



Authorities Budget Office

Special Report

Website Transparency Reviews 2021 – 2024

October 30, 2025

ACCOUNTABILITY ● TRANSPARENCY ● INTEGRITY

Introduction

The mission of the Authorities Budget Office (ABO) is to make public authorities more accountable and transparent, and to act in the public interest consistent with their intended purpose. The ABO is authorized to assist public authorities improve management practices and the procedures by which their activities and financial practices are disclosed to the public. The ABO is committed to the principles of public disclosure and the transparent reporting of public authority information.

Between May 2021 and June 2024, the ABO reviewed the websites of 51 public authorities to determine compliance with laws requiring the public disclosure of certain information on authority websites. Each of the 51 reviews are available on the ABO's website (see Appendix A for a list of authorities). This report discusses overall compliance with the law and identifies several areas in which authorities are failing to meet their disclosure obligations. For example, 83 percent of the industrial development agencies reviewed are failing to make publicly available critical documentation about sales tax exemptions they are distributing.

To assist with future compliance, the ABO is providing updated policy guidance targeted to support public authorities in fulfilling their legal obligations in these problematic areas. The ABO also encourages authorities to review the revamped policy guidance as well as the location of the documents on their website to make sure that the documents are easy to find and access.

Website Transparency Requirements

Pursuant to Section 2800 of Public Authorities Law (PAL), state and local public authorities are to make documents pertaining to their mission, current activities, annual financial, budget, and independent audit reports accessible to the public on the authority's official or shared website. Additionally, Section 2829 of PAL states that all authorities and their subsidiaries are subject to Article 7 of Public Officers Law, commonly known as Open Meetings Law (OML). OML requires public bodies to conduct their meetings in an open and transparent manner, allowing for transparency and accountability while guaranteeing the public's right to observe the decision-making process.

The ABO issued [Regulation 19 NYCRR § 250.1](#), which requires industrial development agencies (IDAs) to post certain information related to IDA projects on their websites. This regulation implements requirements set forth under Article 18-A Title 1 of General Municipal Law (GML), which outlines the powers and responsibilities of IDAs.

The ABO has issued multiple iterations of policy guidance for posting and maintaining reports on public authorities' websites, which includes an easy-to-use checklist of the specific legal requirements. As a result of this report, the ABO's existing [Policy Guidance 25-02: Website Transparency Requirements and Record Retention](#) has been updated to highlight problematic areas of non-compliance and continue to assist public authorities in improving their public transparency.

As a general principle, public authority information should be made available on public authority websites in a manner that enables the public to easily find and navigate through it. The failure to post information on the authority's website and maintain its accuracy is considered non-compliance with state law and subjects the authority to the sanctions and enforcement powers provided to the ABO by statute.

Website Transparency Reviews

The ABO regularly conducts transparency reviews of authorities' websites on a rolling basis for compliance with PAL and other provisions of law. These reviews determine if the required documentation is posted to each authority website and easily accessible to the public as required by law and outlined in ABO Policy Guidance 25-02. The transparency reviews focus on authorities' current information and their reportable data for the most recent fiscal year end.

The following are the categories and summaries of information reviewed. See Appendices B and C for specific required items reviewed.

- *Organizational information*, such as mission statement, enabling statute or certificate of incorporation, by-laws, organization chart, board member and committee information and information on executive management.
- *Policies* required under PAL, such as policies on code of ethics, whistleblower, procurement, and investments.
- *Financials and reports*, including annual financial audits, budget reports, procurement reports, investment reports, property reports, and reports on projects (loans, grants, and bonds, if applicable).
- *Board and committee meeting information*, including notices, agendas, board packets, minutes, meeting videos, and resolutions.
- *IDA project related information (IDAs only)*, including list of active projects, project related policies, project documents, annual project information, and annual assessments of the progress of active projects.

Based on each review, a letter is issued to the authority with the results. Authorities are required to review the results and provide written confirmation to the ABO that all information required to be posted is available on their website and easily accessible to the public. The results of each transparency review are subsequently posted to the ABO's website under [Transparency Reports](#).

Website Transparency Review Results

Between May 2021 and June 2024, the ABO issued transparency review reports of 51 local authorities (as defined in Section 2 of PAL). The local authorities reviewed include: 29 IDAs, 19 local development corporations (LDCs), and 3 other local authorities. The ABO uses "LDC" as a generic term to identify not-for-profit corporations that meet the definition of a local authority.

The following is a summary of the results for the categories of information reviewed.

