

Getting Our Money's Worth: Are Businesses Getting Tax Breaks to Cut Jobs?

**A Report by
New York Jobs with Justice
May 2006**

Executive Summary

Industrial Development Agencies (IDAs) are one of New York’s most important tools for economic development, operating at the county or municipal level. The 115 IDAs throughout the state provide financial assistance to businesses within their respective areas. But a closer look reveals that these vital programs have serious inefficiencies that hold them back from helping New York’s economy the way they should.

This report finds that:

- 63% of the IDAs that had enough complete data to analyze gave assistance to businesses that actually cut jobs between the time they started getting assistance and 2004.
- In almost 25% of the IDAs, at least 20% of the companies receiving assistance cut jobs.
- Seven IDAs had **overall** job loss in 2003 or 2004.
- New York City produces a report that details, among other things, the wages of employees at IDA-assisted projects. Of the jobs that met the reporting requirements in 2005, 39% paid less than \$25,000 per year.¹
- IDAs do not always have clear standards for the types of projects they will assist.

Top 10 Projects in 2004 That Got Tax Breaks and Lost Jobs

IDA Name	Project Name	Net Tax Exemptions	FTE Before IDA	Current FTE Jobs	Job Loss
Oneida Co. IDA	Oneida Limited	206,450	2,400	374	2,026
New York City IDA	Merrill Lynch & Co., Inc.	1,196,797	9,000	7,453	1,547
Erie County IDA	General Motors Corporation	43,758	4,133	2,787	1,346
Syracuse IDA	Continental Towers Facility	790,547	2,500	1,500	1,000
Tioga Co. IDA	Sanmina (HADCO)	61,772	656	0	656
Onondaga Co. IDA	Eagle Comtronics	52,680	800	276	524
Chemung IDA	Thomas & Betts Corp.	34,613	800	300	500
Islip IDA	Rubies Costume Co.	159,873	600	100	500
Broome IDA	Matco Group - James Matthews	48,484	597	98	499
Cortland IDA	BMC Industries	381,196	474	0	474

¹ New York City Economic Development Corporation. “Annual Investments Project Report Pursuant to Local Law 48 FY 2005, Volume I.” <http://www.nycedc.com/LocalLaw48vol1.pdf>: 10.

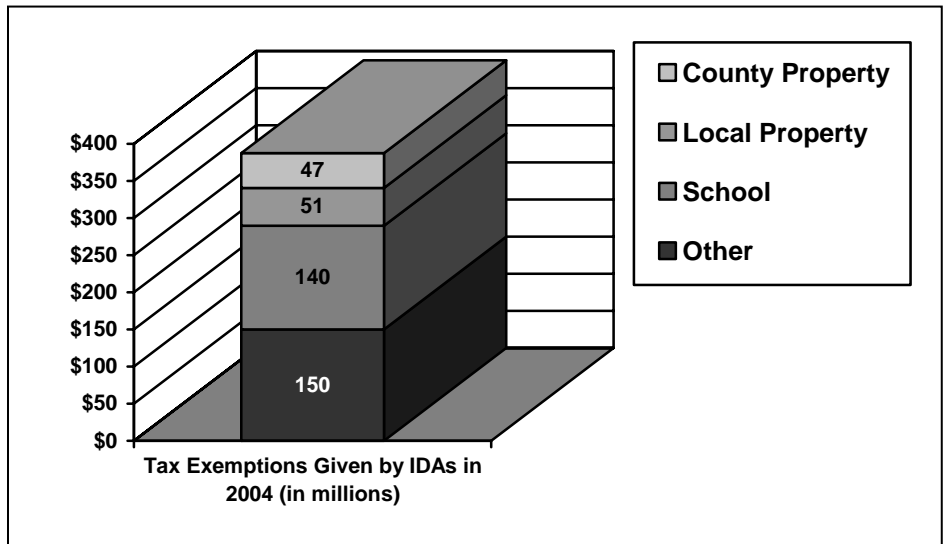
Introduction

Industrial Development Agencies (IDAs) are one of New York’s most important tools for economic development, operating at the county or municipal level. The 115 IDAs throughout the state provide financial assistance to businesses within their respective areas in several ways. IDAs can grant exemptions from real property, mortgage recording, and sales and use taxes. Businesses generally make payments in lieu of taxes (PILOTs), which are generally much less than the taxes they would have paid. IDAs also issue low interest Industrial Revenue Development Bonds, which can result in significant savings for the businesses involved.

IDAs are authorized and regulated by Article 18-A of the General Municipal Law. According to the law, the purpose of IDAs is to prevent unemployment and economic deterioration and promote the economic welfare, prosperity, and health of the state’s residents. IDAs do this by helping to attract industrial, manufacturing, warehousing, commercial, research and recreation facilities.

