



Tioga County Industrial Development Agency
October 4, 2023 – 4:30 pm
Ronald E Dougherty County Office Building
56 Main Street, Owego, NY 13827
Legislative Conference Room, 1st Floor
Agenda

Call to Order and Introductions

Attendance

IDA Board Members

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

Excused:

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

Privilege of the Floor

Approval of Minutes

- A. [September 6, 2023 Regular Meeting Minutes](#)

Financials

- A. Balance Sheet
- B. Profit & Loss
- C. Transaction Detail
- D. Accounts Receivable

ED&P Update: L. Tinney Report

New Business: C. Curtis

- A. Suneast Valley Solar LLC
 1. [Public Hearing Transcript](#)
 2. [Resolution](#)
- B. Arteast Café LLC
 1. [Sales Tax Exemption Application](#)
 2. Resolution
- C. Seasons II LLC
 1. Sales Tax Exemption Application
 2. Resolution

Committee Reports: C. Curtis

- A. Public Authority Accountability Act (PAAA)
 1. Audit Committee Report: M. Townsend, E. Knolles, J. Ward
 - a. No report
 2. Governance Committee: J. Ceccherelli, M. Townsend, E. Knolles



- a. Affirm C. Curtis Salary Vote: increase of 6% to \$58,419
3. Finance Committee: J. Ceccherelli, M. Townsend, J. Ward
 - a. TCIDA Budget – recommending approval
4. Loan Committee: J. Ward, K. Dougherty, D. Barton, E. Knolles
 - a. No report
5. Railroad Committee: M. Sauerbrey, K. Gillette, T. Monell
 - a. No report

PILOT Updates: C. Curtis

- A. Sales Tax Exemptions Update:
 1. Best Bev LLC - \$1,261,733.77/Authorized \$1,619,751.00
 2. RB Robinson - \$36,231.89/Authorized \$55,990.00
 3. 231 Main LLC – Report forthcoming

Grant Updates: C. Curtis

- A. New York State Division of Homeland Security and Emergency Services (DHSES) DR-4567 Planning Grant – Richford Railroad
 1. Approved; Contract Executed; Study in Progress by Larson Design Group
- B. ARC Grant Application – Engineering Design Lounsberry Industrial Hub Buildings - Approved
 1. Approved – Larson Design Group awarded
- C. ESD Grant Application – Municipal Water Extension to Raymond Hadley
 1. Approved; Contract Executed; Study in Progress by Larson Design Group
- D. ESD Water Tank – ESD AB017
 1. Reimbursement (\$350,000) forthcoming
- E. Local Meat Capacity Grant – Reed Brook Meats application submitted 7-14-23
- F. Blodgett Road – Application submitted by SWCD

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

Next Meeting: Wednesday November 1, 2023



Tioga County Industrial Development Agency
September 6, 2023 – 4:30 pm
Ronald E Dougherty County Office Building
56 Main Street, Owego, NY 13827
Legislative Conference Room, 1st Floor
Regular Meeting Minutes

I. Call to Order and Introductions: Ms. Ceccherelli called the meeting to order at 4:30 pm.

II. Attendance

IDA Board Members
Roll Call: J. Ceccherelli, K. Gillette, M. Sauerbrey (arrived at 4:51 pm), T. Monell, E. Knolles, J. Ward, M. Townsend
Excused:
Guests: C. Curtis, M. Schnabl, J. Meagher, L. Tinney, G. Mahler

III. Privilege of the Floor: None

IV. Approval of Minutes

A. August 2, 2023 Regular Meeting Minutes
Motion to approve August 2, 2023 Regular Meeting minutes, as written. (T. Monell, E. Knolles)

Aye – 6 Abstain – 0
No – 0 Carried

B. August 21, 2023 Loan Committee Meeting Minutes
Motion to approve August 21, 2023 Loan Committee Meeting minutes, as written. (T. Monell, K. Knolles)

Aye – 6 Abstain – 0
No – 0 Carried

V. Financials

- A. Balance Sheet
B. Profit & Loss
C. Transaction Detail
D. Accounts Receivable

Ms. Ceccherelli noted that the budget is due at the end of October. Ms. Curtis will schedule a finance committee meeting before the next regular board meeting.

Motion to acknowledge financials, as written. (J. Ward, K. Gillette)

Aye – 6 Abstain – 0
No – 0 Carried

VI. ED&P Update: L. Tinney Report

Ms. Tinney updated the board on the following items:

- The memorandum of understanding is in place between the county and the IDA for the



- Village of Owego DRI administration fee.
- The two Restore NY projects in the Village of Owego, Fuddy Duddy’s and Tioga Trails, continue to move forward.
- The Neighborhood Depot CDBG project continues to move forward. They are working on signing a contract with the contractor.
- 25 potential projects have been submitted for the Village of Waverly New York Forward funding. The Local Planning Committee will meet next week to review the projects and select which ones will move forward.
- The potential housing project in the Village of Waverly has been pushed back until spring.
- The ConnectAll broadband project in the Town of Nichols has been completed.
- The developers that were interested in the Liberty Street properties in the Village of Owego have backed out and are no longer interested in the properties.
- The New York Main Street project in the Village of Candor is in the final stages.
- The Land Bank now owns 81 North Ave in the Village of Owego. The Land Bank submitted an application for funding from the New York Main Street program for upgrades to the building.
- Education Workforce Coordinator S. Lanning held the Talent Supply Table meeting, which was well attended by all stakeholders. Currently, he is working on forging a partnership between the career center and the Spencer Van-Etten school district to have a representative from the career center be in the schools to meet with students.
- The department worked with the Chamber to hold a lenders roundtable event for local funders, as well as a non-profit lenders roundtable. Both sessions were well attended.
- Planning Director E. Jardine continues to work on the county strategic plan and the hazard mitigation plan.
- Sustainability Manager E. Pratt continues to work on holding E-waste events, educational videos, and the solid waste management plan.
- The hotel motel tax will remain the same at 4%. The legislature will approve this on September 12.

VII. New Business: C. Curtis

A. Lease Request: Verizon is requesting to lease IDA property along the railroad in Owego. RJ Corman has approved the location of the wire behind the Owego Apalachin School District. Ms. Curtis presented an annual lease of \$900, increasing annually with CPI.

Motion to approve lease agreement with Verizon for \$900, with payment increasing annually with CPI. (E. Knolles, T. Monell)

Aye – 6	Abstain – 0
No – 0	Carried

B. Suneast Valley Solar LLC: Sun East Valley Solar submitted an amended PILOT application for their potential solar project on Monstrose Turnpike, Owego. A PILOT application was originally submitted last year.

1. Amended PILOT Application
2. Inducement Resolution
3. Real Property Tax Abatement Projection: The sales tax exemption that Sun East Valley Solar is requesting is \$3,077,211, mortgage tax exemption request of \$248,843. Estimated real property tax abatement will be \$209,900. The inducement resolution



states that the PILOT payment will be \$10,000 per megawatt, with a 2% annual increase. The project will be a total of 20 megawatts. Mr. Ward noted that the application listed a payment of \$6,000 per megawatt, not \$10,000. Ms. Curtis will reach out to Sun East Valley Solar to confirm that the IDA will pass an inducement resolution of \$10,000 per megawatt, not \$6,000. A new application fee was collected from Sun East Valley Solar. Ms. Curtis will perform another cost benefit analysis. Ms. Curtis will notify the Town and the school district of the changes.

Motion to approve the resolution accepting the PILOT application from Sun East Valley Solar, and set the public hearing. (E. Knolles, T. Monell).

Aye – 7 Abstain – 0
No – 0 Carried

VIII. Committee Reports: C. Curtis

A. Public Authority Accountability Act (PAAA)

- 1. Audit Committee Report: M. Townsend, E. Knolles, J. Ward
 - a. No report
- 2. Governance Committee: J. Ceccherelli, M. Townsend, E. Knolles
 - a. Governance Committee Meeting was held on August 25th for personnel annual review
- 3. Finance Committee: J. Ceccherelli, M. Townsend, J. Ward
 - a. No report
- 4. Loan Committee: J. Ward, K. Dougherty, D. Barton, E. Knolles
 - a. HeaHea Retreat – Loan disbursement - RBEG \$100,000 & IRP \$62,500
Motion to affirm email vote of the loan disbursement of the HeaHea Retreat loan consisting of RBEG funds \$100,000 and IRP funds \$62,500. (T. Monell, J. Ward)

Aye – 7 Abstain – 0
No – 0 Carried

- b. Broad Street Barber Shop façade loan paid in full.
- c. Loan Balance Projection: Ms. Curtis shared a loan balance projection spreadsheet with the board. Mr. Ward suggests looking at a projection each time a loan is considered to ensure enough funds are available. Discussion ensued regarding possible options to ensure the loan program is not underfunded, including repurposing funds that are currently dedicated to the façade loan program, and finding alternate funding sources, such as ARC. Discussion also ensued the future of keeping the loan program. Ms. Tinney voiced her support for keeping the loan program available, especially given the current interest rates that traditional banks are offering. Mr. Ward concurred.

- 5. Railroad Committee: M. Sauerbrey, K. Gillette, T. Monell
 - a. No report

IX. PILOT Updates: C. Curtis

A. Sales Tax Exemptions Update:

- 1. Best Bev LLC - \$1,261,733.77/Authorized \$1,619,751.00
- 2. RB Robinson - \$36,231.89/Authorized \$55,990.00



X. Grant Updates: C. Curtis

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

1. Approved; Contract Executed; Study in Progress by Larson Design Group

B. ARC Grant Application – Engineering Design Lounsberry Industrial Hub Buildings - Approved

1. Approved – Proposals Received: Ms. Curtis reported that proposals from Hunt, Fagan, and Delta all came in at higher price point than Larson Design Group’s.

Motion to authorize acceptance of low bid from Larson Design Group for the engineering design for the Lounsberry Industrial Hub Buildings. (T. Monell, K. Gillette)

Aye – 7 Abstain – 0
No – 0 Carried

C. ESD Grant Application – Municipal Water Extension to Raymond Hadley

1. Approved; Contract Executed; Study in Progress by Larson Design Group.

Discussion ensued regarding the options that are being explored as a part of the study, including extending the municipal water from Van Etten, amongst others, and the impact that it will have for Raymond Hadley and the local municipalities.

D. ESD Water Tank – ESD AB017

1. Reimbursement (\$350,000) forthcoming: Ms. Curtis noted that she is working with ESD to submit all required documentation and is expecting the reimbursement to come soon.

E. Local Meat Capacity Grant – Reed Brook Meats application submitted 7-14-23

F. Blodgett Road – Application submitted by SWCD

XI. Motion to move into Executive Session at 5:12 pm pursuant to Public Officers Law Section 105 to discuss personnel matters. (T. Monell, K. Gillette)

Motion to adjourn Executive Session at 5:25 pm.

