
John Hood/Erie County

2024-25 COMPLIANCE ASSESSMENT REPORT

ECIDA
THE ECONOMIC DEVELOPMENT CORPORATION FOR ERIE COUNTY

AGENDA



COMPLIANCE MATERIAL TERMS



COMPLIANCE SUMMARY



RECAPTURE SUMMARY



SALES TAX COMPLIANCE



LOCAL LABOR RESULTS

INVESTMENT

- Requires a private investment equal to at least 85% of the planned project cost.
- Clients submit an investment certification.

JOB RETENTION + CREATION

- Clients are required to maintain 90% or 95% of their jobs at application (150 FTEs or less retain 90%; 150+ FTEs retain 95%).
- Clients are required to create 85% of their job projections.
- Monitored by quarterly employment surveys and NYS-45 forms (or other supporting documentation).

LOCAL LABOR POLICY

- Requires that 90% of all construction workers reside within the eight counties of WNY (Erie, Niagara, Cattaraugus, Chautauqua, Allegany, Wyoming, Genesee, Orleans).
- Monitored by quarterly local labor reports.

PAY EQUITY POLICY

- Requires clients to pay male and female employees the same wages for similar work.
- Monitored by random pay equity audits; audits are performed by the Erie County Division of Equal Employment Opportunity.

UNPAID REAL PROPERTY TAX POLICY

- Requires individuals who hold at least a 25% ownership interest in the applicant (the legal entity receiving benefits) to be current on all taxes (both personal and corporate) on properties within Erie County.
- At application, ECIDA requests a list of all such properties. The list is forwarded to the Erie County Commissioner of Real Property Services for confirmation that all real property taxes, special district charges and/or PILOT payments are current. Compliance is further monitored by an annual certification by the client.

COMPLIANCE MATERIAL TERMS

INVESTMENT

- 100% compliance

JOB RETENTION/CREATION

2024 Portfolio Compliance Rate: 90%

- Total Projects Subject to Compliance: 107
- 10% of the portfolio, 11 projects, were short of their employment goals.

2025 Portfolio Compliance Rate: 89%

- Total Projects Subject to Compliance: 101
- 11% of the portfolio, 11 projects, were short of their employment goals.

LOCAL LABOR POLICY

- 100% compliance

PAY EQUITY POLICY

- 100% compliance
- In total, 6 audits were completed in 2024 and 2025.

UNPAID REAL PROPERTY TAX POLICY

- 100% compliance

COMPLIANCE RESULTS SUMMARY

2024 Recapture Summary

Employment Retention/Creation: 107 projects were monitored quarterly and subject to compliance.

- 90.5% compliance with employment retention/creation requirements.

PILOT Recapture

- **9 projects** had payments recaptured due to employment shortfalls.
- **Total recaptured: $98,561.22.**

Sales Tax Recapture

- **1 project** had payment recaptured due to employment shortfall. Total: **$4,320.47.**
- **1 project,** Sumitomo, also agreed to create a Community Benefit Fund in lieu of a pro-rata sales tax benefit recapture. **Total: $442,968.75.**

Recapture Options Provided:

- Repay the pro-rata incentive amount, or
- Appear before the Policy Committee and ECIDA Board for alternative resolutions.
- Funds redistributed to appropriate taxing jurisdictions.

PILOT Terminations

- **2 projects**, Sumitomo and Braymiller Market, terminated in 2024 after ceasing operations.

County	Town	School	Village	Sales Tax	Total Recapture	Community Benefit Fund
$12,538.60	$25,304.08	$59,329.22	$1,389.31	$4,320.47	**$102,881.69**	**$442,968.75**

2025 Recapture Summary

Employment Retention/Creation: 101 projects were monitored quarterly and subject to compliance.

- 89% compliance with employment retention/creation requirements.

PILOT Recapture:

- **8 projects** had payments recaptured due to employment shortfalls.
- **Total recaptured: $50,867.38.**

Sales Tax Recapture

- **1 project** had payment recaptured due to employment shortfall.
- **Total recaptured: $21,990.70**

Recapture Options Provided:

- Repay the pro-rata incentive amount, or
- Appear before the Policy Committee and ECIDA Board for alternative resolutions.
- Funds redistributed to appropriate taxing jurisdictions.

County Recapture	Town Recapture	School Recapture	Village Recapture	Sales Tax Recapture	Total Recapture
$8,700.11	$13,761.04	$26,616.23	$1,790.00	$21,990.70	**$72,858.08**

Sales Tax Compliance

- **Board Approval:** The Board sets the maximum sales tax savings for each company.
- **Repayment Obligation**: Companies must repay any benefitted amount over the approved limit.
- **Monitoring**: Sales tax savings are tracked via ST-340 forms that clients submit to the NYS Tax Department; the Agency requests a copy.
- **Verification:** Staff compares Board-approved limits with figures reported on ST-340 forms.
- **Repayment Process:** In the event of an overage, companies send repayment to the Agency, which submits an ST-65 form and forwards the check to the NYS Tax Department.
- **Recent Repayments:** For 2024, one company repaid **$984.63.** For 2025, one company repaid **$39,429.92.**

2024-2025 Local Labor Results

- 100% compliance with the Agency's 90% Local Labor requirement.
- Local Labor Waivers: The Board granted two waivers in 2024. There were no requests in 2025.

Year	Construction Workers Residing in the 8 counties of WNY *	Construction Workers Residing outside the 8 counties of WNY *	TOTAL Construction Workers *	% inside 8 counties of WNY	% outside 8 counties of WNY	Total Construction Workers Residing in Erie County *	% in Erie County
2024	1,290	69	1,358	94.9%	5.1%	976	71.9%
2025	857	64	921	93.1%	6.9%	626	68.0%
TOTAL	2,147	132	2,279	94.2%	5.8%	1,602	70.3%

*Figures represents the average from the year's quarterly reports.

Thank you

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