

County of Cattaraugus  
Industrial Development Agency

BOARD OF DIRECTORS MEETING - AGENDA

Tuesday, May 14, 2024  
CCIDA Office  
9 E. Washington Street  
Ellicottville, NY  
11:15 a.m.

*To access the Board meeting via Zoom/Conference Call, please see the applicable information at the end of the agenda to do so.*

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-Call the Meeting to Order-Time:

-Roll Call- Board of Directors of the CCIDA:

-Approval of April 9, 2024 CCIDA Board of Directors Meeting Minutes:

\*Applications in Process/Projects in Process\*

1.) – Win-Sum Ski Corp.

-Win-Sum Ski Corp. has submitted an Application to the Agency for seeking NYS sales tax abatement (ONLY) relating to various upgrades and improvements on equipment purchases to increase the efficiency of the resort, which include: Snowmaking guns, snowmaking pipeline, renovations to the Inn technology projects, new pickle ball court, etc. ***A 4-season capital reinvestment project.***

A Public Hearing was held at the CCIDA Office on April 26, 2024 at 10:00 a.m. There was no one in attendance. Minutes of the Hearing are included.

**-The Total Project Investment: \$2,459,120**

√ Resolution – Win-Sum Ski Corp.

2.) – MJ Painting Contractor Corp.

-MJ Painting Contractor Corp. submitted a ***revised*** Application to the Agency seeking NYS sales tax abatement, real property tax exemption and mortgage tax exemption relating to the construction of 2 mechanic bays, a truck wash bay, 6 storage bays, a salt storage building, a fuel station and an office and storage building totaling approximately 8,256 square feet located at 350 Franklin Street. The original project was approved in late 2021.

**-The Total Project Investment: \$1,733,500**

√ Resolution – MJ Painting Contractor Corp.

**\*RevRail and Rail Spur in Cattaraugus Update:**

-We will give a brief update on the proposed RevRail Rail Bike project in the Village of Cattaraugus. Some very exciting news and milestones have taken place recently; our goal is in sight! A key meeting was also held on April 24<sup>th</sup> with ESD Officials relating to a walking tour of the Village and discussions on the many new businesses and projects that have occurred within the Village over the past year. Corey and Tom Cullen will give a full update!

**\*CCIDA Financial Report:**

-Approval of **April 2024** Financial Reports  
-Asset account updates relating to the IDA's CD/Asset Account Program at CCB.

**\*Income for April 2024 (\$1,500.00):**

***-\$ 1,500.00- Win-Sum Ski Corp. - Application Fee***

**\*Income for May 2024 (\$57,250.00):**

***-\$56,250.00- Great Lakes Cheese Payment***  
***-\$ 1,000.00- Edelweiss Dairy Application Fee***

*-General update on projects in process; including the Agency has 4 projects in the closing stage which should close in the 2nd quarter of this year.*

**\*Executive Directors Reports:**

**-Internal (IDA Meetings/Discussions, Snapshot):**

- ✓ Meeting regarding potential commercial project in Olean with a WNY Developer.
- ✓ Meeting with Dave Fenske regarding potential knife project.
- ✓ Meeting regarding potential commercial project in Ellicottville.
- ✓ Attend ECIDA meeting.
- ✓ Met with Nick Ferrari at Field of Dreams relating to a new project. More to come with a June application.
- ✓ Phone meet with Commercial Realtor Dave Seider, Cushman Wakefield, relating to two commercial buildings in Cattaraugus County along with possible new tenants.
- ✓ Meeting regarding potential commercial project in Franklinville.
- ✓ Attend Cattaraugus-Allegany Work Force Development Board Meeting.
- ✓ Meeting with John Lingos regarding potential project in Ashford.



**Adjournment:**

Motion- :  
: :  
Time:

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**\* Next CCIDA Board of Directors Meeting is scheduled for  
June 11, 2024 at 11:15 a.m.  
at the CCIDA Offices in Ellicottville, NY.**

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**Zoom Meeting access Information:**

CCIDA is inviting you to a scheduled Zoom meeting.

Topic: County of Cattaraugus IDA Board Meeting  
Time: May 14, 2024 11:15 AM Eastern Time (US and Canada)

Join Zoom Meeting

[https://us02web.zoom.us/j/88663652655?pwd=bUNEWTZ2bTJLK1pjOEZx  
dnNVUW9JZz09](https://us02web.zoom.us/j/88663652655?pwd=bUNEWTZ2bTJLK1pjOEZxdnNVUW9JZz09)

Meeting ID: 886 6365 2655

Passcode: 905975

One tap mobile

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• +1 646 931 3860 US

**COUNTY OF CATTARAUGUS  
INDUSTRIAL DEVELOPMENT AGENCY**

**BOARD MEETING MINUTES**

**April 9, 2024**

**CCIDA Offices**

**9 East Washington Street**

**Ellicottville NY 14731**

**11:15 a.m. In Person or via Teleconference Call/Zoom**

**Roll Call:**     -Taken-

**Members**

**Present:**

Mr. Thomas Buffamante-Chairman  
Mr. Joseph Higgins  
Mr. James (Joe) Snyder  
Mr. Brent Driscoll  
Mr. Michael Wimer  
Ms. Ginger Schroder  
Mr. Thomas Cullen

**Excused:**

None

**CCIDA Staff/Counsel:**

Mr. Corey R. Wiktor, Executive Director CCIDA  
Mr. Robert Murray, Harris Beach PLLC Legal Counsel  
Mr. Russell Gaenzle, Harris Beach PLLC Legal Bond Counsel

**Presenters/Guests:**

Mr. David Trathen, Win-Sum Ski Corp.  
Mr. John Borer, Edelweiss Dairy, LLC (via phone)  
Mr. Jason Grubbs, Frazer Lanier (via phone)  
Mr. Bob Clark, *Olean Times Herald* (via zoom)

Mr. Buffamante called the meeting to order at 11:15 a.m.

A roll call of the Board of Directors of the CCIDA was taken Mr. Buffamante, Mr. Higgins, Mr. Snyder, Mr. Driscoll, Mr. Wimer, Ms. Schroder and Mr. Cullen were present.

Mr. Buffamante indicated there is a short agenda but potentially a long executive session so we can work through the agenda pretty quickly.

**A Motion was made by Ginger Schroder seconded by Michael Wimer** by to accept the Board Meeting Minutes from March 12, 2024 as presented to the Board. All in favor. **Motion Carried.**

### **\*New Applications/Projects\***

#### **1.) – Win-Sum Ski Corp.**

-Mr. Wiktor introduced David Trathen from Win-Sum Ski and asked if could give a brief overview of the project and the recap of their year and indicated the Application is for sales tax only abatements, no real property tax or mortgage recording tax abatements are being sought. Mr. Trathen indicated they do not have a big project this year as they are scaling back a little bit. He indicated snow making is probably their number one thought that comes to mind for the summer as they really saw over this type of winter this year, they had some holes in the snowmaking automation where they need to add some guns so they can cover up those issues and make improvements as this type of winter may become more of a normal over the years. Regarding the snowmaking pipeline, they have a large investment going for \$300,000 as their infrastructure structure is aging into the ground and a lot of the pipe is 20-30 years old so they are going to work hard all summer on replacing and troubleshooting some of the areas where they have leaks. They are continuing to do the last phase of the Inn renovations with mattresses, painting, carpet and refreshing all of those rooms to what travelers expect. As far as the IT budget, they are transitioning their food and beverage IT operations to in-house operations. They are also installing light-ars in 2 of their groomers which are radars that look forward about 100 yards out and give the drivers a picture of how much snow is between the ground and where they are dragging so they can move the snow where it is needed to give more consistent levels and create better skiing. They are putting up some LED slope lighting which are energy efficient and more consistent lighting for the skiers. Mr. Trathen further indicated their lift sales were down about 16% for the year, season passes were off about 5%, but their multi-week ticket program and school programs were up about 10% across the board. He indicated it was an up and down year, but were able to get their 115 days in as they were able to make snow that cold week in March and people really reacted, and they got a lot of good publicity. Mr. Trathen thanked Mr. Wiktor and Board for all their assistance and extended his appreciation. Mr. Wiktor indicated he would set up and Public Hearing in Ellicottville as the benefits are over \$99,000 and Mr. Buffamante indicated there is no Board action to be taken at today's meeting.

-Win-Sum Ski Corp. has submitted an Application to the Agency for seeking NYS sales tax abatement (ONLY) relating to various upgrades and improvements on equipment purchases to increase the efficiency of the resort, which include: Snowmaking guns, snowmaking pipeline, renovations to the Inn technology projects, new pickle ball court. A 4-season capital reinvestment project.

**-The Total Project Investment: \$2,459,120**

#### **2.) – Edelweiss Dairy LLC**

-Mr. Wiktor indicated Mr. John Borer of Edelweiss Dairy LLC and Mr. Jason Grubbs are attending via phone and Mr. Russell Gaenzle, Harris Beach's Legal Bond Counsel and asked to give a brief overview of the project as Edelweiss Dairy had previously completed a Bond Application; however, was the consensus to have them complete the lease/leaseback Application with CCIDA. Mr. Gaenzle indicated as a refresher, when CCIDA issues tax exempt bonds, it is on a conduit basis and there is no liability to the IDA, Town, State or County as it is for the purpose of providing exemption from federal income tax. There are certain types of projects that qualify from a tax perspective and what Edelweiss Dairy is looking to do is basically a solid waste disposal, the numbers are fluid and looking at approximately a \$32 million dollar project of which will be partial tax-exempt bonds, but they do not have the hard and fast numbers. The process is the Application which requests CCIDA to issue the bonds as well as provide the traditional exemptions, the PILOT, sales taxes etc. assuming the board

adopts the resolution that we prepared today, the next step would be to have a GML hearing, a joint hearing for state and federal law purposes and they will coordinate with CCIDA to set up. Thereafter, the Company would have to come back to CCIDA for final approval and have applicable people sign off. Mr. Gaenzle further indicated it will take a few months for the process, best case scenario, as there is work to be done. Mr. Buffamante asked who would be buying the bonds as lot of times it is a bank, but heard there was talk of possible individuals buying the bonds. Mr. Gaenzle responded that he has not had that discussion yet, however their firm works with several bankers and all of that will be flushed out over the course of the next several months and when they come back to the Board, they will have a final deal.

-Mr. Wiktor indicated is great to see this level of investment in dairy and agriculture and the if the Board can further help and assist, it would be paramount with this project to bring it forward. He further indicated the \$15,000,000 figure is not from the County of Cattaraugus IDA given to the applicants, it is an investment in a federal program that allows access to this capital and not money in hard dollars delivered to the farm. In addition, the project is not taking off any real property value that is already there, this is on value and investment added to the project.

-Mr. Murray indicated the Resolution submitted to the Board today is for initial action required by the internal revenue code and is not the final approval as we have not completed SEQR. He said it is an important Resolution for the Company as it gives a date set when expenditures made by the Company would be reimbursed by the tax-exempt bond. Mr. Gaenzle indicated the Resolution also will show bankers that the CCIDA Board supports the project and will hopefully expedite their financing.

-Mr. Grubbs thanked Corey and the Board and indicated they are working on pulling together all the financial structure and will be in touch on the next steps.

-Edelweiss Dairy LLC submitted an Application to the Agency for tax exempt financing and mortgage tax benefits related to the building of a new dairy facility to replace their existing, outdated 50-year-old facility located at 10826 Osman Road in the Town of Freedom. The project includes a new 120 stall rotary parlor to milk cows, 4 cattle barns, a manure processing facility to allow recycled bedding for reuse. The project will provide a healthier atmosphere for cattle and a cleaner more efficient work environment for employees.

**-The Total Project Investment: \$32,500,000**

### **Resolution:**

**A Motion was made by Ginger Schroder seconded by Joesph Higgins, RESOLUTION OF THE COUNTY OF CATTARAUGUS INDUSTRIAL DEVELOPMENT AGENCY (1) TAKING OFFICIAL ACTION TOWARD THE ISSUANCE OF UP TO \$15,500,000 PRINCIPAL AMOUNT TAX-EXEMPT REVENUE BONDS FOR THE PURPOSE OF FINANCING A CERTAIN PROJECT (AS SET FORTH BELOW) FOR THE BENEFIT OF EDELWEISS DAIRY LLC; (2) DESCRIBING THE FORMS OF FINANCIAL ASSISTANCE BEING CONTEMPLATED BY THE ISSUER WITH RESPECT TO SUCH PROJECT; AND (3) AUTHORIZING A PUBLIC HEARING WITH RESPECT TO SUCH FINANCING AND THE UNDERTAKING OF SUCH PROJECT. A roll call of the Board of Directors of the CCIDA was taken, Mr. Buffamante, Mr. Higgins, Mr. Snyder, Mr. Driscoll, Mr. Wimer, Ms. Schroder and Mr. Cullen were present. All in Favor - **Motion Carried.****

**\*CCIDA Financial Reports:**

-Approval of **March 2024** Financial Reports

**A Motion was made by Thomas Buffamante seconded by Ginger Schroder** to accept the March 2024 CCIDA Operating Statement as presented to the Board. All in Favor - **Motion Carried.**

-Update on CCB Account and Financials

- Asset account updates on CD's will be provided to the Board in April.

**\*Income for March 2024 (\$313,461.90):**

-**\$212,500.00-Great Lakes Cheese Payment**

-**\$ 961.90- Reimbursement for railroad taxes from NY & LE RR**

-**\$100,000.00-2<sup>nd</sup> half of Cimolai HY Administrative Fee**

**\*Income for April 2024:**

-**\$ 1,500.00-Win-Sum Ski Corp. Application Fee**

*-General update on projects in process; including the Agency has 4 projects in the closing stage which should close in the 1st quarter of this year.*

**\*Executive Directors Reports:**

**-Internal (IDA Meetings/Discussions):**

- ✓ Attend Community Action Enterprises Annual Board Meeting.
- ✓ Meeting with Great Lake Cheese regarding general updates on the project.
- ✓ Attending Olean Mall and People, Inc. meeting at the mayor's office.
- ✓ Meeting with Andy Burr regarding RevRail project.
- ✓ Meeting with Turbo Machining regarding update on the project.
- ✓ Attend Town of Yorkshire Board meeting.
- ✓ Meeting with Diana Cihak and Village of Cattaraugus Development Team.
- ✓ Meeting with Tom Benson.
- ✓ Meeting with Lida Eberz with CBRE Realty regarding potential commercial project in Olean.
- ✓ Meeting with Howard Hibbert in Cattaraugus.
- ✓ Attend Southern Tier West Regional Planning and Development Board Meeting.
- ✓ Meeting with Mr. Hughes and Mr. Ricker of CNF Engineering.



- ✓ Conference with Empire State Development.
- ✓ Meeting with Paul H. regarding potential commercial project in Ellicottville.
- ✓ Meeting at County Building regarding RevRail and Cattaraugus.

**-External (Points of Interest relating to the CCIDA):**

- ✓ **Buffalo News**; Article: *"A look at development projects in Cattaraugus County."*
- ✓ **Buffalo News**; Article: *"Cattaraugus County dairy farm plans \$33 million renovation."*
- ✓ **Olean Times Herald**; Article: *"Come Home, Stay Home": Olean Business Development Corp. hopes to help fill 1,500 jobs."*
- ✓ **Olean Times Herald**; Article: *"Cutco marks 75 years in Olean."*
- ✓ **Salamanca Press**; Article: *"CTE culinary arts students train at new Franklinville Cheese Facility."*
- ✓ **Olean Times Herald**; Article: *"Girls in Manufacturing Day showcase promising future of local students."*
- ✓ Handout: Cattaraugus County Economic Development Spring Job Fair.
- ✓ **Spectrum News 1**; Article: *"Bill to help N.Y. farmers build housing for farmworkers receives bipartisan support."*
- ✓ **Email**: *WNY Recreational Tourism Study Stakeholder Group - County Economic Development*
- ✓ **Financial Post**; Article: *"Fed holds rates, still signals 3 cuts this year despite sticky inflation."*
- ✓ **New York Post**; Article: *"Even lefties now admit closing the Indian Point nuclear plant actually harmed the planet."*

**Executive Session:**

A Motion was made by Ginger Schroder seconded by Thomas Cullen to go into Executive Session for Attorney/Client privileges at 11:50 p.m. All in Favor – **Motion Carried.**

A Motion was made by Joseph Snyder seconded by Ginger Schroder to exit Executive Session and return to the regular meeting at 1:05 p.m. For the official record, no action was taken in the Executive Session.

A Motion was made by Brent Driscoll seconded by Ginger Schroder to adjourn the meeting at 1:05 p.m. All in Favor – **Motion Carried.**

**\* Next CCIDA Board of Directors Meeting: May 14, 2024 at 11:15 a.m. at the CCIDA Offices, 9 E. Washington Street, Ellicottville, NY, and also via Zoom.**

## PUBLIC HEARING SCRIPT

**Win-Sum Ski Corp. and/or Individual(s)  
or Affiliate(s), Subsidiary(ies), or  
Entity(ies) formed or to be formed on its  
behalf Project**

Public Hearing to be held on April 26, 2024 at 10:00 a.m.  
at the Agency's offices, 9 East Washington Street, Ellicottville, New York

### ATTENDANCE:

No one

Members of the General Public

### 1. WELCOME: Call to Order and Identity of Hearing Officer.

Hearing Officer: Welcome. This public hearing is now open; it is \_\_\_\_\_ a.m. My name is Corey R. Wiktor. I am the Executive Director of the County of Cattaraugus Industrial Development Agency, and I have been designated by the Agency to be the hearing officer to conduct this public hearing. This public hearing is being live-streamed and made accessible on the Agency's website at [www.ccidany.com](http://www.ccidany.com).