Motion to approve L. Tinney’s continued stipend of \$2,125 per month. (M. Townsend, E. Knolles)

Aye – 7 Abstain – 0
No – 0 Carried

XII. Next Meeting: Wednesday October 4, 2023

XIII. Adjournment: Mr. Monell motioned to adjourn the meeting at 5:30 pm.

Tioga County Industrial Development Agency

Balance Sheet

As of September 30, 2023

	Sep 30, 23	Sep 30, 22	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
CD Site Dev Com Bank 158	100,501.19	0.00	100,501.19
CD Site Dev Com Bank 156	100,501.18	0.00	100,501.18
CD Site Dev Com Bank 155	100,501.18	0.00	100,501.18
Restricted Cash Accounts			
COVID-19	4,509.07	5,417.05	-907.98
Community- Facade Improvement	240,163.32	224,998.18	15,165.14
USDA Funds			
CCTC- Loan Loss Reserve	40,499.64	40,488.50	11.14
TSB- IRP 2016 (Formerly IRP 4)	70,703.60	132,694.25	-61,990.65
TSB- RBEG	67,150.48	157,246.35	-90,095.87
Total USDA Funds	178,353.72	330,429.10	-152,075.38
Total Restricted Cash Accounts	423,026.11	560,844.33	-137,818.22
CCTC- CDs			
Site Development			
Site Development 2441	0.00	100,262.00	-100,262.00
Site Development 2440	0.00	100,149.67	-100,149.67
Site Development 2439	0.00	100,149.67	-100,149.67
Total Site Development	0.00	300,561.34	-300,561.34
Land Acquisition (879)	553,069.56	549,763.55	3,306.01
Capital Improvement (284)	325,351.58	323,406.76	1,944.82
Total CCTC- CDs	878,421.14	1,173,731.65	-295,310.51
Temporarily Restricted Cash Acc			
TSB-Owego Gardens	597,322.97	4,313,396.61	-3,716,073.64
TSB-Crown Cork and Seal	105.67	105.67	0.00
Community- BestBuy PILOT Acct.	369.98	369.98	0.00
Total Temporarily Restricted Cash Acc	597,798.62	4,313,872.26	-3,716,073.64
Unrestricted Cash Accounts			
TSB ICS	0.00	500,720.38	-500,720.38
TSB- checking	185,171.87	23,312.80	161,859.07
TSB- general fund	25,788.12	25,764.04	24.08
Total Unrestricted Cash Accounts	210,959.99	549,797.22	-338,837.23
Total Checking/Savings	2,411,709.41	6,598,245.46	-4,186,536.05
Other Current Assets			
COVID-19 ERLP			
C-7-A	1,349.43	10,682.85	-9,333.42
C-5-A	210.86	3,736.44	-3,525.58
C-4-A	288.14	3,697.91	-3,409.77
C-1-A	0.00	11,871.66	-11,871.66
Total COVID-19 ERLP	1,848.43	29,988.86	-28,140.43
Accounts Receivable 1300.01	746,453.05	746,453.05	0.00
Allowance for Doubtful Accounts	-35,000.00	-35,000.00	0.00
Commercial Facade Loan Program			
Loan Rec - 2017-01-C	6,875.00	13,750.00	-6,875.00
Loan Rec - 2018-01-C	-5.00	1,770.02	-1,775.02
Loan Rec - 2017-02-C	1,622.41	8,111.17	-6,488.76
Total Commercial Facade Loan Program	8,492.41	23,631.19	-15,138.78
RBEG			
RBEG 2023-01-A	100,000.00	0.00	100,000.00
Loan Rec - RBEG 2019 -06	49,852.34	57,412.95	-7,560.61
Total RBEG	149,852.34	57,412.95	92,439.39
IRP 4			
IRP 4 2023-01-A	62,500.00	0.00	62,500.00
Loan Rec 2021-02-A	9,117.22	12,540.50	-3,423.28
Loan Rec 2021-01-A	63,078.89	69,844.27	-6,765.38
Loan Rec 2019-07-A	33,956.48	35,810.39	-1,853.91
Loan Rec - 2019 - 06A	62,315.20	71,765.96	-9,450.76
Loan Rec 2018-02-A	0.00	4,071.45	-4,071.45
Loan Rec 2018-01-A	52,019.05	55,802.35	-3,783.30
Loan Rec 2017-04-A	27,210.45	29,208.61	-1,998.16
Loan Rec 2017-01-A	9,806.52	12,499.78	-2,693.26
Loan Rec 2009-02-A	48,251.58	48,851.58	-600.00
Total IRP 4	368,255.39	340,394.89	27,860.50
Total Other Current Assets	1,239,901.62	1,162,880.94	77,020.68
Total Current Assets	3,651,611.03	7,761,126.40	-4,109,515.37
Fixed Assets			
Land-Rizzuto	78,395.16	78,395.16	0.00
Land- Cavataio	2,500.00	2,500.00	0.00
Land-general	601,707.05	601,707.05	0.00

Tioga County Industrial Development Agency

Balance Sheet

As of September 30, 2023

	Sep 30, 23	Sep 30, 22	\$ Change
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
Total Land-Louns	430,619.19	430,619.19	0.00
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	-1,257,126.24	-1,237,003.24	-20,123.00
Total Fixed Assets	2,212,226.02	2,232,349.02	-20,123.00
TOTAL ASSETS	5,863,837.05	9,993,475.42	-4,129,638.37
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
PILOT Payments			
V&S New York Galvanizing	32,186.91	0.00	32,186.91
Spencer-Tioga Solar	95,084.00	93,220.00	1,864.00
Gateway Owego, LLC	1,900.00	1,800.00	100.00
Midwestern Pet Foods, Inc.	0.00	28,097.18	-28,097.18
Crown Cork and Seal	300,000.00	300,000.00	0.00
Nichols Cross Dock	143,632.71	0.00	143,632.71
Owego Gardens	24,488.00	24,009.00	479.00
CNYOG	0.00	3,296,239.08	-3,296,239.08
Best Buy PP	0.00	570,000.00	-570,000.00
Total PILOT Payments	597,291.62	4,313,365.26	-3,716,073.64
Total Other Current Liabilities	597,291.62	4,313,365.26	-3,716,073.64
Total Current Liabilities	597,291.62	4,313,365.26	-3,716,073.64
Long Term Liabilities			
Tioga County COVID-19 ERLP	5,569.84	34,876.67	-29,306.83
Loan Pay- IRP 4	181,558.10	191,977.33	-10,419.23
Loan Pay- IRP 3	149,722.87	160,457.30	-10,734.43
Loan Pay- IRP 2	78,342.87	89,784.03	-11,441.16
Loan Pay- IRP 1	30,507.49	38,382.80	-7,875.31
Total Long Term Liabilities	445,701.17	515,478.13	-69,776.96
Total Liabilities	1,042,992.79	4,828,843.39	-3,785,850.60
Equity			
Board Designated Funds	1,406,302.63	1,406,302.63	0.00
1110 - Retained Earnings	3,694,570.69	4,536,718.32	-842,147.63
Net Income	-280,029.06	-778,388.92	498,359.86
Total Equity	4,820,844.26	5,164,632.03	-343,787.77
TOTAL LIABILITIES & EQUITY	5,863,837.05	9,993,475.42	-4,129,638.37

Tioga County Industrial Development Agency

Profit & Loss

10/02/23

January through September 2023

Accrual Basis

	Jan - Sep 23	Jan - Sep 22	\$ Change
Ordinary Income/Expense			
Income			
Loan Interest Income			
COVID-19 C-7-A	121.29	278.48	-157.19
COVID-19 C-5-A	34.88	98.07	-63.19
COVID-19 C-1-A	268.61	179.21	89.40
COVID-19 C-2-A	0.00	112.92	-112.92
COVID-19 C-4-A	32.20	95.47	-63.27
RBEG 2019 -06	1,590.97	1,816.07	-225.10
IRP 2			
2011-03-A	0.00	27.05	-27.05
Total IRP 2	0.00	27.05	-27.05
IRP 3			
2007-08-A	0.00	181.93	-181.93
Total IRP 3	0.00	181.93	-181.93
IRP 4			
2019 - 06A	1,988.72	2,267.55	-278.83
2021-02-A	220.31	199.03	21.28
2021-01-A	1,240.67	1,524.25	-283.58
2019-07-A	1,215.30	1,442.67	-227.37
2018-02-A	35.13	142.72	-107.59
2018-01-A	1,704.90	2,083.40	-378.50
2017-04-A	843.51	1,135.25	-291.74
2017-05-A	0.00	19.41	-19.41
2017-01-A	207.79	228.83	-21.04
Total IRP 4	7,456.33	9,043.11	-1,586.78
Loan Interest Income - Other	0.00	29.35	-29.35
Total Loan Interest Income	9,504.28	11,861.66	-2,357.38
Loan Program Fee			
Facade	0.00	300.00	-300.00
IRP 4	1,625.00	300.00	1,325.00
Total Loan Program Fee	1,625.00	600.00	1,025.00
Loan Late Fee			
COVID-19 C-5-A	17.30	0.00	17.30
COVID-19 C-1-A	216.50	129.90	86.60
2016-02-C	0.00	104.15	-104.15
2017-01-A	21.60	0.00	21.60
2018-01-C	5.00	0.00	5.00
Total Loan Late Fee	260.40	234.05	26.35
Loan Administrative Fee	658.13	134.37	523.76
4110 - Grants			
Workforce Coordinator	25,198.49	0.00	25,198.49
DRI-HCR	207,555.37	0.00	207,555.37
Total 4110 - Grants	232,753.86	0.00	232,753.86
Interest Income-			
Interest Income - TSB COVID19	1.71	111.05	-109.34
CCTC- CD Site Development 2441	239.61	0.00	239.61
CCTC- CD Site Development 2440	50.59	0.00	50.59
CCTC- CD Site Development 2439	50.59	0.00	50.59
Interest Income- TSB ICS	0.00	528.97	-528.97
Community- Facade Improvement	15.63	15.84	-0.21
CCTC Loan Loss Reserve Account	8.11	9.07	-0.96
TSB- checking	285.17	26.06	259.11
TSB-general fund	19.71	14.84	4.87
TSB- IRP 4	137.09	20.06	117.03

