§ 2302. Definitions. As used or referred to in this title, unless a different meaning clearly appears from the context:

1. The term "authority" shall mean the Auburn Industrial Development Authority, the corporation created by section twenty-three hundred four of this title;

2. The term "board" shall mean the members of the authority;

3. The term "city" shall mean the city of Auburn;

4. The term "bonds" shall mean the bonds, notes, and other obligations issued by the authority pursuant to this title;

5. The term "project" shall mean any land in one or more areas of the city and within or outside or partially within and partially outside the city and any building, structure, facility or other improvement thereon, including, but not limited to machinery and equipment and all real and personal properties deemed necessary in connection therewith, whether or not now in existence or under construction, which shall be necessary or suitable for industrial, warehousing, research or commercial purposes, or for use by a federal agency or a medical facility and which may include or mean an industrial pollution control facility or a civic facility, provided, however, the authority shall not provide financial assistance in respect of any project wholly or partially outside the city provided, however, that the authority may provide financial assistance for such a project where a portion of the project outside the city is contiguous to a portion of the project located within the city if the authority obtains the prior consent thereto by the governing body or bodies of all the other cities, towns or villages in which a part or parts of the project is, or is to be, located.

6. The term "project occupant" shall mean the industrial, manufacturing or commercial enterprise, medical facility, or federal agency which proposes to use a project, as defined in subdivision five of this section, undertaken by the authority.

7. The term "revenues" shall mean any revenues, rents, fees or other charges derived by or on behalf of the authority from any project.

8. The term "state" shall mean the state of New York.

9. The term "federal agency" shall mean and include the United States of America and any department of or corporation, agency or instrumentality heretofore or hereafter created, designated or established by the United States of America, and any independent establishment of the executive branch of the government of the United States of America, including the United States postal service.

10. The term "medical facility" shall mean a hospital or other facilities, whether or not operated for profit, for the prevention, diagnosis or treatment of human disease, pain, injury, disability, deformity or physical condition.

11. The term "industrial pollution control facility" shall mean any equipment, improvement, structure or facility or any land and any building, structure, facility or other improvement thereon, or any combination thereof, and all real and personal property deemed necessary therewith, which are not of a character or nature then or formerly furnished or supplied by the city, having to do with or the end purpose of which is the control, abatement or prevention of land, sewer, water, air, noise or general environmental pollution deriving from the operation of industrial, manufacturing, warehousing, commercial, medical and research facilities and facilities for use by a federal agency, including, but not limited to any air pollution control facility, noise abatement facility, water management facility, waste water collecting system, waste water treatment works, sewage treatment works system, sewage treatment system or solid waste disposal facility or site.

12. The term "financial assistance" shall mean the proceeds of bonds issued by the authority, straight-leases or exemptions from taxation claimed by a project occupant as a result of the authority taking title, possession or control (by lease, license or otherwise) to the property or equipment of such project occupant or of such project occupant acting

as an agent of the authority.

13. The term "straight-lease transaction" shall mean a transaction in which the authority takes title, possession or control (by lease, license or otherwise) to the property or equipment of a lessee, entitling such property or equipment to be exempt from taxation according to the provisions of section twenty-three hundred twenty-six of this title, and no financial assistance in the form of the proceeds of bonds issued by the authority is provided to the project occupant.

14. The term "affected tax jurisdiction" shall mean any municipality or school district, in which a project is located, which will fail to receive real property tax payments, or other tax payments which would otherwise be due, except for the tax exempt status of the authority involved in a project.

15. The term "payments in lieu of taxes" shall mean any payment made to an agency, or affected tax jurisdiction equal to the amount, or a portion, of real property taxes, or other taxes, which would have been levied by or on behalf of an affected tax jurisdiction if the project was not tax exempt by reason of authority involvement.

16. "Highly distressed area" means (a) a census tract or tracts or block numbering areas or areas or such census tract or block numbering area contiguous thereto which, according to the most recent census data available, has:

(i) A poverty rate of at least twenty percent for the year to which the data relates or at least twenty percent of households receiving public assistance; and

(ii) An unemployment rate of at least 1.25 times the statewide unemployment rate for the year to which the data relates; or

(b) A city, town, village or county within a city with a population of one million or more for which: (i) the ratio of the full value property wealth, as determined by the comptroller for the year nineteen hundred ninety, per resident to the statewide average full value property wealth per resident; and (ii) the ratio of the income per resident; as shown in the nineteen hundred ninety census to the statewide average income per

resident; are each fifty-five percent or less of the statewide average; or

(c) An area which was designated an empire zone pursuant to article eighteen-B of the general municipal law.