According to the New York State Economic Development Council, which represents 900 members, including the leadership of Industrial Development Agencies, IDAs have assisted nearly 3,500 projects since 1990.² A conservative estimate, using data the IDAs submit to the Office of the State Comptroller, is that almost \$388 million

in net tax exemptions (total tax exemptions granted minus total PILOTs) were granted in 2004 alone. Most of the taxes that were abated were local taxes that otherwise would have gone to our schools and strapped local governments. Net school taxes abated totaled \$139.5 million, net local real property taxes totaled \$51 million and net county real property taxes totaled \$47 million.



Unfortunately, many of the companies that got IDA assistance are not meeting their commitments. **63% of the IDAs that had enough complete data to analyze gave assistance to businesses that actually cut jobs between the time they started getting assistance and 2004.** In almost 25% of the IDAs, at least 20% of the companies receiving assistance cut jobs. And in Chautauqua County, 43.5% of the companies that got tax breaks in 2004 cut jobs after receiving the tax breaks.

² New York State Economic Development Council. Press Release, April 24, 2006. <http://www.nysedc.org/leg%20news%20-%20Press%20release%20on%20Sweeney%20Maziarz%20leg%202.pdf>: 1.

Most disturbingly, seven IDAs had **overall** job loss in 2003 or 2004. According to the data the IDAs sent to the Comptroller, the total number of current jobs at companies that received assistance in that year was less than the total number of jobs at those companies before they started getting assistance.

Because IDAs are not required to collect data on the wages companies that receive assistance pay and only New York City publicizes wage data (thanks to a law recently passed in New York City), it is difficult to determine just what types of jobs we are getting for our public dollars. Anecdotal evidence shows, however, employers that pay low wages are getting public assistance.

Clouding the entire system, and making it run less effectively, is a lack of transparency that makes it hard to determine exactly what we are getting for our money. IDA hearings often occur right before a board is about to decide on a project, making it hard for taxpayers to have adequate input as to whether a project is in their interest. IDAs do not necessarily get the information from the applicants that would allow an effective determination of the benefits of a proposed project, like a cost-benefit analysis or information on what wages will be paid, or a commitment to create a certain number of jobs. A report published by the Office of the State Comptroller in 2004 titled “Industrial Development Agencies Project Evaluation Criteria and Monitoring Efforts” found that “four of the five IDAs had not developed formal project evaluation criteria for use in their decision-making processes and that none of the IDAs maintained documentation indicating how the claims of project applicants were verified or used in decision-making. Therefore, it was not possible to determine whether every project was subjected to a consistent and fair evaluation process, one that was in the best interests of the local community and taxpayer. There were also inconsistencies in the types and amounts of information required of project applicants.”³

And, as evidenced by the incomplete data sent to the Comptroller by the IDAs, some IDAs do not get enough data from the businesses that receive financial assistance to be able to adequately determine the effectiveness of the programs.

Job Growth Programs Should Create Jobs

IDAs are charged with the important task of preventing unemployment and economic deterioration and promoting the economic welfare, prosperity, and health of the state’s residents. This is a difficult task. As the New York State Economic Development Council notes, “New York’s private sector jobs have grown at slightly more than one-half the rate of the nation” and New York State has lost a higher percentage of jobs than any other state.⁴

³ Office of the State Comptroller. “Industrial Development Agencies’ Project Evaluation Criteria and Monitoring Efforts” (2004-MR-3): 6.

⁴ New York State Economic Development Council. Press Release, April 24, 2006. <http://www.nysedc.org/leg%20news%20-%20Press%20release%20on%20Sweeney%20Maziarz%20leg%202.pdf>: 2.

IDAs can and should be an important tool in reversing these trends. Targeted tax breaks can help an innovative business, or a sector of the economy, create quality jobs for New York State residents.

But, unfortunately, many IDA-assisted projects do not succeed at this important task. And when they do not meet their commitments, taxpayers often do not get their money back. **Seven IDAs had a total loss of jobs between the date in which the business started getting assistance and the date the information was sent to the Comptroller.** 63% of the IDAs that had enough complete data to analyze gave assistance to businesses that turned around and cut jobs between the time they started getting assistance and 2004. In almost 25% of the IDAs, at least 20% of the companies receiving assistance cut jobs. It is important to note that this is not the percentage of companies that simply did not meet their commitments to create jobs – this is the percentage of companies **that cut jobs.**

Almost one in five of Erie County’s 214 projects with complete data lost jobs. Almost one in three of Onondaga County’s 74 projects with complete data lost jobs. And 27% of Monroe County’s 196 projects that were studied in the April 2006 report “COMIDA Isn’t Spanish For Free Lunch” lost jobs. In Chautauqua County, 43.5% of the companies that got tax breaks in 2004 cut jobs after receiving the tax breaks.