Organizational information: Over 90 percent of the authorities posted their mission statement and by-laws, and 71 percent posted their enabling statute or certificate of incorporation. Although 88 percent of authorities posted a list of board members, more than half of those authorities did not include each board member's appointment date, appointing entity, and term. Board member employment and professional background was posted for 55 percent of authorities. This information is usually included in board member biographies on authority websites. However, for several authorities not all board members' employment or professional background was included.

Policies: Over 75 percent of the authorities posted their code of ethics, investment, procurement, property disposition, and whistleblower policies. 63 percent of authorities posted a conflicts of interest policy and 39 percent of authorities had a property acquisition policy posted. Some authorities commented that they do not own or purchase property, therefore they have not adopted this policy. However, Section 2824 (1) (e) of PAL requires board members of authorities to establish written policies and procedures on the acquisition of real property and the disposition of real and personal property. PAL is not specific to only those authorities that own property.

Financials and reports: More than 60 percent of authorities complied with posting their report on operations and accomplishments, performance measures, independent certified financial audit, and independent auditor's report on internal controls over financial reporting. However, over 60 percent of authorities are not posting an annual performance evaluation indicating the status of performance measures, investment report, or management's assessment of internal controls. Further, in some instances, the ABO found authorities are posting the required information but not including two years of reports or information. This was common with the annual budget, financial audit, and procurement reports.

Board and committee meeting information: Over 60 percent of authorities were posting board meeting minutes; 20 percent of authorities were posting some meeting minutes; and 14 percent were not posting any minutes. In addition, less than 25 percent of authorities complied with posting committee meeting information, such as committee meeting schedules, meeting packets, and meeting videos.

IDA project related information (IDAs only): Over 85 percent of the IDAs reviewed posted their standard application form, Uniform Tax Exemption and Recapture Policies. However, the Uniform Evaluation Criteria and Selection Policy¹ and Policies for the Suspension, Discontinuance or Modification of Financial Assistance² were only posted for 51 and 45 percent of IDAs, respectfully. A list of all active projects was posted for 52 percent of the IDAs; however, improvement is needed in posting project documents (applications, resolutions and project agreements) for all active projects. For example,

¹ Section 859-a (5) of General Municipal Law

² Section 874 (10) of General Municipal Law

only 21 percent of the IDAs are posting project agreements for all active projects. In addition, only one IDA posted its annual assessment of the progress of active projects, as required by GML.

Low Compliance of Posting Information and ABO Guidance for Improvement

The results of the transparency reviews indicated low compliance with authorities posting certain information. After subsequent communications with authorities, the ABO determined that additional guidance is needed for the following required information:

- IDAs - Reporting Sale Tax Recapture – Form ST-62
- Committee Meetings
- Annual Performance Evaluation Indicating Status of Performance Measures
- Investment Report
- IDAs – Project Documents for Active Projects
- IDAs - Assessment of the Progress of Active Projects

The results of these areas are described below.

IDAs - Reporting Sales Tax Recapture – Form ST-62

Section 875 of GML requires IDAs to maintain records on the sales tax exemptions provided and to recapture sales tax exemptions claimed by a project owner if the benefits taken were not authorized. IDAs are also required to remit recaptured sales tax exemptions to the New York State Department of Taxation and Finance (Tax Department) within thirty days of receipt. Additionally, Section 875 (3)(d) of GML requires all IDAs to file Form ST-62 (IDA Annual Compliance Report - State Sales Tax Recapture) with the Tax Department within 90 days of the end of the IDA's fiscal year, regardless of recapture.

Of the 29 IDAs reviewed, only 17 percent posted the Form ST-62 (IDA Annual Compliance Report - State Sales Tax Recapture). This includes two IDAs that posted only one of the two years of required documents.

The filing of Form ST-62 allows the state to monitor and ensure the appropriate amount of sales tax exemption benefits provided by IDAs for projects is authorized. The annual compliance report also provides details to the Tax Department on the IDA's efforts to recapture any state sales tax exemption benefits exceeded.

The Tax Department has additional information regarding these requirements at: https://www.tax.ny.gov/pubs_and_bulls/tq_bulletins/st/industrial_development_agencies_and_authorities.htm.

