



Tioga County Industrial Development Agency  
January 5, 2022 – 4:30 pm  
Ronald E Dougherty County Office Building  
56 Main Street, Owego, NY 13827  
Hubbard Auditorium, 1<sup>st</sup> Floor  
Agenda

## **Call to Order and Introductions**

### **Attendance**

IDA Board Members

Roll Call: J. Ceccherelli, K. Gillette, M. Sauerbrey, J. Ward, E. Knolles, A. Gowan, T. Monell

Excused:

Guests: C. Curtis, M. Schnabl, J. Meagher, L. Tinney

### **Privilege of the Floor:**

### **Approval of Minutes**

- A. [December 1, 2021 Regular Meeting Minutes](#)

### **Financials**

- A. [Balance Sheet](#)
- B. [Profit & Loss](#)
- C. [Transaction Detail](#)
- D. [Accounts Receivable](#)

### **ED&P Update: L. Tinney**

### **New Business: C. Curtis**

- A. American Pride Solar – Inducement Resolution
- B. [Solar Policy](#)

### **Project Updates: L. Tinney & C. Curtis**

- A. Owego Gardens II
  - 1. [Updated Project Cost Spreadsheet](#)
- B. Lounsberry Power Study
- C. Social Media Review  
[https://drive.google.com/drive/u/1/folders/1iJIVr9VbNUNw\\_e\\_vXPYKBB11QUn9Zh7L](https://drive.google.com/drive/u/1/folders/1iJIVr9VbNUNw_e_vXPYKBB11QUn9Zh7L)

### **Committee Reports: C. Curtis**

- A. Public Authority Accountability Act (PAAA)
  - 1. Audit Committee Report: A. Gowan, E. Knolles, J. Ward
    - a. YE Audit to commence 1-10-22
  - 2. Governance Committee: J. Ceccherelli, A. Gowan, E. Knolles
    - a. No report



3. Finance Committee: J. Ceccherelli, A. Gowan, J. Ward
  - a. No report
4. Loan Committee: S. Thomas, A. Gowan, R. Kelsey, K. Dougherty, D. Barton, J. Ward, E. Knolles
  - a. Sam Thomas resignation
  - b. [COVID-19 ERLP – Tioga County Legislature Resolution](#)
5. Railroad Committee: M. Sauerbrey, K. Gillette, T. Monell
  - a. No report

**PILOT Updates: C. Curtis**

- A. Sales Tax Exemptions Update:
  1. Owego Gardens II – Home Leasing - \$48,032.50/Authorized \$524,194
  2. RB Robinson - \$25,887.79/Authorized \$55,990
  3. Statewide Aquastore Inc. - \$11,650.61/Authorized \$17,856.40
- B. [2021 PILOT Payment Summary](#)
- C. [PILOT application revision](#)

**Grant Updates: C. Curtis**

- A. New York State Division of Homeland Security and Emergency Services (DHSES) DR-4567 Planning Grant – Richford Railroad
  1. Application pending
- B. ST8 Build Back Better, Industrial Hub Infrastructure - Application Denied

**Motion to move into Executive Session pursuant to Public Officers Law Section 105**

**Next Meeting: Wednesday February 2, 2022**



**DRAFT**

**Tioga County Industrial Development Agency  
December 1, 2021 – 4:30 pm  
Ronald E Dougherty County Office Building  
56 Main Street, Owego, NY 13827  
Hubbard Auditorium, 1<sup>st</sup> Floor  
Meeting Minutes via Zoom**

- I. **Call to Order and Introductions** – Ms. Ceccherelli called the meeting to order at 4:31 pm.
- II. **Attendance**
  - IDA Board Members
  - Roll Call: J. Ceccherelli, K. Gillette, M. Sauerbrey, J. Ward, E. Knolles, A. Gowan, T. Monell
  - Excused:
  - Guests: C. Curtis, M. Schnabl, J. Meagher, L. Tinney
- III. **Privilege of the Floor:** None
- IV. **Approval of Minutes**
  - A. November 3, 2021 Regular Meeting Minutes
    - Motion to approve November 3, 2021 Regular Meeting Minutes, as written. (M. Sauerbrey, A. Gowan)**

<b>Aye – 7</b>	<b>Abstain – 0</b>
<b>No – 0</b>	<b>Carried</b>
- V. **Financials**
  - A. Balance Sheet
  - B. Profit & Loss
  - C. Transaction Detail
  - D. Accounts Receivable

**Motion to acknowledge financials, as presented. (J. Ward, A. Gowan)**
- VI. **ED&P Update: L. Tinney**
  - Ms. Tinney reported that the County Legislature has approved the Education Workforce Coordinator position as a county position, meaning the employee will not be a contract employee of the IDA. She noted that the interview process has started for this position.
  - The department is working on a lead for a company looking to locate in the county.
  - The properties located on Temple and Liberty Streets in the Village of Owego involved with the INHS project are expected to be demolished in the coming weeks. The project is still awaiting approval from the Village Planning Board. It is expected that the Village Board will be appointing a new Planning Board member at their next meeting so that the project can be voted on.



**VII. Project Updates: L. Tinney & C. Curtis**

**A. Owego Gardens II**

**1. Updated Project Cost Spreadsheet**

Ms. Curtis noted that a payment has been made to Aquastore. A withdrawal was made from the ICS account to the checking account to cover the cost of the payment. Gorrick has made sure that the IDA portion of the property has been graded and the soil is in a proper state.

Ms. Tinney noted that the installation of the water system is in the final stages. An agreement has been made on how to supply power to the tank. There may be a change order for getting the electric line to the tank. Ms. Tinney will be meeting on Friday with Suez to get final prices on miscellaneous costs. She also reported that Home Leasing will be doing a phased leasing of the properties. They are hoping to start leasing the upper townhouse properties by May 2022. Work continues to be done on the townhomes and apartments.

**B. Lounsberry Power Study**

Ms. Curtis noted that the final report has yet to be received.

**VIII. New Business: C. Curtis**

**IX. Committee Reports: C. Curtis**

**A. Public Authority Accountability Act (PAAA)**

**1. Audit Committee Report: A. Gowan, E. Knolles, J. Ward**

a. No report

**2. Governance Committee: J. Ceccherelli, A. Gowan, E. Knolles**

a. 2022 NYSEDC Economic Development Conference – C. Curtis Attendance

**Motion to approve C. Curtis’ attendance at the 2022 NYSEDC Economic Development Conference January 18-20, 2022. (A. Gowan, T. Monell)**

<b>Aye – 7</b>	<b>Abstain – 0</b>
<b>No – 0</b>	<b>Carried</b>

b. Ron Dougherty

Ms. Curtis noted the passing of Ron Dougherty and all that he contributed to Tioga County.

c. Sexual Harassment Prevention Training

**3. Finance Committee: J. Ceccherelli, A. Gowan, J. Ward**

a. No report

**4. Loan Committee: S. Thomas, A. Gowan, R. Kelsey, K. Dougherty, D. Barton, J. Ward, E. Knolles**

a. Loan Site Visits & Employment Verification

**5. Railroad Committee: M. Sauerbrey, K. Gillette, T. Monell**

a. Revenue Report

Ms. Curtis noted that the revenue is up about 30% from last year.

