



OCIDA Public Hearing

May 27, 2026

NSCSD Supports PILOT Agreements

- **Spurring Economic Development** Attract businesses that might otherwise set up elsewhere.
- **Job Creation and Economic Ripple Effects** Career opportunities for our students and families.
- **Predictable Revenue Stream for the Community** PILOT agreements lock in a predictable, guaranteed schedule of payments over 10, 20, or 30+ years, regardless of assessments.
- **Revitalizing Community** They incentivize corporations to take on underutilized zones that were previously generating minimal tax revenue.

However.....PILOTS in NYS Don't Support Schools

- **The "School District" Dilemma**Public schools are funded primarily through local property taxes. Schools pass PILOT revenue directly to the local taxpayers via the Tax Cap. When the county grants a PILOT, it starves the local school district of vital funding, even if a business might bring hundreds of new families (and students) to the area.
- **Strain on Public Infrastructure and Services**The community must maintain the roads, expand sewer lines, and provide police and fire protection, but the PILOT revenue is used to offset the cost of these services.
- **Shifting the Tax Burden to Residents**The town & county operational costs will increase, resulting in higher property taxes and other expenses such as utilities. This puts pressure on school districts, even when the tax levy increase is within the tax cap. Our budget is subject to voter approval.

Tax Cap Calculation Filed with NYS Comptroller's Office

Tax Levy 2026:		\$107,210,000	The Micron PILOT in 2028
Tax Base Growth Factor:		<u>x 1.0042</u>	will not provide any revenue to the school district. It will reduce the NSCSD tax levy by approx. \$800,000 or .7%
PILOT Revenue for 2026:	808,594		108,276,895
Tax Levy for Capital for 2026:	<u>(5,004,021)</u>		
	104,081,469		
Allowable Levy Growth Factor:			<ul style="list-style-type: none"> The reduction in PILOT payments in 2027 increased the levy by 0.24%.
Estimated PILOT Revenue for 2027*:	(551,669)		<ul style="list-style-type: none"> When a PILOT ends the property returns to the tax rolls and increases the levy, creating voter opposition.
Tax Levy for Capital for 2027:	7,878,485		
Other Exclusions (ERS & TRS > 2%):	<u>0</u>		
Tax Levy Limit 2027:	\$113,489,914		
Tax Levy Limit Increase:		\$ 5,665,880	(5.25%)

* There is not a Micron PILOT payment 2027 2026

Specific Economic Impact of Micron

- DOT's use of Eminent Domain to take properties off the tax rolls.
- Increased traffic resulting in higher student transportation costs
- Increased construction costs due to a more competitive construction market
- Increased enrollment stretching our staff and facilities
- Additional PILOT agreements for apartments within the district
- Investments in technology instruction & facilities to prepare our students for the future

PILOT payments under the Tax Cap Law are used to REDUCE the Tax Levy. The NSCSD receives NO FUNDING

Possible Legislative Changes

- **Special Legislation Exempting Micron Related PILOTS from the Tax Cap Calculation**
We don't want the Micron PILOT Payments to reduce the tax levy. We want them fund school operations.
- **Special Legislation providing Schools impacted by Micron (and related companies) with additional Building Aid.**
 - New roof load requirements by ~~FACILES~~ ^{FACILES} Planning have increased the cost of a roof replacement by 200%
 - The Maximum Cost Allowance (MCA) significantly reduces our building aid because we only receive 50% of the MCA.
 - Therefore we are requesting 100% building aid on the Maximum Cost Allowance (MCA) for the next 10 years (202627 to 203637)

QUESTIONS & DISCUSSION

THANK YOU!

