COUNTY OF CATTARAUGUS INDUSTRIAL DEVELOPMENT AGENCY



P.O. Box 1749 • 9 East Washington Street • Ellicottville, NY 14731 (716) 699-2005 FAX (716) 699-2942

December 16, 2024

<u>VIA CERTIFIED MAIL</u> RETURN RECEIPT REQUESTED

To: The Chief Executive Officers of Affected Tax Jurisdictions

Re: County of Cattaraugus Industrial Development Agency

Alle-Catt Wind Energy LLC Project (the "Project")

Notice of Public Hearing and Contemplated Deviation [See Attached <u>Exhibit A</u>] Project Address: Multi-Properties located in Towns of Farmersville, Freedom

&Yorkshire [See Attached Exhibit B]

Ladies and Gentlemen:

NOTICE IS HEREBY GIVEN that a public hearing pursuant to Article 18-A of NYS General Municipal Law will be held by the County of Cattaraugus Industrial Development Agency (the "Agency"), regarding the above referenced Project, on December 30, 2024 at the following places and times:

- (i) at 10:00 a.m. at the Town of Farmersville, Town Hall, 8963 Lake Avenue, Franklinville, New York 14737;
- (ii) at 2:30 p.m. at the Town of Freedom, Town Hall, 1188 Eagle Street, Sandusky, New York 14133; and
- (iii) at 6:30 p.m. at the Town of Yorkshire, Town Hall, 82 South Main Street, Delevan, New York 14042.

Attached hereto as **Exhibit A** is a copy of the Notice of Public Hearing describing the Project and financial assistance contemplated by the Agency. Pursuant to the Company's application for Agency financial assistance, the Agency contemplates that it will provide financial assistance to the Company for qualifying portions of the Project in the form of sales and use tax exemption benefits, mortgage recording tax exemption benefits, and real property tax abatement benefits.

With respect to the contemplated real property tax abatement, the Company requested that the Agency enter into a payment in lieu of tax agreement having terms that deviate from the Agency's Uniform Tax Exemption Policy standard Wind Farms PILOT by providing for (i) an annual fixed fee \$5000 per MW payment of installed capacity to be paid over a 20-year PILOT

benefit period, instead of a 15-year PILOT benefit period, and (ii) the fixed fee payment to escalate at 1% per year, instead of an escalator based on a the lower of (x) a fixed 5% increase or (y) the Bureau of Labor statistics Consumer Price Index for the Northeast Region for the prior year. This correspondence is being provided to the Affected Tax Jurisdictions at least ten days, instead of 30 days, prior to the meeting of the members of the Agency at which the members of the Agency will consider whether the deviation as so requested.

In support of the proposed deviation and in compliance with the UTEP, the Agency shall consider the following factors prior to approving the proposed deviation from its Policy:

- 1. The nature of the proposed project (for example, manufacturing, commercial, civic, etc.). The Project is the construction and operation of a wind energy generating facility and associated infrastructure.
- 2. The nature of the property before the project begins. The properties consist mainly of farmland and vacant land.
- 3. The economic condition of the area at the time of the application and the economic multiplying effect the project will have on the area. The Project area has a history of dairy and agriculture activity, and some manufacturing, wholesale, retail services, as well as a declining population. The Project will create construction jobs, and up to ten new full-time new positions. Property owners that will lease lands to the Applicant/Company will see increases in net income. Affected Tax Jurisdictions and host communities will see new real property tax payments and host community payments.
- 4. The extent to which the project will create or retain permanent, private sector jobs, the number of jobs to be created/retained and/or the salary ranges of such jobs. The Project will create construction jobs paid at the prevailing wage, and up to ten new full-time new positions with annual salaries ranging from \$40,000 \$120,000 based on the specific position, resulting in between \$535,000 \$910,000 in new annual payroll.
- 5. The estimated value of tax exemptions to be provided. Sales tax exemption benefits are estimated at \$6,480,000, mortgage recording tax exemption benefits are estimated at \$7,561,650, and real property tax abatement benefits are estimated at approximately \$37,882,749 over the term of the 20-year PILOT Agreement.
- 6. The economic impact of the project and the proposed tax exemptions on affected tax jurisdictions. The Project will produce approximately 400 construction jobs, and up to ten full time new positions. New PILOT revenues of approximately \$20,774,251 will be submitted to the Affected Tax Jurisdictions over the 20-year term of the PILOT. The Town of Freedom and Farmersville will receive approximately \$14,738,791 and \$7,664,265, respectively, over the 20-year term of their Host Community Agreements, entered by and between the Town of Freedom and the Town of Farmersville and the Company.