**X. PILOT Updates: C. Curtis**

**A. Sales Tax Exemptions Update:**

- 1. Owego Gardens II – Home Leasing - \$48,032.50/Authorized \$524,194
- 2. RB Robinson - \$25,887.79/Authorized \$55,990
- 3. Statewide Aquastore Inc. - \$11,650.61/Authorized \$17,856.40



**XI. Grant Updates: C. Curtis**

- A. New York State Division of Homeland Security and Emergency Services (DHSES) DR-4567 Planning Grant – Richford Railroad
  - 1. Application pending

**XII. Motion to move into Executive Session at 4:45 pm to discuss financial matters and property acquisitions pursuant to Public Officers Law Section 105. (K. Gillette, M. Sauerbrey)**

**Motion to adjourn Executive Session at 5:25 pm.**

**Motion authorizing the agency to enter into an agreement to purchase the Rizzuto property for an amount not to exceed \$79,220. (T. Monell, M. Sauerbrey)**

<b>Aye – 7</b>	<b>Abstain – 0</b>
<b>No – 0</b>	<b>Carried</b>

**XIII. Next Meeting: Wednesday January 5, 2022**

Ms. Curtis noted that the annual meeting will be held before the regular January board meeting, starting at 4:15.

**XIV. Adjournment – Mr. Monell motioned to adjourn the meeting at 5:28 pm.**

## Tioga County Industrial Development Agency

## Balance Sheet

As of December 31, 2021

	Dec 31, 21	Dec 31, 20	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
<b>Restricted Cash Accounts</b>			
COVID-19	316,321.28	393,584.75	-77,263.47
Community- Facade Improvement	195,658.65	151,733.96	43,924.69
CCTC- Industrial Park	0.00	9,706.03	-9,706.03
<b>USDA Funds</b>			
CCTC- Loan Loss Reserve	40,478.40	40,465.30	13.10
TSB- IRP 2016 (Formerly IRP 4)	130,702.33	160,584.70	-29,882.37
TSB- RBEG	149,933.70	140,185.12	9,748.58
TSB- marketing	1,115.95	1,115.73	0.22
<b>Total USDA Funds</b>	<b>322,230.38</b>	<b>342,350.85</b>	<b>-20,120.47</b>
<b>Total Restricted Cash Accounts</b>	<b>834,210.31</b>	<b>897,375.59</b>	<b>-63,165.28</b>
<b>CCTC- CDs</b>			
<b>Site Development</b>			
Site Development 2441	100,000.00	0.00	100,000.00
Site Development 2440	100,000.00	0.00	100,000.00
Site Development 2439	100,000.00	0.00	100,000.00
<b>Total Site Development</b>	<b>300,000.00</b>	<b>0.00</b>	<b>300,000.00</b>
Land Acquisition (879)	545,414.33	545,414.33	0.00
Capital Improvement (284)	318,847.13	318,847.13	0.00
<b>Total CCTC- CDs</b>	<b>1,164,261.46</b>	<b>864,261.46</b>	<b>300,000.00</b>
<b>Temporarily Restricted Cash Acc</b>			
TSB-Owego Gardens	81.35	81.35	0.00
TSB-Crown Cork and Seal	105.67	105.67	0.00
Community- BestBuy PILOT Acct.	369.98	369.98	0.00
<b>Total Temporarily Restricted Cash Acc</b>	<b>557.00</b>	<b>557.00</b>	<b>0.00</b>
<b>Unrestricted Cash Accounts</b>			
TSB ICS	1,000,191.41	1,863,622.63	-863,431.22
TSB- checking	165,940.02	164,750.53	1,189.49
TSB- general fund	125,749.20	25,693.74	100,055.46
<b>Total Unrestricted Cash Accounts</b>	<b>1,291,880.63</b>	<b>2,054,066.90</b>	<b>-762,186.27</b>
<b>Total Checking/Savings</b>	<b>3,290,909.40</b>	<b>3,816,260.95</b>	<b>-525,351.55</b>
<b>Other Current Assets</b>			
<b>COVID-19 ERLP</b>			
C-7-A	17,604.37	25,000.00	-7,395.63
C-5-A	6,338.37	9,732.22	-3,393.85
C-4-A	6,199.93	9,463.89	-3,263.96
C-2-A	8,989.63	13,882.67	-4,893.04
C-1-A	16,062.55	23,659.71	-7,597.16
<b>Total COVID-19 ERLP</b>	<b>55,194.85</b>	<b>81,738.49</b>	<b>-26,543.64</b>
Accounts Receivable 1300.01	788,453.05	523,865.41	264,587.64
Allowance for Doubtful Accounts	-35,000.00	-35,000.00	0.00
<b>Commercial Facade Loan Program</b>			
Loan Rec - 2017-01-C	19,375.00	26,875.00	-7,500.00
Loan Rec - 2018-03-C	10,000.00	13,437.50	-3,437.50
Loan Rec - 2018-01-C	2,970.02	4,620.02	-1,650.00
Loan Rec - 2017-03-C	0.00	4,070.00	-4,070.00
Loan Rec - 2017-02-C	12,977.74	19,466.50	-6,488.76
Loan Rec - 2016-03-C	0.00	6,289.68	-6,289.68
Loan Rec - 2016-02-C	4,861.40	12,500.24	-7,638.84
Loan Rec - 2015-06-C	1,463.38	5,487.84	-4,024.46
Loan Rec - 2015-05-C	903.19	4,195.50	-3,292.31
<b>Total Commercial Facade Loan Program</b>	<b>52,550.73</b>	<b>96,942.28</b>	<b>-44,391.55</b>
<b>RBEG</b>			
Loan Rec - RBEG 2019 -06	62,886.52	69,936.81	-7,050.29
<b>Total RBEG</b>	<b>62,886.52</b>	<b>69,936.81</b>	<b>-7,050.29</b>
<b>IRP 4</b>			
Loan Rec 2021-02-A	14,601.56	0.00	14,601.56
Loan Rec 2021-01-A	75,861.76	0.00	75,861.76
Loan Rec 2019-07-A	37,261.67	39,111.03	-1,849.36
Loan Rec - 2019 - 06A	78,610.46	87,423.32	-8,812.86