Top 10 Projects in 2004 That Got Tax Breaks and Lost Jobs

IDA Name	Project Name	Net Tax Exemptions	FTE Before IDA	Current FTE Jobs	Job Loss
Oneida Co. IDA	Oneida Limited	206,450	2,400	374	2,026
New York City IDA	Merrill Lynch & Co., Inc.	1,196,797	9,000	7,453	1,547
Erie County IDA	General Motors Corporation	43,758	4,133	2,787	1,346
Syracuse IDA	Continental Towers Facility	790,547	2,500	1,500	1,000
Tioga Co. IDA	Sanmina (HADCO)	61,772	656	0	656
Onondaga Co. IDA	Eagle Comtronics	52,680	800	276	524
Chemung IDA	Thomas & Betts Corp.	34,613	800	300	500
Islip IDA	Rubies Costume Co.	159,873	600	100	500
Broome IDA	Matco Group - James Matthews	48,484	597	98	499
Cortland IDA	BMC Industries	381,196	474	0	474

Our Methodology

Each year, IDAs send information to the State Comptroller detailing every project that received financial assistance that year. The information includes how much the tax exemptions given to the project were worth, the payments in lieu of taxes (PILOTs) the business paid, how many full time equivalent (FTE) positions the company had before receiving IDA assistance, how many FTE positions the company has currently, an estimate of the number of jobs the project was supposed to retain and create and the FTE jobs created and retained during the fiscal year.

There were two ways in which we analyzed the data to determine if IDAs were effectively creating jobs. To see how IDAs performed overall, we started by ignoring the 18 IDAs that had so many pieces of missing data for the years we were looking at (2003 and 2004) that if all of those companies had met their commitments the IDA would have created jobs. For the purposes of determining overall job loss, we gave those IDAs the benefit of the doubt and assumed they created jobs. We then looked at the total number of jobs all the companies had before the IDA provided its assistance and subtracted that from the total number of current jobs. This gave us an understanding of whether the IDA lost jobs overall, or whether the IDA created jobs. This does not mean that the companies met their commitments, however, it just means that there was positive job growth.

We also examined the percentage of an IDA's projects that lost jobs, an indicator of how widespread the problem of a business not living up to its commitments is. To see what percentage of an IDA's projects lost jobs, we first ignored the projects with incomplete data. We then examined all the projects that had received tax exemptions and subtracted the current jobs from the total jobs before the business received IDA assistance. 14 IDAs had too much incomplete data to perform this analysis.

Why Pay to Create Low Paying Jobs? Local Economic Development Dollars Should Create Good-Paying Jobs for Local People

The goal of New York's economic development programs should not be to create just any job. New York's income inequality is getting worse and worse. In the early 2000s, New York had the widest gap between rich and poor in the entire 50 states. And over the last 20 years, only Arizona saw the disparity between rich and poor grow more quickly than New York's. For most of these 20 years, the middle class and poor saw their incomes shrink or remain stagnant.⁵

Our economic development programs should help solve that problem, not exacerbate it. Some IDAs, like Clinton County IDA, give preferential deals to businesses

⁵ Fiscal Policy Institute. "Pulling Apart in New York: An Analysis of Income Trends in New York State" (January 26, 2006): 3.

that pay higher wages. This makes sense, as it shows a policy preference for higher-wage businesses. But many others don't. The New York State Comptroller audited five IDAs in the Albany region for a report titled "Industrial Development Agencies' Project Evaluation Criteria and Monitoring Efforts." In that report, the Comptroller noted that four out of the five IDAs audited did not have formal methods for evaluating projects, such as job targets or wage levels.⁶

New York City produces a report – thanks to the hard work of groups like Good Jobs New York – that details, among other things, the wages of employees at IDA-assisted projects. Only companies with more than 250 employees have to report on their wages, and they only have to report on wages for employees who are not exempt from overtime. 47% of the jobs were exempt from overtime and therefore did not have to report on wages. Of the jobs that met the reporting requirements in 2005, 39% paid less than \$25,000 per year.⁷

Despite the fact that it is difficult to find wage data for IDA-assisted projects outside of New York City, anecdotal evidence shows that some IDAs are funding low-wage employers.

Businesses that get tax breaks often pay their building service workers substandard wages. In New York City, JP Morgan Chase received \$211.8 million to build 3 and 4 Metrotech in Downtown Brooklyn but security officers in those buildings are paid as little as \$8 per hour. Bank Street Commons in White Plains, an apartment building, received \$1.7 million in tax breaks but as of December 2004, porters were making as little as \$10 per hour. And the First Data Corporation received \$63 million in tax-free bonds but as of June 2003, cleaners were being paid only \$7.50 per hour

Wal-Mart has received over \$8,000,000 in tax breaks from 2002 to 2004. Wal-Mart Distribution Centers received IDA assistance in Fulton County, Schoharie County and Oneida County. A Wal-Mart store received assistance in Utica and a developer received assistance to build a Wal-Mart from the Herkimer County IDA.

