

**COUNTY OF OSWEGO**  
**INDUSTRIAL DEVELOPMENT AGENCY**  
**SOLAR PROJECTS PILOT DEVIATION POLICY**  
**(Under the County of Oswego's Uniform Tax Exemption Policy)**

Originally Adopted April 28, 2020  
Amended February 29, 2024  
For newly approved projects after February 29, 2024

**PURPOSE:**

With multiple solar project developers seeking PILOT Agreements and other benefits through the County of Oswego Industrial Development Agency (the "Agency"), and the need for consistency in the approach to each of these projects to maximize the economic benefits to each affected tax jurisdiction in which these projects are located, the Agency has prepared this standard policy when considering a PILOT Agreement for a solar project.

**CRITERIA:**

The Agency has determined that it is in the best interest of the taxpayers of Oswego County that the following criteria be utilized when considering the terms of a requested PILOT Agreement issued pursuant to NYS Real Property Tax Law (RPTL) §412-a:

1. The annual PILOT payment shall be \$7,000 per AC Megawatt in year 1.
2. Each subsequent year of the payment schedule will include a two percent (2%) escalator on the prior year's payment. The escalator calculation will compound annually.
3. The term of the PILOT Agreement shall be no more than twenty (20) years in length.
4. The PILOT Agreement shall only apply to the acreage developed into a solar farm; the balance of the land not used for the solar farm will be classified as taxable (the Agency will accept proof of subdivision or an administrative split of the property by the local assessor).
5. The developer must provide the Agency with proof that it has entered into a decommissioning fund or bond with the local municipality sufficient to remove the solar arrays at the end of the project without cost to the local municipality.
6. The developer must provide the Agency with proof that it has discussed Host Community Benefits with the local municipality.
7. The Agency's non-refundable application fee for solar projects is \$10,000. The fee is due in full upon submittal of the application. \$9,500 will be credited at closing as a reduction in the Agency's fees as described in the application, or the balance thereof in the event additional fees are incurred for changes or extensions requested by the developer.
8. Any approval granted by the Agency will expire two (2) years from the date of approval. A written extension request will be considered by the Agency at its sole discretion.

**DEVIATION:**

Since this policy constitutes a deviation from the Uniform Tax Exempt Policy, it is understood that the final terms of a PILOT payment shall be subject to the provisions contained in NYS General Municipal Law §GML §874[4][b].

**END OF POLICY**