Committee Meetings

OML requires meetings of public bodies to be open to the public to promote openness and transparency. OML applies to the regular, committee, and subcommittee meetings

of all authorities. OML requires public bodies to post meeting notices³, meeting packets⁴, and meeting minutes⁵ for all board, committee, and subcommittee meetings to their websites. In addition, Section 857 of GML requires IDAs to live stream all open meetings and public hearings and make the recordings of such meetings and hearings available on the IDAs website within five business days. Further, effective May 2024, Section 2829 of PAL requires that all authorities and their subsidiaries are subject to OML and, to the extent practicable, are required to stream all open meetings and public hearings on their website in real-time. Such video recordings are to be posted on the authority website within five business days of the meeting taking place and maintained on the website for at least five years. The requirements of OML and other laws provides the public the right to attend meetings of public bodies, listen to debate and watch the decision-making process.

Of the 51 authorities reviewed, the ABO found less than 25 percent are posting committee meeting schedules, packets, and webcasts and video recordings. Less than 40 percent of authorities are posting committee notices, agendas and meeting minutes.

The ABO has issued [Board Meetings: Best Practices Guide for Public Authorities](#). This guidance outlines the requirements for posting board and committee related information to authority websites. This includes board and committee meeting schedules, notices, agendas, webcasting/recordings, minutes and meeting packets to promote transparency to the public. Providing public access to this information helps keep the public informed of an authority's operations, potential discussions or votes that might be of interest. The ABO has also recently issued [Policy Guidance 25-01: Freedom of Information Law and Open Meetings Law](#) to assist authorities in meeting the requirements of OML.

Annual Performance Evaluation Indicating Status of Performance Measures

Section 2824-a of PAL requires authorities to establish a mission statement expressing the purpose and goals of the authority, as well as identifying performance measures to assist the authority in determining how well it is carrying out its mission. Each authority is expected to annually evaluate its mission statement and performance measures and report their performance results in a measurement report. Mission statements, performance measures, and measurement reports are to be posted on each authority's website.

Of the 51 authorities reviewed, 65 percent were posting the performance measures. However, only 39 percent posted the Annual Performance Evaluation indicating status of

³ Section 104 (1) of Public Officer Law requires that public notice of the time and place of a meeting scheduled at least one week prior be given or electronically transmitted to the news media and conspicuously posted in one or more designated public locations at least seventy-two hours before such meeting.

⁴ Section 103 (e) of Public Officers Law requires that copies of meeting materials be made available to the public at least 24 hours before a public meeting, to the extent practicable.

⁵ Section 106 (1) of Public Officers Law requires that meeting minutes shall be taken at all open meetings and are required to include a record or summary of all motions, proposals, resolutions, and any other matter formally voted on, including the results of the vote. Section 106 (3) of Public Officers Law requires that minutes of regular open meetings are to be made available to the public in accordance with the freedom of information law and posted within two weeks from the date of the meeting. Unabridged video recordings, unabridged audio recordings, or unabridged written transcripts may be deemed to be meeting minutes for purposes of the requirements of Section 106 (3) of Public Officers Law.

performance measures (measurement report). Even when performance measures and measurement reports were posted, some authorities were not posting two years of this information. Performance measures are a means for the board and management to evaluate and monitor whether the authority's policies and operating practices are in accordance with its mission. An authority's board must annually review the authority's mission statement and performance results to ensure that its mission has not changed and that the authority's performance goals continue to support its mission. The ABO has developed [Policy Guidance 10-02 Public Authority Mission Statements and Measurement Reports](#) to assist authorities.

Investment Report

Section 2925 of PAL requires public authorities to adopt comprehensive investment guidelines including a policy for the authority's investments of funds. Authorities are also required to prepare an annual investment report, which includes the results of the annual independent audit of all investments. Section 2925 (6) of PAL further states that each authority shall annually prepare and approve an investment report which shall include the investment guidelines, amendments to such guidelines since the last investment report, an explanation of the investment guidelines and amendments, the results of the annual independent audit, the investment income record of the authority and a list of the total fees, commissions or other charges paid to each investment banker, broker, agent, dealer and adviser rendering investment associated services to the authority since the last investment report.

The importance of an annual investment report is to ensure transparency and accountability in the investment of public funds and to ensure compliance with each authority's investment guidelines. Examples of investments include bonds, stocks, treasury notes, or certificates of deposit. The purpose of the investment audit is to determine whether the authority obtained and managed its investments in compliance with its own policies and relevant sections of law, including whether investments were appropriately diverse and safeguarded.

Of the 51 authorities reviewed, 22 percent posted an investment report but did not include all the necessary elements required by PAL or did not post the required two years as outlined in ABO Policy Guidance 25-02. In many instances authorities are substituting the annual independent financial audit as the investment audit. For the purposes of the annual independent audit of all investment practices, the certified financial audit is not sufficient on its own without a statement on the authority's investments.