A sales associate--the most common job classification at a Wal-Mart store--earns on average \$8.23 per hour (\$13,861 annually). A cashier—the second most common job—earns about \$7.92 per hour (\$11,948 annually). Sales associates and cashiers combined account for more than a third of all Wal-Mart jobs.⁸

A cashier that lives with another adult would be eligible for government-funded health care. Two cashiers living together with two children would also be eligible for

⁶ Office of the State Comptroller. "Industrial Development Agencies' Project Evaluation Criteria and Monitoring Efforts" (2004-MR-3): 6.

⁷ New York City Economic Development Corporation. "Annual Investments Project Report Pursuant to Local Law 48 FY 2005, Volume I." <http://www.nycedc.com/LocalLaw48vol1.pdf>: 10.

⁸ United Food and Commercial Workers Fact Sheet on Wal-Mart.

http://www.ufcw.org/issues_and_actions/walmart_workers_campaign_info/facts_and_figures/walmartwages.cfm

government-funded health care.⁹ In fact, according to data the Working Families Party obtained from the Department of Health, Wal-Mart has more employees on Family Health Plus than any other employer in the state.

CINTAS, an industrial laundry service, has received over \$400,000 in tax exemptions from IDAs over the past three years and yet the company pays its workers wages as low as \$8.50 to \$9.50 an hour. CINTAS also has a record of committing environmental violations, with more than 1,000 violations across the country.

Even fast food restaurants have gotten IDA help. Burger King has received IDA assistance directly while a developer got assistance to build a McDonald's. According to the Department of Labor, the national average wage for a food service worker is \$7.76 an hour.

The New York State Labor Law (Article 8, section 220) requires that "prevailing wages" and "supplemental benefits" be paid on most public works construction projects. In practice, prevailing rates and benefit contributions are usually those established by collective bargaining agreements covering at least 30% of workers in a given area. The prevailing wage concept stems from a concern that unbridled competition among employers to pay low wages in construction would lead to a less-skilled and less-productive workforce and to shoddy construction practices and unsafe public buildings and infrastructure.

But this is not the case when public IDA tax breaks are given to projects that include new construction. When Family Dollar selected the Griffiss Business and Technology Park in Rome as the site of its Northeast distribution center, with IDA assistance, local elected officials were excited by the prospect of 465 new permanent jobs. But the construction is being done by The Conlan Company, a Georgia-based firm.

And when the Lafarge gypsum plant was given \$2.87 million in sales and mortgage tax exemptions to spur a \$75 million project in Westchester County, local elected officials were outraged that the company was using non-union and largely out-of-state workers.

Giving Taxpayers the Tools to Make Sure IDAs are Working

Two audits by the State Comptroller have criticized IDAs for not having clear standards for the projects they assist. A 2004 audit of five IDAs in the Albany area found that four of the five did not have clear standards. And in a *Buffalo News* article from March 18, 2006, Jonathan D. Epstein described a forthcoming Comptroller's audit that "says that before giving tax breaks, the agencies should evaluate not only how many jobs would be created by a project, but how much those jobs pay and what will be the local

⁹ New York State Department of Health. "Family Health Plus: Who Can Join." http://www.health.state.ny.us/nysdoh/fhplus/who_can_join.htm#FAMILYSIZE4 (accessed May 7, 2006).

impact of the project Auditors criticized the agency for not attempting to evaluate a company's performance to see if it is producing the promised benefits.”

The Westchester Journal-News has been highly critical of the secrecy of the Yonkers IDA. There have been questions about the IDA’s relationship with a subsidiary, the Ridge Hill Development Corporation, and payments between the Yonkers Board of Education, the Yonkers IDA and the Yonkers Baseball Development Incorporated (a for-profit entity created by the IDA), payments that are being investigated by the Comptroller’s Office. As the Journal-News put it in an editorial on February 5, 2006, “Until recently, the IDA has gone out of its way to treat the public as having little, if any, business knowing how it conducts business professed to be in the public interest.”

While IDA boards are appointed by a local chief executive – such as a county executive, town supervisor or mayor – or a local legislative body, local governments do not have the ability to approve or disapprove an IDA project. This means that a controversial project can be approved without anyone who is directly accountable to the taxpayers signing off on it.

In March, 2006 the Tioga County IDA authorized \$752,000 in tax breaks for a high-end housing development in Owego. Although the tax breaks for the development have been called illegal, none of the local governments whose taxes are being given away have the opportunity to weigh in on the project. Nor does the State government. According to an article by Debbie Swartz in the *Binghamton Press & Sun-Bulletin* on March 5, 2006 (emphasis added):

Legislative Chairman Donald Burns, R-Tioga Center, said the legislature can appoint members to the board or have them removed. The legislature also can advise the IDA on tax abatements before they are granted, but has no authority to direct its decisions, he said. Except for financial audits, the state has no oversight over county IDAs, said Dan Weiller, a spokesman for state Comptroller Alan Hevesi.