### 2. PURPOSE: Purpose of the Hearing.

Hearing Officer: We are here to hold the public hearing on the Win-Sum Ski Corp. and/or Individual(s) or Affiliate(s), Subsidiary(ies), or Entity(ies) formed or to be formed on its behalf. This public hearing is being recorded and will be transcribed for the Board Members of the Agency for their review and comments before they take any further action. We have a sign in sheet for anyone who would like to participate in this public hearing either by presenting oral comments or we would be happy to take written statements. Notice of this hearing appeared in Olean Times Herald on Tuesday, April 16, 2024.

### 3. PROJECT SUMMARY: Description of Project and Contemplated Agency Benefits.

Hearing Officer: The proposed project (the "Project") consists of: (i) renovations to the Inn @ Holiday Valley and the purchasing of equipment to increase efficiency for snowmaking pipeline and technology projects (the "Improvements"), and (ii) the acquisition by the Company in and around the Improvements of certain items of machinery, equipment and other tangible personal property (the "Equipment"; and, together with the Project and the

Improvements, the "Project Facility"). The Facility will be initially operated and/or managed by the Company.

The proposed financial assistance contemplated by the Agency includes New York State and local sales and use tax exemption benefits (in compliance with Agency's uniform tax exemption policy).

**4. FORMAT OF HEARING:** Review rules and manner in which the hearing will proceed.

*Hearing Officer:* All those who have joined this conference call will be given an opportunity to make statements and/or comments on the Project if they so desire.

Minutes of the Public Hearing will be transcribed and posted on the Agency's website ([www.cattcoida.com](http://www.cattcoida.com)). Additional information can be obtained from, and written comments may be addressed to: Corey R. Wiktor, Executive Director, County of Cattaraugus Industrial Development Agency, 9 East Washington Street, P.O. Box 1749, Ellicottville, New York 14731; Telephone: 716-699-2005 and electronically at [corey@cattcoida.com](mailto:corey@cattcoida.com) or [Info@cattcoida.com](mailto:Info@cattcoida.com).

**5. PUBLIC COMMENT:** Hearing Officer gives the Public an opportunity to speak.

*Hearing Officer:* Those interested in making a statement or comment will be called upon. Please begin by stating your name and address; if you are representing a company, please identify the company. I request that speakers keep statements and/or comments to 5 minutes, and if possible, 3 minutes.

**The Hearing Moderator introduces each participant in the order they registered for this meeting.**

[Insert transcription of public comments here.]

**-OR-**

*Hearing Officer:* Note that no one in attendance wished to make a statement or comment.

**6. ADJOURNMENT:**

As there were no further statements and/or comments, the Hearing Officer closed the public hearing at 10:20 a.m.



**COUNTY OF CATTARAUGUS INDUSTRIAL  
DEVELOPMENT AGENCY  
INDUCEMENT RESOLUTION**

**WIN-SUM SKI CORP., AND/OR INDIVIDUAL(S) OR AFFILIATE(S),  
SUBSIDIARY(IES), OR ENTITY(IES) FORMED OR TO BE FORMED ON ITS  
BEHALF**

A regular meeting of the County of Cattaraugus Industrial Development Agency was convened on Tuesday, May 14, 2024 at 11:15 a.m.

The following resolution was duly offered and seconded, to wit:

RESOLUTION OF THE COUNTY OF CATTARAUGUS INDUSTRIAL DEVELOPMENT AGENCY: (i) ACCEPTING THE APPLICATION OF WIN-SUM SKI CORP., AND/OR INDIVIDUAL(S) OR AFFILIATE(S), SUBSIDIARY(IES), OR ENTITY(IES) FORMED OR TO BE FORMED ON ITS BEHALF (INDIVIDUALLY, AND/OR COLLECTIVELY, THE "COMPANY") IN CONNECTION WITH A CERTAIN PROJECT DESCRIBED BELOW; (ii) APPOINTING THE COMPANY, OR ITS DESIGNEE, AS ITS AGENT TO UNDERTAKE THE PROJECT; (iii) AUTHORIZING THE UNDERTAKING OF THE PROJECT TO PROVIDE FINANCIAL ASSISTANCE TO THE COMPANY IN THE FORM OF A SALES TAX EXEMPTION BENEFIT FOR PURCHASES AND RENTALS RELATED TO THE ACQUISITION, CONSTRUCTION AND EQUIPPING OF THE PROJECT; AND (iv) AUTHORIZING THE NEGOTIATION AND EXECUTION OF AN AGENT AND FINANCIAL ASSISTANCE PROJECT AGREEMENT, AND RELATED DOCUMENTS

**WHEREAS**, County of Cattaraugus Industrial Development Agency (the "Agency") is authorized and empowered by the provisions of Chapter 1030 of the 1969 Laws of New York, constituting Title 1 of Article 18-A of the General Municipal Law, Chapter 24 of the Consolidated Laws of New York, as amended (the "Enabling Act") and Chapter 536 of the 1971 Laws of New York, as amended, constituting Section 890-b 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 manufacturing, warehousing, research, commercial and industrial 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**, the Company has submitted an application to the Agency (the "Application") requesting the Agency's assistance with a certain project (the "Project") consisting of: (i) renovations to the Inn @ Holiday Valley and the purchasing of equipment to increase efficiency for snowmaking pipeline and technology projects (the "Improvements"), and (ii) the acquisition by the Company in and around the Improvements of certain items of machinery, equipment and other tangible personal property (the "Equipment"; and, together with the Improvements, the "Project Facility"). The Facility will be initially operated and/or managed by the Company; and

**WHEREAS**, pursuant to General Municipal Law Section 859-a, on April 26, 2024, at 10:00 a.m., at the Agency's offices, 9 East Washington Street, Ellicottville, New York, the Agency held a public hearing with respect to the Project and the proposed Financial Assistance (as hereinafter defined) being contemplated by the Agency (the "Public Hearing") whereat interested parties were provided a reasonable opportunity, both orally and in writing, to present their views; and

**WHEREAS**, it is contemplated that the Agency will (i) designate the Company as its agent for the purpose of undertaking the Project pursuant to an Agent and Financial Assistance Project Agreement (the "Agent Agreement"), (ii) provide Financial Assistance to the Company in the form of an exemption benefit from all New York State and local sales and use taxes for purchases and rentals related to the Project with respect to the qualifying personal property included in or incorporated into the Facility or used in the acquisition, construction, reconstruction and/or renovation, rehabilitation or equipping of the Facility ("Financial Assistance"); and

**WHEREAS**, pursuant to Article 18-A of the Act, the Agency desires to adopt a resolution describing the Project and the Financial Assistance that the Agency is contemplating with respect to the Project.

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

Section 1. The Company has presented an application in a form acceptable to the Agency. Based upon the representations made by the Company to the Agency in the Company's application and any other correspondence submitted by the Company to the Agency, public hearing comments, and Agency board member review, discussion, and consideration of same, 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) It is desirable and in the public interest for the Agency to appoint the Company as its agent for purposes of acquiring, constructing and/or renovating and equipping the Project; and

(C) The Agency has the authority to take the actions contemplated herein under the Act; and

(D) The action to be taken by the Agency will induce the Company to develop the Project, thereby increasing and/or retaining employment opportunities in Cattaraugus County, New York while promoting the general prosperity and economic welfare of the citizens of Cattaraugus County, New York, and the State of New York and improving their standard of living and otherwise furthering the purposes of the Agency as set forth in the Act; and

(E) The Project will not result in the removal of a civic, commercial, industrial, or manufacturing plant of the Company or any other proposed occupant of the Project from one area of the State of New York (the "State") to another area of the State or result in the abandonment of one or more plants or facilities of the Company or any other proposed occupant of the Project located within the State; and the Agency hereby finds that, based on the Company's application, to the extent occupants are relocating from one plant or facility to another, the Project is reasonably necessary to discourage the Project occupants from removing such other plant or facility to a location outside the State and/or is reasonably necessary to preserve the competitive position of the Project occupants in their respective industries, and, to the extent occupants are relocating from one plant or facility to another in another area of the State, the Agency has complied with the Act's abandonment procedures; and

(F) The Agency has assessed all material information included in connection with the Application necessary to afford a reasonable basis for the decision by the Agency to provide Financial Assistance for the Project as described herein; and

(G) The Agency has prepared a written cost-benefit analysis satisfactorily identifying the extent to which the Project will create or retain permanent, private sector jobs, the estimated value of any tax exemption to be provided, the amount of private sector investment generated or likely to be generated by the Project, the likelihood of accomplishing the Project in a timely fashion, and the extent to which the Project will provide additional sources of revenue for municipalities and school districts, and any other public benefits that might occur as a result of the Project; and

(H) The Company has provided a written statement confirming that the Project as of the date of the Application is in substantial compliance with all provisions the Act; and

(I) The Project involves a "Type II action" as said term is defined in SEQR and, therefore, no further action is required under SEQR; and

(J) The Company has provided a written statement confirming that the Project as of the date of the Application is in substantial compliance with all provisions the Act; and

(K) The Project qualifies for Agency Financial Assistance as it meets the Agency's general uniform criteria for project evaluation, said criteria established by New York State and the Agency as required under General Municipal Law Section 859-a(5) as evidenced by the following:

- (i) Extent to which the Project will create or retain jobs: The Project will retain 160 FTE employee positions and 580 PTE employee positions.
- (ii) The estimated total value of Financial Assistance is approximately \$196,729.
- (iii) The estimated amount of private sector investment to be made by the Company is \$2,459,120.
- (iv) Likelihood of the Project being accomplished in a timely fashion: There is a high likelihood that the Project will be completed in a timely manner, by June 1, 2025.
- (v) Extent of new revenue provided to local taxing jurisdictions: By maintaining modern and efficient ski, golf, banquet, wedding and hotel and overnight/extended stay facilities, it is expected that the Project will continue to attract visitors to the Facility and to the Town of Ellicottville resulting in maintenance of and new and increased sales tax revenues and bed tax revenue.
- (vi) The extent to which the Project will create local construction jobs. The Company will utilize local construction contractors.

Section 2. The Agency hereby authorizes the undertaking of the Project and the provision of the Financial Assistance to the Company as described herein.

Section 3. Subject to the Company executing an Agent Agreement and the delivery to the Agency of a binder, certificate or other evidence of insurance for the Project satisfactory to the Agency, the Agency hereby authorizes the Company to proceed with the acquisition, construction and equipping of the Project and hereby appoints the Company as the true and lawful agent of the Agency: (i) to acquire, construct and/or renovate and equip the Project; (ii) to make, execute, acknowledge and deliver any contracts, orders, receipts, writings and instructions, as the stated agent for the Agency with the authority to delegate such agency, in whole or in part, to agents, subagents, contractors, and subcontractors of such agents and subagents and to such other parties as the Company chooses; and (iii) in general, to do all things which may be requisite or proper for completing the Project, all with the same powers and the same validity that the Agency could do if acting in its own behalf; provided, however, the appointment of the Company as agent of the Agency, if utilized, shall expire one year from the date of this resolution (unless extended for good cause by the Chair, the Vice Chair, and/or the Executive Director).

A. Financial Assistance. With respect to the foregoing, and based upon the representations and warranties made by the Company in its application for Financial Assistance, the Agency hereby:

- (i) authorizes and approves the Company, as its agent, to make purchases of goods and services relating to the Project and that would otherwise be subject to New York State and local sales and use tax in an amount estimated up to \$2,459,120, and,



therefore, the value of the sales and use tax exemption benefits ("sales and use tax exemption benefits") authorized and approved by the Agency cannot exceed \$196,729, however, the Agency may consider any requests by the Company for increases to the amount of sales and use tax exemption benefits authorized by the Agency upon being provided with appropriate documentation detailing the additional purchases of property or services.

B. Terms and Conditions of Financial Assistance. Pursuant to Section 875(3) of the New York General Municipal Law, and per the policies of the Agency, the Agency may recover or recapture from the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, any New York State and local sales and use tax exemption benefits taken or purported to be taken by the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, if it is determined that: (i) the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, is not entitled to the New York State and local sales and use tax exemption benefits; (ii) the New York State and local sales and use tax exemption benefits are in excess of the amounts authorized to be taken by the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project; (iii) the New York State and local sales and use tax exemption benefits are for property or services not authorized by the Agency as part of the Project; (iv) the Company has made a material false statement on its application for Financial Assistance; and/or (v) the New York State and local sales and use tax exemption benefits are taken in cases where the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, fails to comply with the Investment Commitment, the Employment Commitment, and/or the Tourism Destination Commitment, said commitments, as described below, being a material term or condition to use property or services in the manner approved by the Agency in connection with the Project.

As a condition precedent of receiving Financial Assistance, the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, must cooperate with the Agency in its efforts to recover or recapture any Financial Assistance, and promptly pay over any such amounts to the Agency that the Agency demands.

C. Commitments. As an additional condition precedent of receiving Financial Assistance, and as a material term or condition as approved by the Agency in connection with the Project, the Company covenants and agrees and understands that it must, subject to potential modification, termination and/or recapture of Financial Assistance for failure to meet and maintain the commitments and thresholds as described below, submit, on an annual basis or as otherwise indicated below through the conclusion of the later of two (2) years following either (i) the equipment installation completion date, or (ii) the termination of the Agent Agreement, a certification, as so required by the Agency, confirming:

- (i) Investment Commitment - the total investment actually made with respect to the Project at the time of Project completion equals or exceeds \$2,459,120, being the total project cost as stated in the Company's application for Financial Assistance.

- (ii) Employment Commitment – that there are at least 160 FTE employee positions and 580 PTE employee positions existing at the Facility as stated in the Company’s application for Financial Assistance (the “Baseline FTE”); and
  - the number of current FTE an PTE employees in the then current year at the Facility; and
- (iii) Tourism Destination Commitment – that the Company document to the satisfaction of the Agency that the Project resulted in the attraction of at least 35% of the number customers (or 35% of the amount of sales from customers) from outside the Economic Development Region.

Section 4. Subject to the terms of this Inducement Resolution, the Chair, the Vice Chair, and/or the Executive Director, are hereby authorized, on behalf of the Agency, to negotiate, execute and deliver, on behalf of the Agency, the Agent Agreement, a sales tax exemption letter (the "Sales Tax Exemption Letter"), a bill of sale (the "Bill of Sale") whereby the Agency at the completion of the installation period transfers to the Company title to the Equipment acquired during the installation period by the Company as agent of the Agency, and related documents.

Section 5. 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 and to negotiate, execute and deliver all such 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 resolutions and to cause compliance by the Agency with all of the terms, covenants and provisions of the documents executed for and on behalf of the Agency.

Section 6. The provision by the Agency of Financial Assistance with respect to the Project as described herein is subject to the Agency’s policies.

Section 7. This resolution shall take effect immediately, and shall expire one (1) year from the date hereof unless extended for good cause by the Chair, the Vice Chair, and/or the Executive Director.

Dated: May 14, 2024

COUNTY OF CATTARAUGUS INDUSTRIAL DEVELOPMENT AGENCY

APPLICATION FOR SALE/LEASEBACK TRANSACTION

IMPORTANT NOTICE: The answers to the questions contained in this application are necessary to determine your firm's eligibility for tax exemptions and other assistance from County of Cattaraugus Industrial Development Agency. These answers will also be used in the preparation of papers in this transaction. Accordingly, all questions should be answered accurately and completely by an officer or other employee of your firm who is thoroughly familiar with the business and affairs of your firm and who is also thoroughly familiar with the proposed project. This application is subject to acceptance by the Agency.

TO: COUNTY OF CATTARAUGUS INDUSTRIAL DEVELOPMENT AGENCY  
9 East Washington Street  
P.O. Box 1749  
Ellicottville, New York 14731  
Attention: Chairman

This application by applicant respectfully states:

APPLICANT: M J Painting Contractor Copr.  
APPLICANT'S STREET ADDRESS: 291 Homer Street  
CITY: Olean STATE: NY PHONE NO.: 716-373-3033

NAME OF PERSON(S) AUTHORIZED TO SPEAK FOR APPLICANT WITH RESPECT TO THIS APPLICATION: Michael J. John

IF APPLICANT IS REPRESENTED BY AN ATTORNEY, COMPLETE THE FOLLOWING:

NAME OF FIRM: Backhaus & Simon, P.C.

NAME OF ATTORNEY: Robert Simon

ATTORNEY'S STREET ADDRESS: 710-715 Community Bank Building  
CITY: Olean STATE: NY PHONE NO.: 716-372-4164

NOTE: PLEASE READ THE INSTRUCTIONS ON PAGE 2 BEFORE FILLING OUT THIS APPLICATION.