## Tioga County Industrial Development Agency

## Balance Sheet

As of December 31, 2021

	Dec 31, 21	Dec 31, 20	\$ Change
Loan Rec 2018-02-A	5,301.59	6,885.46	-1,583.87
Loan Rec 2018-01-A	58,777.79	62,584.00	-3,806.21
Loan Rec 2017-05-A	2,578.80	7,503.40	-4,924.60
Loan Rec 2017-04-A	31,133.36	33,169.04	-2,035.68
Loan Rec 2017-02-A	0.00	42,118.06	-42,118.06
Loan Rec 2017-01-A	14,493.83	16,977.72	-2,483.89
Loan Rec 2016-01-A	0.00	4,525.45	-4,525.45
Loan Rec 2009-02-A	49,251.58	49,851.58	-600.00
<b>Total IRP 4</b>	<b>367,872.40</b>	<b>350,149.06</b>	<b>17,723.34</b>
<b>IRP 3</b>			
Loan Rec 2007-08-A	7,083.83	14,462.33	-7,378.50
<b>Total IRP 3</b>	<b>7,083.83</b>	<b>14,462.33</b>	<b>-7,378.50</b>
<b>IRP 2</b>			
Loan Rec 2011-03-A	3,239.59	15,801.35	-12,561.76
<b>Total IRP 2</b>	<b>3,239.59</b>	<b>15,801.35</b>	<b>-12,561.76</b>
<b>Total Other Current Assets</b>	<b>1,302,280.97</b>	<b>1,117,895.73</b>	<b>184,385.24</b>
<b>Total Current Assets</b>	<b>4,593,190.37</b>	<b>4,934,156.68</b>	<b>-340,966.31</b>
<b>Fixed Assets</b>			
Land-Rizzuto	78,395.16	0.00	78,395.16
Land- Mitchell	0.00	58,453.51	-58,453.51
Equipment			
2012 computer upgrade	0.00	1,436.88	-1,436.88
Equipment - Other	0.00	264.00	-264.00
<b>Total Equipment</b>	<b>0.00</b>	<b>1,700.88</b>	<b>-1,700.88</b>
Land- Cavataio	2,500.00	2,500.00	0.00
Land-general	601,707.05	601,257.05	450.00
Land-Louns			
Lopke	8,993.03	8,993.03	0.00
Town of Nichols	20,000.00	20,000.00	0.00
Berry	2,452.20	2,452.20	0.00
Hess	259,561.43	259,561.43	0.00
Land-Louns - Other	139,612.53	139,612.53	0.00
<b>Total Land-Louns</b>	<b>430,619.19</b>	<b>430,619.19</b>	<b>0.00</b>
Land 434	376,800.36	376,800.36	0.00
Railroad Improvements	1,979,330.50	1,979,330.50	0.00
Z Accumulated Depreciation	-1,216,347.46	-1,218,048.34	1,700.88
<b>Total Fixed Assets</b>	<b>2,253,004.80</b>	<b>2,232,613.15</b>	<b>20,391.65</b>
<b>TOTAL ASSETS</b>	<b>6,846,195.17</b>	<b>7,166,769.83</b>	<b>-320,574.66</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Other Current Liabilities</b>			
PILOT Payments			
Owego Gardens	50.00	50.00	0.00
<b>Total PILOT Payments</b>	<b>50.00</b>	<b>50.00</b>	<b>0.00</b>
<b>Total Other Current Liabilities</b>	<b>50.00</b>	<b>50.00</b>	<b>0.00</b>
<b>Total Current Liabilities</b>	<b>50.00</b>	<b>50.00</b>	<b>0.00</b>
<b>Long Term Liabilities</b>			
Tioga County COVID-19 ERLP	370,725.78	475,000.00	-104,274.22
Loan Pay- IRP 4	191,770.48	212,507.33	-20,736.85
Loan Pay- IRP 3	181,608.37	181,608.37	0.00
Loan Pay- IRP 2	101,111.91	112,327.63	-11,215.72
Loan Pay- IRP 1	46,180.14	53,900.28	-7,720.14
<b>Total Long Term Liabilities</b>	<b>891,396.68</b>	<b>1,035,343.61</b>	<b>-143,946.93</b>
<b>Total Liabilities</b>	<b>891,446.68</b>	<b>1,035,393.61</b>	<b>-143,946.93</b>
<b>Equity</b>			
Board Designated Funds	1,406,302.63	1,406,302.63	0.00
1110 - Retained Earnings	4,725,073.59	4,740,191.06	-15,117.47
Net Income	-176,627.73	-15,117.47	-161,510.26

**Tioga County Industrial Development Agency**

**Balance Sheet**

As of December 31, 2021

---

	<u>Dec 31, 21</u>	<u>Dec 31, 20</u>	<u>\$ Change</u>
Total Equity	5,954,748.49	6,131,376.22	-176,627.73
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>6,846,195.17</u></b>	<b><u>7,166,769.83</u></b>	<b><u>-320,574.66</u></b>



## Tioga County Industrial Development Agency

## Profit &amp; Loss

01/03/22

January through December 2021

Accrual Basis

	Jan - Dec 21	Jan - Dec 20	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Bank Service Charge Refund	0.00	47.50	-47.50
Refund of Insurance	0.00	117.00	-117.00
Gain/Loss on Sale of Asset	-58,453.51	0.00	-58,453.51
<b>Loan Interest Income</b>			
COVID-19 C-7-A	457.72	0.00	457.72
COVID-19 C-5-A	206.15	20.83	185.32
COVID-19 C-1-A	464.69	102.77	361.92
COVID-19 C-2-A	292.45	61.01	231.44
COVID-19 C-4-A	199.36	41.11	158.25
IRP 4 - 2019 - 06A	3,336.54	3,681.53	-344.99
RBEG 2019 -06	2,669.23	2,943.36	-274.13
IRP 2			
2011-03-A	504.80	781.48	-276.68
<b>Total IRP 2</b>	<b>504.80</b>	<b>781.48</b>	<b>-276.68</b>
IRP 3			
2007-08-A	638.41	828.20	-189.79
<b>Total IRP 3</b>	<b>638.41</b>	<b>828.20</b>	<b>-189.79</b>
IRP 4			
2021-02-A	193.64	0.00	193.64
2021-01-A	1,140.88	0.00	1,140.88
2019-07-A	2,009.24	1,040.33	968.91
2018-02-A	246.61	199.00	47.61
2018-01-A	2,902.75	1,777.58	1,125.17
2017-04-A	1,330.32	1,149.68	180.64
2017-03-A	0.00	211.63	-211.63
2017-05-A	115.40	183.16	-67.76
2017-01-A	396.11	337.38	58.73
2017-02-A	482.31	1,279.78	-797.47
2016-01-A	66.88	460.90	-394.02
<b>Total IRP 4</b>	<b>8,884.14</b>	<b>6,639.44</b>	<b>2,244.70</b>
<b>Total Loan Interest Income</b>	<b>17,653.49</b>	<b>15,099.73</b>	<b>2,553.76</b>
<b>Loan Program Fee</b>			
COVID-19 ERLP	50.00	500.00	-450.00
Facade	100.00	800.00	-700.00
IRP 4	1,261.25	0.00	1,261.25
<b>Total Loan Program Fee</b>	<b>1,411.25</b>	<b>1,300.00</b>	<b>111.25</b>
<b>Loan Late Fee</b>			
COVID-19 C-7-A	21.65	0.00	21.65
COVID-19 C-1-A	238.15	21.65	216.50
2016-02-C	145.82	145.81	0.01
RBEG 2019-16	0.00	48.60	-48.60
IRP 4 2019-06-A	0.00	60.74	-60.74
2018-02-A	5.00	0.00	5.00
2018-01-C	10.00	10.00	0.00
Loan Late Fee - Other	0.00	5.00	-5.00
<b>Total Loan Late Fee</b>	<b>420.62</b>	<b>291.80</b>	<b>128.82</b>
<b>Loan Administrative Fee</b>	<b>1,168.96</b>	<b>447.24</b>	<b>721.72</b>
<b>4110 - Grants</b>			
Suez Rfnd	270,000.00	0.00	270,000.00
Broadband Study	65,397.00	0.00	65,397.00
Ag Value Chain	40,000.00	28,745.00	11,255.00
ESD Grant - E-Site	350,000.00	0.00	350,000.00
<b>4110 - Grants - Other</b>	<b>263,948.26</b>	<b>232,500.00</b>	<b>31,448.26</b>

