisdictions. The policy establishes clear requirements for providing timely notices of benefits, deviations from tax exemption policies, and the expiration of payment in lieu of tax (PILOT) agreements, ensuring transparency and adherence to state law.

**II. Significant Principles:**

- Policy is rooted in the General Municipal Law and related enabling legislation.
- Ensures consistent, lawful communication with local taxing jurisdictions.
- Promotes transparency by notifying stakeholders of benefits, deviations, and agreement expirations.
- Applies specifically to resolutions under Sections 859-a(1) and 874(4)(b) and to PILOT expirations.

### **III. Procedure:**

- Deliver copies of relevant resolutions and deviation notices electronically (with read receipts) to local taxing jurisdictions.
- For school districts, notices must also be sent to the district clerk and superintendent.
- If no read receipt is returned within 3 business days, follow-up with certified mail (return receipt requested).
- Maintain and track a list of all PILOT agreements with expiration dates.
- Notify affected jurisdictions at least two years before PILOT expiration (or immediately upon early termination), using electronic correspondence with delivery receipts.
- Agency may adopt additional procedures as needed to fulfill the policy's purpose.

### **IV. Evaluation:**

- Compliance is judged by timely, verifiable delivery of required notices.
- Backup procedures (certified mail) ensure accountability when electronic confirmation is not received.
- Ongoing maintenance of a PILOT expiration list supports proactive communication.
- Policy effectiveness is tied to consistent adherence to statutory requirements and transparent communication practices.

The Orange County Industrial Development Agency (the “**Agency**”) has adopted this Notice Policy (the “**Policy**”) in accordance with Section 859-a(1)(a), 858(15) and 874(4)(b) of the New York State General Municipal Law to establish a policy for providing certain notices to local affected taxing jurisdictions. This Policy shall be consistent with and in compliance with the provisions of Chapter 1030 of Laws of 1969 of New York, constituting Title 1 of Article 18-A of the General Municipal Law, Chapter 24 of the Consolidated Laws of New York, as amended (the “**Enabling Act**”) and Chapter 641 of the Laws of 1979 of the State of New York, as amended from time to time (said Chapter and the Enabling Act being hereinafter collectively referred to as the “**Act**”), and any other applicable law.

**NOTICE OF BENEFITS AND DEVIATIONS:** The Agency shall deliver a copy of the resolution adopted pursuant to subdivision one of Section 859-a (1) and/or any notice of deviation from the Agency's Uniform Tax Exemption Policy required by Section 874(4)(b), by electronic correspondence with a read receipt, to the chief executive officer of each affected local taxing jurisdiction. If the affected local taxing jurisdiction is a school district, the Agency shall deliver a copy of such resolution to the district clerk and the

district superintendent of each affected school district in accordance with the process set forth herein. If the Agency does not receive a returned read receipt within ten business days, the Agency shall follow up by sending the applicable documents by certified mail, return receipt requested.

**NOTICE OF PILOT EXPIRATION.** The Agency shall maintain a list of all payment in lieu of tax agreements and their expiration dates and notify each affected local taxing jurisdiction within two (2) years of the stated expiration of each such agreement or immediately upon an earlier termination. Any such notice shall be provided by electronic correspondence with a delivery receipt.

The Agency may establish such other procedures as may be necessary to effectuate the purpose and goals of this Policy and the Act.

Adopted: May 17, 2023, Effective January 1, 2023 (for all 859-a and 874(4)(b) resolution notices) and February 1, 2023 (for PILOT expiration notices).