Tioga County Industrial Development Agency

Profit & Loss

10/02/23

January through September 2023

Accrual Basis

	Jan - Sep 23	Jan - Sep 22	\$ Change
TSB- RBEG	158.44	23.01	135.43
TSB- marketing	0.00	0.04	-0.04
Total Interest Income-	966.65	748.94	217.71
Leases/Licenses			
RR leases	-13.78	0.00	-13.78
Leases/Licenses - Other	15,649.57	12,437.22	3,212.35
Total Leases/Licenses	15,635.79	12,437.22	3,198.57
OHRy			
freight	31,987.34	57,741.90	-25,754.56
Total OHRy	31,987.34	57,741.90	-25,754.56
4170 · PILOT Program Fees			
Best Bev	50,308.61	0.00	50,308.61
Sales Tax Exemption App Fee	2,645.00	0.00	2,645.00
SunEast Valley Solar	2,500.00	2,500.00	0.00
Tioga Downs	1,500.00	0.00	1,500.00
Total 4170 · PILOT Program Fees	56,953.61	2,500.00	54,453.61
Total Income	350,345.06	86,258.14	264,086.92
Expense			
Grant Expense			
Richford Railroad	1,265.00	0.00	1,265.00
Raymond Hadley Water	1,617.00	0.00	1,617.00
Workforce Coordinator	25,198.49	0.00	25,198.49
DRI-HCR	205,407.73	0.00	205,407.73
Total Grant Expense	233,488.22	0.00	233,488.22
Marketing	0.00	294.50	-294.50
Education			
Curtis	0.00	100.00	-100.00
Total Education	0.00	100.00	-100.00
Loan Admin Fee			
IRP 4	80.40	134.37	-53.97
Loan Admin Fee - Other	124.47	0.00	124.47
Total Loan Admin Fee	204.87	134.37	70.50
Loan Program Expense			
Marketing	237.50	370.50	-133.00
Loan Program Expense - Other	86.50	223.85	-137.35
Total Loan Program Expense	324.00	594.35	-270.35
6120 · Bank Service Charges	71.80	10.00	61.80
6160 · Dues and Subscriptions	1,924.00	1,769.00	155.00
Employee benefit			
IRA Company Match	474.25	709.74	-235.49
Total Employee benefit	474.25	709.74	-235.49
6180 · Insurance			
Crime (Smith Brothers)	636.00	0.00	636.00
WC (Utica)	280.00	630.00	-350.00
Travel/Accident (Hartford)	0.00	750.00	-750.00
D & O (Philadelphia Ins. Co)	3,696.00	3,483.00	213.00
6190 · Disability (First Rehab Life)	375.29	388.80	-13.51
Employee Health (SSA)	5,374.66	4,584.39	790.27
6185 · Property & Liability (Dryden)	12,458.71	11,224.42	1,234.29
RR Liability (Steadfast)	7,004.47	29,055.60	-22,051.13

Tioga County Industrial Development Agency

Profit & Loss

10/02/23

January through September 2023

Accrual Basis

	Jan - Sep 23	Jan - Sep 22	\$ Change
Total 6180 · Insurance	29,825.13	50,116.21	-20,291.08
6200 · Interest Expense			
6205 · Loan Int Exp Covid	646.42	713.23	-66.81
6220 · Loan Interest			
IRP 1	383.83	0.00	383.83
IRP 2	897.84	0.00	897.84
IRP 3	1,604.57	0.00	1,604.57
IRP 4	1,919.77	2,022.93	-103.16
Total 6220 · Loan Interest	4,806.01	2,022.93	2,783.08
6200 · Interest Expense - Other	0.00	3,183.77	-3,183.77
Total 6200 · Interest Expense	5,452.43	5,919.93	-467.50
Lounsberry land	0.00	3,120.00	-3,120.00
6240 · Miscellaneous	1,115.00	1,160.00	-45.00
6550 · Office Supplies	549.90	0.00	549.90
6560 · Payroll Expenses			
Payroll Expenses - HSA	1,350.00	2,100.00	-750.00
6560 · Payroll Expenses - Other	43,787.08	41,531.38	2,255.70
Total 6560 · Payroll Expenses	45,137.08	43,631.38	1,505.70
6270 · Professional Fees			
BiziLife LLC	4,868.50	4,675.00	193.50
Ec Dev Specialist Position	10,000.00	15,000.00	-5,000.00
Administrative Services			
Tinney	17,875.00	19,125.00	-1,250.00
Total Administrative Services	17,875.00	19,125.00	-1,250.00
6650 · Accounting			
Jan Nolis	1,220.00	1,385.00	-165.00
6650 · Accounting - Other	8,500.00	7,600.00	900.00
Total 6650 · Accounting	9,720.00	8,985.00	735.00
6280 · Legal Fees			
Loan Program Fees	0.00	0.00	0.00
6280 · Legal Fees - Other	28,540.55	32,524.00	-3,983.45
Total 6280 · Legal Fees	28,540.55	32,524.00	-3,983.45
6270 · Professional Fees - Other	962.00	3,848.00	-2,886.00
Total 6270 · Professional Fees	71,966.05	84,157.00	-12,190.95
6670 · Program Expense			
Water Tower	237,904.52	668,657.90	-430,753.38
Total 6670 · Program Expense	237,904.52	668,657.90	-430,753.38
Property Taxes			
Stanton Hill 9.64A Town Lot	222.30	206.68	15.62
96 · Smith Creek Rd	27.48	25.55	1.93
540 · Stanton Hill	168.24	156.42	11.82
Spring St	0.28	0.27	0.01
Berry Road (47)	141.77	131.81	9.96
Carmichael Road	7.78	58.26	-50.48
Smith Creek Road	23.55	21.90	1.65
Glenmary Drive	10.81	10.10	0.71
Metro Road	9.01	8.42	0.59
Total Property Taxes	611.22	619.41	-8.19
Recording fees	390.00	0.00	390.00
6770 · Supplies	568.20	953.28	-385.08

Tioga County Industrial Development Agency

Profit & Loss

January through September 2023

	<u>Jan - Sep 23</u>	<u>Jan - Sep 22</u>	<u>\$ Change</u>
6350 · Travel & Ent			
6380 · Travel	242.32	0.00	242.32
6350 · Travel & Ent - Other	125.13	2,699.99	-2,574.86
Total 6350 · Travel & Ent	<u>367.45</u>	<u>2,699.99</u>	<u>-2,332.54</u>
Total Expense	<u>630,374.12</u>	<u>864,647.06</u>	<u>-234,272.94</u>
Net Ordinary Income	<u>-280,029.06</u>	<u>-778,388.92</u>	<u>498,359.86</u>
Net Income	<u>-280,029.06</u>	<u>-778,388.92</u>	<u>498,359.86</u>

**Tioga County Industrial Development Agency
Transaction Detail**

September 2023

Type	Date	Num	Name	Memo	Amount
Restricted Cash Accounts					
COVID-19					
Deposit	09/08/2023			Loan pmt	721.53
Deposit	09/14/2023			Loan pmts	588.61
Total COVID-19					1,310.14
Community- Facade Improvement					
Deposit	09/08/2023			Loan Pmt	540.73
Total Community- Facade Improvement					540.73
USDA Funds					
TSB- IRP 2016 (Formerly IRP 4)					
Deposit	09/08/2023			Loan Pmt	754.16
Deposit	09/14/2023			Loan pmt	1,012.45
Deposit	09/19/2023			Loan pmt	250.00
Deposit	09/28/2023			Loan pmt	572.36
Total TSB- IRP 2016 (Formerly IRP 4)					2,588.97
TSB- RBEG					
Deposit	09/14/2023			Loan Pmt	809.96
Total TSB- RBEG					809.96
Total USDA Funds					3,398.93
Total Restricted Cash Accounts					5,249.80
Temporarily Restricted Cash Acc					
TSB-Owego Gardens					
Deposit	09/28/2023			PILOT - V&S and FedEx/Nichols Cross Dock	175,819.62
Total TSB-Owego Gardens					175,819.62
Total Temporarily Restricted Cash Acc					175,819.62
Unrestricted Cash Accounts					
TSB- checking					
Check	09/06/2023	7112	LeeAnn Tinney	Sep 2023 Professional Services	-2,125.00
Check	09/06/2023	7113	BiziLife LLC	Aug social media	-545.70
Check	09/06/2023	7114	Tioga County	IT Inv 5242 July Wireless	-37.99
Check	09/06/2023	7115	Christine Curtis	HSA September	-150.00
Deposit	09/08/2023			July RJ Corman 3016.20 & Railroad Ins Refund 21013.43	24,029.63
Check	09/13/2023	7116	Christine E Curtis	Pay Period: 8/27/2023-9/9/2023	-1,668.16
Check	09/19/2023	7117	Thomas, Collison & Meagher	Mar 2023	-4,879.40
Deposit	09/19/2023			Arteast Place - 37-41 Lake St Owego - Sales Tax Exemption App Fee	250.00
Check	09/27/2023	7118	Christine E Curtis	Pay Period: 9/10/2023-9/23/2023	-1,761.42
Check	09/27/2023	7119	Franklin Templeton	Sep 2023 Simple IRA - C. Curtis	-185.30
Check	09/28/2023	7120	Excellus Health Plan	Oct 2023 Inv#36528923	-543.30
Check	09/28/2023	7121	Factual Data	Inv 4136417 Customer No 837909996	-13.25
Deposit	09/28/2023			2023 Leases - Peyper Fields/Glamping & Spook Hill Farm	644.15
Total TSB- checking					13,014.26
Total Unrestricted Cash Accounts					13,014.26
TOTAL					194,083.68

1 STATE OF NEW YORK

2 COUNTY OF TIOGA

3 -----

4 In the Matter of the Application by

5 SUNEAST VALLEY SOLAR, LLC,

6 for Financial Assistance

7 -----

8 A public hearing held at 56 Main Street, Owego,

9 New York, on the 27th day of September, 2023,

10 commencing at 4:03 PM.

11

12 BEFORE: CHRISTINE CURTIS

13 Executive Director

14 Industrial Development Agency

15

16 BEFORE: CZERENDA COURT REPORTING, INC.

17 PO Box 903

18 Binghamton, New York 13902-0903

19 KEVIN CALLAHAN (via video)

20 Shorthand Reporter

21 Notary Public

22 Binghamton - (607) 723-5820

23 (800) 633-9149

24

In the Matter of a Public Hearing

1 HEARING OFFICER: Good afternoon.
2 My name is Christine Curtis, and I'm the
3 Director of the Tioga County Industrial
4 Development Agency.

5 The Agency is conducting this
6 hearing pursuant to General Municipal Law,
7 Section 859-a, to seek public comment on an
8 application for financial assistance
9 submitted by Suneast Valley Solar, LLC.

10 The acceptance of the filing by the
11 Agency does not infer any position on the
12 approval or disapproval of the financial
13 assistance requested. No position will be
14 taken by the Agency until all public
15 hearings and comments are concluded.

16 A copy of the cost/benefit analysis
17 provided by the Tioga County IDA is
18 available on their website.

19 Notice of this hearing was
20 published on September 13, 2023, in the
21 PRESS & SUN BULLETIN.

22 Each person wishing to speak shall
23 state his or her name, and if you are
24 speaking on behalf of any organization or

In the Matter of a Public Hearing

1 entity, please, identify that organization
2 or entity.