## Tioga County Industrial Development Agency

## Profit &amp; Loss

01/03/22

January through December 2021

Accrual Basis

	Jan - Dec 21	Jan - Dec 20	\$ Change
<b>Total 4110 · Grants</b>	989,345.26	261,245.00	728,100.26
<b>Interest Income-</b>			
Interest Income- TSB ICS	1,568.78	7,755.57	-6,186.79
Community- Facade Improvement	17.47	25.84	-8.37
CCTC Loan Loss Reserve Account	13.10	20.28	-7.18
CCTC CD Land Acquisition (879)	0.00	4,698.52	-4,698.52
Community- Lounsberry	0.00	99.44	-99.44
TSB- checking	126.85	217.70	-90.85
TSB-general fund	55.46	74.36	-18.90
TSB- IRP 4	26.92	36.01	-9.09
TSB- RBEG	29.06	32.44	-3.38
TSB- marketing	0.22	0.35	-0.13
<b>Total Interest Income-</b>	1,837.86	12,960.51	-11,122.65
<b>Leases/Licenses</b>	13,509.36	13,013.40	495.96
<b>4150 · Miscellaneous Income</b>	0.00	0.00	0.00
OHRy			
freight	182,671.20	100,666.95	82,004.25
<b>Total OHRy</b>	182,671.20	100,666.95	82,004.25
<b>4170 · PILOT Program Fees</b>			
Ithaca Neighborhood Housing Ser	2,500.00	0.00	2,500.00
Owego Gardens II	0.00	150,000.00	-150,000.00
Tioga Downs	0.00	0.00	0.00
4170 · PILOT Program Fees - Other	2,500.00	0.00	2,500.00
<b>Total 4170 · PILOT Program Fees</b>	5,000.00	150,000.00	-145,000.00
<b>Sale of Property</b>	3,800.00	6,600.00	-2,800.00
<b>Total Income</b>	1,158,364.49	561,789.13	596,575.36
<b>Expense</b>			
IDA Paint Program	640.15	0.00	640.15
<b>Grant Expense</b>			
Broadband Study	0.00	65,397.00	-65,397.00
Ag Value Chain	30,000.00	38,745.00	-8,745.00
Grant Expense - Other	258,900.00	232,568.20	26,331.80
<b>Total Grant Expense</b>	288,900.00	336,710.20	-47,810.20
<b>Marketing</b>	842.00	362.50	479.50
Waverly Trade Center DOT Grant	0.00	-453.05	453.05
Tioga Industrial Park	9,750.00	2,289.34	7,460.66
<b>Education</b>			
Curtis	894.00	530.00	364.00
Education - Other	99.00	0.00	99.00
<b>Total Education</b>	993.00	530.00	463.00
<b>Loan Admin Fee</b>			
IRP 4	1,168.96	1,143.13	25.83
<b>Total Loan Admin Fee</b>	1,168.96	1,143.13	25.83
<b>Loan Program Expense</b>			
COVID-19 ERLP	0.00	137.30	-137.30
Marketing	112.50	0.00	112.50
Loan Program Expense - Other	110.00	221.55	-111.55
<b>Total Loan Program Expense</b>	222.50	358.85	-136.35
<b>6120 · Bank Service Charges</b>			
Check order			
TSB IRP 4	0.00	15.00	-15.00

## Tioga County Industrial Development Agency

## Profit &amp; Loss

01/03/22

January through December 2021

Accrual Basis

	Jan - Dec 21	Jan - Dec 20	\$ Change
<b>TSB RBEG</b>	0.00	25.00	-25.00
<b>Total Check order</b>	0.00	40.00	-40.00
<b>6120 · Bank Service Charges - Other</b>	35.00	86.50	-51.50
<b>Total 6120 · Bank Service Charges</b>	35.00	126.50	-91.50
<b>6150 · Depreciation Expense</b>	0.00	20,971.24	-20,971.24
<b>6160 · Dues and Subscriptions</b>	1,884.00	1,844.00	40.00
<b>Employee benefit</b>			
<b>IRA Company Match</b>	1,404.00	1,349.92	54.08
<b>Total Employee benefit</b>	1,404.00	1,349.92	54.08
<b>6180 · Insurance</b>			
<b>WC (Utica)</b>	53.00	622.00	-569.00
<b>Travel/Accident (Hartford)</b>	750.00	750.00	0.00
<b>D &amp; O (Philadelphia Ins. Co)</b>	4,201.00	4,203.00	-2.00
<b>6190 · Disability (First Rehab Life)</b>	357.83	243.27	114.56
<b>Employee Health (SSA)</b>	5,646.80	5,519.16	127.64
<b>6185 · Property &amp; Liability (Dryden)</b>	10,947.28	10,678.20	269.08
<b>RR Liability (Steadfast)</b>	26,648.14	25,529.80	1,118.34
<b>Total 6180 · Insurance</b>	48,604.05	47,545.43	1,058.62
<b>6200 · Interest Expense</b>			
<b>6205 · Loan Int Exp Covid</b>	1,240.15	0.00	1,240.15
<b>6200 · Interest Expense - Other</b>	5,603.43	5,996.23	-392.80
<b>Total 6200 · Interest Expense</b>	6,843.58	5,996.23	847.35
<b>6240 · Miscellaneous</b>	285.02	119.07	165.95
<b>6550 · Office Supplies</b>	0.00	271.06	-271.06
<b>6560 · Payroll Expenses</b>			
<b>Payroll Expenses - HSA</b>	3,627.10	1,800.00	1,827.10
<b>6560 · Payroll Expenses - Other</b>	48,355.15	48,235.04	120.11
<b>Total 6560 · Payroll Expenses</b>	51,982.25	50,035.04	1,947.21
<b>6250 · Postage and Delivery</b>	0.00	27.45	-27.45
<b>6270 · Professional Fees</b>			
<b>Bizilife LLC</b>	4,250.00	0.00	4,250.00
<b>Ag Ec Dev Specialist Position</b>	20,000.00	20,000.00	0.00
<b>Administrative Services</b>			
<b>Tinney, M</b>	0.00	2,700.00	-2,700.00
<b>Haskell</b>	0.00	7,750.00	-7,750.00
<b>Tinney</b>	25,500.00	25,500.00	0.00
<b>Total Administrative Services</b>	25,500.00	35,950.00	-10,450.00
<b>6650 · Accounting</b>			
<b>Jan Nolis</b>	1,695.00	3,070.00	-1,375.00
<b>6650 · Accounting - Other</b>	7,300.00	7,000.00	300.00
<b>Total 6650 · Accounting</b>	8,995.00	10,070.00	-1,075.00
<b>6280 · Legal Fees</b>			
<b>Loan Program Fees</b>	83.89	0.00	83.89
<b>6280 · Legal Fees - Other</b>	32,544.52	28,514.95	4,029.57
<b>Total 6280 · Legal Fees</b>	32,628.41	28,514.95	4,113.46
<b>6270 · Professional Fees - Other</b>	11,963.98	0.00	11,963.98
<b>Total 6270 · Professional Fees</b>	103,337.39	94,534.95	8,802.44
<b>6670 · Program Expense</b>			