In many instances after the ABO has issued the results of transparency reviews, authorities request additional guidance on what is required in an investment report to be in compliance with Section 2925 (6) of PAL. The ABO has developed [Policy Guidance 18-02: Public Authority Investment Report](#), that details the key elements that are required to be included in the annual investment report. This guidance states due to inherent differences between public authorities and the varying investment needs that result, each investment report at minimum must include the following:

- Investment guidelines and any amendments made to them since the last report.
- The results of the annual independent audit of all investment practices.
- A record of the authority's investments.
- A detailed list of the total fees or commissions paid to each banker or agent that has provided investment services to the authority since the last investment report.

This guidance further states that if the authority does not have any investments or a particular item, such as fees or commissions paid, then the authority must state that in an investment report.

[ABO Policy Guidance 18-02](#) also outlines the required elements of the annual independent audit of all investment practices, which at minimum must include the scope and objectives; any material weaknesses found in the internal controls; a description of all non-compliance with the authority's own investment policies as well as any applicable laws or regulations; a statement of positive assurance of compliance on the items tested and a statement of any other material deficiency or finding. The annual investment reports must be posted to the authority's website after they have been reviewed and approved by the authority board of directors.

IDAs – Project Documents for Active Projects

[ABO Regulation 19 NYCRR § 250.1](#) clarifies the requirements of Section 859-a of GML. The regulation, together with Section 875 (7) of GML, requires an IDA to post on its website for all active projects each project's approved application, approved resolution, project agreements and payment in lieu of taxes (PILOT) agreements (if applicable), as well as all attachments, appendices and any other relevant records that set forth terms and conditions under which financial assistance will be provided.

Requiring IDAs to post the applications, resolutions, project agreements and PILOT agreements (if applicable) for active projects to IDA websites provides transparency and accountability of a board decision to provide tax exemption benefits to projects. Additionally, having these project documents available for public review provides insight to the public on what is being requested by project operators in an application, what is being approved by the IDA board in the project resolution, and what is being provided to a project in the project agreement including the duration and terms for PILOT payments.

IDAs are posting project documents related to active projects, however, not all projects reported as active in PARIS were found posted to IDA websites. Of the 29 IDAs reviewed, 41 percent posted all project applications and 28 percent posted only some project applications. For posting project resolutions the ABO found 34 percent posted all project resolutions and 21 percent posted some project resolutions. For project agreements the ABO found 21 percent posted all project agreements and 24 percent posted some project agreements. There are also several IDAs that are not posting any of the project documents for active projects reported in PARIS.

IDAs - Assessment of the Progress of Active Projects

Section 874 (12) of GML requires each IDA to annually assess the progress of each project for which bonds or notes remain outstanding or straight-lease transactions that have not terminated, or which continue to receive financial assistance or are otherwise active (active projects), toward achieving the investment, job retention or creation, or other objectives of the project indicated in the project application. Such assessments of active projects are also to be provided to the board.

Of the 29 IDAs reviewed, only one IDA posted the annual Assessment of the Progress of Projects. In some instances, IDAs indicated that the Annual Report in PARIS represented the assessment of the progress of each active project. However, the PARIS Annual Report alone would not be acceptable as an assessment of the progress of each active project. The project details in the PARIS Annual Report represent the tax exemptions provided, PILOT payments, and current jobs for the year, as required by Section 859 of GML. This report does not include information toward achieving the investment or other objectives of the project indicated in the project application since the project became active.

Posting assessments of active projects to the IDA's website gives the public insight into the status of active projects receiving IDA financial assistance. This includes whether the projects are retaining and creating the jobs, investments or other objectives indicated in their applications over the life of a project. IDA boards are required to annually assess the cumulative progress of each active project to evaluate the progress of projects receiving tax exemptions, ensuring they are meeting the terms and conditions of the project agreement. If needed, IDA boards can change the terms of the project agreement or initiate recapture of financial assistance if terms are not being met.

Conclusion and Recommendations

Authorities are not posting all the required documentation pertaining to their mission, current activities, board and committee meeting information, annual financial reports, budgets, and independent audit reports on the authority's official or shared website as outlined in Section 2800 of PAL and various sections of law. Of particular concern is the near universal failure of IDAs to post required information on the issuance of sales tax exemptions.

To further improve the transparency of authorities' websites it is important for all authorities to review the findings outlined in this report and carefully read the new ABO policy guidance issued with this report so that all information required under various New York State laws and ABO Regulations is made publicly available. [Policy Guidance 25-02: Website Transparency Requirements and Record Retention](#) is available online and more detailed help on how to improve compliance can be found in the new Appendix.