3 Each speaker shall be given five
4 minutes to speak. This hearing shall remain
5 open until 5:00 PM or longer if public
6 comment warrants.

7 I want to remind you that the
8 purpose of this hearing is to afford you an
9 opportunity to make statements and comments
10 on the application and project plan of the
11 IDA. Your comments will be considered by
12 the IDA in making a decision.

13 This is not a question-and-answer
14 session. Please remember to identify
15 yourself and the organization or entities
16 that you are speaking on behalf of prior to
17 comment.

18 First I will explain the benefits
19 requested by Suneast Valley Solar. SED New
20 York Holdings, LLC, is the 100 percent owner
21 of the applicant, Suneast Valley Solar, LLC.

22 Suneast Valley Solar, LLC, proposes
23 the installation of a ground-mounted utility
24 scale solar energy generation system located

In the Matter of a Public Hearing

1 at 2593 Montrose Turnpike, Owego, New York,
2 that will generate 20 megawatts of power.
3 This is the project.

4 The Suneast Valley Solar, LLC,
5 project will add local generation to the
6 grid, contribute towards grid reliability
7 and resilience. The project will generate
8 power that will help New York State meet its
9 goal of 70 percent renewable energy by 2030.

10 The proposed site includes three
11 properties at 2593 Montrose Turnpike in the
12 Town of Owego. Tax map ID numbers
13 representing the project area are
14 140.00-1-29.111. The second parcel is tax
15 map ID 140.00-1-35.1, and the third parcel
16 is ID number 140.00-1-36.111. And these
17 three parcels together represent,
18 approximately, 168 acres.

19 The proposed project will require
20 necessary approvals from local code
21 enforcement, NYSEG and NYSERDA. Applicable
22 laws of the New York State Environmental
23 Quality Review Act shall be followed.

24 The job creation anticipated from

In the Matter of a Public Hearing

1 this project is one permanent, full-time
2 employee with an estimated payroll of 76,000
3 a year.

4 The project creates 10 solar arrays
5 with the capacity to generate 20 megawatts
6 of electricity.

7 This project's budget is estimated
8 at above \$47 million based on the taxable
9 items related to the construction, equipment
10 and materials purchases anticipated at
11 \$38,465,147, and allowing for the already
12 granted sales tax exemption on the state
13 portion and using the assumption that all
14 materials will be purchased within Tioga
15 County, the company has requested a tax
16 sales savings estimated at \$1,538,605.88.

17 The company has also requested a
18 mortgage tax abatement in the amount of
19 \$248,844.

20 The estimated construction
21 employment impact during the project's
22 construction is 55 temporary construction
23 jobs, and this will result in an indirect
24 job creation of an approximate 16 additional

In the Matter of a Public Hearing

1 jobs in Tioga County, New York.

2 The proposed payment in lieu of tax
3 is based on a 10,000-per-megawatt payment
4 including a 2 percent annual escalation over
5 the 18-year agreement.

6 The total real property tax
7 abatement anticipated is \$209,900.04.

8 According to this estimated PILOT
9 financial model, over a period of 18 years
10 Suneast Valley Solar would be contributing a
11 total of \$4,282,462.48 over the lifetime of
12 the PILOT, which is 18 years. The proposal
13 is that this -- these funds would be split
14 into thirds to each the town, county and
15 school so that each municipality would share
16 an equal portion of this PILOT payment.

17 The justification for a deviation
18 from uniform PILOT policy is that Real
19 Property Tax Law, Section 487, provides for
20 only a maximum 15-year exemption from real
21 property taxation.

22 Additionally, the company has
23 stated that the financing of new solar
24 projects is traditionally accomplished on a

In the Matter of a Public Hearing

1 project finance basis.

2 In summary, the company is
3 investing over \$47 million in capital
4 improvements in Tioga County. The company
5 will create one new full-time permanent
6 position. The company is bringing 55
7 temporary construction jobs to Tioga County.
8 It is stimulating 16 additional indirect
9 jobs resulting from the construction.

10 They are requesting a real property
11 tax abatement estimated at \$209,900.04 over
12 18 years. They are requesting local sales
13 tax savings estimated at \$1,538,605.88 for
14 construction materials and equipment
15 purchases. They were requesting mortgage
16 tax abatement in the amount of \$248,844, and
17 the project will add local generation to the
18 grid contributing toward grid reliability
19 and resilience.

20 Since there is no one present
21 wishing to speak, we will adjourn and we
22 will hold this meeting open providing an
23 opportunity for latecomers to come and make
24 a presentation.

In the Matter of a Public Hearing

1 As such, I will call a recess until
2 4:30 PM or such time as anyone requests that
3 the hearing reopen.

4 (Whereupon a short break was taken)

5 HEARING OFFICER: So, the time is
6 4:32 PM, and the hearing is concluded.

7 (Whereupon Exhibits 1 through 5
8 were marked for identification)

9 - - - - -

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ATTACHED EXHIBITS:

- 1 Notice of Public Hearing
- 2 Affidavit of Publication
- 3 Letter to taxing authorities
- 4 Affidavit of Mailing
- 5 Affidavit of Posting

- - - - -

1 STATE OF NEW YORK :

2 COUNTY OF BROOME :

3

4 I, KEVIN CALLAHAN, Shorthand Reporter, do
5 certify that the foregoing is a true and accurate
6 transcript of the proceedings in the matter of Suneast
7 Valley Solar, LLC, held in Owego, New York, on
8 September 27, 2023.

9

10

11

Kevin Callahan

12 KEVIN CALLAHAN

13

Shorthand Reporter

14

Notary Public

15

CZERENDA COURT REPORTING, INC

16

PO Box 903

17

Binghamton, New York 13902-0903

18

19

20

21

22

23

24

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that a public hearing, pursuant to Article 18-A of the New York State General Municipal Law, will be held by the Tioga County Industrial Development Agency (the "Agency") on the 27th day of September, 2023 at 4:00 p.m., local time, in the Legislative Conference Room at the Ronald E. Dougherty County Office Building, 56 Main Street in the Village of Owego, Tioga County, New York 13827.

The public hearing is being held in connection with the following matters:

Suneast Valley Solar LLC, a limited liability company organized and existing under the laws of the State of Delaware, and authorized to do business in the State of New York, (the "Company") has requested that the Agency assist in the financing of the acquisition of 168+/- acres of land situate at 2593 Montrose Turnpike in the Town of Owego, Tioga County, New York (the "Land") and the construction thereon of a ground mounted utility scale solar energy generation system (the "Facility") and the acquisition and installation in the Facility of certain equipment (the "Equipment"). The Land, the Facility and the Equipment are hereinafter, collectively, the "Project". The Project will be initially owned, operated and/or managed by the Company.

The Agency will acquire a leasehold interest in the Project from the Company and lease the Project back to the Company. At the end of the lease term, the Agency's interest in the Project will be reconveyed to the Company. The Agency contemplates that it will provide financial assistance to the Company in the form of the issuance of exemptions from sales and use taxes, mortgage taxes, and an abatement of real property taxes deviating from the Agency's Uniform Tax Exemption Policy.

A copy of the Company's application to the Agency will be available for review at the Agency's website located at <https://www.tiogacountyny.com/programs-agencies/industrial-development-agency/>.

A representative of the Agency will, at the above-stated time and place, hear and accept written comments from all persons with views in favor of or opposed to either the proposed financial assistance to the Company or the location or nature of the Project.

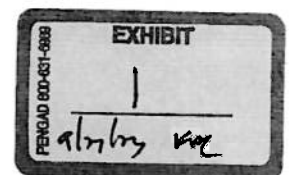
Minutes of the hearing will be made available to the Tioga County Legislative Chairperson at the County Office Building.

TIOGA COUNTY INDUSTRIAL
DEVELOPMENT AGENCY

Dated: September 8, 2023

By: Jenny Ceccherelli, Chairperson

SEE NEXT PAGE FOR ZOOM MEETING INSTRUCTIONS



Join Zoom Meeting

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Passcode: 821882

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• +1 312 626 6799 US (Chicago)

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• +1 669 900 9128 US (San Jose)

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Meeting ID: 843 0625 9404

Passcode: 821882

Find your local number: <https://us02web.zoom.us/j/ku1ea8o9m>

PRESS & SUN-BULLETIN

State of New York
City of Binghamton
County of Broome,

Linda Tutt being duly sworn, deposes and says she is the Principal Clerk of the Binghamton Press Company Inc., publisher of the following newspaper printed in Johnson City published in the City of Binghamton, New York and of general circulation in the Counties of Broome, Chenango, Delaware, Tioga, State of New York and Susquehanna County, State of Pennsylvania PRESS & SUN BULLETIN

On the 13 day of September in the year 2023, before me, the undersigned, a Notary Public in and for said State, personally appeared Linda Tutt, personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name(s) is (are) subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their capacity(ies), and that by his/her/their signature(s) on the instrument, the individual(s), or the person upon behalf of which the individual(s) acted, executed, the instrument. (Signature of Notary)

A notice of which the annexed is a printed copy, as published in the editions dated:

09/13/2023

Linda Tutt
Legal Clerk

Subscribed and sworn to before me this 13 day of September, 2023

Nicole Jacobs
Notary Public
State of Wisconsin, County of Brown

8-21-26
My commission expires

NICOLE JACOBS
Notary Public
State of Wisconsin

EXHIBIT
2
alr/hrs 10/2

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that a public hearing, pursuant to Article 18-A of the New York State General Municipal Law, will be held by the Tioga County Industrial Development Agency (the "Agency") on the 27th day of September, 2023 at 4:00 p.m., local time, in the Legislative Conference Room at the Ronald E. Dougherty County Office Building, 56 Main Street in the Village of Owego, Tioga County, New York 13827.

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A representative of the Agency will, at the above-stated time and place, hear and accept written comments from all persons with views in favor of or opposed to either the proposed financial assistance to the Company or the location or nature of the Project.

Minutes of the hearing will be made available to the Tioga County Legislative Chairperson at the County Office Building.