## INSTRUCTIONS

1. The Agency will not approve any application unless, in the judgment of the Agency, said application contains sufficient information upon which to base a decision whether to approve or tentatively approve an action.
2. Fill in all blanks, using "none" or "not applicable" or "N/A" where the question is not appropriate to the project which is the subject of this application (the "Project").
3. If an estimate is given as the answer to a question, put "(est)" after the figure or answer which is estimated.
4. If more space is needed to answer any specific question, attach a separate sheet.
5. When completed, return two (2) copies of this application to the Agency at the address indicated on the first page of this application.
6. The Agency will not give final approval to this application until the Agency receives a completed environmental assessment form concerning the Project which is the subject of this application.
7. Please note that Article 6 of the Public Officers Law declares that all records in the possession of the Agency (with certain limited exceptions) are open to public inspection and copying. If the applicant feels that there are elements of the Project which are in the nature of trade secrets or information, the nature of which is such that if disclosed to the public or otherwise widely disseminated would cause substantial injury to the applicant's competitive position, the applicant may identify such elements in writing and request that such elements be kept confidential in accordance with Article 6 of the Public Officers Law.
8. The applicant will be required to pay to the Agency all actual costs incurred in connection with this application and the Project contemplated herein. The applicant will also be expected to pay all costs incurred by general counsel and special counsel to the Agency.
9. The Agency has established an application fee of Two Hundred Fifty Dollars (\$250) to cover the anticipated costs of the Agency in processing this application. A check or money order made payable to the Agency must accompany each application. **THIS APPLICATION WILL NOT BE ACCEPTED BY THE AGENCY UNLESS ACCOMPANIED BY THE APPLICATION FEE.**
10. The Agency has established a project fee for each project in which the Agency participates. **UNLESS THE AGENCY AGREES IN WRITING TO THE CONTRARY, THIS PROJECT FEE IS REQUIRED TO BE PAID BY THE APPLICANT AT OR PRIOR TO THE GRANTING OF ANY FINANCIAL ASSISTANCE BY THE AGENCY.**

County of Cattaraugus Industrial Development Agency  
Lease Fee Structure

\$750 non-refundable application fee, plus  
\$750 non-refundable agency counsel fee.

*At the time of closing, prior to the CCIDA issuing its sales tax letter, you will be responsible for the following:*

1 and 1/16% fee on the amount of sales tax letter(s) provided (in addition to the non-refundable application fee). Any additional sales tax letter(s) beyond the initial project amount will pay the standard IDA fee (1 and 1/16%) prior to the Agency issuing this letter(s). Any project with an in lieu of real property PILOT will be responsible for the full project PILOT amount paid in full at time of the project closing including projects with fixed fee amounts.

*In addition to a CCIDA administrative fee you will also be responsible for paying CCIDA legal counsel expenses for lease transactions. The following are the CCIDA legal costs for each project:*

Projects up to \$500,000	\$5,000 fee & up to \$500 in expenses
Projects up to \$1,000,000	\$7,500 fee & up to \$750 in expenses
Projects up to \$2,000,000	\$9,000 fee & up to \$750 in expenses
Projects above \$2,000,000	Will be negotiated

**NOTE:** Agency legal counsel fee include the \$750 non-refundable agency Counsel fee. Also if a Payment in Lieu of Taxes (PILOT) and/or a mortgage is part of the Project an additional \$2,000.00 fee will be charged.

**Please Note:** ALL lease transactions will be by mail closing and these costs only include basic lease documents. Modification of the base documents could result in additional CCIDA attorney costs. In addition, you will also be responsible for your own attorney's legal expenses relating to this transaction. The Board may also modify its fee with three quarters of the Agency's Board Members present approving.

*A late payment charge of 1 1/2% per month (30 day period) for every project billing will be in effect from the date billed by the CCIDA.*

I. INFORMATION CONCERNING THE PROPOSED OCCUPANT OF THE PROJECT (HEREINAFTER, THE "COMPANY")

A. Identity of Company:

1. Company Name: M J Painting Contractor Corp.  
 Present Address: 291 Homer Street, Olean, NY  
 Zip Code: 14760  
 Employer's ID No.:

2. If the Company differs from the Applicant, give details of relationship: N/A

3. Indicate type of business organization of Company:

- a.  Corporation. If so, incorporated in what country? USA;  
 What State? New York; Date Incorporated 1998;  
 Type of Corporation? C Corp; Authorized to do business in  
 New York? Yes X; No   .
- b.  Partnership. If so, indicate type of partnership \_\_\_\_\_;  
 Number of general partners \_\_\_\_\_; Number of limited partners \_\_\_\_\_.
- c.  Sole proprietorship.

4. Is the Company a subsidiary or direct or indirect affiliate of any other organization(s)? If so, indicate name of related organization(s) and relationship:  
 N/A

B. Management of Company:

1. List all owners, officers, directors and partners (complete all columns for each person):

NAME AND HOME ADDRESS	OFFICE HELD	OTHER PRINCIPAL BUSINESS
SEE ATTACHED		

2. Is the Company or management of the Company now a plaintiff or a defendant in any civil or criminal litigation? Yes \_\_\_\_\_; No X.
3. Has any person listed above ever been convicted of a criminal offense (other than a minor traffic violation)? Yes \_\_\_\_\_; No X.
4. Has any person listed above or any concern with whom such person has been connected ever been in receivership or been adjudicated a bankrupt? Yes \_\_\_\_\_; No X.

5. If the answer to any of questions 2 through 4 is yes, please, furnish details in a separate attachment.

C. Principal owners of Company:

1. Is Company publicly held? Yes \_\_\_; No X. If yes, please list exchanges where stock traded:

2. If no, list all stockholders having a 5% or more interest in the Company:

NAME	ADDRESS	PERCENTAGE OF HOLDING
Michael J. John	10 SYDNEY DR	
Carol A. John	ALLEGANY NY 14706	
Michael J. John III	101 N. 5th Street	
	Allegany, NY 14706	

5/8/24  
ME

D. Company's principal bank(s) of account:

II. DATA REGARDING PROPOSED PROJECT.

A. Description of the Project: (Please provide a brief narrative description of the Project.)  
SEE ATTACHED

B. Location of the Project:

1. Street Address: 350 Franklin Street
2. City of Olean
3. Town of \_\_\_\_\_
4. Village of \_\_\_\_\_
5. County of Cattaraugus

C. Description of the Project site:

1. Approximate size (in acres or square feet) of the Project site: 9.34 acres  
Is a map, survey, or sketch of the Project site attached? Yes X; No \_\_\_.
2. Are there existing buildings on the Project site? Yes \_\_\_; No X.
  - a. If yes, indicate the number of buildings on the site: \_\_\_\_\_. Also, please briefly identify each existing building and indicate the approximate size (in square feet) of each such existing building:

b. Are the existing buildings in operation? Yes \_\_\_; No \_\_\_. If yes, describe present use of present buildings:

N/A

c. Are the existing buildings abandoned? Yes \_\_\_, No \_\_\_. About to be abandoned? Yes \_\_\_; No \_\_\_. If yes, describe:

N/A

d. Attach photograph of present buildings. N/A

3. Utilities serving the Project site:

Water-Municipal: Yes

Other (describe)

Sewer-Municipal: Yes

Other (describe)

Electric-Utility: Yes

Other (describe)

Heat Utility: Yes

Other (describe)

4. Present legal owner of the Project site: M J Painting Contractor Corp.

a. If the Company owns the Project site, indicate date of purchase: March 28 2018, purchase price: \$ 233,500.

b. If Company does not own the Project site, does Company have an option signed with the owner to purchase the Project site? Yes \_\_\_; No \_\_\_. If yes, indicate date option signed with the owner: \_\_\_, 20\_\_\_; and the date the option expires: \_\_\_, 20\_\_\_ N/A

c. If the Company does not own the Project site, is there a relationship legally or by common control between the Company and the present owner of the Project site? Yes \_\_\_; No \_\_\_. If yes, describe; N/A

5. a. Zoning District in which the Project site is located: Industrial

b. Are there any variances or special permits affecting the Project site? Yes \_\_\_; No X. If yes, list below and attach copies of all such variances or special permits:

D. Description of Proposed Construction:

1. Does part of the Project consist of the acquisition or construction of a new building or buildings? Yes X, No \_\_\_. If yes, indicate number and size of new buildings:

One building consisting of office, 2 MECHANIC BAYS, TRUCK WASH/DAY, 6 STORAGE BAYS, SALT STORAGE BLDG, FUEL STATION, OFFICE AND STORAGE BLDG = 8,356 SQ FT PHASE I



2. Does part of the Project consist of additions and/or renovations to existing buildings located on the Project site? Yes \_\_\_; No X. If yes, indicate the buildings to be expanded or renovated, the size of any expansions and the nature of expansion and/or renovation:

3. Describe the principal uses to be made by the Company of the building or buildings to be acquired, constructed, or expanded: MJP ENERGY SERVICES A DIVISION OF MSPAINTING HAS GROWN TO WHERE WE HAVE HIRED A FULL TIME MECHANIC AND HAVE RUN OUT OF SPACE AT 391 HOMER ST. IN ORDER TO SATISFY THE DEMANDS OF OUR BUSINESS AND TO ACCOMMODATE FUTURE GROWTH THE ACQUISITION OF 350 FRANKLIN ST HAS PROVEN TO BE A WORTH WHILE INVESTMENT 5/8/24

E. Description of the Equipment:

1. Does a part of the Project consist of the acquisition or installation of machinery, equipment or other personal property (the "Equipment")? Yes X; No \_\_\_. If yes, describe the Equipment:

2. With respect to the Equipment to be acquired, will any of the Equipment be Equipment which has previously been used? Yes \_\_\_; No X. If yes, please provide detail:

3. Describe the principal uses to be made by the Company of the Equipment to be acquired or installed: THE ABILITY TO KEEP UP WITH THE WAY TO RUN OPERATIONS 5/8/24

F. Project Use:

1. What are the principal products to be produced at the Project?  
Application of finish coating on pipe and equipment delivered to our facility from across the Eastern half of the nation.

2. What are the principal activities to be conducted at the Project?  
Sandblasting and application of specialized coatings.

3. Does the Project include facilities or property that are primarily used in making retail sales of goods or services to customers who personally visit such facilities? Yes \_\_\_; No X. If yes, please provide detail:

4. If the answer to question 3 is yes, what percentage of the cost of the Project will be expended on such facilities or property primarily used in making retail sales of goods or services to customers who personally visit the Project? \_\_\_\_\_% N/A
5. If the answer to question 3 is yes, and the answer to question 4 is more than 33.33%, indicate whether any of the following apply to the Project:
- a. Will the Project be operated by a not-for-profit corporation? Yes \_\_\_\_\_; No \_\_\_\_\_. If yes, please explain:  
N/A
  - b. Is the Project likely to attract a significant number of visitors from outside the economic development region in which the Project will be located? Yes \_\_\_\_\_; No X. If yes, please explain:
  - c. Would the Project occupant, but for the contemplated financial assistance from the Agency, locate the related jobs outside the State of New York? Yes \_\_\_\_\_; No X. If yes, please explain:
  - d. Is the predominant purpose of the Project to make available goods or services which would not, but for the Project, be reasonably accessible to the residents of the city, town, or village within which the Project will be located, because of a lack of reasonably accessible retail trade facilities offering such goods or services? Yes \_\_\_\_\_; No X. If yes, please provide detail:
  - e. Will the Project be located in one of the following: (i) the City of New York; (ii) an area designed as an economic development zone pursuant to Article 18-B of the General Municipal Law; or (iii) a census tract or block numbering area (or census tract or block numbering area contiguous thereto) which, according to the most recent census data, has (x) a poverty rate of at least 20% for the year in which the data relates, or at least 20% of households receiving public assistance, and (y) an unemployment rate of at least 1.25 times the statewide unemployment rate for the year to which the data relates? Yes \_\_\_\_\_, No \_\_\_\_\_. If yes, please explain:
6. If the answers to any of subdivisions c. through e. of question 5 is yes, will the Project preserve permanent, private sector jobs or increase the overall number of permanent, private sector jobs in the State of New York? Yes \_\_\_\_\_; No \_\_\_\_\_. If yes, please explain:

7. Will the completion of the Project result in the removal of a plant or facility of the Company or another proposed occupant of the Project (a "Project Occupant") from one area of the State of New York to another area of the State of New York? Yes \_\_\_; No X. If yes, please explain:

8. Will the completion of the Project result in the abandonment of one or more plants or facilities of the Company located in the State of New York? Yes \_\_\_; No X. If yes, please provide detail:

9. If the answer to either question 7 or question 8 is yes, indicate whether any of the following apply to the Project:

a. Is the Project reasonably necessary to preserve the competitive position of the Company or such Project Occupant in its industry? Yes \_\_\_; No \_\_\_ . If yes, please provide detail: N/A

b. Is the Project reasonably necessary to discourage the Company or such Project Occupant from removing such other plant or facility to a location outside the State of New York? Yes \_\_\_; No \_\_\_ . If yes, please provide detail: N/A

G. Project Status:

1. If the Project includes the acquisition of any land or buildings, have any steps been taken toward acquiring same? Yes X; No \_\_\_ . If yes, please discuss in detail the approximate stage of such acquisition:

Purchased land in March 2018

2. If the Project includes the acquisition of any Equipment, have any steps been taken toward acquiring same? Yes \_\_\_; No \_\_\_ . If yes, please discuss in detail the approximate stage of such acquisition: N/A

3. If the Project involves the construction or reconstruction of any building or other improvement, has construction work on any such building or improvement begun? Yes X, No \_\_\_ . If yes, please discuss in detail the approximate extent of construction and the extent of completion. Indicate in your answer whether such specific steps have been completed as site clearance and preparation; completion of foundations; installation of footings; etc.:

SEE ATTACHED

4. Please indicate amount of funds expended on the Project by the Company in the past three (3) years and the purposes of such expenditures: SEE ATTACHED

5. Please indicate the date the applicant estimates the Project will be completed:  
TBD

III. INFORMATION CONCERNING LEASES OR SUBLEASES OF THE PROJECT. (PLEASE COMPLETE THE FOLLOWING SECTION IF THE COMPANY INTENDS TO LEASE OR SUBLEASE ANY PORTION OF THE PROJECT).

Does the Company intend to lease or sublease more than 10% (by area or fair market value) of the Project? Yes \_\_\_; No \_\_\_. If yes, please complete the following for each existing or proposed tenant or subtenant:

1. Sublessee name:

Present Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Employer's ID No.: \_\_\_\_\_

Sublessee is: \_\_\_ Corporation: \_\_\_ Partnership: \_\_\_ Sole Proprietorship

Relationship to Company:

Percentage of Project to be leased or subleased:

Use of Project intended by Sublessee:

Date of lease or sublease to Sublessee:

Term of lease or sublease to Sublessee:

Will any portion of the space leased by this sublessee be primarily used in making retail sales of goods or services to customers who personally visit the Project? Yes \_\_\_; No \_\_\_. If yes, please provide on a separate attachment (a) details and (b) the answers to questions II(F)(4) through (6) with respect to such sublessee.

2. Sublessee name:

Present Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Employer's ID No.: \_\_\_\_\_

Sublessee is: \_\_\_ Corporation: \_\_\_ Partnership: \_\_\_ Sole Proprietorship

Relationship to Company:

Percentage of Project to be leased or subleased:

Use of Project intended by Sublessee:

Date of lease or sublease to Sublessee:

Term of lease or sublease to Sublessee:

Will any portion of the space leased by this sublessee be primarily used in making retail sales of goods or services to customers who personally visit the Project? Yes \_\_\_; No \_\_\_. If yes, please provide on a separate attachment (a) details and (b) the answers to questions II(F)(4) through (6) with respect to such sublessee.

3. Sublessee name:

Present Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Employer's ID No.: \_\_\_\_\_

Sublessee is: \_\_\_ Corporation: \_\_\_ Partnership: \_\_\_ Sole Proprietorship

Relationship to Company:

Percentage of Project to be leased or subleased:

Use of Project intended by Sublessee:

Date of lease or sublease to Sublessee:

Term of lease or sublease to Sublessee:

Will any portion of the space leased by this sublessee be primarily used in making retail sales of goods or services to customers who personally visit the Project? Yes \_\_\_; No \_\_\_. If yes, please provide on a separate attachment (a) details and (b) the answers to questions II(F)(4) through (6) with respect to such sublessee.

- B. What percentage of the space intended to be leased or subleased is now subject to a binding written lease or sublease?

IV. EMPLOYMENT IMPACT.

- A. Indicate the number of people presently employed at the Project site and the additional number that will be employed at the Project site at the end of the first and second years after the Project has been completed, using the tables below for (1) employees of the Applicant, (2) independent contractors, and (3) employees of independent contractors. (Do not include construction workers). Also indicate below the number of workers employed at the Project site representing newly created positions as opposed to positions relocated from other project sites of the applicant. Such information regarding relocated positions should also indicate whether such positions are relocated from other project sites financed by obligations previously issued by the Agency.