- 7. The impact of the proposed project on existing and proposed businesses and economic development projects in the vicinity. The Company does not make sales, and its Project only creates wind energy, which will be interconnected to the electrical grid and utilized by consumers in Allegany, Cattaraugus, and Wyoming Counties. The Project intends to procure locally sourced aggregates and fuel supply form within Cattaraugus County and the surrounding area. The Company's general contractor has conducted outreach to and will be working with local unions to provide labor for the Project, as well as working with local owner/operators to provide trucking services form construction materials.
- 8. The amount of private sector investment generated or likely to be generated by the proposed project. The Project involves up to \$618,874,498 in private sector investment.
- 9. The likelihood of accomplishing the proposed project in a timely fashion. The Company anticipates staring the Project immediately and completing the Project by December 31, 2026.
- 10. The effect of the proposed project upon the environment and surrounding property. On June 3, 2020, the New York State Board on Electric Generation Siting and the Environment (the "Siting Board") granted a Certificate of Environmental Compatibility and Public Need, with Conditions (the "Certificate") confirming that the Project's impacts are minimized and avoided to the maximum extend practical. On June 20, 2024, the Public Service Comissions issued an order approving of the compliance filings submitted by the Company in satisfaction of the Certificate Conditions.
- 11. The extent to which the proposed project will require the provision of additional services including, but not limited to, educational, transportation, emergency medical or police and fire services. The Project will have no impacts on such services, other than providing additional new revenues for same.
- 12. The extent to which the proposed project will provide additional sources of revenue for municipalities and school districts in which the project is located. The proposed Project will result in increased revenues including approximately \$20,774,251 in PILOT payments and Host Community Payments to the Town of Freedom and Farmersville in the approximate amounts of \$14,738,791 and \$7,664,265, respectively, over the 20-year term of their Host Community Agreements.
- 13. The extent to which the proposed project will provide a benefit (economic or otherwise) not otherwise available within the municipality in which the project is located. The Project will create good paying full time employment opportunities, thus increasing local wages and related incidental spending, locally and within the region, providing wealth creation. The Affected Tax Jurisdictions and Host

Communities will benefit from new and increased payments under the PILOT and Host Community Agreements.

Prior to taking final action on the Project and the proposed deviation from the UTEP, the Agency will review and respond to any correspondence received from any Affected Tax Jurisdiction regarding such proposed deviation. The Agency will allow any representative of an Affected Tax Jurisdiction present at the Agency's Board meeting on January ____, 2025, at 11:15 a.m., at which the Agency will consider the proposed deviation, to address the Agency regarding such proposed deviation.

Should you desire to discuss this matter or if you have any questions concerning this notice, please feel free to contact Corey Wiktor, Executive Director, County of Cattaraugus Industrial Development Agency, at 716-699-2005.

Very truly yours,

COUNTY OF CATTARAUGUS INDUSTRIAL DEVELOPMENT AGENCY

BY:

Corey R. Wiktor Executive Director

List of Affected Taxing Jurisdictions

County of Cattaraugus Industrial Development Agency Alle-Catt Wind Energy LLC Project (the "Project")

Project Address: Multi-Properties located in Towns of Farmersville, Freedom & Yorkshire

Cattaraugus County

Regular Mail <u>Via Certified Mail</u>

M. Andrew Burr, Chairman County of Cattaraugus Assessor

County of Cattaraugus Legislature

Real Property Services / Assessing Office

Cattaraugus County Office Building 207 Rock City, Suite 101

303 Court Street Little Valley, New York 14755 Little Valley, New York 14755

Town of Farmersville

Regular Mail Via Certified Mail

Hon. Pamela Tilton, Supervisor Bridget Holmes, Town Clerk/Tax Collector

Town of Farmersville
8963 Lake Avenue
8963 Lake Avenue
8963 Lake Avenue

Franklinville, New York 14737 Franklinville, New York 14737

Franklinville Central School District

<u>Via Certified Mail</u>

Regular Mail

Mr. Mark Slavinski

Donald Putnam, School Superintendent
Franklinville Central School District
31 North Main Street