Many IDAs are unable to get employment and other data from the businesses they assist. Without access to this data, it is impossible to determine whether or not a company is living up to its commitments. As the Comptroller’s 2004 audit noted: “There was only limited evidence that steps were taken by the IDAs to ensure that sponsored projects meet the employment obligations indicated on applications for IDA assistance or that the IDAs imposed sanctions and/or penalties in cases where projects failed to fulfill their obligations. We found that although employment information was solicited and used for annual reporting purposes by certain IDAs, there were not adequate procedures established to verify the employment information. Inadequate project monitoring

mechanisms inhibit the ability of officials and the public to evaluate the effectiveness of IDA economic development programs and services.”¹⁰

Since IDAs use taxpayer dollars to create economic development, they ought to be accountable to the taxpayers in whose interest they are operating. IDAs should have clear standards for the types of projects they will assist. The taxpayers should have an opportunity to provide meaningful comments on whether or not a project is in their interest. And local elected officials, who are directly responsible to the taxpayers who elect them, should have the opportunity to approve a project.

Conclusion

Portions of the law that regulates Industrial Development Agencies expires on July 1. This gives the State Legislature the opportunity to fix the problems with IDAs before they leave in late June.

When businesses fail to meet their commitments, IDAs should recapture a portion of the assistance that was given.

And businesses that receive IDA assistance should be responsible for creating jobs that pay decent wages. We should not be subsidizing jobs that pay so little that employees go on Medicaid and Family Health Plus or food stamps. If businesses want to create poverty wage jobs, they should not get public assistance to do so.

And finally, there should be enough transparency and accountability so that taxpayers can be sure that IDAs are operating in their interest. These vital programs must come out of the shadows and operate in the light so that taxpayers know what is being done in their name.

¹⁰ Office of the State Comptroller. “Industrial Development Agencies’ Project Evaluation Criteria and Monitoring Efforts” (2004-MR-3): 6.

**Appendix A –
Percentage of Companies with Job Loss per IDA, sorted by IDA**

Name of IDA	Percentage of Companies with Tax Exemptions with Job Loss	Number of Projects with Tax Exemptions with Incomplete Data in 2004	Total Projects with Tax Exemptions in 2004	Percentage of Companies with Bonds or Tax Exemptions with Job Loss in 2004	Number of Projects with Bonds or Tax Exemptions with Incomplete Data in 2004	Total Projects with Bonds or Tax Exemptions in 2004
Albany City IDA	12.5	0	8	17.07	14	55
Albany Co. IDA	0	0	1	0	1	11
Allegany IDA	25	2	6	12.5	1	10
Amherst IDA	5.5	14	103	6.42	22	131
Amsterdam IDA	Too many incomplete	4	4	Too many incomplete	4	4
Auburn IDA	0	2	9	0	0	10
Babylon IDA	8.57	30	65	8.82	37	71
Bethlehem IDA	0	0	8	0	0	9
Brookhaven IDA	2.5	2	42	1.7	5	63
Broome IDA	18.5	1	28	24.2	5	38
Cattaraugus IDA	27.2	3	14	22.2	4	22
Cayuga IDA	0	0	3	0	1	5
Champlain IDA	Too many incomplete	3	4	Too many incomplete	5	6
Chautauqua IDA	43.5	3	26	37.5	4	36
Chemung IDA	14.8	2	29	17.5	2	42
Chenango Co IDA	28.6	0	7	23.07	0	13
Clarence IDA	0	4	12	0	8	16
Clifton Park IDA	0	1	7	0	3	10
Clinton County IDA	9	2	24	9.67	3	34
Cohoes IDA	0	0	1	0	0	4
Colonie IDA	11.1	0	18	9.52	0	21
Columbia IDA	0	1	5	10	1	11
Concord IDA	25	1	5	16.67	1	7
Corinth IDA	0	1	4	25	1	5
Cortland IDA	27.2	0	11	25	0	12
Delaware IDA	20	0	5	11.11	0	9
Dutchess County IDA		8	12	30.77	8	21
Erie County IDA	16.74	50	253	18.22	88	302

Name of IDA	Percentage of Companies with Tax Exemptions with Job Loss	Number of Projects with Tax Exemptions with Incomplete Data in 2004	Total Projects with Tax Exemptions in 2004	Percentage of Companies with Bonds or Tax Exemptions with Job Loss in 2004	Number of Projects with Bonds or Tax Exemptions with Incomplete Data in 2004	Total Projects with Bonds or Tax Exemptions in 2004
Essex Co. IDA	0	0	6	27.27	9	20
Franklin Co. IDA	0	0	0	0	1	7
Fulton Co. IDA	23	0	13	23.07	2	15
Genesee Co. IDA	22.4	7	56	20.7	11	69
Geneva IDA	0	2	4	0	2	8
Glen Cove IDA	0	0	2	0	0	4
Glens Falls IDA	0	0	1	Too many incomplete	2	3
Green Island IDA	0	0	2	0	0	5
Greene Co. IDA	0	0	6	0	0	7
Guilderland IDA	0	0	0	0	0	3
Hamburg IDA	0	0	23	0	0	24
Hamilton Co. IDA	Too many incomplete	1	1	Too many incomplete	1	1
Hempstead IDA	0	1	25	4.76	4	46
Herkimer IDA	26	3	26	23.3	3	33
Hornell IDA	0	0	1	20	0	5
Hudson IDA	Too many incomplete	5	8	Too many incomplete	5	8
Islip IDA	26.9	0	52	25	0	64
Jefferson IDA	33.3	0	3	40	0	5
Lancaster IDA	16.7	4	48	15.09	5	58
Lewis Co. IDA	8	0	12	6.67	0	15
Livingston Co. IDA	13.3	4	19	10.52	4	23
Lockport (Town) IDA	0	0	3	0	0	3
Madison Co. IDA	12.5	0	8	13.33	3	18
Mechanicville-Stillwater IDA	0	0	4	0	0	4
Middletown IDA	0	0	0	Too many incomplete	5	5
Monroe IDA	28.87	33	175	26.89	60	324