TYPE OF EMPLOYMENT Employees of Applicant					
	Professional or Managerial	Skilled	Semi-Skilled	Un-Skilled	Totals
Present Full Time	New site/ New Project	TBD	TBD	TBD	TBD
Present Part Time	New site/ New Project	TBD	TBD	TBD	TBD
Present Seasonal	New Site/ New Project	TBD	TBD	TBD	TBD
First Year Full Time	TBD M J Painting presently has 40 employees				VARIES
First Year Part Time	TBD M J Painting presently has 40 employees				VARIES
First Year Seasonal	TBD M J Painting presently has 40 employees				VARIES
Second Year Full Time	TBD M J Painting presently has 40 employees				VARIES

5/8/21  
AD  
5/8/21  
AD  
5/8/21  
AD  
5/8/21  
AD

Second Year Part Time					
Second Year Seasonal					

TYPE OF EMPLOYMENT Independent Contractors					
	Professional or Managerial	Skilled	Semi-Skilled	Un-Skilled	Totals
Present Full Time					
Present Part Time					
Present Seasonal					
First Year Full Time					
First Year Part Time					
First Year Seasonal					
Second Year Full Time					
Second Year Part Time					
Second Year Seasonal					

TYPE OF EMPLOYMENT Employees of Independent Contractors					
	Professional or Managerial	Skilled	Semi-Skilled	Un-Skilled	Totals
Present Full Time					
Present Part Time					
Present Seasonal					
First Year Full Time					
First Year Part Time					
First Year Seasonal					
Second Year Full Time					
Second Year Part Time					
Second Year Seasonal					

B. Indicate below (1) the estimated salary and fringe benefit averages or ranges and (2) the estimated number of employees residing in the Western New York Economic Development Region for all the jobs at the Project site, both retained and created, listed in the tables described in subsection A above for each of the categories of positions listed in the chart below.

RELATED EMPLOYMENT INFORMATION				
	Professional or Managerial	Skilled	Semi-Skilled	Un-Skilled
Estimated Salary and Fringe Benefit Averages or Ranges	New Site/ New Project TBD	New Site/ New Project TBD	New Site/ New Project TBD	New Site/ New Project TBD
Estimated Number of Employees Residing in the Western New York Economic Development Region <sup>1</sup>	ALL	38	6	0

C. Please describe the projected timeframe for the creation of any new jobs with respect to the undertaking of the Project:

1st - 2nd QUARTER OF 2025 5/8/24

D. Please prepare a separate attachment describing in detail the types of employment at the Project site. Such attachment should describe the activities or work performed for each type of employment. TBD - New Site/New Project

E. **Estimated Wage Impact.** Please answer the questions below to assist the Agency in estimating the impact of the wages paid and to be paid at the Project site on the local economy:

1. What is your estimated current yearly payroll at the Project site (do not include construction workers)? \$ TBD New Site/New Project.  
2022 Payroll - \$3,430,535; 2023 Payroll - \$2,918,132.
2. What do you estimate that you presently pay to New York State in payroll taxes with respect to jobs at the Project site (based upon taxes before the Project was undertaken) (do not include construction workers)? \$ TBD.
3. What is the estimated yearly payroll one year after completion of your project? \$ TBD.
4. What do you estimate paying to New York State in payroll taxes one year after completion of your project? \$ TBD.
5. What is the present estimated average wage/salary plus fringe benefit total for each full-time equivalent position at the Project site (based upon such amounts paid before the Project was undertaken) (do not include construction workers)? \$ TBD.

<sup>1</sup> The Western New York Economic Development Region consists of the following counties: Allegany, Cattaraugus, Chautauqua, Erie, and Niagara.



6. What do you estimate that your yearly payroll will be at the Project site one year after completion of the Project (do not include construction workers)? \$ TBD.
7. What do you estimate that you will pay to New York State in payroll taxes with respect to jobs at the Project site one year after completion of the Project (do not include construction workers)? \$ TBD.
8. What do you estimate the estimated average wage/salary plus fringe benefit total for each full-time equivalent position at the Project site will be one year after completion of the Project (do not include construction workers)? \$ TBD.
9. If applicable, what are the estimated yearly aggregate average wage/salary plus fringe benefit total to be lost as a result of the Project? \$ TBD.
10. Estimated number of construction jobs to be created with respect to the Project: 30 Up To jobs.
11. Estimated New York State payroll taxes on construction jobs to be created with respect to the Project: \$ TBD.

NOTE: ALL JOB OPENINGS ARE REQUIRED TO BE FILED WITH THE NEW YORK STATE DEPARTMENT OF LABOR AND THE CATTARAUGUS COUNTY JOB TRAINING ACT PARTNERSHIP.

F. **Project Monetary Benefits.** Please answer the questions below to assist the Agency in estimating the other positive monetary impacts that the Project may have on the local economy:

1. Please attach the most recent tax bill(s) for each parcel of property which is expected to be a part of the Project site. Have you attached such bills? Yes X; No    . If no, please explain: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

NOTE: THE POLICY OF THE AGENCY IS TO DECLINE TO ABATE EXISTING REAL PROPERTY TAXES WITH RESPECT TO THE PROJECT SITE. ANY REQUEST TO ABATE SUCH EXISTING REAL PROPERTY TAXES WOULD REQUIRE A DEVIATION FROM THE AGENCY'S EXISTING UNIFORM TAX EXEMPTION POLICY.

2. What is the estimated full cost of any real property improvements proposed to be undertaken as part of the Project? \$ \_\_\_\_\_.
3. Remedial clean-up 15-17M Bldg Construction \$1.5M  
 What is the present estimated annual amount of goods and services purchased relating to the operation of the Project (excluding employee wages)? \$ TBD.

5/8/24  


4. Approximately how much sales tax do you presently pay to the State of New York (including both the state share and the local share)? \$ TBD.
5. What is the estimated annual amount of goods and services expected purchased relating to the operation of the Project (excluding employee wages) following completion of the Project? \$ 250,000.
6. Approximately how much sales tax do you expect to pay to the State of New York (including both the state share and the local share) following completion of the Project? \$ 16,000.
7. As a result of the Project, will there be any other public benefit to the State of New York, Cattaraugus County and/or any local government in New York State? Yes ; No .  
If yes, please explain: Employment
8. If the answer to question IV.C.7. is yes, will any of the public benefit be a monetary benefit? Yes ; No . If yes, what is the estimated monetary benefit to the State of New York, Cattaraugus County and/or any local government in New York State? \$ TBD.

Don't Fill

V. PROJECT COST AND FINANCING SOURCES:

- A. Anticipated Project Costs. State the costs reasonably necessary for the acquisition of the Project site, the construction of the proposed buildings and the acquisition and installation of any machinery and equipment necessary or convenient in connection therewith, and including any utilities, access roads or appurtenant facilities, using the following categories:

Fill

<u>Description of Cost</u>	<u>Amount</u>
Land	\$ <u>233,500</u>
Buildings	\$ <u>1,000,000</u>
Machinery and equipment costs	\$ <u>100,000</u>
Utilities, roads and appurtenant costs	\$ <u>310,000</u>
Architects and engineering fees	\$ <u>10,000</u>
Costs of financing	\$ <u>TBD</u>
Construction loan fees and interest (if applicable)	\$ <u>TBD</u>
Other (specify)	-
<u>CONTINGENCIES 5.5%</u>	\$ <u>80,000</u>
	\$ _____

5/8/24  
1002  
5/8/24  
1002  
5/8/24  
1002  
5/8/24  
1002  
5/8/24  
1002

_____	\$ _____
<b>TOTAL PROJECT COSTS</b>	\$ <u>4,733,500.00</u>

5/8/24  
AMZ

4  
B.  
X  
N  
|

Anticipated Project Financing Sources. State the sources reasonably necessary for the financing of the Project site, the construction of the proposed buildings and the acquisition and installation of any machinery and equipment necessary or convenient in connection therewith, and including any utilities, access roads or appurtenant facilities, using the following categories:

<u>Description of Sources</u>	<u>Amount</u>
Private Sector Financing	\$ _____
Public Sector	
Federal Programs	\$ _____
State Programs	\$ _____
Local Programs	\$ _____
Applicant Equity	\$ _____
Other (specify, e.g., tax credits)	
_____	\$ _____
_____	\$ _____
_____	\$ _____
<b>TOTAL AMOUNT OF PROJECT FINANCING SOURCES</b>	\$ _____

C. Have any of the above expenditures already been made by the applicant?  
 Yes ; No . If yes, indicate particulars.

-land purchased  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

D. Amount of loan requested: \$ \_\_\_\_\_;  
 Maturity requested: \_\_\_\_\_ years.

TBD

E. Has a commitment for financing been received as of this application date, and if so, from whom?

Yes \_\_\_\_; No X. Institution Name: \_\_\_\_\_

Provide name and telephone number of the person we may contact.

Name: \_\_\_\_\_ Phone: \_\_\_\_\_

- F. The percentage of Project costs to be financed from public sector sources is estimated to equal the following: 0 %
- G. The total amount estimated to be borrowed to finance the Project is equal to the following: \$ TBD

VI. FINANCIAL ASSISTANCE EXPECTED FROM THE AGENCY.

A. Tax Benefits.

1. Is the applicant requesting any real property tax exemption in connection with the Project that would not be available to a project that did not involve the Agency? Yes \_\_\_\_; No X.

If yes, is the real property tax exemption being sought consistent with the Agency's Uniform Tax Exemption Policy? Yes X; No \_\_\_\_.

2. Is the applicant expecting that the financing of the Project will be secured by one or more mortgages? Yes X; No \_\_\_\_\_. If yes, what is the approximate amount of financing to be secured by mortgages? \$ TBD.

3. Is the applicant expecting to be appointed agent of the Agency for purposes of avoiding payment of N.Y.S. Sales Tax or Compensating Use Tax? Yes X; No \_\_\_\_\_. If yes, what is the approximate amount of purchases which the applicant expects to be exempt from the N.Y.S. Sales and Compensating Use Taxes? \$ 128,000.

4. What is the estimated value of each type of tax-exemption being sought in connection with the Project? Please detail the type of tax-exemption and value of each exemption.

- a. N.Y.S. Sales and Compensating Use Taxes: \$ 128,000
- b. Mortgage Recording Taxes: \$ TBD
- c. Real Property Tax Exemptions: \$ 50,000 over 10 years
- d. Other (please specify): \$ \_\_\_\_\_

5. Are any of the tax-exemptions being sought in connection with the Project inconsistent with the Agency's Uniform Tax-exemption Policy? Yes \_\_\_\_; No X. If yes, please explain how the request of the applicant differs from the Agency's Uniform Tax-Exemption Policy:

B. Project Cost/Benefit Information. Complete the attached Cost/Benefit Analysis so that the Agency can perform a cost/benefit analysis of undertaking the Project. Such information should consist of a list and detailed description of the benefits of the Agency undertaking the Project

(e.g., number of jobs created, types of jobs created, economic development in the area, etc.). Such information should also consist of a list and detailed description of the costs of the Agency undertaking the Project (e.g., tax revenues lost, buildings abandoned, etc.).

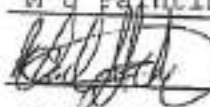
- VII. REPRESENTATIONS BY THE APPLICANT. The applicant understands and agrees with the Agency as follows:
- A. Job Listings. In accordance with Section 858-b(2) of the New York General Municipal Law, the applicant understands and agrees that, if the Project receives any Financial Assistance from the Agency, except as otherwise provided by collective bargaining agreements, new employment opportunities created as a result of the Project will be listed with the New York State Department of Labor Community Services Division (the "DOL") and with the administrative entity (collectively with the DOL, the "JTPA Entities") of the service delivery area created by the federal job training partnership act (Public Law 97-300) ("JTPA"), as replaced by the Workforce Investment Act of 1998 (Public Law 105-220), in which the Project is located.
- B. First Consideration for Employment: In accordance with Section 858-b(2) of the New York General Municipal Law, the applicant understands and agrees that, if the Project receives any Financial Assistance from the Agency, except as otherwise provided by collective bargaining agreements, where practicable, the applicant will first consider persons eligible to participate in JTPA programs who shall be referred by the JTPA Entities for new employment opportunities created as a result of the Project.
- C. Annual Sales Tax Filings: In accordance with Section 874(8) of the New York General Municipal Law, the applicant understands and agrees that, if the Project receives any sales tax exemptions as part of the Financial Assistance from the Agency, in accordance with Section 874(3) of the General Municipal Law, the applicant agrees to file, or cause to be filed, with the New York State Department of Taxation and Finance, the annual form prescribed by the Department of Taxation and Finance, describing the value of all sales tax exemptions claimed by the applicant and all consultants or subcontractors retained by the applicant.
- D. Annual Employment Reports: The applicant understands and agrees that, if the Project receives any Financial Assistance from the Agency, the applicant agrees to file, or cause to be filed, with the Agency, on an annual basis, reports regarding the number of people employed at the project site.
- E. Representation of Financial Information. Neither this Application nor any other agreement, document, certificate, project financials, or written statement furnished to the Agency or by or on behalf of the applicant in connection with the project contemplated by this Application contains any untrue statement of a material fact or omits to state a material fact necessary in order to make the statements contained herein or therein not misleading. There is no fact within the special knowledge of any of the officers of the applicant which has not been disclosed herein or in writing by them to the Agency and which materially adversely affects or in the future in their opinion may, insofar as they can now reasonably foresee, materially adversely affect the business, properties, assets or condition, financial or otherwise, of the applicant.
- F. Agency Financial Assistance Required for Project. The Project would not be undertaken but for the Financial Assistance provided by the Agency or, if the Project could be undertaken without the Financial Assistance provided by the Agency, then the Project should be undertaken by the Agency for the following reasons:

- G. Compliance with Article 18-A of the General Municipal Law: The Project, as of the date of this Application, is in substantial compliance with all provisions of article 18-A of the General Municipal including, but not limited to, the provisions of Section 859-a and subdivision one of Section 862; and, the provisions of subdivision one of Section 862 of the General Municipal Law will not be violated if Financial Assistance is provided for the Project.
- H. Compliance with Federal, State, and Local Laws: The applicant is in substantial compliance with applicable local, state, and federal tax, worker protection, and environmental laws, rules, and regulations.
- I. False or Misleading Information: The applicant understands that the submission of any knowingly false or knowingly misleading information may lead to the immediate termination of any Financial Assistance and the reimbursement of an amount equal to all or part of any tax exemptions claimed by reason of Agency involvement in the Project.
- J. Absence of Conflicts of Interest: The applicant acknowledges that the members, officers, and employees of the Agency are listed on the Agency's website. No member, officer, or employee of the Agency has an interest, whether direct or indirect, in any transaction contemplated by this Application, except as hereinafter described:
- K. Uniform Agency Project Agreement: The applicant agrees to enter into a project benefits agreement with the Agency where the applicant agrees that (1) the amount of Financial Assistance to be received shall be contingent upon, and shall bear a direct relationship to the success or lack of success of such project in delivering certain described public benefits (the "Public Benefits") and (2) the Agency will be entitled to recapture some or all of the Financial Assistance granted to the applicant if the project is unsuccessful in whole or in part in delivering the promised Public Benefits.
- L. Additional Information: Additional information regarding the requirements noted in this Application and other requirements of the Agency is included the Agency's Policy Manual which can be accessed at [www.catcoida.com](http://www.catcoida.com).

I affirm under penalty of perjury that all statements made on this application are true, accurate, and complete to the best of my knowledge.

M J Painting Contractor Corp.

By:



Applicant

Michael J. John

Title:

President

NOTE: APPLICANT MUST COMPLETE THE APPROPRIATE VERIFICATION APPEARING ON PAGES 22 THROUGH 25 HEREOF BEFORE A NOTARY PUBLIC AND MUST SIGN AND ACKNOWLEDGE THE HOLD HARMLESS AGREEMENT APPEARING ON PAGE 26.

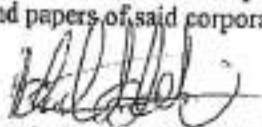
VERIFICATION

(If Applicant is a Corporation)

STATE OF New York )  
 ) SS.:  
COUNTY OF Cattaraugus )

Michael J. John deposes and says that he is the  
(Name of officer of applicant)  
President of M J Painting Contractor Corp.  
(Title) (Company Name)

application; that he has read the foregoing application and knows the contents thereof; and that the same is true and complete and accurate to the best of his knowledge. Deponent further says that the reason this verification is made by the deponent and not by said Company is because the said Company is a corporation. The grounds of deponent's belief relative to all matters in the said application which are not stated upon his own personal knowledge are investigations which deponent has caused to be made concerning the subject matter of this application as well as information acquired by deponent in the course of his duties as an officer of and from the books and papers of said corporation.

  
Michael J. John  
(officer of applicant)

Sworn to before me this  
16<sup>th</sup> day of August, 2021

  
Notary Public

MARY M. CHENETZ  
NOTARY PUBLIC-STATE OF NEW YORK  
No. 01CH6302181  
Qualified in Cattaraugus County  
My Commission Expires 04-28-2022



HOLD HARMLESS AGREEMENT

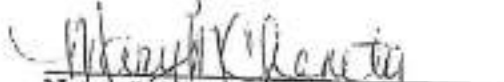
Applicant hereby releases County of Cattaraugus Industrial Development Agency and the members, officers, servants, agents and employees thereof (hereinafter collectively referred to as the "Agency") from, agrees that the Agency shall not be liable for and agrees to indemnify, defend and hold the Agency harmless from and against any and all liability arising from or expense incurred by (A) the Agency's examination and processing of, and action pursuant to or upon, the attached Application, regardless of whether or not the application or the Project described therein or the tax exemptions and other assistance requested therein are favorably acted upon by the Agency, (B) the Agency's acquisition, construction and/or installation of the Project described therein and (C) any further action taken by the Agency with respect to the Project; including without limiting the generality of the foregoing, all causes of action and attorneys' fees and any other expenses incurred in defending any suits or actions which may arise as a result of any of the foregoing. If, for any reason, the Applicant fails to conclude or consummate necessary negotiations, or fails, within a reasonable or specified period of time, to take reasonable, proper or requested action, or withdraws, abandons, cancels or neglects the Application, or if the Agency or the Applicant are unable to reach final agreement with respect to the Project, then, and in that event, upon presentation of an invoice itemizing the same, the Applicant shall pay to the Agency, its agents or assigns, all actual costs incurred by the Agency in the processing of the Application, including attorneys' fees, if any.

