

TOWN OF AMHERST INDUSTRIAL DEVELOPMENT AGENCY  
UNIFORM TAX EXEMPTION POLICY AND DEVIATION POLICY

UNIFORM TAX EXEMPTION POLICY

The Town of Amherst Industrial Development Agency was required pursuant to §874 (4) (a) of the General Municipal Law to establish a uniform tax exemption policy. It established its own policy and its own policy was re-adopted of or before April 1, 1999. The Town of Amherst Industrial Development Agency thereafter approved the County Wide Eligibility Policy dated October 12, 2001 which was applicable to all the industrial development agencies in Erie County. It then signed a memorandum of understanding approving IDA Policy Task Force Statement of Clarifications and Proposed Procedures dated July 1, 2005. This October 12, 2001 Policy as amended and clarified by the July 1, 2005 clarification is the uniform tax exemption policy of the Town of Amherst Industrial Development Agency

DEVIATION POLICY

Pursuant to §874 (4) (c) of the General Municipal Law, the Town of Amherst Industrial Development Agency is required to have a policy for deviation from the uniform tax exemption policy. It sets forth a required procedure for deviation and the Town of Amherst Industrial Development Agency adopts this as its required procedure.

If the Agency determines that for some reason a particular project should receive benefits different from those as set forth in the uniform tax exemption policy of the Agency, the Agency must complete the following steps.

1. It must identify the reasons why it is proposed that the Agency deviate from the uniform tax exemption policy. These reasons must be set forth in some detail and may include such things as the condition of the property where the project is located, the need for the project in the area, the economic impact of the project and other factors that the Agency may deem relevant to the particular application.
2. It must notify the affected local taxing jurisdictions of the proposed deviation from such policy and the reasons therefor.
3. Prior to taking final action at said meeting, the agency shall review and respond to any correspondence received from any affected tax jurisdiction regarding such proposed deviation.
4. The agency shall allow any representative of an affected tax jurisdiction present at such meeting to address the agency regarding such proposed deviation.
5. In addition to notifying the affected taxing jurisdictions and providing them with the opportunity to comment, the Agency shall provide written notice to all the other IDAs of Erie County of the proposed deviation and the reason for the proposed deviation. Each

other IDA shall be invited to submit written comments to the Agency proposing to deviate which comments shall be considered by the Agency proposing to deviate. Based upon the comments received from the affected taxing jurisdictions and the other IDAs, the Agency shall make its decision and provide a written explanation as to its decision.