

Tompkins County

Industrial Development Agency

Enhanced Incentive Policy

Adopted: December 10, 2025

Applicants requesting the Enhanced Incentive PILOT abatement, as set forth below, shall, in addition to complying with the Agency's Uniform Tax Exemption Policy ("UTEPP) and all applicable law, meet one or more of the following eligibility criteria (unless otherwise determined by the Board):

- New construction;
- Additions to existing improvements of 1,000 square feet or more;
- A major renovation of existing improvements, in which over 75% of the space in a building is being renovated, upgraded or improved.

In determining whether to provide a qualifying Project with the Enhanced Incentive as set forth below, the Board shall consider one or more of the following factors. The following are not intended to be comprehensive, and the Board may consider other relevant information, criteria and factors for any Project at its discretion.

- The Project will comply with the Ithaca Energy Code Supplement, as amended from time to time;
 - The Project will use the NYSERDA new construction and related programs;
 - The Project will comply with the Ithaca Green Building Policy, as amended from time to time;
 - The Project will provide childcare and/or related services to employees;
 - The Project will improve, construct and or develop needed infrastructure and related improvements that will serve the Project and surrounding properties;
 - The Project demonstrates a material financial need for the Enhanced Incentive;
 - The Project will undertake site and/or environmental remediation;
 - Such other factors as the Board determines relevant.
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Tompkins County Industrial Development Agency

Enhanced Incentive PILOT Abatements*

Small Projects (<\$2 million assessment increase)

Standard		Enhanced	
Year	Abatement	Year	Abatement
1	100%	1	100%
2	100%	2	100%
3	100%	3	100%
4	100%	4	100%
5	85%	5	90%
6	70%	6	81%
7	55%	7	71%
		8	62%
		9	52%
		10	43%

Large Non-Residential Project (>\$2 million assessment increase)

Standard		Enhanced	
Year	Abatement	Year	Abatement
1	100%	1	100%
2	100%	2	100%
3	100%	3	100%
4	90%	4	90%
5	70%	5	81%
6	50%	6	71%
7	30%	7	62%
		8	52%
		9	43%
		10	33%

Large Multi-Family Project (>\$2 million assessment increase)

Standard		Enhanced	
Year	Abatement	Year	Abatement
1	100%	1	100%
2	100%	2	100%
3	80%	3	90%
4	65%	4	80%
5	50%	5	70%
6	35%	6	60%
7	20%	7	60%
		8	50%
		9	40%
		10	30%

*The Board, at its discretion, may modify the above schedules of abatement, subject to compliance with all applicable law and the Agency's UTEP.