M J Painting Contractor Corp.  
(Applicant)



Michael J. John, President

Sworn to before me this 16<sup>th</sup>  
day of August, 2021

  
Notary Public

MARY M. CHENETZ  
NOTARY PUBLIC-STATE OF NEW YORK  
No. 01CH6302181  
Qualified in Cattaraugus County  
My Commission Expires 04-28-2022

**APPLICATION FOR SALES/LEASEBACK TRANSACTION (Cont'd.)**

**I. INFORMATION CONCERNING THE PROPOSED OCCUPENT OF THE PROJECT.**

**B. Management of Company:**

NAME AND HOME ADDRESS	OFFICE HELD	OTHER PRINCIPAL BUSINESS
Michael J. John 10 SYDNEY DR ALLEGANY, NY 14706	President	None
Carol A. John 10 SYDNEY DR ALLEGANY NY	Vice President of Administration	None
Michael J. John III 101 N. 5 <sup>th</sup> Street Allegany, NY 14706	Vice President	None

5/8/21  
[Signature]  
5/8/21  
[Signature]

**II. DATA REGARDING PROPOSED PROJECT.**

**A. Description of the Project:**

M J Painting has entered into an agreement with NYS DEC as part of the Brownfield Cleanup Program to remediate the site for the purpose of future expansion of M J Painting's business with an approximate 15,000 sq ft office and paint shop building. Brownfield site cleanup agreement #C905046-12-18 dated 1/14/2019.

**E. Description of the Equipment:**

Purchase and installation of air intake system, air purifying system, sponge blasting equipment, compressed air system, heavy duty telescopic forklift, office equipment, locker room equipment, HVAC equipment.

**G. Project Status:**

- Mobilization of equipment and installation of haul roads during the week of 8/9/2021. Remedial cleaning of non-hazard petroleum impacts tentative start date is October 1, 2021, lasting 6 months. Tentative building construction start May 2022.

G. Project Status: #4

---

<u>Check #</u>	<u>Date</u>	<u>Payee</u>	<u>Funds Expended</u>	<u>Amount</u>
----------------	-------------	--------------	-----------------------	---------------

Total

236,979.48

**CITY OF OLEAN  
2021 COUNTY TAXES**

Bill No. 003811  
Sequence No. 2976  
Page No. 1 of 1

\* For Fiscal Year 01/01/2021 to 12/31/2021 \* Warrant Date 01/01/2021

**MAKE CHECKS PAYABLE TO:**

Cattaraugus County Treasurer  
C/O Five Star Bank  
PO Box 31  
Warsaw, NY 14569  
716-938-9111

**TO PAY IN PERSON**

Olean, 1 Leo Moss Dr. 9-12&1-5  
Little Valley 103 Court St U-5  
FiveStar-drop box - bank hours  
Olean & Allegany locations  
Online credit card-cattco.org

**SWIS/SIBL ADDRESS & LEGAL DESCRIPTION & LTR DIGIT**

**041200 94.040-1-2.3**

Address: 350 Franklin St  
City of: Olean-City  
School: Olean City

NYS Tax & Finance School District Code:

340 - Vacant indus Roll Sect. 1  
Parcel Acreage: 9.35  
Account No.  
Bank Code

MJ Painting Contractor Corp.  
291 Homer St  
Olean, NY 14760

Estimated State Aid: CNTY 23,799,076

85,500

88.00

97,139

**PROPERTY TAXPAYER'S BILL OF RIGHTS**

The Total Assessed Value of this property is:

The Uniform Percentage of Value used to establish assessments in your municipality was:

The assessor estimates the Full Market Value of this property as of July 1, 2019 was:

If you feel your assessment is too high, you have the right to seek a reduction in the future. For further information, please talk to your assessor or go to [www.cattco.org/real\\_property](http://www.cattco.org/real_property). Please note that the period for filing complaints on the above assessment has passed.

Exemption	Value	Tax Purpose	Full Value Estimate	Exemption	Value	Tax Purpose	Full Value Estimate
-----------	-------	-------------	---------------------	-----------	-------	-------------	---------------------

**PROPERTY TAXES**

Taxing Purpose	Total Tax Levy	% Change From Prior Year	Taxable Assessed Value or Units	Rates per \$1000 or per Unit	Tax Amount
County Tax - 2021	55,495,000	0.0	85,500.00	13.065986	1,117.14

PAID BY CHECK

IAN 2 5 2021

PENALTY SCHEDULE	Penalty/Interest	Amount	Total Due
Due By: 01/31/2021	0.00	1,117.14	1,117.14
02/28/2021	11.17	1,117.14	1,328.31
03/31/2021	22.34	1,117.14	1,539.48

**TOTAL TAXES DUE \$1,117.14**

Apply For Third Party Notification By: 07/01/2021



Taxes paid by \_\_\_\_\_ CA CII

**CITY OF OLEAN  
2021 CITY TAXES**

Bill No. 001762  
Sequence No. 3051  
Page No. 1 of 1

\* For Fiscal Year 06/01/2021 to 05/31/2022 \* Warrant Date 05/01/2021

**MAKE CHECKS PAYABLE TO:**

City of Olean  
P.O. Box 068  
Warsaw, NY  
14569  
716 376-5601 or 716 376-5602

**TO PAY IN PERSON**

City Clerk  
Municipal Building  
101 E. State St.  
Olean, NY 14760  
Mon - Fri 8:00AM to 5:00PM

**NYS SHL ADDRESS & LEGAL DESCRIPTION & CK DIGIT**

**041200 94.040-1-2.3**  
Address: 350 Franklin St  
City of: Olean-City  
School: Olean City  
NYS Tax & Finance School District Code:  
340 - Vacant Indus Roll Sect. 1  
Parcel Acreage: 9.35  
Account No.  
Bank Code

MJ Painting Contractor Corp.  
291 Homer St  
Olean, NY 14760

**PAID**

**MAY 11 11**

Estimated State Aid: CITY 1,078,027

**PROPERTY TAXPAYER'S BILL OF RIGHTS**

The Total Assessed Value of this property is: **85,500**  
The Uniform Percentage of Value used to establish assessments in your municipality was: **88.00**  
The assessor estimates the Full Market Value of this property as of July 1, 2019 was: **97,150**  
If you feel your assessment is too high, you have the right to seek a reduction in the future. For further information, please talk to your assessor or go to [www.cattico.org/real\\_property](http://www.cattico.org/real_property). Please note that the period for filing complaints on the above assessment has passed.

**LOCKBOX**

Exemption	Value	Tax Payable	Full Value Estimate	Exemption	Value	Tax Payable	Full Value Estimate
-----------	-------	-------------	---------------------	-----------	-------	-------------	---------------------

**PROPERTY TAXES**

Exemption	Value	Tax Payable	Full Value Estimate	Exemption	Value	Tax Payable	Full Value Estimate
2021 City Tax		7,285.307					

**PENALTY SCHEDULE**

Due By:	Penalty/Interest	Amount	Total Due
05/01/2021	0.00	1,293.10	1,293.10
06/01/2021	12.93	1,293.10	1,306.03
07/01/2021	25.86	1,293.10	1,318.96
08/01/2021	38.79	1,293.10	1,331.89
09/01/2021	51.72	1,293.10	1,344.82

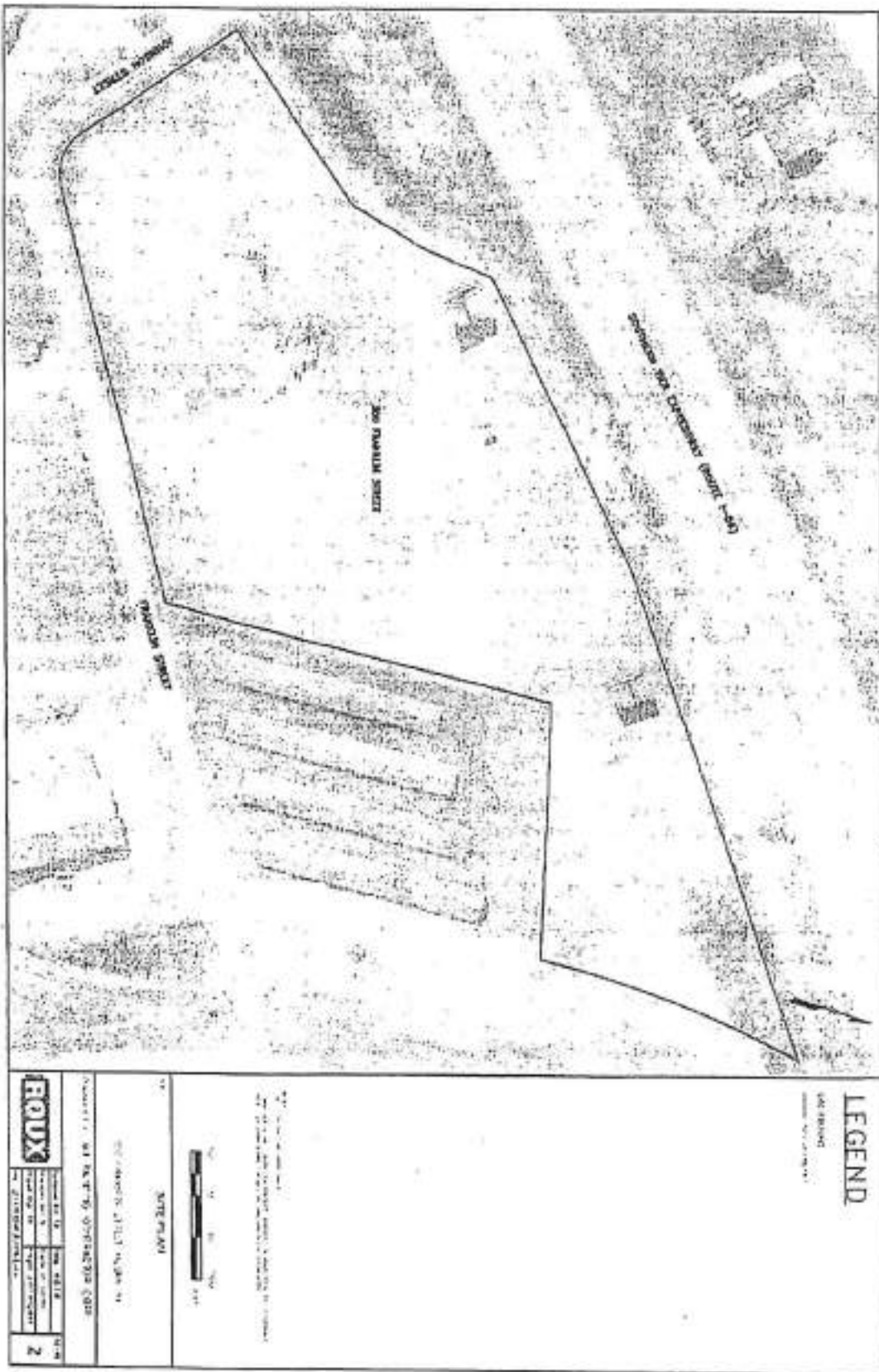
**TOTAL TAXES DUE \$1,293.10**

Apply For Third Party Notification By: 04/01/2022



Taxes paid by \_\_\_\_\_ C/A CH

EXHIBIT A  
SITE MAP



LEGEND

NOT SHOWN  
PROPERTY



SITE PLAN

DATE: 08/11/11

PROJECT: 01 RYANIA STREET

<b>BOUYGUES</b>	PROJECT NO.	01 RYANIA STREET	DATE	08/11/11
	PROJECT NAME	01 RYANIA STREET	DATE	08/11/11
				2

[https://www.cleantimesherald.com/news/m-j-painting-looks-to-expand-company-to-franklin-street/article\\_d47791e6-e55b-511d-91d2-4949e8f7ad51.html](https://www.cleantimesherald.com/news/m-j-painting-looks-to-expand-company-to-franklin-street/article_d47791e6-e55b-511d-91d2-4949e8f7ad51.html)

## M.J. Painting looks to expand company to Franklin Street

By RICK MILLER Olean Times Herald  
Aug 14, 2021



Roux Environmental, the contractor for the brownfield cleanup at 350 Franklin St., Olean, moved equipment to the 9.5-acre site to construct haul roads to remove contaminated soils and other material. M.J. Painting Contractor Corp. will construct a new, larger paint shop and an office building at the site.

Photo provided

**OLEAN** — Three years ago, M. J. Painting Contractor Corp. purchased nine acres of property on Franklin Street from Park Centre Development.

Mike John Sr., president of the company, said he's ready to clean up and develop the brownfield site to include a larger paint shop and offices for his growing interstate business.

John will present his project to the Cattaraugus County Industrial Development Agency at a meeting on Thursday. He will be seeking sales tax and mortgage recording fee exemptions and a payment in lieu of taxes agreement.

"It's going to be one of the biggest brownfield cleanups in Olean," John said in an interview Thursday. He declined to detail specifics of the cleanup because he had signed a nondisclosure agreement.

However, the site is within the scope of the former Socony-Vacuum Oil Co. tank farm and adjacent to the Olean Gateway project which ExxonMobil paid to clean up as a successor to Socony-Vacuum.

A contractor has already begun to build haul roads at the site where contaminated soils, pipes and other materials will be removed beginning in late September. It is expected to take up to six months, John said. "We're proud to be able to help clean it up."

John said M.J. Painting, which currently has about 50 employees, has outgrown its space at 291 Homer St. "We need a bigger paint shop building. We want to make it a facility that is bigger and ... better."

The new expanded site also has access to the Western New York & Pennsylvania Railroad, John pointed out.

Also planned is an office building, parking lot and a storage area for finished products, John said. "It gives us a lot of elbow room."

John said, "I'm proud of what we've done at 291 Homer St. We want to carry that same look, that same attitude to 350 Franklin St. We're going to take about half of the acreage. The other half we are going to put out there for another business or we may develop it ourselves."

About four acres will be available for commercial or industrial use, John said. "It will all be cleaned up first."

The contractor has done some drilling and begun to develop haul roads for the excavations.



"We just need more space," John said. "The offices on Homer Street will stay where they are. The new paint shop will compliment our ability to do more in-shop painting."

John said the new paint shop and attached office building on Franklin Street would occupy 15,000 square feet or more.

"Part of which brought me to the site were the brownfield tax credits," John said. "I'm hoping because of continued expansion and growth the IDA will be supportive as well."

John said, "We love Olean and the support we've always had. This is our hometown. I'm looking to expand." The company also fuels the local economy from the 24 trucks he's got on the road to fuel and supplies. "I'm huge on keeping dollars local," he explained.

"We're looking to increase employment and continue to grow," John said.