Name of IDA	Percentage of Companies with Tax Exemptions with Job Loss	Number of Projects with Tax Exemptions with Incomplete Data in 2004	Total Projects with Tax Exemptions in 2004	Percentage of Companies with Bonds or Tax Exemptions with Job Loss in 2004	Number of Projects with Bonds or Tax Exemptions with Incomplete Data in 2004	Total Projects with Bonds or Tax Exemptions in 2004
Montgomery (town) IDA	0	0	1	0	0	2
Montgomery County IDA	Too many incomplete	5	7	Too many incomplete	9	12
Mount Vernon IDA	0	0	13	0	1	15
Nassau Co. IDA	12.5	0	24	21.21	1	67
New Rochelle	0	1	8	10	2	12
New York City IDA	41	13	274	41.61	40	487
Newburgh IDA	0	0	2	20	0	5
Niagara (Town) IDA	0	0	2	0	0	2
Niagara Co. IDA	21.67	0	60	25.75	5	71
North Greenbush IDA	Too many incomplete	1	1	0	1	3
Oneida City IDA	0	0	0	0	0	1
Oneida Co. IDA	30.95	2	44	26.31	3	60
Onondaga Co. IDA	26.3	2	40	31.08	4	78
Ontario Co. IDA	28	10	60	24.56	11	68
Orange County IDA	0	2	6	0	2	14
Orleans Co. IDA	Too many incomplete	20	20	Too many incomplete	22	22
Oswego Co. IDA	9	0	22	6.45	0	31
Otsego Co. IDA	0	0	9	6.67	4	19
Peekskill IDA	0	0	1	0	0	1
Port Chester IDA	Too many incomplete	0	1	0	0	2
Port Jervis IDA	0	0	1	0	0	2
Poughkeepsie IDA	Too many incomplete	4	4	Too many incomplete	4	4
Putnam Co. IDA	0	0	6	0	0	7
Rensselaer (City) IDA	Too many incomplete	0	0	0	0	1
Rensselaer Co. IDA	7.69	2	15	18.18	3	36

Name of IDA	Percentage of Companies with Tax Exemptions with Job Loss	Number of Projects with Tax Exemptions with Incomplete Data in 2004	Total Projects with Tax Exemptions in 2004	Percentage of Companies with Bonds or Tax Exemptions with Job Loss in 2004	Number of Projects with Bonds or Tax Exemptions with Incomplete Data in 2004	Total Projects with Bonds or Tax Exemptions in 2004
Riverhead IDA	15.38	2	15	12.5	3	19
Rockland Co. IDA	0	0	12	4.34	0	23
Rotterdam IDA	0	0	2	0	0	2
Saratoga IDA	20	1	31	21.95	2	43
Schenectady City IDA	16.67	1	13	17.65	1	18
Schenectady Co. IDA	5.26	0	19	8.33	0	24
Schoharie Co. IDA	0	0	6	0	0	6
Schuyler Co. IDA	0	0	5	12.5	1	8
Seneca Co. IDA	0	1	10	0	0	14
Sidney IDA	0	0	1	0	0	1
Southeast IDA	0	0	3	0	0	3
St. Lawrence Co. IDA	5.88	0	17	10	2	32
Steuben Co. IDA	0	0	1	0	0	3
Suffolk Co. IDA	2.12	4	51	1.96	13	115
Sullivan Co. IDA	9.5	9	30	8.69	12	35
Syracuse IDA	5.88	1	18	10.34	1	30
Tioga Co. IDA	9	0	11	7.69	0	13
Tompkins Co. IDA	8.69	0	23	8.33	0	36
Troy IDA	Too many incomplete	1	1	Too many incomplete	5	5
Ulster Co. IDA	10.5	0	21	6.67	0	30
Utica (City) IDA	0	0	13	0	0	15
Walden IDA	Too many incomplete	1	1	Too many incomplete	1	1
Wallkill IDA	Too many incomplete	4	4	Too many incomplete	4	4
Warren & Wash. Co. IDA	0	0	13	0	1	21
Waterford (Town) IDA	16.67	0	6	16.67	1	7