Appendix A – Transparency Reviews by Authority Type

See ABO Website for individually linked reports under [Transparency Reports](#)

Name of Authority	Date of Issuance
Local Authorities - Industrial Development Agencies	
Albany County Industrial Development Agency	December 14, 2023
Amherst Industrial Development Agency	April 26, 2022
Amsterdam Industrial Development Agency	April 19, 2023
Auburn Industrial Development Agency	February 17, 2022
Babylon Industrial Development Agency	March 23, 2022
Bethlehem Industrial Development Agency	March 17, 2022
Brookhaven Industrial Development Agency	April 14, 2022
Chautauqua County Industrial Development Agency*	July 12, 2023
Chemung County Industrial Development Agency	July 11, 2024
Clifton Park Industrial Development Agency	April 19, 2023
Cohoes Industrial Development Agency	December 14, 2023
Geneva Industrial Development Agency	February 16, 2022
Glens Falls Industrial Development Agency	October 3, 2023
Greene County Industrial Development Agency	March 17, 2022
Hamburg Industrial Development Agency	October 3, 2023
Hempstead Industrial Development Agency	May 9, 2023
Hornell Industrial Development Agency	February 10, 2022
Mechanicville Stillwater Industrial Development Agency	December 14, 2023
Montgomery (Town of) Industrial Development Agency	April 25, 2023
New York City Industrial Development Agency	November 17, 2021
Onondaga County Industrial Development Agency	October 6, 2021
Otsego County Industrial Development Agency	March 9, 2022
Port Chester Industrial Development Agency	July 11, 2024
Poughkeepsie Industrial Development Agency	April 25, 2023
Putnam County Industrial Development Agency	March 9, 2022
St. Lawrence County Industrial Development Agency	March 30, 2022
Suffolk County Industrial Development Agency	October 6, 2021
Utica (City of) Industrial Development Agency	February 15, 2022
Wallkill Industrial Development Agency	May 10, 2023
Local Authorities - Local Development Corporations	
Binghamton Local Development Corporation	October 3, 2023
Brooklyn Bridge Park Corporation	November 16, 2023
Brooklyn Navy Yard Development Corporation	July 25, 2023
Broome Tobacco Asset Securitization Corporation	May 17, 2023
Build NYC Resource Corporation	November 17, 2021

Name of Authority (Linked Report)	Date of Issuance
Local Authorities - Local Development Corporations (cont.)	
Carthage Industrial Development Corporation	May 9, 2023
Chautauqua County Capital Resource Corporation*	July 12, 2023
Economic Development Corporation - Warren County	November 16, 2023
Geneva Local Development Corporation	March 9, 2022
Hudson Yards Infrastructure Corporation	November 16, 2023
Jefferson County Local Development Corporation	May 25, 2023
New York City Economic Development Corporation	November 17, 2021
New York City Energy Efficiency Corporation**	December 6, 2023
NYC Neighborhood Capital Corporation	October 3, 2023
Queens Economic Development Corporation	October 3, 2023
Rochester Economic Development Corporation	May 17, 2023
Rochester Land Bank Corporation	November 16, 2023
Sunset Lake Local Development Corporation	December 14, 2023
Warren County Local Development Corporation	November 16, 2023
Local Authorities – Other	
Central New York Regional Market Authority	January 31, 2022
Nassau County Bridge Authority**	June 12, 2023
Rochester Urban Renewal Agency	May 25, 2023

*The transparency review is included within an ABO operational review report.

**The transparency review is included within an ABO public complaint investigation.

Appendix B – ABO Transparency Review Checklist

Information To Be Posted on Public Authority's Website
Mission Statement
Enabling Statute/Certificate of Incorporation
By-laws
Code of Ethics
Conflict of Interest Policy
Whistleblower Policy
Organization Chart – including, at a minimum, the Authority's executive structure and major organizational units
Report on Operations and Accomplishments – including a description of the Authority's operations, completed and active projects, as well as any material changes in Authority operations and programs
List of Authority Board Members - including appointing entity, appointment dates, and term
Each Authority board member's current employment and professional background
List of Committees and Committee Members
Executive Management Team - including professional background and qualifications
Authority Performance Measures
Annual Performance Evaluation indicating status of Performance Measures
Authority Schedule of Debt (including conduit debt)
Management's Assessment of the Authority's Internal Control Structure and Procedures - including a description of operating and financial risks and any policies to mitigate risk
Board meeting schedule
Board meeting notice
Board agendas
Board packets
Board meeting minutes
Board meeting webcasting and video recordings
Board resolutions
Committee meeting schedule
Committee meeting notice
Committee meeting agendas
Committee meeting packets
Committee meeting minutes
Committee meeting webcasting and video recordings
Annual Budget Report and details of 4-year financial plan
Annual Independent Certified Financial Audit
Independent Auditor's Report on Internal Controls over Financial Reporting
Independent audit management letter (if none it should be stated)
List of grants provided (if applicable) - including grant recipient's name and address, the purpose of the grant, date awarded, and amount awarded