*(Contact reporter Rick Miller at [rmiller@oleantimesherald.com](mailto:rmiller@oleantimesherald.com). Follow him on Twitter, @RMillerOTH)*

Rick Miller

	A	B	C	D	E	F
2	County of Cattaraugus		OPERATING STATEMENT			
3	Industrial Development Agency					
4	April, 2024	2024	2024	2024	2024	2023
5		APPROVED	M-T-D	Y-T-D	BALANCE	Y-T-D
6		BUDGET	ACTUAL	ACTUAL	REMAINING	COMPARISON
7						
8	<b>INCOME:</b>					
9	Interest on Accounts	\$20,000	\$0	\$3,220	\$16,780	\$44
10	<b>Apps &amp; Fees</b>	\$500,000	\$1,500	\$398,833	\$101,167	\$418,713
11	CCCRC/Other Misc. Income	\$0	\$0	\$224	\$1,778	\$211
12	Total	\$520,000	\$1,500	\$402,277	\$119,725	\$418,968
13						
14						
15	<b>EXPENSES:</b>					
16	Wages	\$200,000	\$16,031	\$67,292	\$132,708	\$50,238
17	Fringe Benefits	\$80,000	\$5,112	\$20,577	\$59,423	\$14,238
18	<b>A-</b> Performance Bonus	\$20,000	\$0	\$0	\$20,000	\$22,230
19	Board Meeting/Operations	\$2,000	\$238	\$758	\$1,242	\$341
20	Business Development	\$10,000	\$561	\$2,410	\$7,590	\$2,768
21	Office Supplies/Service Contracts	\$1,800	\$90	\$711	\$1,089	\$859
22	<b>D-</b> Office Maint./Repairs/Equip	\$6,000	\$240	\$2,911	\$3,089	\$3,736
23	<b>E-</b> Office Phones/Cell/fax/internet serv	\$7,000	\$1,613	\$3,823	\$3,177	\$2,522
24	Postage	\$1,200	\$108	\$418	\$782	\$438
25	Public Hearings	\$1,000	\$62	\$301	\$699	\$420
26	Travel/Mileage	\$3,000	\$19	\$66	\$2,934	\$21
27	Service Charges		\$0	\$30		
28	Rent	\$17,100	\$1,425	\$5,700	\$11,400	\$7,125
29	Real Estate Taxes	\$100	\$0	\$87	\$13	\$91
30	Utilities	\$4,500	\$306	\$1,857	\$2,643	\$2,226
31	Property/Fire/Liability Insurance	\$5,000	\$2,388	\$3,907	\$1,093	\$4,909
32	Education/Training/Prof. Development	\$4,000	\$0	\$0	\$4,000	\$0
33	Professional Associations	\$8,500	\$0	\$1,150	\$7,350	\$2,845
34	<b>C-</b> Professional Services	\$30,000	\$2,722	\$56,383	-\$26,383	\$11,470
35	<b>F-</b> Publications	\$200	\$0	\$1,328	-\$1,128	\$0
36	Marketing/Promotion/Networking	\$1,000	\$0	\$0	\$1,000	\$0
37	Railroad Services	\$25	\$0	\$0	\$25	\$0
38	Miscellaneous	\$100	\$0	\$0	\$100	\$0
39	Project Expenses	\$5,000	\$750	\$1,500	\$3,500	\$1,279
40	<b>B-</b> Consulting Expense	\$36,000	\$6,000	\$17,500	\$18,500	\$43,915
41	<b>G-</b> Great Lakes Cheese	\$0	\$55,500	\$55,500	-\$55,500	\$55,500
42	Total Expenses	\$443,525	\$93,165	\$244,209	\$199,346	\$227,171
43						
44	Net Difference	\$76,475	-\$91,665	\$158,068	-\$79,621	\$191,797
45						
46	<b>A-</b> Yearly payment					
47	<b>B-</b> Includes Yearly payment					
48	<b>C-</b> Includes payments due Harris Beach					
49	<b>D-</b> Includes IT invoices, accounting software, computer storage, monthly office cleaning, yearly window cleaning, lawn					
50	<b>E-</b> Includes monthly cell phones, internet, apple storage, storage back up and office phone lines					
51	<b>F-</b> Publications and ad made in local directory					
52	<b>G-</b> Fees to Harris Beach					
53						

COUNTY OF CATTARAUGUS IDA

Balance Sheet

April 30, 2024

ASSETS

Current Assets		
CATT CO. BANK	\$	518,606.32
SAVINGS CCB		5,216.46
SAVINGS FT		153,811.98
CATT. CO. CAPITAL RES. CORP.		438,979.84
Five Star CD		300,000.00
CD's		661,024.59
KeyBank Investment		112,734.90
PETTY CASH		75.21
SECURITY DEPOSIT - RENT		2,775.00
Accounts Receivable		10,000.00
lease asset		73,708.92
Deferred Outflows		79,305.00
lease liability		(56,156.72)
ACCTS RECEIVABLE		176.86
		<hr/>
Total Current Assets		2,300,258.36
Property and Equipment		
EQUIPMENT		38,423.95
LEASEHOLD IMPROVEMENTS		22,173.08
LAND		149,298.92
RAILROAD/IMPROVEMENTS		907,199.96
ACCUM DEPRECIATION		(870,546.17)
		<hr/>
Total Property and Equipment		246,549.74
Other Assets		
		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>2,546,808.10</u>

LIABILITIES AND CAPITAL

Current Liabilities		
NYS RETIREMENT LOAN ACCT.	\$	(126.69)
Employee Health Ins Payable		3.00
Federal Payroll Taxes		14.40
NYS WITHHOLDING		2,894.47
Social Security Tax Payable		1,361.80
Medicare Withholding Tax Pay		318.50
NYS Retirement Employer Portio		9,388.00
Deferred Inflows		10,002.00
accumulated amort lease asset		17,552.20
ACCOUNTS PAYABLE		5,722.44
ACCTS. PAYABLE SERV. AGREEME		15,000.00
ACCRUED PAYROLL		7,883.29
		<hr/>
Total Current Liabilities		70,013.41
Long-Term Liabilities		
Pension Liability		133,287.00
		<hr/>
Total Long-Term Liabilities		133,287.00
		<hr/>
Total Liabilities		203,300.41

Unaudited - For Management Purposes Only

COUNTY OF CATTARAUGUS IDA  
Balance Sheet  
April 30, 2024

Capital		
Retained Earnings	1,875,367.40	
CONTRIBUTED CAPITAL	310,072.06	
Net Income	<u>158,068.23</u>	
Total Capital		<u>2,343,507.69</u>
Total Liabilities & Capital	\$	<u><u>2,546,808.10</u></u>

COUNTY OF CATTARAUGUS IDA  
Balance Sheet  
April 30, 2023

ASSETS

Current Assets		
CATT CO. BANK	\$	198,128.22
SAVINGS CCB		5,211.92
SAVINGS FT		8,295.72
CATT. CO. CAPITAL RES. CORP.		438,657.75
Five Star CD		450,000.00
CD's		631,419.00
KeyBank Investment		107,621.82
PETTY CASH		120.40
SECURITY DEPOSIT - RENT		1,350.00
Accounts Receivable		10,000.00
lease asset		73,708.92
Deferred Outflows		87,556.00
lease liability		(69,451.29)
ACCTS RECEIVABLE		346.86
lease amortization expense		4,257.63
		<hr/>
Total Current Assets		1,947,222.95
Property and Equipment		
EQUIPMENT	38,423.95	
LEASEHOLD IMPROVEMENTS	22,173.08	
LAND	149,298.92	
RAILROAD/IMPROVEMENTS	907,199.96	
ACCUM DEPRECIATION	(870,546.17)	
		<hr/>
Total Property and Equipment		246,549.74
Other Assets		
net pension asset	50,186.00	
		<hr/>
Total Other Assets		50,186.00
		<hr/>
Total Assets	\$	<u><u>2,243,958.69</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Employee Health Ins Payable	\$	3.00
Federal Payroll Taxes		9,280.93
NYS WITHHOLDING		2,151.25
Social Security Tax Payable		633.18
Medicare Withholding Tax Pay		148.36
NYS Retirement Employer Portio		6,120.00
Deferred Inflows		179,281.00
accumulated amort lease asset		4,257.63
ACCOUNTS PAYABLE		39,930.00
interest expenses		(1,442.37)
		<hr/>
Total Current Liabilities		240,362.98
Long-Term Liabilities		
		<hr/>
Total Long-Term Liabilities		0.00
		<hr/>
Total Liabilities		240,362.98

Unaudited - For Management Purposes Only

COUNTY OF CATTARAUGUS IDA  
Balance Sheet  
April 30, 2023

Capital		
Retained Earnings	1,501,726.87	
CONTRIBUTED CAPITAL	310,072.06	
Net Income	<u>191,796.78</u>	
Total Capital		<u>2,003,595.71</u>
Total Liabilities & Capital	\$	<u><u>2,243,958.69</u></u>



The final Fiscal Year 2024-25 State Budget has been released. This budget represents \$237 billion in state spending. Sizable deficits were predicted when Governor Hochul delivered her Executive Budget Proposal in January, however revenue projections have since exceeded expectations. New York will maintain fiscal reserves at 15 percent.

The Final Budget also includes a wide range of policy items, including a new housing deal, measures to address crime in the state, codification of the Governor's Empire AI initiative, and steps to move the State's climate goals forward.

This memo outlines provisions included in the final budget agreement that may of interest to you. Please let us know if you would like any additional information, or copies of any bill language.

### **Economic Development Appropriations**

- \$50 million for Restore NY
- \$598 million for CHIPS (additional \$60 million)
- \$93 million for the regional advanced manufacturing partnership initiative
- \$15 million for CATs, \$14 million for COEs
- \$500 million for the Albany Nanotech Ultraviolet Lithography Center (NY Creates)
- \$250 million for NY RUSH
- \$275 million for NY AI Consortium
- \$100 million for Downtown Revitalization
- \$100 million for NY Forward
- \$200 million for ON-RAMP workforce development centers
- \$80 million in capital funding for NYS Council on the Arts

### **Transportation, Economic Development, Environmental Conservation**

**Part U – Dormitory Authority of the State of New York Omnibus State & Municipal Authorization for Certain Projects - REJECTED**

**Part V – Extend the Dormitory Authority of the State of New York's Subsidiary Authorization**

The final budget extends until July 1, 2026, the Dormitory Authority of the State of New York's authority to establish subsidiaries to take title to the property of borrowers regulated under Public Health Law Article 28, that have defaulted on loan agreements or mortgages with DASNY.

**Part Z – Extend the authorization of the New York State UDC to administer the Economic Development Fund (EDF)**

The final budget extends the authorization of the New York State Urban Development Corporation (UDC) to administer the Empire State Economic Development Fund (EDF) until July 1, 2025.

**Part KK – Extend Videoconference Participation in Public Meetings**

The final budget extends authorization for public bodies to conduct public meetings with some members and the public joining by videoconference until July 1, 2026.



**Final New Part SS – “Local Economic Development Transparency”**

The final budget includes language to allow the Authorities Budget Office to create a searchable database displaying data regarding economic development benefits. The ABO is required to submit a quarterly report containing key statistics. The language does not include requirements for reporting to the ABO or authorize the ABO to promulgate any related rules or regulations. Subpart B of this part subjects all state and local authorities to the Open Meetings and Freedom of Information laws.

**Senate New Part OO –Restrict the legal authority of members of the Public Authorities Control Board in evaluating publicly financed projects - REJECTED**

**Final New Part TT – Empire AI**

The final budget enacts legislation relating to the establishment of the New York State Empire Artificial Intelligence Research Program. The language sets forth labor standards for any projects done with money appropriated to Empire AI, and directs the Division of Science, Technology and Innovation to work with relevant agencies to ensure a clean energy supply for the institute and minimize negative environmental impacts. The bill directs the consortium to annually report on the Empire AI Research Institute at the University at Buffalo. The report must detail how the institute is achieving the goals and mission set forth, job creation impact, total investment, and other factors.

**Education, Labor and Family Assistance Bill**

**Final New Part EE – Local Tax Exemption for Affordable Multi-Family Housing**

The final budget allows localities to provide for the exemption of rental multiple dwellings constructed in a benefit area. **Revenue Bill**

**Senate New Part AA – Changes to the Digital Gaming Tax Credit - REJECTED**

**HOUSING PROGRAMS AND POLICY**

- A new 485-x tax incentive to create new housing in New York City, including affordable rental housing and homeownership opportunities.
- An extension of the completion deadline for projects in the now-expired 421-a incentive program through 2031.
- Authority to allow localities to adopt incentives for both mixed-income and 100 percent affordable housing outside New York City, and to support development of accessory dwelling units statewide.
- A new incentive to encourage affordability in commercial to residential conversions in New York City.
- Authority to lift outdated restrictions on residential density in New York City to deliver more housing.
- A pilot program to enable the City to legalize existing basement and cellar apartments in certain areas of New York City.
- The creation of a \$500 million capital fund to build up to 15,000 units of housing on state land.
- \$600 million in capital funding to support housing statewide.
- New protections for tenants and homeowners, including anti-price gouging measures for renters and stronger enforcement and preventative measures to protect homeowners from deed theft.
- Efforts to combat discrimination against Section 8 households seeking to use their vouchers to secure housing and discrimination against affordable housing providers on the insurance market.





- \$150 million for New York Housing for the Future to subsidize construction of cooperative rental and cooperative homeownership 100% affordable housing.
- \$140 million for capital improvements of New York City Housing Authority developments.
- \$80 million for capital improvements for Mitchell-Lamas.
- \$75 million for capital improvements of public housing authorities outside of New York City.
- \$50 million for Land Banks to redevelop blighted or abandoned properties.
- \$40 million for capital awards to upgrade vacant rental units outside of New York City.
- \$40 million for Infill Housing to fund development of small homes within unused and underutilized lands with existing development patterns.
- \$10 million for capital improvements of rural housing subsidized by the Federal USDA 515 program.
- \$25.5 million in other one-time capital assistance projects.

## **ARTICLE VII LANGUAGE NEW LOCAL AUTHORITY DATABASE AND OPEN MEETINGS LAW**

### ***GREEN MEANS NEW LANGUAGE ADDED TO LAW***

Section 1. The public authorities law is amended by adding a new section 8 to read as follows:

**§ 8. Local authorities searchable subsidy and economic development benefits database. 1. For the purposes of this section, the following terms shall have the following meanings:**

(a) "Economic development benefits" shall mean:

(i) funds made available by a local development corporation for economic development, or job creation purposes including, but not limited to, grants, loans, and bonds; and (ii) bonds and tax exemptions which are applied for and preapproved or certified by or on behalf of an industrial development agency for economic development.

(b) "Qualified participant" shall mean a project operator pursuant to section eight hundred seventy-four of the general municipal law with a project pursuant to section eight hundred fifty-four of the general municipal law.

(c) "Full-time equivalent" shall mean a unit of measure, which is equal to one filled, full-time, annual-salaried position in a manner consistent with federal calculations.

(d) "The office" shall mean the authorities budget office.

(e) "The database" or "the searchable database" shall mean the database created pursuant to subdivision two of this section.

(f) "The project" shall mean specific work, action, endeavor, contract, or agreement for which any economic benefit as defined in paragraph (a) of this subdivision, is made available or awarded by a local development corporation or industrial development agency to a person, business, limited liability corporation or any other entity.

2. Notwithstanding any laws to the contrary, the office shall create a searchable database, displaying data regarding economic development benefits that a qualified participant has been awarded. Such searchable database shall include the following data, features, and functionality to the extent practicable:

(a) the ability to search the database by each of the reported information fields;

(b) the ability to be searchable, downloadable, and posted on a publicly accessible website as well as referenced on the office's website, with a direct link to the database;

(c) the ability to digitally select defined individual fields corresponding to any of the reported information from qualified participants to create unique database views;

(d) the ability to download the database in its entirety, or in part, in a common machine-readable format;

(e) a definition or description of terms for fields in the database;



- (f) a summary of each separate economic development benefit defined in paragraph (a) of subdivision one of this section awarded to qualified participants;
  - (g) a user-friendly guide to outline the features and functionality of the database;
  - (h) a dedicated email account for the public to direct questions related to the database, and the office mailing address, office telephone number, and name of the chief officer;
  - (i) the following data on local development corporations shall be included:
    - (i) relating to grants, the source of funds for the grant, the name and address of the entity that received the grant, the date and amount awarded, how the grant funds will be used, whether the grant proceeds were expected to result in new jobs being created, and if so, how many jobs were planned to be created and how many jobs have been created to date;
    - (ii) relating to loans, the source of funds for the loan, the name and address of the entity that received the loan, the date and amount awarded, the loan interest rate, the length of the loan in years, the amount repaid to date, how the loan funds will be used, and whether the loan was provided to the recipient for the purpose of creating jobs, and if so, how many jobs were planned to be created and how many jobs have been created to date; and
    - (iii) relating to bonds, the name and address of the recipient of the bond proceeds, the amount and date of the bond issuance, the bond interest rate, the year the bonds are expected to be fully retired, the amount of bond principal retired during the reporting period, how the bond proceeds are used, whether the bond proceeds were provided to the recipient to create jobs, and if so, how many jobs were planned to be created and how many jobs have been created to date; and
  - (j) the following data on industrial development agency projects shall be included:
    - (i) project name, project type, project location, and the project's complete address, including the postal code in a separate and searchable field;
    - (ii) whether the project is part of another phase or multi-phase, the category of the project purpose, the total project amount, the benefited project amount, if the project type was a bond, the bond amount, if the project type was a lease, the lease amount, whether the qualified recipient is a not-for-profit, the date the project was approved, whether the industrial development agency took title to a property, and if so, the date that title was taken, and the year financial assistance is planned to end;
    - (iii) the qualified participant's name and the qualified participant's complete address, including the postal code in a separate and searchable field;
    - (iv) the amount of project tax exemptions granted, including for state sales tax, local sales tax, county real property tax, local property tax, school property tax, mortgage recording tax, the total exemptions, and the total exemptions net of real property tax law section four hundred eighty-five-b;
    - (v) the amount of payments in lieu of taxes agreed upon and actually made to the county, local municipality, or school district, the total amount of payments in lieu of taxes agreed upon and actually made, and the net exemptions once the payments in lieu of taxes are subtracted from the total project tax exemptions; and
    - (vi) the total number of employees for the project prior to industrial development agency status, estimate of jobs to be created, average estimated annual salary of jobs to be created, annualized salary range of jobs to be created, original estimate of jobs to be retained, estimated average annual salary of jobs to be retained, current number of full-time equivalents, number of full-time equivalent construction jobs during the reporting fiscal year, and the net employment change.
3. The office shall submit a quarterly report to the governor, temporary president of the senate, and speaker of the assembly outlining key usage statistics of the database created pursuant to subdivision two of this section including, but not limited to, the total number of unique users that quarter.