## Tioga County Industrial Development Agency

## Profit &amp; Loss

01/03/22

January through December 2021

Accrual Basis

	Jan - Dec 21	Jan - Dec 20	\$ Change
Water Tower	814,084.14	8,640.79	805,443.35
<b>Total 6670 · Program Expense</b>	<b>814,084.14</b>	<b>8,640.79</b>	<b>805,443.35</b>
<b>Property Taxes</b>			
Stanton Hill 9.64A Town Lot	226.20	234.97	-8.77
96 · Smith Creek Rd	27.96	256.00	-228.04
540 · Stanton Hill	171.19	177.83	-6.64
Spring St	0.26	0.26	0.00
Berry Road (47)	144.26	149.85	-5.59
Carmichael Road	4.47	4.43	0.04
Smith Creek Road	23.97	24.90	-0.93
Glenmary Drive	10.74	10.49	0.25
Metro Road	8.95	8.74	0.21
<b>Total Property Taxes</b>	<b>618.00</b>	<b>867.47</b>	<b>-249.47</b>
Recording fees	1,023.50	0.00	1,023.50
6770 · Supplies	1,589.17	2,009.11	-419.94
<b>6350 · Travel &amp; Ent</b>			
6380 · Travel	109.45	0.00	109.45
6350 · Travel & Ent - Other	762.95	1,703.24	-940.29
<b>Total 6350 · Travel &amp; Ent</b>	<b>872.40</b>	<b>1,703.24</b>	<b>-830.84</b>
<b>Total Expense</b>	<b>1,335,079.11</b>	<b>576,982.47</b>	<b>758,096.64</b>
<b>Net Ordinary Income</b>	<b>-176,714.62</b>	<b>-15,193.34</b>	<b>-161,521.28</b>
<b>Other Income/Expense</b>			
Other Income			
Interest Income - TSB COVID19	86.89	75.87	11.02
<b>Total Other Income</b>	<b>86.89</b>	<b>75.87</b>	<b>11.02</b>
<b>Net Other Income</b>	<b>86.89</b>	<b>75.87</b>	<b>11.02</b>
<b>Net Income</b>	<b>-176,627.73</b>	<b>-15,117.47</b>	<b>-161,510.26</b>

## Tioga County Industrial Development Agency Transaction Detail

December 2021

Type	Date	Num	Name	Memo	Amount
<b>Restricted Cash Accounts</b>					
<b>COVID-19</b>					
Deposit	12/03/2021			Loan Pmts	1,182.92
Deposit	12/06/2021			Loan Pmt	300.00
Deposit	12/08/2021			Loan Pmts	1,088.61
Transfer	12/27/2021			2021 COVID-19 ERLP Loan Late Fees	-259.80
Deposit	12/28/2021			Interest	13.43
Total COVID-19					2,325.16
<b>Community- Facade Improvement</b>					
Deposit	12/03/2021			Loan Pmt	625.00
Deposit	12/06/2021			Loan Pmts	1,518.40
Deposit	12/14/2021			Loan Pmt	150.00
Deposit	12/28/2021			Interest	1.66
Total Community- Facade Improvement					2,295.06
<b>USDA Funds</b>					
<b>TSB- IRP 2016 (Formerly IRP 4)</b>					
Deposit	12/01/2021			Loan Pmt	306.00
Deposit	12/03/2021			Loan Pmts	4,396.66
Deposit	12/06/2021			Loan Pmt	152.54
Deposit	12/06/2021			Loan Pmt	321.55
Deposit	12/10/2021			Loan Pmt	559.08
Deposit	12/14/2021			Loan Pmt	420.00
Deposit	12/28/2021			Interest	2.21
Total TSB- IRP 2016 (Formerly IRP 4)					6,158.04
<b>TSB- RBEG</b>					
Deposit	12/03/2021			Loan Pmt	809.96
Deposit	12/26/2021			Interest	2.54
Total TSB- RBEG					812.50
Total USDA Funds					6,970.54
Total Restricted Cash Accounts					11,590.76
<b>Unrestricted Cash Accounts</b>					
<b>TSB- checking</b>					
Check	12/01/2021	6786	LeeAnn Tinney	Dec 2021 Professional Services	-2,125.00
Check	12/01/2021	6787	BiziLife LLC	Nov social media	-500.00
Check	12/03/2021	6788	Christine Curtis	Dec HSA	-300.00
Check	12/03/2021	6789	Christine Curtis	Rfnd Hotel re NYSDEC Conference	-487.92
Check	12/03/2021	6790	Christine Curtis	Rfnd NYSEDC Conference Registration Fee	-295.00
Check	12/07/2021	X	NYS Division of the Treasury	2021 State Tax Deposit	-142.64
Check	12/08/2021	6791	Christine E Curtis	Pay Period: 11/21/21-12/4/21	-1,362.83
Check	12/14/2021	6792	Tioga County	Dec wireless IT Inv 4112	-37.99
Check	12/14/2021	6793	Tioga County ED&P	Supplies rfnd - ink order 7344276581	-256.25
Check	12/14/2021	6794	Thomas, Collison & Meagher	Services Sep 2021	-1,957.50
Check	12/14/2021	6795	Thomas, Collison & Meagher	Services Oct 2021	-2,812.50
Check	12/14/2021	6796	Tioga County ED&P	Ag Dev Specialist Contribution - 4th QTR 2021	-5,000.00
Check	12/15/2021	6797	Tioga County Clerk	Rizutto property purchase - recording fees	-638.00
Check	12/15/2021	X	EFTPS 941 Tax Payment	2021 Federal Tax Deposit	-817.16
Check	12/16/2021	X	Leasure Gow Monk & Rizzuto	Property Purchase 129.00-1-2.1 & 129.13-1-79.1 Rizutto/Strong Rd	-78,395.16
Check	12/20/2021	6798	Franklin Templeton	Dec 2021 Simple IRA - C. Curtis	-216.00
Deposit	12/20/2021			Workmans Comp Rfnd	328.00
Check	12/22/2021	6799	Christine E Curtis	Pay Period: 12/5/21-12/18/21	-1,362.83
Check	12/27/2021	6800	Excellus Health Plan	Jan 2022 Inv# 30316126	-471.35
Transfer	12/27/2021			2021 COVID-19 ERLP Loan Late Fees	259.80
Deposit	12/28/2021			Interest	7.41
Total TSB- checking					-96,582.92
<b>TSB- general fund</b>					
Deposit	12/31/2021			Interest	5.34
Total TSB- general fund					5.34
Total Unrestricted Cash Accounts					-96,577.58
<b>TOTAL</b>					<b>-84,986.82</b>