TIOGA COUNTY INDUSTRIAL
DEVELOPMENT AGENCY

Dated: September 8, 2023
By: Jenny Ceccherelli, Chairperson

SEE NEXT PAGE FOR ZOOM MEETING INSTRUCTIONS

Join Zoom Meeting
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Meeting ID: 843 0625 9404
Passcode: 821882

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Dial by your location

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- *+1 646 931 3860 US
- *+1 301 715 8592 US (Washington DC)
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- *+1 689 444 9171 US
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- *+1 253 205 0468 US
- *+1 253 215 8782 US (Tacoma)
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Meeting ID: 843 0625 9404
Passcode: 821882

Find your local number: <https://us02web.zoom.us/j/ku1ea8o9m>
9/13/2023

THOMAS, COLLISON & MEAGHER

**Attorneys at Law
1201 Monroe Street
Post Office Box 329
Endicott, NY 13761-0329**

**Telephone: (607) 754-0410
Facsimile: (607) 754-6293
E-Mail Address: jmeagher@tcmslaw.com**

**Robert B. Thomas (1925 - 2017)
Joseph B. Meagher *
Charles H. Collison (1938 - 2021)
*Also Admitted in Pennsylvania**

Gary H. Collison

September 13, 2023

**Donald Castellucci, Jr.
Supervisor
Town of Owego
2354 New York State Route 434
Apalachin, New York 13732**

**Steven Palinosky
Director
Tioga County Real Property
56 Main Street
Owego, New York 13827**

**Richard J. Pedro
Assessor
Town of Owego
2354 New York State Route 434
Apalachin, New York 13732**

**James McFadden
Treasurer
Tioga County
56 Main Street
Owego, New York 13827**

**Corey A. Green
Superintendent
Owego Apalachin Central School District
5 Sheldon Guile Boulevard
Owego, New York 13827**

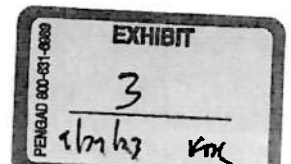
**Martha Sauerbrey
Legislative Chair
Tioga County Legislature
56 Main Street
Owego, New York 13827**

**Board of Education
Owego Apalachin Central School District
5 Sheldon Guile Boulevard
Owego, New York 13827**

**Re: TIOGA COUNTY INDUSTRIAL DEVELOPMENT AGENCY
PROPOSED SUNEAST VALLEY SOLAR LLC PROJECT**

Ladies and Gentlemen:

Pursuant to Section 912 of the New York General Municipal Law (the "Act"), the Tioga County Industrial Development Agency (the "Agency") hereby informs you that the Agency has received an application (the "Application") from Suneast Valley Solar LLC (the "Company") for financial assistance in connection with a project (the "Project") consisting of the following: (A)



Donald Castelluci, Jr., Supervisor
Richard J. Pedro, Assessor
Corey A. Green, Superintendent
Steven Palinosky, Director of Real Property
James McFadden, Treasurer
Martha Sauerbrey, Legislative Chair
Board of Education – Owego Apalachin CSD
September 13, 2023
Page 2

the acquisition of 168+/- acres of land located at 2593 Montrose Turnpike in the Town of Owego, Tioga County, New York (the "Land"), the construction thereon of a ground mounted utility scale solar energy generation system (the "Facility"), and the acquisition and installation in the Facility of certain equipment (the "Equipment") (the Land, the Facility, and the Equipment being hereinafter, collectively, referred to as the "Project"); (B) the granting of certain "financial assistance" (within the meaning of Section 854(14) of the Act) with respect to the foregoing, including potential exemptions from certain sales and use taxes, mortgage recording taxes and an abatement of real property taxes, deviating from the Agency's Uniform Tax Exemption Policy, (collectively, the "Financial Assistance"); and (C) the lease (with an obligation to purchase) or sale of the Project to the Company or such other person or entity as may be designated by the Company and agreed upon by the Agency.

Enclosed is a notice of public hearing to be held by the Agency relating to the proposed Project, together with the Cost/Benefit Analysis under date of September 12, 2023. The financial assistance being contemplated by the Agency in connection with the Project is described in said notice of public hearing.

If you have any questions regarding the foregoing, please do not hesitate to contact me.

Very truly yours,

TIOGA COUNTY INDUSTRIAL
DEVELOPMENT AGENCY

Joseph B. Meagher
Agency Counsel

JBM/sm
Enc.
cc: Christine Curtis (w/out enc.)

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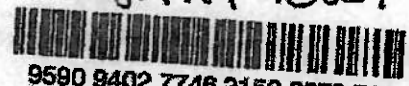
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- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to: Board of Education
Owego - Appalachian Central School District
S Sheldon Guide Blvd
Owego, NY 13827



9590 9402 7746 2152 0573 78

2. Article Number (Transfer from service label)
9589 0710 5270 0701 1141 02

PS Form 3811, July 2020 PSN 7530-02-000-9053

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X [Signature] Agent

B. Received by (Printed Name) [Signature] Addressee

C. Date of Delivery 9-15

D. Is delivery address different from item 1? Yes
If YES, enter delivery address below: No

3. Service Type

Adult Signature Priority Mail Express®

Adult Signature Restricted Delivery Registered Mail™

Certified Mail® Registered Mail Restricted Delivery

Certified Mail Restricted Delivery Signature Confirmation™

Collect on Delivery Signature Confirmation Restricted Delivery

Collect on Delivery Restricted Delivery Signature Confirmation Restricted Delivery

red Mail
red Mail Restricted Delivery
Limit \$500

Domestic Return Receipt

9589 0710 5270 0701 3149 04

U.S. Postal Service
CERTIFIED MAIL RECEIPT
Domestic Mail Only

For delivery information, visit our website at envelopes.com

Certified Mail Fee	\$ 4.35
Return Receipt (hardcopy)	\$ 3.25
Return Receipt (electronic)	\$
Certified Mail Restricted Delivery	\$
Adult Signature Restricted Delivery	\$
Add Signature Restricted Delivery	\$
Postage	\$ 1.83
Total Postage and Fees	\$ 9.73

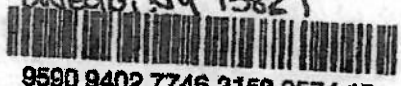
Postmark Here

Sent To
Corey A. Green Superintendent
5 Sheldon Gwile Blvd
Oneonta, NY 13827

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:
 Corey A. Green
 Superintendent
 Oneonta-Adirondack Central School District
 5 Sheldon Gwile Blvd
 Oneonta, NY 13827



9500 9402 7746 2152 0574 15

2. Article Number (Transfer from sender label)
9589 0710 5270 0701 3149 04

COMPLETE THIS SECTION ON DELIVERY

A. Signature
 Recipient Agent
 Addressee

B. Received by (Printed Name) M. Hill

C. Date of Delivery 9-15

D. Is delivery address different from item 1? Yes
 If YES, enter delivery address below: No

3. Service Type

<input type="checkbox"/> Adult Signature	<input type="checkbox"/> Priority Mail Express®
<input type="checkbox"/> Adult Signature Restricted Delivery	<input type="checkbox"/> Registered Mail™
<input checked="" type="checkbox"/> Certified Mail®	<input type="checkbox"/> Registered Mail Restricted Delivery
<input type="checkbox"/> Certified Mail Restricted Delivery	<input type="checkbox"/> Signature Confirmation™
<input type="checkbox"/> Collect on Delivery	<input type="checkbox"/> Signature Confirmation Restricted Delivery
<input type="checkbox"/> Collect on Delivery Restricted Delivery	
<input type="checkbox"/> Registered Mail	
<input type="checkbox"/> Registered Mail Restricted Delivery (over \$500)	

9589 0710 5270 0701 1141 19

U.S. Postal Service CERTIFIED MAIL® RECEIPT

Domestic Mail Only

For delivery information, visit our website at www.usps.com

Original Mail Form

4.35

Extra Services & Fees Agent Fee, etc. (add to postage)

Return Receipt (hardcopy) \$ 3.25

Return Receipt (electronic) \$

Certified Mail Restricted Delivery \$

Adult Signature Restricted Delivery \$

Postage \$

Total Postage and Fees \$

Postmark
Here

To: Donald Castellucci, Jr. Supervisor
2354 New York State Rte 434
Apalachin, NY 13732

SENDER COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:
Donald Castellucci, Jr.
Supervisor
Town of Owego
2354 New York State Route 434
Apalachin, NY 13732



9590 9402 7746 2152 0573 61

2. Article Number (Transfer from service label)
9589 0710 5270 0701 1141 19

COMPLETE THIS SECTION ON DELIVERY

A. Signature
 Agent
 Addressee
Laura Burt

B. Received by (Printed Name)
Laura Burt

C. Date of Delivery
9-15-22

D. Is delivery address different from item 1? Yes
If YES, enter delivery address below: No

3. Service Type

<input type="checkbox"/> Adult Signature	<input type="checkbox"/> Priority Mail Express®
<input type="checkbox"/> Adult Signature Restricted Delivery	<input type="checkbox"/> Registered Mail™
<input checked="" type="checkbox"/> Certified Mail®	<input type="checkbox"/> Registered Mail Restricted Delivery
<input type="checkbox"/> Certified Mail Restricted Delivery	<input type="checkbox"/> Signature Confirmation™
<input type="checkbox"/> Collect on Delivery	<input type="checkbox"/> Signature Confirmation Restricted Delivery
<input type="checkbox"/> Collect on Delivery Restricted Delivery	
<input type="checkbox"/> Registered Mail Restricted Delivery (PS00)	

9589 0710 5270 0701 1148 98

U.S. Postal Service™
CERTIFIED MAIL® RECEIPT
 Domestic Mail Only

For delivery information, visit our website at www.usps.com

Certified Mail Fee
 \$ 4.35

Return Receipt (hardcopy) \$ 3.55
 Return Receipt (electronic) \$
 Certified Mail Restricted Delivery \$
 Adult Signature Restricted Delivery \$
 Adult Signature Restricted Delivery \$

Postage
 \$
 Total Postage and Fees \$

Postmark Here

Richard J. Pedro, Assessor
 2354 NYS Rte 434
 Apalachin, NY 13732

PS Form 3800, January 2017

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:
 Richard J. Pedro
 Assessor
 Town of Owego
 2354 New York State Route 434
 Apalachin, NY 13732

2. Article Number (Transfer from sender label)
 9589 0710 5270 0701 1148 98

3. Service Type
 Adult Signature
 Adult Signature Restricted Delivery
 Certified Mail®
 Certified Mail Restricted Delivery
 Collect on Delivery
 Collect on Delivery Restricted Delivery
 Priority Mail Express®
 Registered Mail™
 Registered Mail Restricted Delivery
 Signature Confirmation™
 Signature Confirmation Restricted Delivery

COMPLETE THIS SECTION ON DELIVERY

A. Signature
 X *Laura Burt* Agent Addressee

B. Received by (Printed Name)
 LAURA BURT

C. Date of Delivery
 9-15-23

D. Is delivery address different from item 1? Yes
 If YES, enter delivery address below: No

PS Form 3811, July 2020 PSN 7530-02-000-9053

Domestic Return Receipt

95A9 0710 5270 0701 1149 2A

U.S. Postal Service
CERTIFIED MAIL RECEIPT
 Domestic Mail Only

For delivery information, visit our website at www.usps.com

Original Mail Fee
 \$ **4.35**

Additional Services & Fees (check box, and fee amount)