Section 1. The public authorities law is amended by adding a new section 2829 to read as follows:

**§ 2829. State and local authorities subject to the open meetings and freedom of information laws. All state and local authorities, as such terms are defined in section two of this chapter, as well as all subsidiaries of such state and local authorities, as such terms are defined in section two of this chapter, shall be subject to the provisions of articles six and seven of the public officers law relating to the freedom of information and open meetings laws respectively. All state and local authorities, as well as all subsidiaries of such state and local authorities, shall, to the extent practicable, stream all open meetings and public hearings on their website in real-time, post video recordings of all open meetings and public hearings on their website within five business days of the meeting or hearing and maintain such recordings for a period of not less than five years.**

Subject:

FW: Advocacy Alert: NYS Budget - What's In & What's Out



#### **4.22.24 Advocacy Alert: NYS Budget - What's In & What's Out**

Three weeks overdue, state leaders have passed a budget totaling \$237 billion.

##### **What's In?**

###### Good Cause Eviction

The budget includes a sweeping housing plan designed to stimulate the building of new housing in New York City. Along with new funding and incentives to increase housing supply, New York City-style rent control is coming to Upstate. Known as Good Cause Eviction, the state is capping annual rent increases at either 10% or 5% plus the Consumer Price Index - whichever is lower. There are some carve outs based on landlord portfolio size and for new construction. This policy will be mandatory in NYC, but all other municipalities will have to opt-in. The opt-in provision is a significant victory over the original Good Cause Eviction proposal.

###### HR Mandates/Changes

The state mandate for employers to provide five days of dedicated COVID-19 sick leave will sunset on 7/31/2025. The Governor had proposed a sunset this summer, but the final budget agreement pushes the mandate out another year. New York is currently the only state that still requires this type of leave.

The budget expands the state's current Paid Family Leave program to provide 20 hours of paid sick time for pregnant employees to attend prenatal care visits. The budget is also mandating paid, 30-minute breaks for new mothers for the purpose of breast milk expression.

#### Action on Retail Crime

Assaulting a retail worker will now be a Class E felony. The crime is currently a Class A misdemeanor. Governor Hochul said the change was needed to help address the scourge of retail theft happening across the state.

#### Medicaid Spending Increase

The budget increases the state's Medicaid spending share by approximately \$6 billion. That new spending is mostly offset with a new tax on Managed Care Organizations. If approved by the federal government, the MOC tax will be reimbursed by the feds. This new revenue is helping to fund, in part, an increase of \$500 million to hospitals and nearly \$300 million to nursing homes across the state.

#### Economic Development Programs

The budget includes a \$250 million investment to create Empire AI at the University at Buffalo. The state investment is expected to leverage additional private funding. Empire AI is designed to support cutting edge research and develop standards and best practices for Artificial Intelligence deployment.

Building off the success of Buffalo's own Northland Workforce Training Center, the budget funds \$200 million to create ON-RAMP (One Network for Regional Advanced Manufacturing Partnerships) in high-impact locations across Upstate. The ON-RAMP program is a key building block component of the regional SMART-I 90 Tech Hub funding application currently being considered by the U.S. Department of Commerce.

The budget also funds another round of FAST-NY (Focused Attraction of Shovel-Ready Tracts New York) at \$100 million to help boost business attraction efforts.

The BNP championed all three of these proposals.

### TAP Increase

The state's Tuition Assistance Program will see an increase in the minimum award from \$500 to \$1,000 and an increase in the eligibility threshold from \$80,000 to \$125,000 in net taxable income.

### Pension Changes

Pension reform initiated under Governor Cuomo is unwound as part of this budget. Tier VI employees will now be able to have their pension benefits based on an average of their last three years of service instead of five years. This change is expected to cost NYS \$4 billion.

### **What's Out?**

#### Natural Gas Ban

Despite various proposals being advanced in Albany, the final budget did not include a ban on natural gas. The BNP continues to push back on these misguided plans as we strongly advocate for the state to ensure affordable, reliable energy as it works to reduce emissions. While a ban was not included in this budget, this issue is far from over. [Join us](#) in telling lawmakers to reject a ban on natural gas.

#### Manual Worker Pay Clarification

Despite a reasonable solution that was advanced as part of negotiations, the budget failed to reform a confusing pay schedule provision for manual workers which has resulted in some employers facing very expensive lawsuits. Employers should understand what roles are [defined as manual workers](#) and ensure these employees are paid weekly to be in full compliance with current law.

#### "Unfair" Business Practices

The Governor had looked to expand the penalties for deceptive business practices by creating a new category defined as unfair. The proposal was wisely omitted from the final budget as it was overly broad and would have driven frivolous lawsuits without improving consumer protection.

### Increase in Short-term Disability Benefits

The Governor had also looked to significantly increase short-term disability which would impact both employees and employers. While current rates have not seen an increase in many years, the Governor and Legislature did not agree on an approach and punted on this issue, for now.



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From the Buffalo Business First:

<https://www.bizjournals.com/buffalo/news/2024/04/29/holiday-valley-improvements-upgrades-renovations.html>

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Travel & Tourism

## **Ski resort invests \$2.5M to bolster four-season business**



image: Buffalo Business First

A view of Holiday Valley in the ski resort's "off" season.

JOED VIERA



By Tracey Drury – Senior Reporter, Buffalo Business First  
Apr 29, 2024





Holiday Valley Resort is investing another \$2.5 million into its Ellicottville campus in a bid to increase year-round business opportunity.

The company detailed its plans in an application to the Cattaraugus County Industrial Development Agency for sales tax abatement for upgrades and improvements throughout the resort, including some aimed at increasing efficiencies and technology.

The resort, owned by Win-Sum Ski Corp., has put a few million dollars into the facility every year to boost operations, spending more than \$130 million over the past 25 years. That includes more than \$10 million the previous two summers.

This summer's investments will bolster ski operations with new snow-making equipment and updates to hotel rooms, including new mattresses. In addition to 102 traditional hotel rooms at the Inn at Holiday Valley, the property is also home to the 138-room Tamarack Club, a mix of condo and hotel rooms and home to John Harvard's Brewery & Ale House.

The improvements at the inn will include updates to 33 rooms in phase two of a project that began last summer with 33 rooms. Being able to offer people options like the Inn, Tamarack Club and other rental management properties throughout the area give the company the opportunity to give people a great "home away from home" experience, said Dash Hegeman, marketing director.

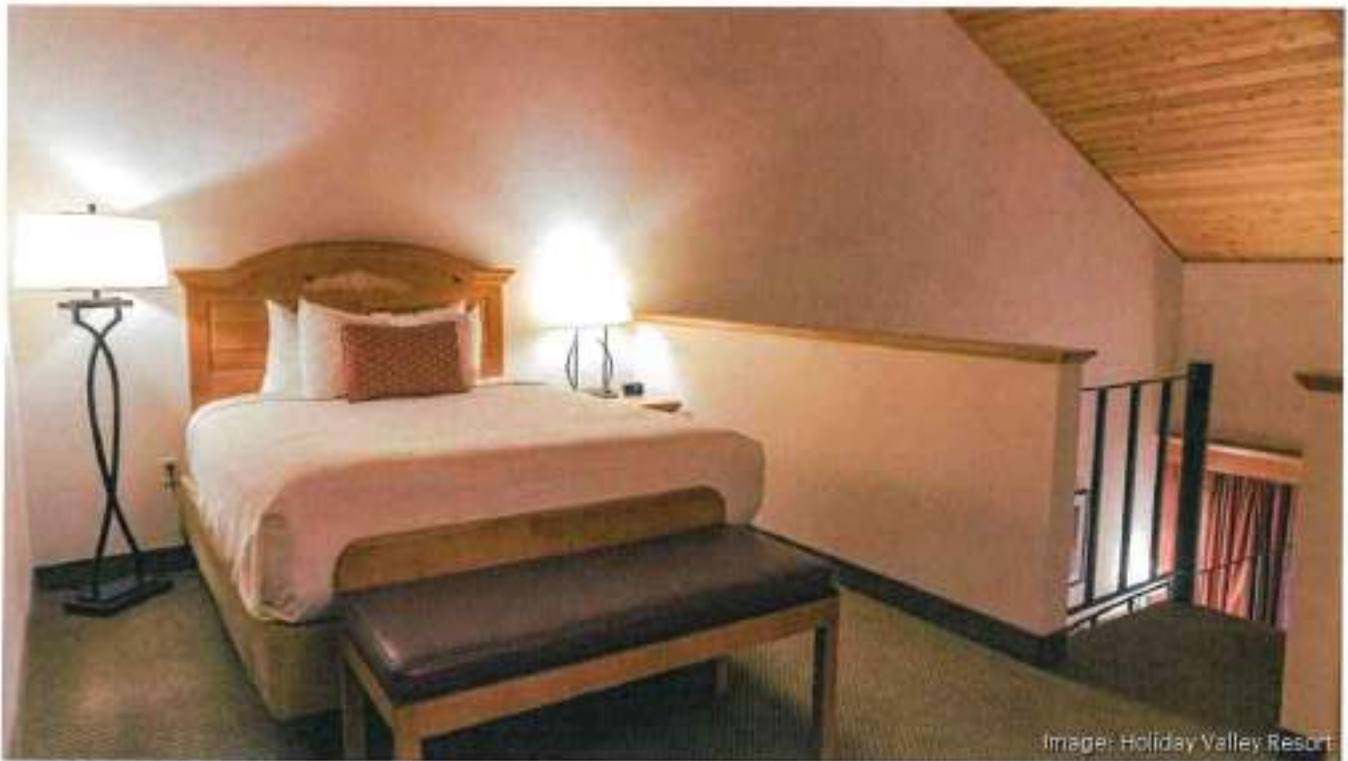


Image: Holiday Valley Resort

Renovations this summer at the Inn at Holiday Valley include new mattresses and guest room updates.

HOLIDAY VALLEY RESORT

"Holiday Valley has a long history of investing in its infrastructure in order to give the best guest experience possible, and the renovations taking place at the Inn and the Tamarack Club are more examples of this," he said. "No matter the season, we want guests who are visiting us to be as happy and comfortable as possible."

Outside, Holiday Valley will add two sets of eight pickleball courts with portable nets; renovate the warming hut and wedding pavilion; add EV charging stations; make updates to parking areas; and make technology improvements across the property.

Founded in 1957 as a ski area, Holiday Valley now offers four seasons amenities, including golf, trails for mountain biking, an outdoor aerial park with climbing and zip lines plus an outdoor pool.

With a workforce that ranges from 500 to 1,500 seasonally, Holiday Valley attracts customers from across the region as well as from Ohio, Pennsylvania and Canada. Hegeman said volume has been returning since the border reopened in late 2021.

"Being able to welcome our Canadian friends back to Ellicottville, post-pandemic, was something we've been very

excited about and has certainly helped with visitation," he said.

## THE LIST

# Hotels in Buffalo 2024

Rooms

Rank	Prior Rank	Name/ prior (*new or not ranked)/ URL
1	1	Seneca Niagara Resort & Casino
2	2	Seneca Allegany Resort & Casino
3	3	Hyatt Regency Buffalo

[View This List](#)



# JOB FAIR

Thursday, May 2, 2024 10am to 2pm  
101 N. Union Street  
(Manny Hanny Building)

No matter which field you're in, you'll surely find a job post that perfectly fits you and your capabilities.

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- Cutco Corporation
- Great Lakes Cheese
- Beacon Light
- FCI McKean Bureau of Prisons
- Intandem
- Cattaraugus County
- Dresser Utility Solutions
- Salamanca Rehabilitation & Nursing Center
- Cattaraugus County Corrections
- The Pines Health Care and Rehabilitation Center
- Laborers Local 621
- Northstar
- JCC Workforce Development
- Community Bank
- and MANY MORE

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Cattaraugus-Allegany  
Workforce Development Board



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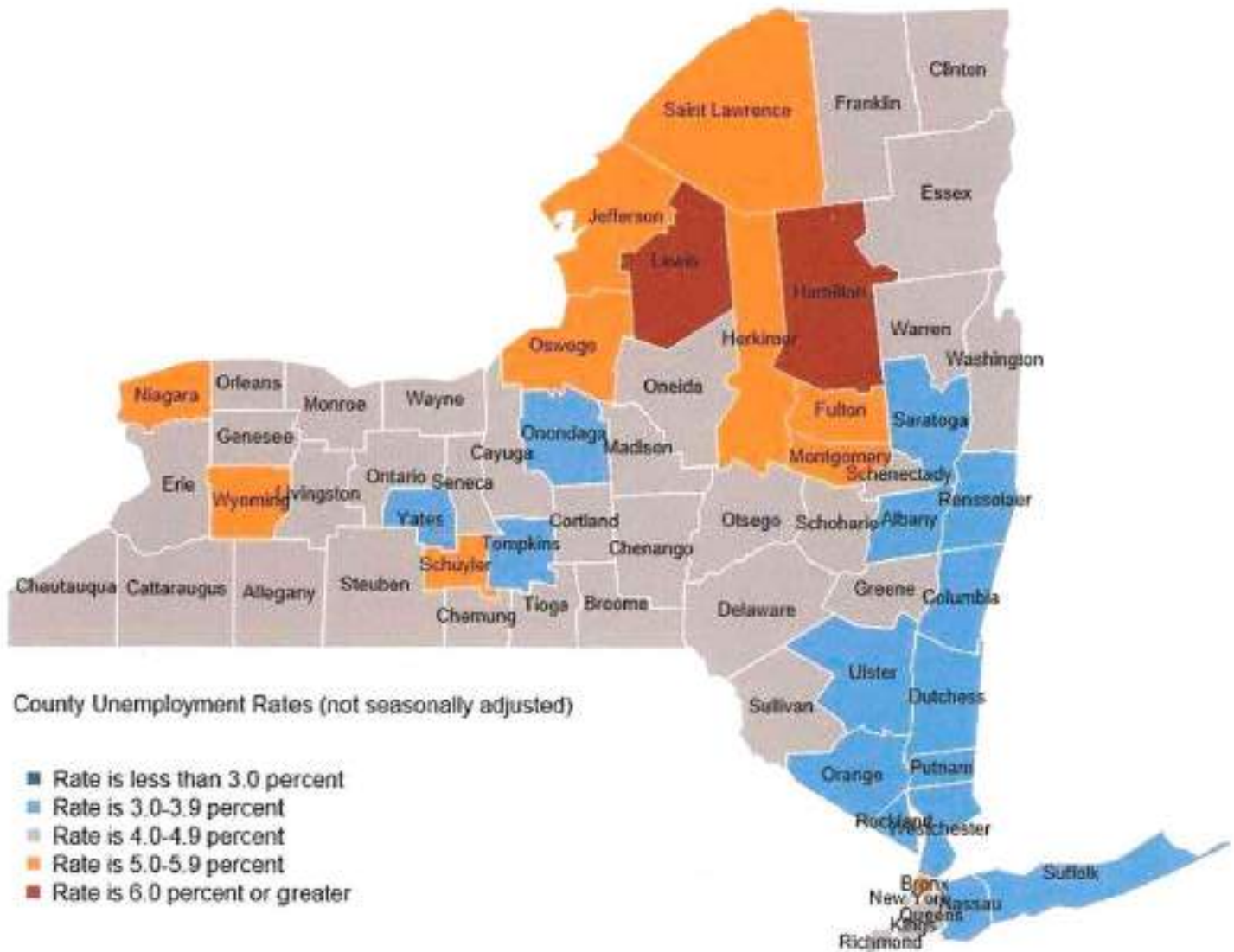
[https://www.oleantimesherald.com/news/state-jobless-rates-in-cattaraugus-allegany-counties-dropped-in-march/article\\_9d778862-01ae-11ef-a9e7-6317170d79c1.html](https://www.oleantimesherald.com/news/state-jobless-rates-in-cattaraugus-allegany-counties-dropped-in-march/article_9d778862-01ae-11ef-a9e7-6317170d79c1.html)

FEATURED

## State: Jobless rates in Cattaraugus, Allegany counties dropped in March

By BOB CLARK [bclark@oleantimesherald.com](mailto:bclark@oleantimesherald.com)

Apr 23, 2024



A map of New York counties coded by unemployment rate in March.  
Courtesy NYS Department of Labor

Area unemployment rates dropped faster than statewide results in March, the state Department of Labor reported Tuesday.

The Cattaraugus County unemployment rate dropped half a point in March to 4.7%. The rate in March 2023 was 4.5%.

The labor force was 33,500 in March, down about 500 from February but up about 200 from March 2023. The number of employed workers dropped by 300 in March to 31,900, up about 100 from March 2023. The number of unemployed dropped about 200 in March to 1,600, but up about 100 from March 2023.

Allegany County's unemployment rate dropped to 4.8% in March, down half a point from February. The rate in March 2023 was 4.4%.

The labor force numbered 20,200 in March, down about 100 in February and up about 400 from March 2023. The number of employed workers was steady in March at 19,200, up about 300 from March 2023. The number of unemployed dropped about 100 to 1,000 in March, but up about 100 from March 2023.

All data come from the Department of Labor and are not adjusted for seasonal changes. Rates are based in part on the monthly Current Population Survey.

Statewide, unemployment dropped from 4.4% to 4.3% in March.

The lowest unemployment rate was 3.2% in Tompkins County, followed by 3.4% in Nassau and Rockland counties. The highest unemployment rate was 6% in Lewis County, followed by 5.7% in Bronx County and 5.6% in Herkimer and Jefferson counties.

