



SCHUYLER COUNTY INDUSTRIAL DEVELOPMENT AGENCY

216 N FRANKLIN STREET, WATKINS GLEN, NY 14891 • (607) 535-4341

SCIDA Governance Committee

Meeting Minutes

Tuesday, July 7, 2026; 4:00 pm

216 N. Franklin St. Watkins Glen, NY 14891

Attendees:

Mark Taylor

Laury Ward

Judy McKinney Cherry

Michell Krossber

Mark Taylor, Governance Committee Chair, called the meeting to order at 4:01 pm.

Child Care Additions to UTEP (Uniform Tax Exemption Policy)

We are required to add childcare as a feature in the project selection process. Today, the Governance Committee needs to consider the following for UTEP updates:

- Add required statutory language
- Define evaluation criteria
- Align with scoring / PILOT policy
- Update deviation provisions

1. Add required statutory language

This is prescribed by law. The proposed language will be provided by our attorney. We can make some adjustments to the suggestions, but we want to ensure the wording is legal and binding. The committee recommends that the IDA should use the recommended wording provided by the attorney to update the UTEP and the application. The addition of childcare programs will not impact the project decision; however, it would impact the terms of the project.

2. Define evaluation criteria

Discussion was held regarding the best evaluation criteria. We want to encourage employers to offer these benefits to employees. Finding affordable childcare is a difficult point for the existing labor force. Providing this option would be beneficial to both the employee and the county. Ideas were shared, including creating a scoring system, offering reimbursements, and lowering PILOT payments. Ultimately, the committee felt it would be most beneficial to create a rubric, like our solar PILOT rubric, to assist with decision-making.

The proposed evaluation criteria:

- Level 0 – The company does not plan to offer any support for employees' childcare needs/services.
- Level 1 – The company plans to provide subsidies, vouchers, or reimbursements to employees for the cost of childcare.
- Level 2 – The company plans to partner with a local childcare center to provide support/availability for employees' childcare needs. They plan to invest in existing childcare centers.
- Level 3 - The company plans to create a space and subcontract the services/management of the center to an outside agency.
- Level 4 - The company plans to build a childcare center into their facility/operations. They will develop, staff, and manage all aspects of the childcare center.

*Additionally, the rubric could include items such as seasonal/year-round, facility located in a former Empire Zone, access to public sewer/water, etc.

Discussion was held regarding the possible incentives that could align with the level criteria. Possible options shared included:

- Traditionally, the IDA does not lower the PILOT value under the initial base assessed value (to ensure there is no loss in current existing tax revenues) but they can legally lower the base assessed value to zero. That would be equal to no taxes for the first five years. However, the ATJ's would see a decrease. This would need to be a discussion with and approval from the ATJs. The committee will talk with Kai D'Alleva to get a feel for how the school may feel about this option.
- The IDA could offer a break once the added value payments begin (usually Year 6). They could offer a percentage discount based on the Level. For example, if a Level 4 application, we could offer them a 50% decrease on the added value payment. This would be just on the net new amount and ATJ's would still remain whole.
- The IDA could "give back" the value that a company has spent on childcare services. If the company provided a dollar value that they spent on childcare services for their employees, the IDA could offer an equivalent discount on their PILOT payment. This, too, would just be on the net new amount and ATJ's would remain whole. We would need to ensure this option is legal.

**Further discussion was held on this topic, regarding employees that may live or use a daycare center outside of Schuylers County, as well as companies with Union employees, where all employees must receive the same benefits and opportunities. The committee concluded that those criteria would still benefit Schuylers County because, for example, if 10 children attended daycare facilities outside of Schuylers County, it would open up 10 spaces in daycare facilities within the county and reduce the burden on those facilities.*

3. Align with scoring/PILOT Policy

Discussion was held regarding how to use/score the rubric. The committee felt we should use the Child Care Rubric in the same manner we use the Solar Project Rubric, using it only as an informational tool, not part of an official score. Future goals could include creating an official score sheet for projects, where the approval numbers are either there or not there. But careful consideration should be made, as an official score sheet could tie the IDA's hands if they're presented with a great project that doesn't fit into a prescribed scoring sheet.

4. Update deviation provisions

A deviation is anything "special" the IDA decides, above the normal project guidelines. Currently, our only deviation is the number of approved years for a project. Generally, the IDA approves projects for 20 years; however, we do have the ability to extend a project for more than 20 years. If the project was extended past the normal 20-year limit, that would be a deviation that we would need to explain why we decided to extend it. Using a rubric as an advisory tool and not as a structured guideline will help keep the need for deviations to a minimum.

In summary:

1. The committee recommends that the IDA should use the recommended wording provided by the attorney to update the UTEP and the application.
2. The committee recommends that the IDA should create a Child Care Rubric, like our existing Solar PILOT Rubric. This rubric would be used only as an informational tool, recommended for qualitative consideration.
3. The use of the rubric would remove the need to update the deviation.

In conclusion, the committee recommends that the IDA should consider approving the wording provided by the attorney to update the application and UTEP at the July 8, 2026 full board meeting, so that a public hearing can be held and the updates can be made, as required by law. The board should create a rubric, for use as an informational tool only. If the 5-Levels discussed today are approved by the full board, further discussion should be held to determine how to best incentivize this.

Laury Ward made a motion to adjourn the July 7, 2026 Governance Committee meeting. The motion was seconded by Mark Taylor. The motion carried, unanimously. The meeting adjourned at 5:02 pm.

Respectfully Submitted,

Mitchell Krossber

07/08/2026