Tioga County Industrial Development Agency

Account QuickReport

All Transactions

01/04/22

Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>Accounts Receivable 1300.01</b>							
General Journal	12/31/2015	PL EO...		PL EOY 2015 ...	freight	9,741.25	9,741.25
General Journal	12/31/2015	PL EO...		PL EOY 2015 ...	ESD Grant - E...	50,000.00	59,741.25
General Journal	12/31/2015	PL EO...		PL EOY 2015 ...	-SPLIT-	452,635.20	512,376.45
Deposit	04/19/2016	21026...	Tioga Downs	2016 Agency ...	TSB- checking	-18,658.80	493,717.65
Deposit	07/01/2016	Wire	Empire State Develo...	ESD Grant E...	TSB- checking	-50,000.00	443,717.65
General Journal	12/31/2016	JN adj		OHRy nov and...	freight	-9,741.25	433,976.40
General Journal	12/31/2016	JN adj		provision for O...	freight	14,592.70	448,569.10
General Journal	12/31/2016	CPA E...		EOY 2016 GG...	-SPLIT-	313,082.54	761,651.64
Deposit	01/13/2017	17319	OHRy	November 201...	TSB- checking	-9,592.70	752,058.94
Deposit	01/18/2017	X	Crown, Cork & Seal	2017 Agency ...	TSB- checking	-42,000.00	710,058.94
Deposit	01/19/2017	3073	Waverly Trade Cente...	WTC Phase 2 ...	TSB- checking	-313,082.54	396,976.40
Deposit	01/19/2017	21029...	Tioga Downs	2017 Agency ...	TSB- checking	-18,658.80	378,317.60
Deposit	02/10/2017	17362	OHRy	December 201...	TSB- checking	-5,000.00	373,317.60
General Journal	12/31/2017	JEN- 4...		Provision for N...	freight	7,331.00	380,648.60
General Journal	12/31/2017	JEN- 5...		Estimated pro...	freight	7,000.00	387,648.60
General Journal	12/31/2017	JN_E...			Gateway	16,499.89	404,148.49
General Journal	12/31/2017	JN_E...			-SPLIT-	306,137.55	710,286.04
Deposit	01/12/2018	17838	OHRy	Trackage Righ...	TSB- checking	-7,331.00	702,955.04
Deposit	01/26/2018	X	NYS DOT	WTC Reimbur...	TSB- checking	-187,796.55	515,158.49
Deposit	01/26/2018	X	NYS DOT	WTC Grant 2 ...	TSB- checking	-118,341.00	396,817.49
Deposit	02/13/2018		Owego Harford Railw...	RR Income	TSB- checking	-7,000.00	389,817.49
Deposit	02/28/2018	X	Crown, Cork & Seal	Agency Fee 3 ...	TSB- checking	-42,000.00	347,817.49
Deposit	03/07/2018	21032...	Tioga Downs	Parking Garag...	TSB- checking	-18,658.80	329,158.69
General Journal	12/31/2018	JN_E...		to accrue Nov...	freight	10,441.20	339,599.89
General Journal	12/31/2018	Auditor...		to record audit...	-SPLIT-	462,389.00	801,988.89
General Journal	12/31/2018	Auditor...		provision for D...	6150 : Deprecia...	8,532.10	810,520.99
Deposit	01/18/2019	18314	Owego Harford Railw...	Owego Harfor...	TSB- checking	-10,441.20	800,079.79
Deposit	02/20/2019	18356	OHRy	December 201...	TSB- checking	-8,532.10	791,547.69
Deposit	05/06/2019	21037...	Tioga Downs	Agency Fee In...	TSB- checking	-18,658.80	772,888.89
Deposit	05/06/2019	X	Crown, Cork & Seal	Crown Cork & ...	TSB- checking	-42,000.00	730,888.89
General Journal	12/31/2019	JEN adj		estimate of No...	-SPLIT-	16,000.00	746,888.89
General Journal	12/31/2019	JEN adj		unpaid Charter...	Accounts Recei...	233.37	747,122.26
General Journal	12/31/2019	JEN a...		Pro Con invoic...	-SPLIT-	164,976.62	912,098.88
General Journal	12/31/2019	JEN a...		Fagan invoice ...	Accounts Recei...	6,533.11	918,631.99
General Journal	12/31/2019	JEN a...		Fagan invoice ...	Accounts Recei...	2,100.00	920,731.99
General Journal	12/31/2019	JEN a...		Fagan invoice ...	Accounts Recei...	10,894.52	931,626.51
General Journal	12/31/2019	JEN a...		to accrue Loan...	IRP 4	695.89	932,322.40
General Journal	12/31/2019	Audit e...		auditor aje for ...	Accrued Expen...	-462,389.00	469,933.40
General Journal	12/31/2019	Audit e...		auditor year end	Gateway	-16,416.00	453,517.40
Deposit	01/17/2020	1078	TCIDA	2019 IRP Loa...	TSB- checking	-695.89	452,821.51
Deposit	01/17/2020	18743	OHRy	November 201...	TSB- checking	-3,676.70	449,144.81
Deposit	02/13/2020	18782	OHRy	December OH...	TSB- checking	-3,824.15	445,320.66
Deposit	02/21/2020	X	Crown, Cork & Seal	Agency Fee In...	TSB- checking	-42,000.00	403,320.66
Deposit	02/28/2020	x	NYS OSC	Waverly Trade...	TSB- checking	-461,935.95	-58,615.29
Deposit	03/25/2020	80039...	Time Warner	2019 Lease P...	TSB- checking	-233.37	-58,848.66
General Journal	04/30/2020	JEN a...		to reverse ove...	freight	-8,499.15	-67,347.81
General Journal	05/15/2020	JEN adj		Reverse audit...	Accrued Expen...	462,389.00	395,041.19
General Journal	12/14/2020	JEN adj		Ag Value Chai...	Ag Value Chain	10,000.00	405,041.19
General Journal	12/14/2020	JEN adj		Ag Value Chain	Ag Value Chain	10,000.00	415,041.19
General Journal	12/29/2020	CEC adj		V&S Water/Se...	-SPLIT-	78,529.50	493,570.69
General Journal	12/29/2020	CEC adj		V&S Water/Se...	Accounts Recei...	6,369.51	499,940.20
General Journal	12/29/2020	CEC adj		V&S Water/Se...	Accounts Recei...	23,925.21	523,865.41
Deposit	02/11/2021	X	USDA	Ag Value Chai...	TSB- checking	-20,000.00	503,865.41
Deposit	02/11/2021	X	Crown, Cork & Seal	2021 Crown C...	TSB- checking	-42,000.00	461,865.41
Deposit	03/08/2021	X	Empire State Develo...	ESD V&S Wat...	TSB- checking	-164,976.62	296,888.79
Deposit	03/08/2021	X	Empire State Develo...	ESD V&S Wat...	TSB- checking	-6,533.11	290,355.68
Deposit	03/08/2021	X	Empire State Develo...	ESD V&S Wat...	TSB- checking	-2,100.00	288,255.68
Deposit	03/08/2021	X	Empire State Develo...	ESD V&S Wat...	TSB- checking	-10,894.52	277,361.16
Deposit	03/08/2021	X	Empire State Develo...	ESD V&S Wat...	TSB- checking	-78,529.50	198,831.66
Deposit	03/08/2021	X	Empire State Develo...	ESD V&S Wat...	TSB- checking	-6,369.51	192,462.15
Deposit	03/08/2021	X	Empire State Develo...	ESD V&S Wat...	TSB- checking	-23,925.21	168,536.94
General Journal	04/23/2021	CEC adj		to adjust AR fo...	Loan Program ...	-83.89	168,453.05
General Journal	10/01/2021	JEN adj		Empire State ...	ESD Grant - E...	350,000.00	518,453.05
General Journal	10/01/2021	JEN adj		Suez Stateme...	Suez Rfnd	270,000.00	788,453.05
Total Accounts Receivable 1300.01						788,453.05	788,453.05
<b>TOTAL</b>						<b>788,453.05</b>	<b>788,453.05</b>



## **Solar Project Policy**

This policy is intended to simplify the process for obtaining PILOTs for solar projects. The traditional method used to obtain a solar PILOT is going through each municipality individually. This process can be cumbersome, and in many cases delay or cease the development of the project altogether.

Also, according to NYS General Municipal Law, individual municipalities can only offer PILOTs for up to 15 years. Being that the IDA can negotiate with all involved municipalities, as well as offer PILOTs for terms longer than 15 years, a policy such as this can benefit all parties involved.

This policy is intended to provide incentives for off-site solar development projects that provide renewable energy benefits to residential and commercial customers. Eligible projects commercial scale projects, generally two megawatts or less, as outlined in state law.

Types of eligible projects include:

- Community distributed solar/shared solar
- Off-site generation projects that have a wholesale power purchase agreement with one or more users.

To respect variations in local municipal policy, each project application must include a letter from the host municipality endorsing the proposed payment-in-lieu-of-tax agreement with the IDA.