Name of IDA	Percentage of Companies with Tax Exemptions with Job Loss	Number of Projects with Tax Exemptions with Incomplete Data in 2004	Total Projects with Tax Exemptions in 2004	Percentage of Companies with Bonds or Tax Exemptions with Job Loss in 2004	Number of Projects with Bonds or Tax Exemptions with Incomplete Data in 2004	Total Projects with Bonds or Tax Exemptions in 2004
Wayne Co. IDA	16.67	1	31	17.14	1	36
Westchester Co. IDA	9.3	2	45	7.95	6	94
Wyoming Co. IDA	0	0	16	0	0	18
Yates Co. IDA	0	0	6	7.69	0	13
Yonkers IDA	9	2	19	0	4	28

**Appendix B –
Percentage of Companies with Job Loss per IDA, Sorted by Job Loss Percentage**

Name of IDA	Percentage of Companies with Tax Exemptions with Job Loss	Number of Projects with Tax Exemptions with Incomplete Data in 2004	Total Projects with Tax Exemptions in 2004	Percentage of Companies with Bonds or Tax Exemptions with Job Loss in 2004	Number of Projects with Bonds or Tax Exemptions with Incomplete Data in 2004	Total Projects with Bonds or Tax Exemptions in 2004
Chautauqua IDA	43.5	3	26	37.5	4	36
New York City IDA	41	13	274	41.61	40	487
Jefferson IDA	33.3	0	3	40	0	5
Oneida Co. IDA	30.95	2	44	26.31	3	60
Monroe IDA	28.87	33	175	26.89	60	324
Chenango Co IDA	28.6	0	7	23.07	0	13
Ontario Co. IDA	28	10	60	24.56	11	68
Cattaraugus IDA	27.2	3	14	22.2	4	22
Cortland IDA	27.2	0	11	25	0	12
Islip IDA	26.9	0	52	25	0	64
Onondaga Co. IDA	26.3	2	40	31.08	4	78
Herkimer IDA	26	3	26	23.3	3	33
Allegany IDA	25	2	6	12.5	1	10
Concord IDA	25	1	5	16.67	1	7
Fulton Co. IDA	23	0	13	23.07	2	15
Genesee Co. IDA	22.4	7	56	20.7	11	69
Niagara Co. IDA	21.67	0	60	25.75	5	71
Delaware IDA	20	0	5	11.11	0	9
Saratoga IDA	20	1	31	21.95	2	43
Broome IDA	18.5	1	28	24.2	5	38
Erie County IDA	16.74	50	253	18.22	88	302
Lancaster IDA	16.7	4	48	15.09	5	58
Schenectady City IDA	16.67	1	13	17.65	1	18
Waterford (Town) IDA	16.67	0	6	16.67	1	7
Wayne Co. IDA	16.67	1	31	17.14	1	36
Riverhead IDA	15.38	2	15	12.5	3	19

Name of IDA	Percentage of Companies with Tax Exemptions with Job Loss	Number of Projects with Tax Exemptions with Incomplete Data in 2004	Total Projects with Tax Exemptions in 2004	Percentage of Companies with Bonds or Tax Exemptions with Job Loss in 2004	Number of Projects with Bonds or Tax Exemptions with Incomplete Data in 2004	Total Projects with Bonds or Tax Exemptions in 2004
Chemung IDA	14.8	2	29	17.5	2	42
Livingston Co. IDA	13.3	4	19	10.52	4	23
Albany City IDA	12.5	0	8	17.07	14	55
Madison Co. IDA	12.5	0	8	13.33	3	18
Nassau Co. IDA	12.5	0	24	21.21	1	67
Colonie IDA	11.1	0	18	9.52	0	21
Ulster Co. IDA	10.5	0	21	6.67	0	30
Sullivan Co. IDA	9.5	9	30	8.69	12	35
Westchester Co. IDA	9.3	2	45	7.95	6	94
Clinton County IDA	9	2	24	9.67	3	34
Oswego Co. IDA	9	0	22	6.45	0	31
Tioga Co. IDA	9	0	11	7.69	0	13
Yonkers IDA	9	2	19	0	4	28
Tompkins Co. IDA	8.69	0	23	8.33	0	36
Babylon IDA	8.57	30	65	8.82	37	71
Lewis Co. IDA	8	0	12	6.67	0	15
Rensselaer Co. IDA	7.69	2	15	18.18	3	36
St. Lawrence Co. IDA	5.88	0	17	10	2	32
Syracuse IDA	5.88	1	18	10.34	1	30
Amherst IDA	5.5	14	103	6.42	22	131
Schenectady Co. IDA	5.26	0	19	8.33	0	24
Brookhaven IDA	2.5	2	42	1.7	5	63
Suffolk Co. IDA	2.12	4	51	1.96	13	115
Albany Co. IDA	0	0	1	0	1	11
Auburn IDA	0	2	9	0	0	10
Bethlehem IDA	0	0	8	0	0	9
Cayuga IDA	0	0	3	0	1	5
Clarence IDA	0	4	12	0	8	16