<input type="checkbox"/> Return Receipt (hardcopy)	\$ 3.55
<input type="checkbox"/> Return Receipt (electronic)	\$ _____
<input type="checkbox"/> Certified Mail Restricted Delivery	\$ _____
<input type="checkbox"/> Adult Signature Required	\$ _____
<input type="checkbox"/> Adult Signature Restricted Delivery	\$ _____

Postage
 \$ _____

Total Postage and Fees
 \$ _____

Sent To
James McFadden, -Treasurer
56 Main St
Owego, NY 13827

Postmark Here

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to: **James McFadden**
Treasurer
Tioga County
56 Main St
Owego, NY 13827

2. Article Number (transfer from service label)
9590 9402 7748 2152 0573 92

3. Service Type
 Adult Signature
 Adult Signature Restricted Delivery
 Certified Mail®
 Certified Mail Restricted Delivery
 Collect on Delivery
 Collect on Delivery Restricted Delivery
 Priority Mail Express®
 Registered Mail™
 Registered Mail Restricted Delivery
 Signature Confirmation™
 Signature Confirmation Restricted Delivery

4. Complete THIS SECTION ON DELIVERY

A. Signature
 Agent
 Addressee
X **Peggie Nickels**

B. Received by (Printed Name)
Peggie Nickels

C. Date of Delivery
9-15-23

D. Is delivery address different from item 1?
 If YES, enter delivery address below: Yes No

PS Form 3811, July 2020 PSN 7630-02-000-9053

Domestic Return Receipt

9589 0710 5270 0701 1140 96

U.S. Postal Service CERTIFIED MAIL RECEIPT

Domestic Mail Only

For delivery information, visit our website at www.usps.com

Certified Mail Fee
\$ 4.35

Postage and Fees (if a meter stamp has been used, add fee on separate sheet)

Return Receipt (hard copy) \$ 3.35

Return Receipt (electronic) \$

Certified Mail Restricted Delivery \$

Adult Signature Required \$

Adult Signature Restricted Delivery \$

Postmark
Here

Postage
\$ 1.83

Total Postage and Fees
\$ 9.73

to
Martha Saverbrey - Legislative Chair
56 Main St
Owego, NY 13827

PS Form 3800, January 2003

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to: Martha Saverbrey
Legislative Chair
Tioga County Legislature
56 Main St
Owego, NY 13827



9590 9402 7746 2162 0573 85

2. Article Number (Transfer from service label)
9589 0710 5270 0701 1140 96

PS Form 3811, July 2020 PSN 7530-02-000-9053

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X *Amy Eilker* Agent Addressee

B. Received by (Printed Name)
Amy Eilker

C. Date of Delivery
9-15-23

D. Is delivery address different from item 1? Yes
If YES, enter delivery address below: No

3. Service Type

Adult Signature

Adult Signature Restricted Delivery

Certified Mail®

Certified Mail Restricted Delivery

Collect on Delivery

Collect on Delivery Restricted Delivery

Priority Mail Express®

Registered Mail™

Registered Mail Restricted Delivery

Signature Confirmation™

Signature Confirmation Restricted Delivery

Domestic Return Receipt

9589 0710 5270 0701 1149 11

U.S. Postal Service
CERTIFIED MAIL RECEIPT

Domestic Mail Only

For delivery information, visit our website at www.usps.com

OFFICIAL USE

Certified Mail Fee

4.35

- Return Receipt (hardcopy) \$3.55
- Return Receipt (electronic)
- Certified Mail Restricted Delivery
- Adult Signature Restricted
- Adult Signature Restricted Return

Postmark
Here

Postage

Total Postage and Fees

Send to

Steven Palinosky, Director
56 Main St
Owego, NY 13827

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to: Steven Palinosky
Director
Tioga County Real Property
56 Main St
Owego, NY 13827



9589 9402 7746 2152 0574 08

2. Article Number (transfer from service label)

9589 0710 5270 0701 1149 11

PS Form 3811, July 2020 PSN 7530-02-000-9053

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X *Steven Palinosky*

- Agent
- Addressee

B. Received by (Printed Name)

Steven Palinosky

C. Date of Delivery

D. Is delivery address different from item 1? Yes
If YES, enter delivery address below: No

3. Service Type

- Adult Signature
- Adult Signature Restricted Delivery
- Certified Mail®
- Certified Mail Restricted Delivery
- Collect on Delivery
- Collect on Delivery Restricted Delivery
- Registered Mail®
- Registered Mail Restricted Delivery
- Signature Confirmation™
- Signature Confirmation Restricted Delivery

- Priority Mail Express®
- Registered Mail™
- Registered Mail Restricted Delivery
- Signature Confirmation™
- Signature Confirmation Restricted Delivery

Domestic Return Receipt

**AFFIDAVIT OF MAILING
OF NOTICE OF PUBLIC HEARING
(SUNEAST VALLEY SOLAR LLC PROJECT)**

STATE OF NEW YORK:

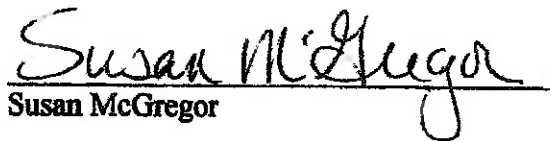
: ss.:

COUNTY OF BROOME:


The undersigned, being duly sworn, hereby states:

That on September 13, 2023, I mailed a copy of the Notice of Public Hearing in connection with the Tioga County Industrial Development Agency's proposed Suneast Valley Solar LLC Project to the individuals on the following page:

IN WITNESS WHEREOF, I have hereunto set my hand this 18th day of September, 2023.


Susan McGregor

Subscribed to and Sworn to before
me this 18th day of September, 2023


Notary Public

MARION E. GOETZ
Notary Public, State Of New York
Broome County 4636322
My Commission Expires Sept. 30, 2026



DISTRIBUTION LIST

Don Castellucci, Jr.
Supervisor
Town of Owego
2354 State Route 434
Apalachin, New York 13732

Steven Palinosky
Director
Tioga County Real Property
56 Main Street
Owego, New York 13827

Richard J. Pedro
Assessor
Town of Owego
2354 State Route 434
Apalachin, New York 13732

James McFadden
Tioga County Treasurer
56 Main Street
Owego, New York 13827

Corey A. Green
Superintendent
Owego-Apalachin Central School District
5 Sheldon Guile Boulevard
Owego, New York 13827

Martha Sauerbrey
Legislative Chair
Tioga County Legislature
56 Main Street
Owego, New York 13827

Board of Education
Owego Apalachin Central School District
5 Sheldon Guile Boulevard
Owego, New York 13827

**AFFIDAVIT OF POSTING
OF NOTICE OF PUBLIC HEARING
ON PROPOSED PROJECT AND
FINANCIAL ASSISTANCE RELATING THERETO
(SUNEAVALLEY SOLAR LLC PROJECT)**

STATE OF NEW YORK:

: ss.:


COUNTY OF BROOME:

The undersigned, being duly sworn, hereby states:

1. That on September 12, 2023, I posted a copy of a Notice of Public Hearing in connection with the proposed Suneast Valley Solar LLC Project to be undertaken by the Tioga County Industrial Development Agency.

2. Said Notice was posted on a bulletin board located at the Town of Owego Town Hall, 2354 State Route 434, Apalachin, New York 13732.

IN WITNESS WHEREOF, I have hereunto set my hand this 13th day of September, 2023.



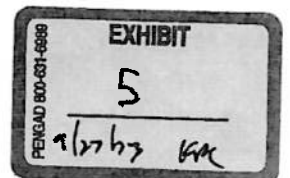
Daniel Yarnovich

Subscribed to and Sworn before me
this 13th day of September, 2023



Notary Public

SUSAN M. MCGREGOR
Notary Public, State of New York
No. 01MC6215671
Qualified in Broome County
Commission Expires January 4, 2026



A regular meeting of the Tioga County Industrial Development Agency (the "Agency") was convened in public session at the Ronald E. Dougherty County Office Building, 56 Main Street in the Town of Owego, Tioga County, New York, and via a telephone conference, held on Wednesday, October 4, 2023, at 4:30 o'clock p.m., local time.

The meeting was called to order by the Chairperson and, upon roll being called, the following members of the Agency were:

PRESENT:	Jenny Ceccherelli	Chairperson
	Kevin Gillette	Vice Chairperson
	Martha Sauerbrey	Secretary
	Jonathan Ward	Treasurer
	Tracy Monell	Member
	Eric Knolles	Member
	Mari Townsend	Member

ABSENT:

THE FOLLOWING PERSONS WERE ALSO PRESENT:

Christine Curtis	Executive Administrator
LeeAnn Tinney	Economic Development & Planning
Joseph B. Meagher, Esq.	Agency Counsel

The following resolution was offered by _____, seconded by _____, to wit:

RESOLUTION AUTHORIZING A LEASE/LEASEBACK TRANSACTION TO FACILITATE THE ACQUISITION, CONSTRUCTION AND EQUIPPING OF A GROUND MOUNTED UTILITY-SCALE SOLAR ENERGY GENERATION SYSTEM TO BE LOCATED ON 168+/- ACRES OF LAND SITUATE AT 2593 MONTROSE TURNPIKE IN THE TOWN OF OWEGO, TIOGA COUNTY, NEW YORK APPOINTING SUNEAST VALLEY SOLAR LLC (THE "COMPANY") AGENT OF THE AGENCY FOR THE PURPOSE OF CONSTRUCTING AND EQUIPPING THE PROJECT AND AUTHORIZING THE EXECUTION AND DELIVERY OF CERTAIN DOCUMENTS WITH RESPECT THERETO INCLUDING A PAYMENT IN LIEU OF TAX AGREEMENT, DEVIATING FROM THE AGENCY'S UNIFORM TAX EXEMPTION POLICY, A SALES AND USE TAX EXEMPTION AGREEMENT IN AN AMOUNT NOT TO EXCEED \$3,077,212.00, A MORTGAGE TAX EXEMPTION IN AN AMOUNT NOT TO EXCEED \$248,844.00, AND A REAL PROPERTY TAX EXEMPTION IN AN AMOUNT NOT TO EXCEED \$209,900.00.