The following standard incentives will be offered:

### **Property tax:**

Real property taxes on the increased value resulting from improvements are partially abated for a 25 year period. The annual payment-in-lieu-of-tax will range from \$5,500.00 to \$7,000.00 per megawatt; depending on the anticipated output of the system, and the anticipated change in value to the property assessment. The cost per megawatt is subject to a 2% increase each year. The amount will be negotiated to be as close to the actual 100% tax rate as possible, as this policy is intended to serve as an instrument for proper taxation forecasting for companies.



**Sales Tax:**

Exemption from State and Local sales tax on project costs as outlined in the IDA Project Policy Handbook.

**Mortgage Recording Tax:**

Exemption from the State share of the mortgage recording tax as outlined in the IDA Project Policy Handbook.

**Fees:**

The applicant is responsible for the standard \$2,500.00 application fee, which covers all administrative fees for the origination of the project. The applicant is also responsible for a 1% Agency fee due at the time of closing. The 1% fee is based on all machinery, equipment, and construction costs items used in the construction of the solar facility. Soft costs are not included in this calculation.

**Other:**

Unless specifically outlined in this policy, the applicant will be responsible for complying with all rules and regulations outlined in the Tioga County IDA's project Policy Handbook.

**DEVIATION**

The IDA reserves the right to deviate from the terms of this policy at the IDA's sole discretion for good cause shown.



Expenses	
<b>Contract A</b>	
Bid	138,291
A1	18,650
A2	11,150
A3	18,600
CO#1	50,018
CO#2	1,813
CO#3	7,459
Sub Total	245,981
<b>Contract B</b>	
Bid	463,183
Sub Total	463,183
<b>Contract C</b>	
Bid	446,410
CO #1	81,325
Sub Total	527,735
<b>Fagan</b>	
Engineering Contract	95,000
Mang/Admin Contract	20,000
Sub Total	115,000
<b>Suez</b>	
Inspections	73,750
Elec/SCADA/Gen	-
Sub Total	73,750
<b>Misc.</b>	
	600
Sub Total	600
10% Contingency (E)	-
10% Contingency (C)	-
Sub Total	-
<b>Total</b>	<b>1,426,249</b>
<b>Credits</b>	
Suez	270,665
ESD Grant	350,000
EDP	10,000
<b>Total</b>	<b>630,665</b>
<b>Net Cost</b>	<b>795,584</b>

Original Est 1,248,000

Payment	Contract A&B	Payment	Contract C	Payment	Fagan	Payment	Suez	Payment	Misc.		
	709,164.00		527,735.00		115,000.00		73,750.00		600.00	1,426,249.00	Contract Totals
5/10/2021	86,045.59	4-Oct	305,279.31	9/24/2018	21,014.50	5/13/2021	38,875.00	5/22/2020	504.00	899,526.72	IDA Payments
7/28/2021	262,924.66	27-Oct	19,079.62	2/25/2019	24,162.50	5/13/2021	1,000.00	9/30/2020	87.29	10,000.00	Credits
	-	24-Nov	66,856.25	3/21/2019	5,258.50	5/13/2021	33,875.00		-	516,722.28	Balance
	-		-	1/2/2020	26,515.00		-		-		
	-		-	10/5/2020	8,049.50		-		-		
	-		-		-		-		-		
	-		-		-		-		-		
	-		-		-		-		-		
	-		-		-		-		-		
	-		-		-		-		-		
	-		-		-		-		-		
	-		-		-		-		-		
	-		-		-		-		-		
	-		-		-		-		-		
	-		-		-		-		-		
	-		-		-		-		-		
	-		-		-		-		-		
	-		-		-		-		-		
	-		-		-		-		-		
	-		-		-		-		-		
IDA Pymts	348,970.25	IDA Pymts	391,215.18	IDA Pymts	85,000.00	IDA Pymts	73,750.00	IDA Pymts	591.29		
Credit	-	Credit	-	Credit	10,000.00	Credit	-	Credit	-		
<b>Total Pd</b>	<b>348,970.25</b>	<b>Total Pd</b>	<b>391,215.18</b>	<b>Total Pd</b>	<b>95,000.00</b>	<b>Total Pd</b>	<b>73,750.00</b>	<b>Total Pd</b>	<b>591.29</b>		
<b>Remaining</b>	<b>360,193.75</b>	<b>Remaining</b>	<b>136,519.82</b>	<b>Remaining</b>	<b>20,000.00</b>	<b>Remaining</b>	<b>-</b>	<b>Remaining</b>	<b>8.71</b>	<b>Remaining</b>	<b>516,722.28</b>

---

CERTIFIED COPY OF RESOLUTION ADOPTED BY THE TIOGA COUNTY LEGISLATURE  
ADOPTED 12/14/2021

---

REFERRED: ED&P COMMITTEE  
FINANCE COMMITTEE

RESOLUTION NO. 305-21 RESOLUTION AUTHORIZING AND APPROVING  
THE RETAINAGE OF COVID-19 EMERGENCY RELIEF  
LOAN PROGRAM LATE FEES BY THE  
TIOGA COUNTY INDUSTRIAL DEVELOPMENT  
AGENCY

WHEREAS: By way of Resolution 96-20 the Tioga County Legislature authorized the use of revolved US Department of Housing and Urban Development for Community Development Block Grant, Small Cities program monies in the amount of \$475,000 for the establishment of a COVID-19 Emergency Relief Loan Program; and

WHEREAS: By way of the same Resolution the Tioga County Legislature authorized the Tioga County Industrial Development Agency (TCIDA) to administer said program on behalf of the County as outlined in the COVID-19 Emergency Relief Loan Program Scope of Work; and

WHEREAS: COVID-19 Emergency Relief Loan Program guidelines call for a late fee to be collected when a payment is more than ten (10) days late; and

WHEREAS: To date the TCIDA has collected a total of \$238.15 in COVID-19 Emergency Relief Loan Program late fees; and

WHEREAS: The Tioga County Legislature has received a request from the TCIDA Executive Administrator to authorize the TCIDA to retain all late fees associated with the program for the TCIDA's administration of the program on behalf of the County; therefore be it

RESOLVED: That the Tioga County Legislature hereby authorizes and approves TCIDA to retain all late fees collected in association with the administration of the COVID-19 Emergency Relief Loan Program.

STATE OF NEW YORK)

ss.:

COUNTY OF TIOGA)

This is to certify that I, the undersigned, Clerk of the Tioga County Legislature, have compared the foregoing copy of the resolution with the original resolution now on file in the office, and which was passed by the Legislature of said County on the fourteenth day of December, 2021, a majority of all the members elected to the Legislature voting in favor thereof, and that the same is a correct and true transcript of such original resolution and of the whole thereof.

IN WITNESS WHEREOF, I have hereunto set my hand and the official seal of the County Legislature this fourteenth day of December, 2021.