Nationwide, the unemployment rate was 3.8% in March, up three-tenths of a point from March 2023, according to the U.S. Bureau of Labor Statistics.

North Dakota had the lowest jobless rate, at 2%, followed by South Dakota at 2.1% and Vermont at 2.2%. California had the highest unemployment rate at 5.3%, followed by 4.8% in Illinois, New Jersey and Washington.

**Bob Clark**

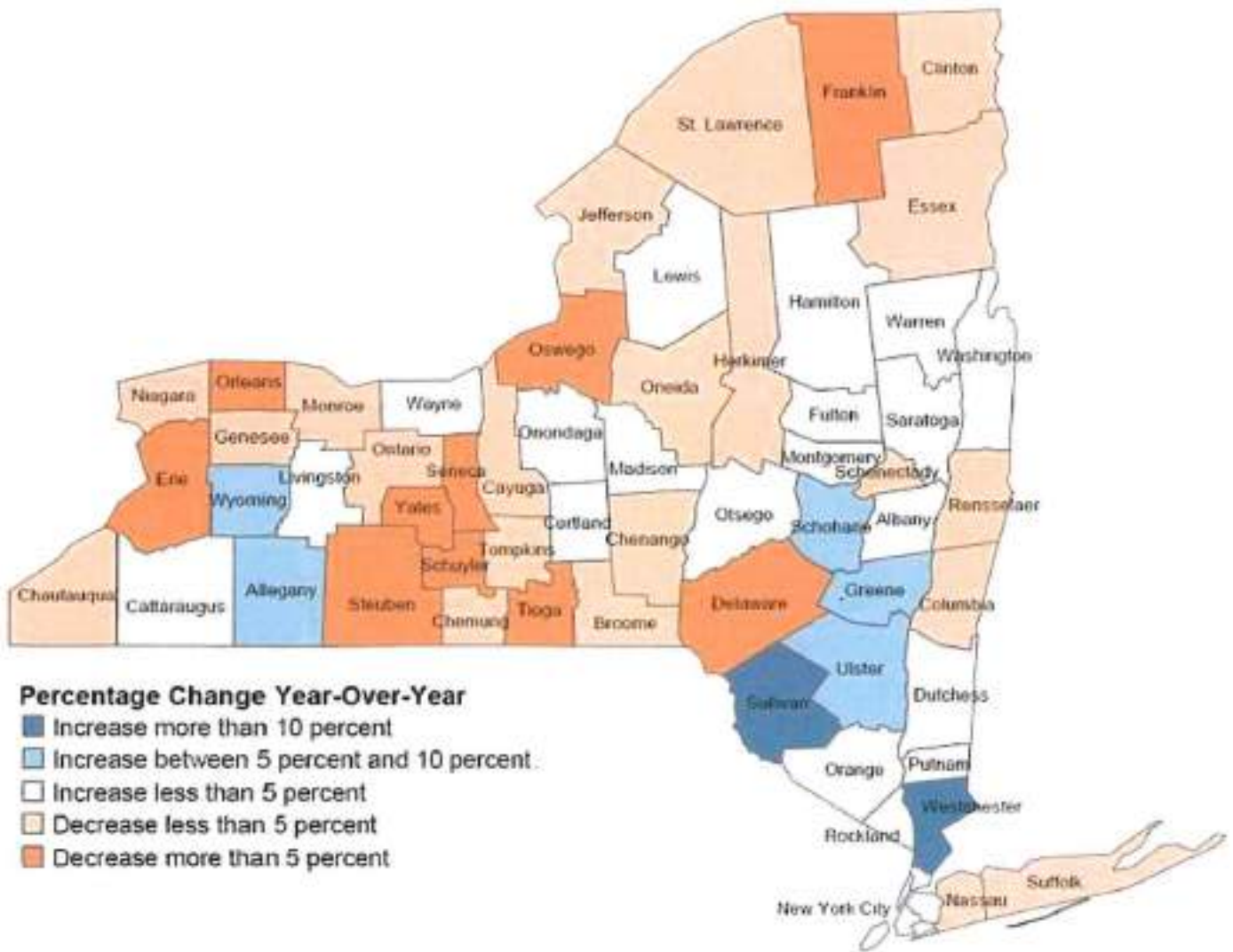
City Editor

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FEATURED

## State: Cattaraugus, Allegany counties see higher sales tax receipts in March; cities see lower

By BOB CLARK [bclark@oleantimesherald.com](mailto:bclark@oleantimesherald.com)  
Apr 25, 2024



A map of quarterly sales tax collections by county for the first quarter, showing changes between 2023 and 2024. Courtesy Office of the State Comptroller

Local counties saw higher sales tax receipts in March, the state's fiscal watchdog reported Wednesday, but local cities saw lower receipts.

Local government sales tax collections totaled \$5.6 billion in the first quarter of 2024, the Office of the State Comptroller reported Wednesday, an increase of 1.6% compared to the same quarter last year. That rate was the lowest quarterly growth rate since the first quarter in 2021, and was largely driven by New York City as several upstate regions experienced a year-over-year decline.

"Local sales tax collections in the first quarter showed modest year-over-year growth, led by New York City and its resurgent hospitality industry," Comptroller Thomas DiNapoli said. "The numbers from the city signal a healthy tax base and a return to its pre-pandemic role as a major driver of sales tax growth in the state. Collections outside the city were relatively flat, resulting from a variety of economic influences."

Cattaraugus County receipts rose 8.6% to \$4.91 million in March. Since Jan. 1, receipts total \$12.59 million, or up 0.7% from the first three months of 2023. The increase was tied with the city of Salamanca for the second-highest in the Western New York region.

Receipts in March include adjustments to estimated payments in January and February, with many taxing bodies seeing large swings in receipts at the end of each quarter.

City of Olean receipts dropped 2.2% to \$443,586 in March from the year before. Operating on a fiscal year starting June 1, the city has received \$4.55 million in sales taxes receipts, up 4.92% from the first 10 months of the 2022-23 fiscal year.

The 2023-24 city budget calls for \$5.7 million in sales and use tax receipts, with two months and \$1.15 million under budget. The city collected \$776,964 in April and May 2023.

The city of Salamanca reported sales tax receipts of \$78,509 in March, down about 2.5% from March 2023. Since the beginning of the year, receipts have totaled \$221,305, up 0.7% over the first quarter of 2023.

Allegany County receipts increased 25.2% to \$3.25 million in March, the largest increase in the Western New York region and the third-highest in the state. Since the beginning of the year, \$7.71 million has been collected — up 7.3% from the opening months of 2023. The increase was the highest among the seven governments which collect sales taxes in Western New York.

The Western New York Region saw receipts drop 13.9% in March to \$102.54 million, driven by an 18.2% decrease in Erie County, an 8.7% decrease in Niagara County, and an 8.4% decrease in Chautauqua County. In the first quarter, receipts dipped 4.9% to \$322.36 million, with the largest



decline being a 6.4% dip in Erie County.

On a county-by-county basis, Westchester County had the strongest growth at 12.7%, followed by the counties of Sullivan County at 12.4%. Yates County had the steepest decline at 7.1%, followed by Franklin County at 6.8%, and Erie and Delaware counties at 6.4% each.

Twelve of the 18 cities outside of New York City that impose their own sales tax experienced year-over-year growth in the first quarter. Oswego had the strongest increase at 15.3%, followed by Glens Falls at 8.4%. Of the six cities that saw declines, Norwich experienced the steepest drop at 7.3%.

**Bob Clark**

City Editor

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CENTERPIECE

FEATURED

## Olean Common Council mulls funds to study moving senior center, youth rec to Olean Center Mall

By BOB CLARK [bclark@oleantimesherald.com](mailto:bclark@oleantimesherald.com)

Apr 24, 2024



The main entry to the Olean Center Mall.

Bob Clark/Olean Times Herald

**OLEAN** — City officials looking to see if moving recreation programs to the Olean Center Mall need help with the numbers before giving the idea an up-or-down vote.

The Olean Common Council Committee of the Whole tabled a \$3,200 engineering contract with Allegany-based PLYWOOD Studios to assist the city's Department of Community Development with analyzing a potential move of senior citizen and youth recreation programs to the Olean Center Mall. Several council members had questions for Mayor Bill Aiello, who was not present at the meeting, and all seven council members voted to table the resolution until May 14.

Aldermen noted that city officials toured Skyview on the Ridge — the former Irondequoit Mall east of Rochester — in May to see progress at that site by developers and to discuss plans, including potentially moving recreation activities to the Olean mall. The town of Irondequoit — with a population of just under 51,000, according to the U.S. Census Bureau — constructed an \$8.9 million, 41,000-square-foot community center at the site after a 2019 referendum approved a \$7.5 million municipal bond for the project.

Skyview on the Ridge and the Olean Center Mall are owned by Angelo Ingrassia, who purchased the Olean site in late 2021.

Olean officials have not agreed to any such development at the Olean Center Mall, but community development staff have been working to see if such a project would be feasible and worth exploring fully. If approved, the contract tabled Tuesday would help with budget estimating, Community Development Coordinator Keri Kerper said. This would help the city figure out the estimated costs of the work and let officials decide if it would be worth pursuing or to help with grant applications.

Any proposal would have to answer a question, David Anastasia, D-Ward 7, said, "Why this is beneficial to the city."

He said a number of other projects need to be prioritized, and he also was concerned over the future of the Ash Center building and whether it would be left vacant by the move.

J.R. Bennion, R-Ward 1, said, "The city garage is dilapidated, the salt shed is condemned — we haven't even talked about money for those things." He added that he wanted to view the concept through the lens of "is this a real need, or just a want?"

Sonya McCall, D-Ward 4, noted the city had just spent money on the heating systems at the senior center, and she wanted more information on future uses for the structure.

"There may be value in looking at youth recreation," she said, noting the city rents space in the former St. John's School in North Olean.

While up-to-date lease figures were not available Tuesday, Times Herald records indicate the city paid \$15,000 to lease the space in the 2019-20 school year. No specific budget line in the city's 2023-24 budget states the rental fee for the building, but a line in the youth and recreation services section allocated \$19,000 miscellaneous fees for service.

Vernon Robinson, I-Ward 6, suggested that the developer pay for the architect's assistance, as it would be to help develop the mall property.

Several other council members spoke in favor of looking at the plan, but all agreed to table the motion.

"I think it's important to consider moving the rec center to the mall," Jason Panus, R-Ward 2, said. "The developer wants something to draw attention to the space."

"I think it's an opportunity to generate revenue," said Jennifer Forney, R-Ward 3, looking to the example set by the William O. Smith Recreation Center. In addition, "having walked through the mall lately, there's such great opportunity there."

"As one of the biggest eyesores in Olean, it's also one of the biggest opportunities," said council President John Crawford, D-Ward 5, adding that until the city knows what a project could cost, "you can't ask for money if you don't know how much it's going to cost."

He also noted there are "interested parties" looking at the current senior center, and he did not expect it to remain vacant.

In December 2021, Olean Town Centre LLC purchased the mall from original developer Zamias for just under \$6 million. In October, Ingrassia presented a \$20.6 million plan to redevelop the site to the Cattaraugus County Industrial Development Agency. Working with Williamsville-based People Inc., plans include renovations, the demolition of the former Bon-Ton department store space and the construction of housing for individuals with developmental disabilities.

The mall opened in 1977 but has steadily declined in tenants since a major push in the area's retail landscape to the West End and town of Allegany in the mid-1990s. The Great Recession of the late 2000s also led to an increase in mall vacancies — many from chain bankruptcies and cost-cutting measures, while some were due to traffic decreases at the mall. Several businesses have left the mall in recent years, and anchor stores Kohl's and J.C. Penney Co. have restricted access to the interior of the mall through their spaces.

Public restrooms in the mall have also been closed due to poor condition.

The city acquired the senior center property in June 1977 from Park Center Development. The 7,600-square-foot structure was built in 1910 and previously served as a bus station. The youth center has been housed in the former St. John's School in North Olean for more than 20 years.

Previously a Catholic elementary school until 1995, the site became the home of Southern Tier Catholic School in 2023. The city leases several classrooms and use of other facilities.

**Bob Clark**

City Editor

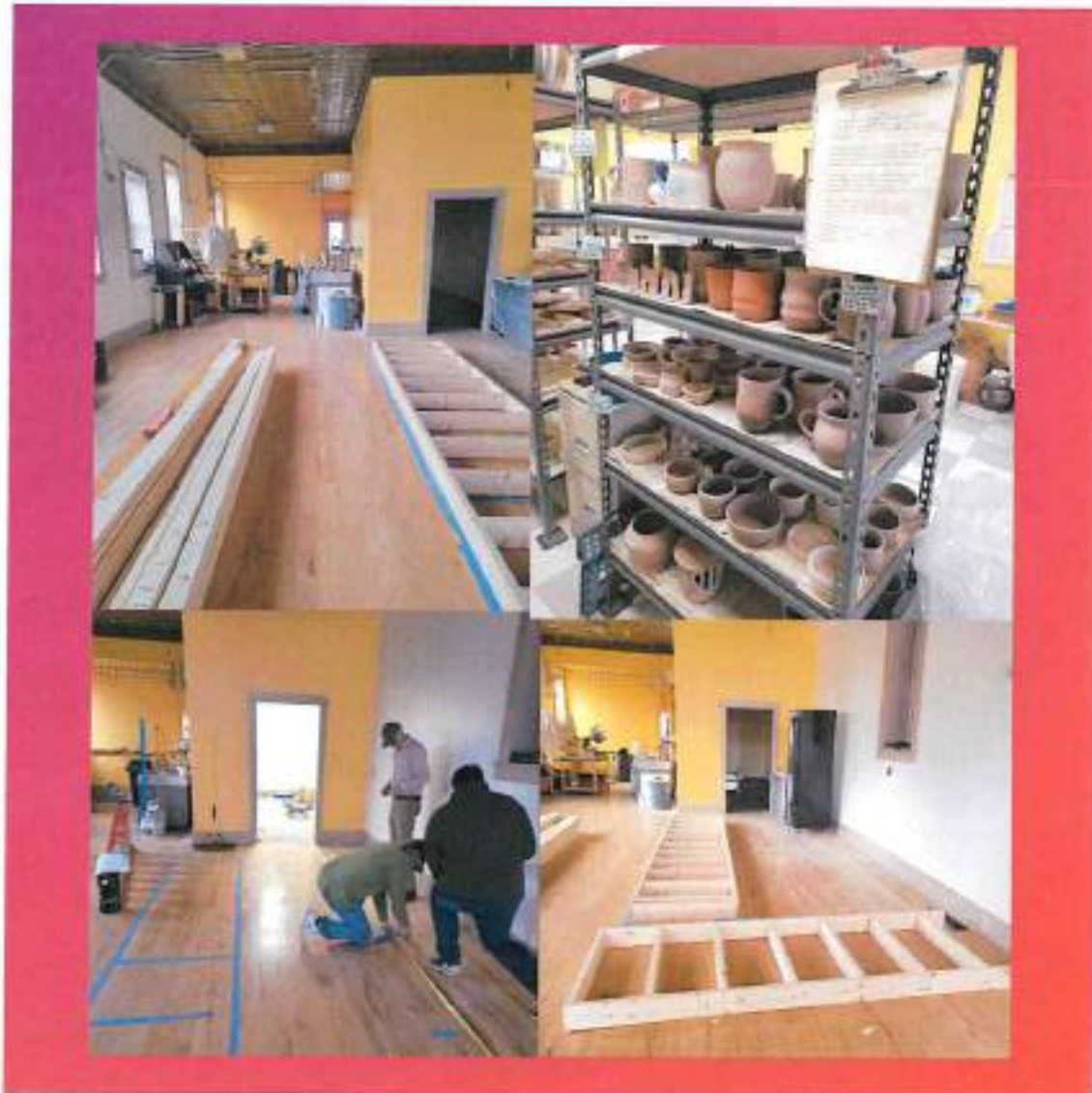
Hey there, Friends!

Long time, no chat! But don't worry, we haven't forgotten about you. Time for a little catch-up on all things RocketCup Coffee!

Remember when we kicked off this wild ride with the goal of bringing communities back to life? Well, I gotta say, I think we're on to something! The vibes at Cattaraugus Cafe are off the charts. Seriously, the love and positivity from the community are like fuel for our rocket. Check out some snapshots below to get a taste of the fun we've been having — open mic nights, Bingo for Books, sports galore, DIY flower bouquets... the list goes on!



Now, hold onto your mugs because we've got some big news brewing. Drumroll, please... We're spreading our RocketCup love to Olean, New York! Yep, you heard that right. Another spot to get your caffeine fix, just 45 minutes from our original haunt.



You guys, our mission to sprinkle a little magic into the world is really taking off. And guess what? We owe it all to YOU! Seriously, none of this would be possible without your support and love.

So, if you're still on the fence about trying out RocketCup Coffee, now's the time to dive in! We'll even deliver your favorite blends right to your doorstep. Can't say no to that, right? Check out our lineup on our product page below.

P.S. Quick heads-up: we've got just SEVEN of the world's coolest mugs left. Yup, these babies are the ultimate coffee companions, and they're yours when you sign up for a subscription. Trust me, you don't wanna miss out! [Sign up for a subscription](#)

Catch you on the caffeine side,

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