WHEREAS, the Tioga County Industrial Development Agency (the "Agency") is authorized and empowered by the provisions of Chapter 1030 of the 1969 Laws of the State of New York, constituting Title 1 of Article 18-A of the General Municipal Law, as amended (the "Enabling Act") and Chapter 534 of the 1971 Laws of the State of New York, as amended by Chapter 883 of the 1974 Laws of the State of New York, constituting Section 912 of said General Municipal Law (said Chapter and the Enabling Act being hereinafter collectively

referred to as the "Act") to promote, develop, encourage and assist in the acquiring, constructing, reconstructing, improving, maintaining, equipping and furnishing of industrial, manufacturing, warehousing, commercial, research, recreation and civic facilities, among others, for the purpose of promoting, attracting and developing economically sound commerce and industry to advance the job opportunities, health, general prosperity and economic welfare of the people of the State of New York, to improve their prosperity and standard of living, and to prevent unemployment and economic deterioration; and

WHEREAS, to accomplish its stated purposes, the Agency is authorized and empowered under the Act to acquire, construct, reconstruct and install one or more "projects" (as defined in the Act), or to cause said projects to be acquired, constructed, reconstructed and installed, and to convey said projects or to lease said projects with the obligation to purchase; and

WHEREAS, pursuant to an application submitted to the Agency by the Company, the members of the Agency, on September 6, 2023, adopted a resolution (the "Resolution") accepting an application to consider undertaking a project (the "Project") consisting of the following: (A) (1) the acquisition by lease of 168+/- acres of land located at 2593 Montrose Turnpike in the Town of Owego, County of Tioga and State of New York (the "Land"), (2) the construction on the Land of a ground mounted utility-scale solar energy generation system (the "Facility"), and (3) the acquisition and installation therein and thereon of certain machinery and equipment (the "Equipment") (the Land, the Facility and the Equipment being hereinafter collectively referred to as the "Project"), all of the foregoing to be leased by the Company as a ground mounted utility-scale solar energy generation system and any other directly or indirectly related activities; (B) the granting of certain "financial assistance" (within the meaning of Section 854(14) of the Act) with respect to the foregoing, including potential exemptions from certain sales and use taxes, mortgage taxes, and real property taxes, including a deviation from the Agency's Uniform Tax Exemption Policy (collectively, the "Financial Assistance"); (C) the lease of the Project from the Company to the Agency; and (D) the lease of the Project from the Agency back to the Company or such other person(s) or entity(ies) as may be designated by the Company and agreed upon by the Agency; and

WHEREAS, in compliance with the provisions of Section 859-a of the Act, the Resolution indicated that the undertakings of the Agency contained therein are contingent upon the Agency making a determination to proceed with the Project following compliance by the Agency with the public notice and public hearing requirements set forth in Section 859-a of the Act; and

WHEREAS, pursuant to the authorization contained in the Resolution, the Chairman of the Agency (A) caused notice of a public hearing of the Agency pursuant to Section 859-a of the Act (the "Public Hearing"), to hear all persons interested in the Project and the financial assistance being contemplated by the Agency with respect to the Project, to be mailed on September 13, 2023 to the chief executive officers of the county, the town and the school district in which the Project is to be located, (B) caused notice of the Public Hearing to be posted at the Town of Owego Town Hall at 2354 State Route 434, Apalachin, Tioga County, New York on September 12, 2023, (C) caused notice of the Public Hearing to be published on September 13, 2023 in the Press and Sun Bulletin, a newspaper of general circulation available to residents of the Town of Owego, (D) conducted the Public Hearing on September 27, 2023 at 4:00 o'clock p.m., local time, at the Town of Owego Town Hall in the Town of Owego, Tioga County, New York, and (E) prepared a report of the Public Hearing (the "Report") which fairly summarized the views presented at said Public Hearing and distributed same to the members of the Agency; and

WHEREAS, pursuant to Article 8 of the Environmental Conservation Law, Chapter 43-B of the Consolidated Laws of New York, as amended, and the regulations adopted pursuant thereto by the Department of Environmental Conservation of the State of New York (collectively, "SEQRA"), the Agency has determined that the Project constitutes an "unlisted action" that will not have a "significant effect on the environment" (as such quoted terms are defined in SEQRA); and

WHEREAS, in order to complete the documentation necessary to consummate the aforesaid Project described in the Notice of Public Hearing, the Agency proposes to enter into the following documents (hereinafter collectively referred to as the "Agency Documents"):

- (A) a lease agreement (and a memorandum thereof) (the "Lease Agreement") by the Company to the Agency, pursuant to which, among other things, the Agency acquires an interest in the Project;
- (B) a leaseback agreement (and a memorandum thereof) (the "Leaseback Agreement") by the Agency to the Company, pursuant to which, among other things, the Company agrees to undertake and complete the Project as agent of the Agency and the Company further agrees to lease the Project back from the Agency and, as rental thereunder, to pay the Agency's administrative fee relating to the Project and to pay all expenses incurred by the Agency with respect to the Project;
- (C) a payment-in-lieu-of-tax agreement (the "PILOT Agreement"), deviating from the Agency's Uniform Tax Exemption Policy, by and between the Company and the Agency, pursuant to which the Company agrees to make payments in lieu of taxes with respect to the Project as set forth in Exhibit "A" attached hereto; and
- (D) a project agreement (the "Project Agreement") by and between the Company and the Agency;
- (E) an agency agreement (the "Agency Agreement") authorizing the Company to act as the agent of the Agency for the purpose of the acquisition, construction and equipping of the Project;
- (F) a sales and use tax exemption agreement exempting the Company from sales and use tax for purchases related to the Project which would, otherwise, be subject to tax in an amount not to exceed \$3,077,212.00; and
- (G) a mortgage tax exemption affidavit exempting the Company from mortgage tax for a mortgage related to the Project which would, otherwise, be subject to mortgage tax in an amount not to exceed \$248,844.00;
- (H) any and all documents necessary to effect this Project (the "Closing Documents").

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE TIOGA COUNTY INDUSTRIAL DEVELOPMENT AGENCY, AS FOLLOWS:

SECTION 1. The Agency hereby finds and determines that:

- (A) By virtue of the Act, the Agency has been vested with all powers necessary and

convenient to carry out and effectuate the purposes and provisions of the Act and to exercise all powers granted to it under the Act; and

(B) The Project constitutes a “project,” as such term is defined in the Act; and

(C) The construction and equipping of the Project, the lease of the Project by the Company to the Agency and the lease of the Project by the Agency back to the Company will promote and maintain the job opportunities, general prosperity, and economic welfare of the citizens of Tioga County, New York and the State of New York and improve their standard of living; and

(D) The grant of enhanced benefits in the form of a deviation from the Agency’s Uniform Tax Exemption Policy are based upon the following findings:

- (i) The need for additional significant drivers of employment and economic activity within the Town of Owego, Tioga County, New York area;
- (ii) The availability of the Project site for development;
- (iii) The current economic condition of Tioga County;
- (iv) The value of the proposed deviation from the Agency’s Uniform Tax Exemption Policy;
- (v) The impact that the Project and the proposed tax exemptions will have on the affected tax jurisdiction;
- (vi) The impact of the proposed Project on existing and proposed businesses and economic development in the Tioga County area;
- (vii) The amount of private sector investment in the Project;
- (viii) The additional sources of revenue that will be provided for the taxing jurisdictions by the Project; and
- (ix) The extent to which the Project will provide an economic benefit not otherwise available within the Town of Owego and the County of Tioga.

(E) Having reviewed the Report of the Public Hearing and having fully considered all comments contained therein, the Agency hereby further determines that it is desirable and in the public interest for the Agency to proceed with the Project and to enter into the Agency Documents.

SECTION 2. In consequence of the foregoing, the Agency hereby determines to: (A) proceed with the Project; (B) acquire the Project from the Company pursuant to the Lease Agreement; (C) construct and equip the Project, or cause the Project to be constructed and equipped; (D) lease the Project back to the Company pursuant to the Leaseback Agreement between the Agency and the Company pursuant to which, among other things, the Company shall be obligated (1) to pay all costs incurred by the Agency with respect to the Project, including all costs of operation and maintenance, unpaid insurance premiums, all taxes and other governmental charges, any required payments in lieu of taxes, and the reasonable fees and

expenses incurred by the Agency with respect to or in connection with the Project, and (2) to comply with the provisions of the Act applicable to beneficiaries of financial assistance from the Agency; and (E) enter into the PILOT Agreement deviating from the Agency's Uniform Tax Exemption Policy.

SECTION 3. The Agency is hereby authorized to acquire (A) a leasehold interest in the Project pursuant to the Lease Agreement by the Company to the Agency, and (B) title to the Equipment pursuant to a bill of sale (the "Bill of Sale") by the Company to the Agency and to do all things necessary or appropriate for the accomplishment thereof, and all acts heretofore taken by the Agency with respect to such acquisitions are hereby approved, ratified and confirmed.

SECTION 4. The Agency is hereby authorized to construct and equip the Project described in the Lease Agreement and to do all things necessary or appropriate for the accomplishment thereof, and all acts heretofore taken by the Agency with respect to such construction and equipping are hereby approved, ratified and confirmed.

SECTION 5. The form and substance of the Agency Documents (in substantially the forms presented to this meeting) are hereby approved.

SECTION 6. The Chairperson, Vice Chairperson, Secretary or Executive Director of the Agency are hereby authorized, on behalf of the Agency, to execute and deliver the Agency Documents and, where appropriate, the Secretary of the Agency is hereby authorized to affix the seal of the Agency thereto and to attest the same, all in substantially the forms thereof presented to this meeting, with such changes, variations, omissions and insertions thereto as the Chairperson, Vice Chairperson, Secretary or Executive Director shall approve, the execution thereof by the Chairperson, Vice Chairperson, Secretary or Executive Director to constitute conclusive evidence of such approval.

SECTION 7. The officers, employees and agents of the Agency are hereby authorized and directed, for and in the name and on behalf of the Agency, to do all acts and things required or provided for by the provisions of the Agency Documents, and to execute and deliver all such additional certificates, instruments and documents, to pay all such fees, charges and expenses and to do all such further acts and things as may be necessary or, in the opinion of the officer, employee or agent acting, desirable and proper to effect the purposes of the foregoing Resolution and to cause compliance by the Agency with all of the terms, covenants and provisions of the Agency Documents binding upon the Agency.

SECTION 8. This Resolution shall take effect immediately.

The question of the adoption of the foregoing Resolution was duly put to a vote which resulted as follows:

Jenny Ceccherelli	voting	_____
Kevin Gillette	voting	_____
Martha Sauerbrey	voting	_____
Jonathan Ward	voting	_____
Tracy Monell	voting	_____
Eric Knolles	voting	_____
Mari Townsend	voting	_____

The Resolution was thereupon declared duly adopted.

STATE OF NEW YORK:

COUNTY OF TIOGA : ss.:
:

I, the undersigned Secretary of the Tioga County Industrial Development Agency (the "Agency"), DO HEREBY CERTIFY that I have compared the annexed extract of the minutes of the meeting of the Agency, including the Resolution contained therein, held on October 4, 2023 with the original thereof on file in my office, and that the same is a true and correct copy of said original and of the whole of such proceedings of the Agency and of such Resolution set forth therein and insofar as the same relates to the subject matters therein referred to.