*Cathy Haskel*

**Clerk of the Tioga County Legislature**

TCIDA  
PILOT Payment Summary 2021

*PARIS Annual Report, IDA Projects Report requests Total Exemption - "Total Taxes @ 100% Excluding Fire"				PARIS Report: "Total Exemption"	PILOT Payments						Real Property Tax Exemption			Annual Total Sales Tax Exemption	Auto Calculates in PARIS Total Net Exempt
2021	County	Local*	School**	Total Taxes @ 100% Excluding FIRE	County	Local	School	TOTAL PILOT	County	Local	School				
Year 1 not commenced	Year 1 not commenced	Year 1 not commenced	Year 1 not commenced		Year 1 not commenced	Year 1 not commenced	Year 1 not commenced								
Owego Gardens II	\$ 48,846.49	\$ 16,105.34	\$ 110,379.79	\$ -	\$ -	\$ -	\$ 11,037.98	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
V&S New York Galvanizing	\$ 145,969.08	\$ 28,787.67	\$ 332,375.92	\$ 175,331.62	\$ -	\$ 164,064.32	\$ 32,356.37	\$ 373,579.31	\$ 11,037.98	\$ 48,846.49	\$ 16,105.34	\$ 99,341.81	\$ -	\$ 164,293.64	
Best Buy				\$ 507,132.67				\$ 570,000.00	\$ (18,095.24)	\$ (3,568.70)	\$ (41,203.39)	\$ -	\$ -	\$ (62,867.33)	
CNYOG 2	Released	Released	Released	\$ -	Released	Released	Released	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CNYOG 1	Released	Released	Released	\$ -	Released	Released	Released	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CNYOG 3	\$ 1,497,001.77	\$ 493,581.31	\$ 3,382,816.99	\$ 5,373,400.07	\$ 1,473,643.36	\$ 485,879.72	\$ 3,382,816.99	\$ 5,342,340.07	\$ 23,358.41	\$ 7,701.59	\$ -	\$ -	\$ -	\$ 31,060.00	
Spencer-Tioga Solar aka SUN8	\$ 24,459.11	\$ 18,195.10	\$ 48,872.28	\$ 91,526.49	\$ 24,423.17	\$ 18,168.36	\$ 48,800.47	\$ 91,392.00	\$ 35.94	\$ 26.74	\$ 71.81	\$ -	\$ -	\$ 134.49	
Gateway	\$ 10,279.48	\$ 16,950.85	\$ 23,228.83	\$ 50,459.16	\$ 346.32	\$ 571.09	\$ 782.59	\$ 1,700.00	\$ 9,933.16	\$ 16,379.76	\$ 22,446.24	\$ -	\$ -	\$ 48,759.16	
Lockheed	\$ 349,134.83	\$ 115,114.38	\$ 788,949.78	\$ 1,253,198.99	\$ -	\$ -	\$ -	\$ -	\$ 349,134.83	\$ 115,114.38	\$ 788,949.78	\$ -	\$ -	\$ 1,253,198.99	
231 Main	\$ 5,694.26	\$ 539.41	Released	\$ 6,233.67	\$ 5,694.26	\$ 539.41	Released	\$ 6,233.67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CROWN	\$ 403,522.10	\$ 79,581.66	\$ 918,440.38	\$ 1,401,544.14	\$ 86,373.76	\$ 17,034.42	\$ 196,591.82	\$ 300,000.00	\$ 317,148.34	\$ 62,547.24	\$ 721,848.56	\$ -	\$ -	\$ 1,101,544.14	
Owego Gardens	\$ 20,785.14	\$ 34,274.66	\$ 46,968.76	\$ 102,028.56	\$ 1,398.33	\$ 2,305.83	\$ 3,159.84	\$ 6,864.00	\$ 19,386.81	\$ 31,968.83	\$ 43,808.92	\$ -	\$ -	\$ 95,164.56	
Nichols Cross Dock	\$ 110,908.72	\$ 21,873.15	\$ 252,434.87	\$ 385,216.74	\$ 33,272.62	\$ 6,561.94	\$ 100,973.95	\$ 140,808.51	\$ 77,636.10	\$ 15,311.21	\$ 151,460.92	\$ -	\$ -	\$ 244,408.23	
Midwestern	\$ 28,587.50	\$ 6,175.13	\$ 47,272.73	\$ 82,035.36	\$ 11,435.00	\$ 2,470.06	\$ 23,686.37	\$ 37,591.43	\$ 17,152.50	\$ 3,705.07	\$ 23,586.36	\$ -	\$ -	\$ 44,443.93	
Tioga Downs Phase 1 Garage	\$ 28,587.50	\$ 7,625.48	\$ 51,330.17	\$ 87,543.15	\$ 11,559.60	\$ 2,287.64	\$ 17,965.56	\$ 31,812.80	\$ 17,027.90	\$ 5,337.84	\$ 33,364.61	\$ -	\$ -	\$ 55,730.35	
Tioga Downs Phase 2 Casino/Hotel	\$ 55,316.12	\$ 10,909.32	\$ 73,435.00	\$ 139,660.48	\$ 11,063.23	\$ 2,181.88	\$ 18,358.75	\$ 31,603.84	\$ 24,232.93	\$ 8,727.46	\$ 55,076.23	\$ -	\$ -	\$ 108,056.64	
Tioga Downs Phase 3 Casino/Hotel	\$ 893,923.97	\$ 176,911.76	\$ 1,980,923.69	\$ 2,244,337.62	\$ 133,238.84	\$ 28,298.77	\$ 286,918.74	\$ 895,054.95	\$ 753,998.23	\$ 149,014.99	\$ 944,014.95	\$ -	\$ -	\$ 1,848,014.95	
Tioga Downs Phase 2 & 3 combined	\$ 944,241.73	\$ 186,221.08	\$ 1,253,528.69	\$ 2,383,991.50	\$ 144,402.07	\$ 28,478.63	\$ 254,377.49	\$ 427,258.19	\$ 799,839.66	\$ 157,742.45	\$ 999,151.20	\$ -	\$ -	\$ 1,956,733.31	
Tioga Downs Phase 4 Golf Course	\$ 34,501.14	\$ 17,034.07	\$ 45,802.01	\$ 97,337.22	\$ 5,175.18	\$ 3,074.01	\$ 9,160.40	\$ 17,409.59	\$ 29,325.98	\$ 13,960.06	\$ 36,841.61	\$ -	\$ -	\$ 79,927.63	
Best Buy *Sales Tax Exempt Only	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
				\$ 11,996,979.34	\$ 1,961,787.99	\$ 599,727.48	\$ 4,422,932.77	\$ 6,984,448.24				\$ 48,033.00	\$ -	\$ 5,060,564.10	

\*V&S New York Galvanizing was under construction and paid taxes directly to municipalities

**NOTE: Fire and library districts are excluded from PILOT agreements under NYS law.  
Fire Tax always paid @ 100% directly to County**

County = County Tax + Solid Waste Tax (Recycle)

\*Local = Townwide Tax + Part Town Tax + Village Tax + Any Other Special Assessment Tax

\*\*School = School tax only, excluding library tax

Municipality and School District Business is located in	Town or Village	School District
Best Buy	Nichols - Town	Owego Apalachin
CNYOG	Owego - Town	Owego Apalachin
Hadco	Owego - Town	Owego Apalachin
Lockheed Martin	Owego - Town	Owego Apalachin
Rynone	Barton - Town	Waverly
231 Main Street	Owego - Village	Owego Apalachin
CROWN	Nichols - Town	Owego Apalachin
Owego Gardens	Owego-Village	Owego Apalachin
Midwestern Pet Foods	Barton - Town	Waverly
Nichols Cross Dock	Nichols - Town	Owego Apalachin
Tioga Downs	Nichols - Town	Tioga Central
Tioga Downs Phase 2	Nichols - Town	Tioga Central
Tioga Downs Phase 3	Nichols - Town	Tioga Central
Tioga Downs Phase 4	Nichols - Town	Tioga Central
Spencer-Tioga Solar	Spencer- Town	Spencer CSD
V&S New York Galvanizing	Owego- Town	Owego Apalachin