Name of IDA	Percentage of Companies with Tax Exemptions with Job Loss	Number of Projects with Tax Exemptions with Incomplete Data in 2004	Total Projects with Tax Exemptions in 2004	Percentage of Companies with Bonds or Tax Exemptions with Job Loss in 2004	Number of Projects with Bonds or Tax Exemptions with Incomplete Data in 2004	Total Projects with Bonds or Tax Exemptions in 2004
Clifton Park IDA	0	1	7	0	3	10
Cohoes IDA	0	0	1	0	0	4
Columbia IDA	0	1	5	10	1	11
Corinth IDA	0	1	4	25	1	5
Essex Co. IDA	0	0	6	27.27	9	20
Franklin Co. IDA	0	0	0	0	1	7
Geneva IDA	0	2	4	0	2	8
Glen Cove IDA	0	0	2	0	0	4
Glens Falls IDA	0	0	1	Too many incomplete	2	3
Green Island IDA	0	0	2	0	0	5
Greene Co. IDA	0	0	6	0	0	7
Guilderland IDA	0	0	0	0	0	3
Hamburg IDA	0	0	23	0	0	24
Hempstead IDA	0	1	25	4.76	4	46
Hornell IDA	0	0	1	20	0	5
Lockport (Town) IDA	0	0	3	0	0	3
Mechanicville-Stillwater IDA	0	0	4	0	0	4
Middletown IDA	0	0	0	Too many incomplete	5	5
Montgomery (town) IDA	0	0	1	0	0	2
Mount Vernon IDA	0	0	13	0	1	15
New Rochelle	0	1	8	10	2	12
Newburgh IDA	0	0	2	20	0	5
Niagara (Town) IDA	0	0	2	0	0	2
Oneida City IDA	0	0	0	0	0	1
Orange County IDA	0	2	6	0	2	14
Otsego Co. IDA	0	0	9	6.67	4	19

Name of IDA	Percentage of Companies with Tax Exemptions with Job Loss	Number of Projects with Tax Exemptions with Incomplete Data in 2004	Total Projects with Tax Exemptions in 2004	Percentage of Companies with Bonds or Tax Exemptions with Job Loss in 2004	Number of Projects with Bonds or Tax Exemptions with Incomplete Data in 2004	Total Projects with Bonds or Tax Exemptions in 2004
Peekskill IDA	0	0	1	0	0	1
Port Jervis IDA	0	0	1	0	0	2
Putnam Co. IDA	0	0	6	0	0	7
Rockland Co. IDA	0	0	12	4.34	0	23
Rotterdam IDA	0	0	2	0	0	2
Schoharie Co. IDA	0	0	6	0	0	6
Schuyler Co. IDA	0	0	5	12.5	1	8
Seneca Co. IDA	0	1	10	0	0	14
Sidney IDA	0	0	1	0	0	1
Southeast IDA	0	0	3	0	0	3
Steuben Co. IDA	0	0	1	0	0	3
Utica (City) IDA	0	0	13	0	0	15
Warren & Wash. Co. IDA	0	0	13	0	1	21
Wyoming Co. IDA	0	0	16	0	0	18
Yates Co. IDA	0	0	6	7.69	0	13
Amsterdam IDA	Too many incomplete	4	4	Too many incomplete	4	4
Champlain IDA	Too many incomplete	3	4	Too many incomplete	5	6
Dutchess County IDA		8	12	30.77	8	21
Hamilton Co. IDA	Too many incomplete	1	1	Too many incomplete	1	1
Hudson IDA	Too many incomplete	5	8	Too many incomplete	5	8
Montgomery County IDA	Too many incomplete	5	7	Too many incomplete	9	12
North Greenbush IDA	Too many incomplete	1	1	0	1	3
Orleans Co. IDA	Too many incomplete	20	20	Too many incomplete	22	22
Port Chester IDA	Too many incomplete	0	1	0	0	2

Name of IDA	Percentage of Companies with Tax Exemptions with Job Loss	Number of Projects with Tax Exemptions with Incomplete Data in 2004	Total Projects with Tax Exemptions in 2004	Percentage of Companies with Bonds or Tax Exemptions with Job Loss in 2004	Number of Projects with Bonds or Tax Exemptions with Incomplete Data in 2004	Total Projects with Bonds or Tax Exemptions in 2004
Poughkeepsie IDA	Too many incomplete	4	4	Too many incomplete	4	4
Rensselaer (City) IDA	Too many incomplete	0	0	0	0	1
Troy IDA	Too many incomplete	1	1	Too many incomplete	5	5
Walden IDA	Too many incomplete	1	1	Too many incomplete	1	1
Walkill IDA	Too many incomplete	4	4	Too many incomplete	4	4