§ 2315. Uniform tax exemption policy. 1. The authority shall establish a uniform tax exemption policy, with input from affected local taxing jurisdictions, which shall be applicable to provisions of financial assistance pursuant to section twenty-three hundred seven of this title and shall provide guidelines for the claiming of real property, mortgage recording, and sales tax exemptions. Such guidelines shall include, but not be limited to: period of exemption; percentage of exemption; types of projects for which exemptions may be claimed; procedures for payments in lieu of taxes and instances in which real property appraisals are to be performed as a part of an application for tax exemption; in addition, the authority in adopting such policy shall consider such issues as: the extent to which a project will create or retain permanent, private sector jobs; the estimated value of any tax exemption to be provided; whether affected tax jurisdictions should be reimbursed by the project occupant if a project does not fulfill the purposes for which an exemption was provided; the impact of a proposed project on existing and proposed businesses and economic development projects in the vicinity; the amount of private sector investment generated or likely to be generated by the proposed project; the demonstrated public support for the proposed project; the likelihood of accomplishing the proposed project in a timely fashion; the effect of the proposed project upon the environment; the extent to which the project will utilize, to the fullest extent practicable and economically feasible, resource conservation, energy efficiency, green technologies, and alternative and renewable energy measures; the extent to which the project will provide onsite child care services or otherwise facilitate new child care services; the extent to which the proposed project will require the provision of additional services, including, but not limited to additional educational, transportation, police, emergency medical or fire services; and the extent to which the proposed project will provide additional sources of revenue for municipalities and school districts.

2. The authority shall establish a procedure for deviation from the uniform tax exemption policy required pursuant to this section. The authority shall set forth in writing the reasons for deviation from such policy, and shall further notify by certified mail, return receipt requested or an electronic correspondence with a read-receipt, the

affected local taxing jurisdictions of the proposed deviation from such policy and the reasons therefor. When the affected tax jurisdiction is a school district, the authority shall notify by certified mail, return receipt requested or an electronic correspondence with a read-receipt, the district clerk and district superintendent of each affected school district.