List of loans provided (if applicable) - including borrower's name and address, loan purpose, date awarded, amount issued, term of the loan, repayment status, principal repaid and amount outstanding as of the end of the fiscal year
List of bonds issued (if applicable) - including bond recipient's name, amount of bonds issued, purpose of bonds, and current amount outstanding as of the end of the fiscal year
Property Acquisition Policies
Property Disposition Policies
List of Real Property owned by the Authority
Personal Property Transactions
Real Property Transactions
Policies for the procurement of all goods and services
Annual Procurement Report
Authority's Procurement Officer
Investment Policies
Annual Investment Report - including the investment audit results and management letter, record of investment income, list of fees paid for investment services, and explanation of any amendments to the Investment Policy
Fee Schedules (if applicable) of any service or administrative fees charged
Current Year Official Statements or similar bond documents

Appendix C – ABO Transparency Review Checklist (IDAs only)

Information To Be Posted on Public Authority's Website
Mission Statement
Enabling Statute
By-laws
Code of Ethics
Conflict of Interest Policy
Whistleblower Policy
Organization Chart – including, at a minimum, the IDA's executive structure and major organizational units
Report on Operations and Accomplishments – including a description of the Authority's operations, completed and active projects, as well as any material changes in Authority operations and programs
List of IDA Board Members - including appointing entity, appointment dates, and term
Each IDA board member's current employment and professional background
List of Committees and Committee Members
Executive Management Team - including professional background and qualifications
Authority Performance Measures
Annual Performance Evaluation indicating status of Performance Measures
Authority Schedule of Debt (including conduit debt)
Management's Assessment of the Authority's Internal Control Structure and Procedures - including a description of operating and financial risks and any policies to mitigate risk
Board meeting schedule
Board meeting notice
Board agendas
Board packets
Board meeting minutes
Board meeting webcasting and video recordings
Board resolutions
Committee meeting schedule
Committee meeting notice
Committee meeting agendas
Committee meeting packets
Committee meeting minutes
Committee meeting webcasting and video recordings
Annual Budget Report and details of 4-year financial plan
Annual Independent Certified Financial Audit
Independent Auditor's Report on Internal Controls over Financial Reporting
Independent audit management letter (if none it should be stated)
List of grants provided (if applicable) - including grant recipient's name and address, the purpose of the grant, date awarded, and amount awarded

List of loans provided (if applicable)- including borrower's name and address, loan purpose, date awarded, amount issued, term of the loan, repayment status, principal repaid and amount outstanding as of the end of the fiscal year
List of bonds issued (if applicable) - including bond recipient's name, amount of bonds issued, purpose of bonds, and current amount outstanding as of the end of the fiscal year
List of active IDA projects, including the current year's financial assistance (tax exemptions received and PILOT payments made) and existing jobs
Assessment of the progress of each active project
Standard Application form
Applications for all active projects
Resolutions for all active projects
Project Agreements - including PILOT agreements (if applicable) for all active projects
Uniform Evaluation Criteria and Selection Policy
Uniform Tax Exemption Policy
Policies for the Suspension, Discontinuance or Modification of Financial Assistance
Recapture Policy - including policies for return of all or part of financial assistance provided (PILOT and tax exemptions) when a material violation occurs
Annual Compliance Report Regarding State Sales Tax Recaptures (ST-62)
Property Acquisition Policies
Property Disposition Policies
List of Real Property owned by the Authority
Personal Property Transactions
Real Property Transactions
Policies for the procurement of all goods and services
Annual Procurement Report
Authority's Procurement Officer
Investment Policies
Annual Investment Report - including the investment audit results and management letter, record of investment income, list of fees paid for investment services, and explanation of any amendments to the Investment Policy
Fee Schedules (if applicable) of any service or administrative fees charged
Current Year Official Statements or similar bond documents