I FURTHER CERTIFY that (A) all members of the Agency had due notice of said meeting, (B) said meeting was in all respects duly held, (C) pursuant to Article 7 of the Public Officers Law (the "Open Meetings Law"), said meeting was open to the general public, and public notice of the time and place of said meeting was duly given in accordance with such Article 7, and (D) there was a quorum of the members of the Agency present throughout said meeting.

I FURTHER CERTIFY that, as of the date hereof, the attached Resolution is in full force and effect and has not been amended, repealed or rescinded.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Agency this _____ day of _____, 2023.

Martha Sauerbrey
Secretary

(SEAL)

EXHIBIT "A"

(SEE ATTACHED PILOT DEVIATION SCHEDULE)

SUNEAST VALLEY SOLAR LLC PILOT

Year	Estimated Real Property Tax**	PILOT Payment Amount*	Real Property Tax Abatement
Construction Period	\$0	\$0	\$0
1	\$209,802.77	\$200,000.00	\$9,802.77
2	\$213,998.83	\$204,000.00	\$9,998.83
3	\$218,278.80	\$208,080.00	\$10,198.80
4	\$222,644.38	\$212,241.60	\$10,402.78
5	\$227,097.27	\$216,486.43	\$10,610.84
6	\$231,639.21	\$220,816.16	\$10,823.05
7	\$236,272.00	\$225,232.48	\$11,039.52
8	\$240,997.44	\$229,737.13	\$11,260.31
9	\$245,817.39	\$234,331.88	\$11,485.51
10	\$250,733.73	\$239,018.51	\$11,715.22
11	\$255,748.41	\$243,798.88	\$11,949.53
12	\$260,863.38	\$248,674.86	\$12,188.52
13	\$266,080.64	\$253,648.36	\$12,432.28
14	\$271,402.26	\$258,721.33	\$12,680.93
15	\$276,830.30	\$263,895.75	\$12,934.55
16	\$282,366.91	\$269,173.67	\$13,193.24
17	\$288,014.25	\$274,557.14	\$13,457.11
18	\$293,774.53	\$280,048.28	\$13,726.25
Total	\$4,492,362.50	\$4,282,462.46	\$209,900.04

***Note: lump sum PILOT payment amount is based on \$10,000/MW X 20 MW includes a 2% annual escalation over the eighteen (18) year agreement**

****Note: Real Property Taxes estimated for \$4,375,823 total assessment based on a 2023 Town, County, and 2022-23 School + 2%, combined tax rate of 47.945900 and increased by 2% each following year. For this estimate, year 1 is anticipated to be 2024.**

According to this estimated PILOT financial model, over a period of eighteen (18) years, SUNEAST VALLEY SOLAR, LLC would be afforded an estimated real property tax abatement of \$209,900.04.

DISTRIBUTION OF SUNEAST VALLEY SOLAR LLC PILOT

Year	Total PILOT Payment*	Town Amount	County Amount	School Amount
Construction Period	\$0	\$0	\$0	\$0
1	\$200,000.00	66,666.67	66,666.67	66,666.67
2	\$204,000.00	68,000.00	68,000.00	68,000.00
3	\$208,080.00	69,360.00	69,360.00	69,360.00
4	\$212,241.60	70,747.20	70,747.20	70,747.20
5	\$216,486.43	72,162.14	72,162.14	72,162.14
6	\$220,816.16	73,605.39	73,605.39	73,605.39
7	\$225,232.48	75,077.49	75,077.49	75,077.49
8	\$229,737.13	76,579.04	76,579.04	76,579.04
9	\$234,331.88	78,110.63	78,110.63	78,110.63
10	\$239,018.51	79,672.84	79,672.84	79,672.84
11	\$243,798.88	81,266.29	81,266.29	81,266.29
12	\$248,674.86	82,891.62	82,891.62	82,891.62
13	\$253,648.36	84,549.45	84,549.45	84,549.45
14	\$258,721.33	86,240.44	86,240.44	86,240.44
15	\$263,895.75	87,965.25	87,965.25	87,965.25
16	\$269,173.67	89,724.56	89,724.56	89,724.56
17	\$274,557.14	91,519.05	91,519.05	91,519.05
18	\$280,048.28	93,349.43	93,349.43	93,349.43
Total	\$4,282,462.48	1,427,487.49	1,427,487.49	1,427,487.49

*Note: Disbursement projection is based on equal distribution of 1/3 to each municipality: Town, County, and School.



TIOGA COUNTY INDUSTRIAL DEVELOPMENT AGENCY (TCIDA) SALES TAX EXEMPTION APPLICATION

Eligible and approved applicants can receive an eight percent (8%) NYS and local sales tax exemptions on all construction materials, machinery, equipment, and FF&E.

Applicants must complete this application and provide additional documentation if required. A **non-refundable** application fee of \$250.00 must be included with this application. Make check payable to: TCIDA

The applicant must include in the application a realistic estimate of the value of the anticipated savings. *As per the NYS 2013 Budget Law, and the regulations expected to be enacted thereunder, NYS is expected to require that the TCIDA recapture any benefit that exceeds the amount approved.*

Please answer all questions. Use "None" or "Not Applicable" where necessary.

APPLICANT

Name Arlens Cafe LLC
 Address 11 Frog Rock Rd
 City/State/Zip Aurden N.Y. 10504
 Tax ID No. 128.08-6-29
 Contact Name Al Caprione
 Title Member
 Telephone (917) 553-8187
 E-Mail MrAcapi@icloud.com

Owners of 20% or more of Applicant Company

Name	%	Corporate Title
<u>None</u>		



DESCRIPTION OF PROJECT (Check all that apply)

- New Construction
- Existing Facility
 - Acquisition
 - Expansion
 - Renovation/Modernization
- Acquisition of machinery/equipment
- Other (Specify) _____

GENERAL DESCRIPTION OF THE PROJECT (Attach additional sheets as necessary)

Exterior work to facade on Lake Street, new storefront, new windows/Fix existing brick cleaning and painting
 Remove 2 apartments, Brick cleaning throughout rest of building including painting, Fix or replace existing windows other 3 sides of building
 Repair/Replace existing deck

TAX MAP ID NUMBER

128.08-6-29

PROJECT TIMELINE

Start Date 2023

End Date 2025

Project Address 37-41 Lake Street Owego NY 13827



STATE ENVIRONMENTAL QUALITY REVIEW (SEQR) ACT COMPLIANCE

The TCIDA, in granting assistance to the Applicant, is required to comply with the New York State Environmental Quality Review Act (SEQR). This is applicable to projects that require the state or local municipality to issue a discretionary permit, license or other type of Approval for that project.

Does the proposed project require a discretionary permit, license, or other type of approval by the state or local municipality?

 YES – Include a copy of any SEQR or other documents related to this project including an Environmental Assessment Form, a Final Determination, or a Local Municipality Negative Declaration.

 / NO

APPLICANT PROJECT COSTS

Provide a realistic estimate of the costs necessary for the construction, acquisition, rehabilitation, improvement, and/or equipping of the project by the APPLICANT.

Building Construction or Renovation

- a. Materials a. \$ 200,000¹⁸
- b. Labor b. \$ _____

Site Work

- c. Materials c. \$ 90,000¹⁸
- d. Labor d. \$ _____
- e. Non-Manufacturing Equipment e. \$ 10,000¹⁸
- f. Furniture and Fixtures f. \$ _____
- g. LAND and/or BUILDING Purchase g. \$ _____
- h. Soft Costs (Legal, Architect, Engineering) h. \$ _____
- i. Other (specify) _____ i. \$ _____
- j. Other (specify) _____ j. \$ _____
- k. Other (specify) _____ k. \$ _____

TOTAL PROJECT COSTS

300,000¹⁸



VALUE OF EXEMPTION

Estimated value of **taxable items** that will be exempt from New York State and local sales tax (materials, non-manufacturing equipment, furniture and fixtures – **lines a, c, e, & f** from Project Costs).

300,000.00

Estimated value of New York State and local sales tax exemptions (8% of value of taxable items).

24,000.00

Estimated duration of the sales and use tax exemption (The Sales and Use Tax Exemption Agreement shall be valid for a period of twelve (12) months).

24 Months

ADMINISTRATIVE FEE

Upon approval, a non-refundable administrative fee is due and payable prior to the issuance of a Sales Tax Letter.

The TCIDA charges the following administrative fees for qualified agency projects that receive ONLY Sales Tax Abatement. The fee is based on taxable items only. If the requestor is unable to provide the TCIDA with a breakdown of the project costs into taxable and non-taxable items the fee will be based on the total project cost.

The Proposed fee is as follows for the transaction amount:

For taxable items up to:	\$5,000,000	.50%
For taxable items up to:	\$5 - \$10,000,000	.25%
For taxable items up to:	\$10,000,000+	.125%

Project Administrative Fee _____



SOURCES OF FUNDS FOR PROJECT COSTS

a. Bank Financing a. 250,000⁰⁰

Has the Applicant made arrangements for
The financing of this project?

Yes
 No

If so, please specify the bank, underwriter, etc.

STREDC LOAN

b. Public Sources b. _____

Identify each state and federal grant/credit

<u>DRI GRANT</u>	\$ <u>150,153⁰⁰</u>
_____	\$ <u>184,000⁰⁰</u>
_____	\$ _____
_____	\$ _____

c. Equity \$ _____

TOTAL FUNDS \$ 584,153.00



PROJECTED EMPLOYMENT

Current number of full time employees 0

Estimated annual salary range of current jobs TBD to _____

Will this investment result in the creation of new jobs?

Yes

No

If yes,

-How many? TBD by Future Commercial Tenants

-Estimated annual salary range of jobs to be created TBD to _____

**Upon approval of this application, the Applicant is required to provide FTE and all construction job information annually along with a copy of its NYS 45 in all years that a sales tax benefit is claimed to the TCIDA.*



2023 for 122

NOTARIZED SIGNATURE

This application, including without limitation, information regarding the amount of New York State and local sales and use tax exemption benefits, is true accurate and complete.

The TCIDA reserves the right to terminate, modify, or recapture Agency benefits if:

- (i) Sales and use tax exemption benefits are in excess of the amounts authorized by the TCIDA to be taken by the applicant or its sub-agents;
- (ii) Sales and use tax exemption benefits are for property or services not authorized by the TCIDA as part of the project;
- (iii) The applicant has made material, false, or misleading statements in its application for financial assistance;
- (iv) The applicant has committed a material violation of the terms and conditions of a Project Agreement.
- (v) If, at any time, this project is not in substantial compliance with all provisions of GML Article 18-A, including but not limited to, the provisions of GML Section 859-a and GML Section 862(1) (the anti-raid provision)

APPLICANT COMPANY

Alfredo Lopez (Deputy Co-LE/Member) 9/12/2023
 Signature Title Date

Sworn to before me this

_____ day of _____, 20____.

(Notary Public)