

**UCIDA UNIFORM TAX POLICY MATRIX**  
*(Applicable to Uniform Tax Exemption Policy (UTEP) Categories 1-4)*

Number of Points	Permanent New Jobs Created	Retained Jobs	% Per Capita Wage****	Construction Phase Job Creation	Environmentally Sustainable	Community Investment	Educational/ Workforce Investment
Projects with less than 5 permanent new jobs created and/or retained jobs will be limited to a Category 2 PILOT unless a deviated PILOT is approved.							
1	5-9	5-29	At least 80% of full time equivalent workers (FTE) earn \$16.26/hour	90% Regional Labor (Ulster, Sullivan, Greene, Columbia, Dutchess, Orange)	Reuse/Rehabilitation of existing industrial site or construction in a shovel-ready site/designated business park.	Project easily accessible using public transportation (bus stop within ¼ mile).	Collaboration with the UC Workforce Investment Board/Workforce System One-Stop Job Center.
2	10-49	30-99	At least 80% of full time equivalent workers (FTE) earn \$20.00/hour	50% of the Construction Workforce is paid Prevailing Wages	LEEDS Certified** or significant renewable energy utilization through the use of photovoltaic energy array.	Development in economically distressed area of County.***	At least 50% of workforce required to have advanced educational credential (technical degree from an Accredited Technical College, Approved NYS Apprenticeship Program or Associate Degree, or higher)
3	50 + Receive one additional point for every additional 15 jobs	100+	At least 80% of full time equivalent workers (FTE) earn \$25.00/hour	75% or Better of the Construction Workforce is paid Prevailing Wages	Reclaim Brownfields or LEEDS Certified** Silver or Higher.	Needed industry or service in the local economy – as defined by UC or local economic development plan	Workforce housing (moderately priced dwelling units that families earning 60 to 120 percent of the area median income (AMI) can purchase or rent) or senior/disabled housing

\*\* <http://www.usgbc.org>

\*\*\* Economic Distress as defined by US Economic Development Administration: Unemployment 1 point higher than average; Per Capita Income 80% or less than average; or a “Special Condition” resulting from severe short term (or long term) changes in economic conditions – such as a major industrial shutdown or loss of significant industry.

\*\*\*\* Hourly wage reflects a percentage of per capita county wages. (NYSDOL Quarterly Census of Employment and Wages <http://www.labor.state.ny.us/workforceindustrydata/>)