

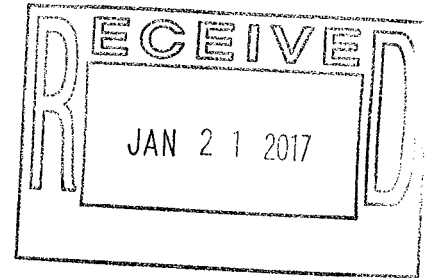
# Tompkins County Industrial Development Agency

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Administration provided by **▲TCAD**

January 19, 2017

Jason Leifer  
93 East Main Street  
Dryden NY 13053



Re: Off-Site Commercial Solar Photovoltaic Policy

Dear Mr. Leifer,

The Tompkins County IDA is contemplating the adoption of an Off-Site Commercial Solar Photovoltaic Policy. The policy is enclosed for your review.

The TCIDA Board respectfully requests comments by February 8, 2017 for discussion at the next regularly scheduled IDA Board meeting on February 9, 2017. Comments may be mailed to the IDA Board at the address below or emailed to me at: [heatherm@tcad.org](mailto:heatherm@tcad.org)

I will also be presenting the proposed policy at the Tompkins County Council of Governments meeting on February 23, 2017 at 4:00pm if anyone is interested in participating in the discussion.

Sincerely,

A handwritten signature in black ink, appearing to read "Heather D. McDaniel".

Heather D. McDaniel  
Administrative Director

Encl: Off-Site Commercial Solar Photovoltaic Policy



# Tompkins County

## Industrial Development Agency

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### **Off-Site Commercial Solar Photovoltaic Policy** **Draft – December 28, 2016**

#### **Purpose**

The Tompkins County Industrial Development Agency (IDA) wishes to adopt an off-site commercial solar photovoltaic policy to encourage solar development for the following purposes:

1. Support New York State's "Reforming the Energy Vision" Initiative, which is intended to encourage renewable energy development that will spur economic growth and develop new energy business models. The initiative sets statewide goals of cutting greenhouse gas emissions by 80% by 2050 and generating 50% of New York's electricity from renewables by 2030.
2. Support Tompkins County's energy and greenhouse gas emissions policy to "meet community needs without contributing additional greenhouse gases to the atmosphere." The policy includes goals to:
  - Reduce greenhouse gas emissions to reach a minimum 80 percent reduction from 2008 levels by 2050 and reduce reliance on fossil fuels across all sectors.
  - Increase the use of local and regional renewable energy sources and technologies.
3. Support consumer choice for renewable energy generation.
4. Administer a single countywide uniform tax exemption policy allowing municipalities to collect long-term predictable payments in lieu of taxes without the burden of developing and administering PILOT agreements at the municipal level.
5. Assist project developers by offering a single countywide tax exemption policy, eliminating the need to negotiate PILOTS with multiple taxing jurisdictions.
6. To enhance developers' prospects for financing community distributed generation projects by offering a uniform PILOT structure that is simple, predictable, and more appealing to lenders.

#### **Policy**

This policy provides incentives for off-site solar projects that provide renewable energy benefits to residential and commercial customers. Eligible projects commercial scale projects, generally two megawatts or less, as outlined in state law. Types of eligible projects include:

- Community distributed solar /shared solar
- Off-site generation projects that have a wholesale power purchase agreement with one or more users.

To respect variations in local municipal policy, each project application must include a letter from the host municipality endorsing the proposed payment in lieu of tax agreement with the IDA. It is strongly encouraged that applicants provide a preference or pre-offering to Tompkins County residents.

The following standard incentives will be offered:

Property Tax:	Real estate taxes on the increased value resulting from improvements are partially abated over a twenty (20) year period. The annual payment in lieu of taxes (PILOT) is \$8,000 per megawatt (MW) of the facility's nameplate capacity, with a 2% increase each year.
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# Tompkins County Industrial Development Agency

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Sales Tax: Exemption from State and local sales tax on project costs outlined in the IDA Policies and Procedures.

Mortgage Recording Tax: Exemption from the State share of the mortgage recording tax as outlined in the IDA policies and Procedures.

## **Fees**

The applicant is responsible for paying the IDA Administrative Fee at the time of closing. The fee will be equal to .50% of the total value of expenses that are positively impacted by IDA incentives. The applicant is also responsible for paying the IDA for all legal costs it incurs including IDA Counsel.

## **Other**

Unless specifically outlined in this policy, the applicant will be responsible for complying with all other rules and regulations as set forth in the IDA's Policies and Procedures.

Policy approved: \_\_\_\_\_

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