North Main Street

North Main Street

North Main Street

31 North Main Street

Franklinville, New York 14737

Franklinville, New York 14737

Franklinville, New York 14737

Cuba-Rushford Central School District

Via Certified Mail Regular Mail

Carlos Gildemeister, School Superintendent
Cuba-Rushford Central School District

Mr. Casey Linderman
President of the Board of Education

5476 Route 305

Cuba-Rushford Central School District

Cuba, New York 14727

5476 Route 305

Cuba, New York 14727

Cuba, New York 14727

Pioneer Central School District

<u>Via Certified Mail</u> Regular Mail

Nicholas Silvaroli, School Superintendent Mr. Shawn Hannon

Pioneer Central School District
President of the Board of Education
12145 County Line Road
Pioneer Central School District
Yorkshire, New York 14173
12145 County Line Road

Yorkshire, New York 14173

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County of Cattaraugus Industrial Development Agency

Alle-Catt Wind Energy LLC

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Cattaraugus County

Regular Mail <u>Via Certified Mail</u>

M. Andrew Burr, Chairman County of Cattaraugus Assessor

County of Cattaraugus Legislature

Real Property Services / Assessing Office

Cattaraugus County Office Building 207 Rock City, Suite 101

303 Court Street Little Valley, New York 14755 Little Valley, New York 14755

Town of Freedom

Regular Mail Via Certified Mail

Hon. Dustin Bliss, Supervisor Freedom Tax Collector
Town of Freedom
1188 Eagle Street 1188 Eagle Street

PO Box 89

Sandusky, New York 14133 Sandusky, New York 14133

Pioneer Central School District

<u>Via Certified Mail</u>

Regular Mail

Nicholas Silvaroli, School Superintendent Mr. Shawn Hannon

Pioneer Central School District
President of the Board of Education
12145 County Line Road
Pioneer Central School District
Yorkshire, New York 14173
12145 County Line Road

Yorkshire, New York 14173

Cuba-Rushford Central School District

Via Certified Mail Regular Mail

Carlos Gildemeister, School Superintendent
Cuba-Rushford Central School District

Mr. Casey Linderman
President of the Board of Education

5476 Route 305 Cuba-Rushford Central School District

Cuba, New York 14727 5476 Route 305

Cuba, New York 14727

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County of Cattaraugus Industrial Development Agency

Alle-Catt Wind Energy LLC

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Cattaraugus County

Regular Mail <u>Via Certified Mail</u>

M. Andrew Burr, Chairman County of Cattaraugus Assessor

County of Cattaraugus Legislature

Real Property Services / Assessing Office

Cattaraugus County Office Building 207 Rock City, Suite 101

303 Court Street Little Valley, New York 14755 Little Valley, New York 14755

Town of Yorkshire

Regular Mail Via Certified Mail

Hon. Marcia Lexer, Supervisor

Town of Yorkshire

82 South Main Street

Robin Pearl, Assessor

Town of Yorkshire

82 South Main Street

PO Box 6 PO Box 6

Delevan, New York 14042 Delevan, New York 14042

Pioneer Central School District

<u>Via Certified Mail</u> Regular Mail

Nicholas Silvaroli, School Superintendent
Pioneer Central School District
President of the Board of Education
President of the Board of Education
Promeer Central School District
Yorkshire, New York 14173
President of the Board of Education
Pioneer Central School District
12145 County Line Road

Yorkshire, New York 14173

EXHIBIT A

Public Hearing Notice

(See Attached)

NOTICE OF PUBLIC HEARING

Pursuant to Article 18-A of NYS General Municipal Law Notice is hereby given that public hearings will be held by the County of Cattaraugus Industrial Development Agency (the "Agency") on December 30, 2024, at the following places and times:

- (i) at 10:00 a.m. at the Town of Farmersville, Town Hall, 8963 Lake Avenue, Franklinville, New York 14737;
- (ii) at 2:30 p.m. at the Town of Freedom, Town Hall, 1188 Eagle Street, Sandusky, New York 14133; and
- (iii) at 6:30 p.m. at the Town of Yorkshire, Town Hall, 82 South Main Street, Delevan, New York 14042, regarding

each in connection with the following matter:

ALLE-CATT WIND ENERGY LLC and/or Individual(s) or Affiliate(s), Subsidiary(ies), or Entity(ies) formed or to be formed on its behalf (the "Company") has submitted an application (the "Application") to the Agency requesting the Agency's assistance with a certain project (the "Project") consisting of: (i) the acquisition by the Agency of a leasehold(s), easement(s) or other interest(s) in approximately 10,607 acres of land in the Towns of Freedom, Farmersville and Yorkshire, Cattaraugus County, New York (collectively the "Land"); (ii) the construction, installation and operation on the Land of up to 38 wind turbines with an aggregate generating capacity of approximately 171 MW together with an operation and maintenance building and associated electrical interconnect infrastructure (hereinafter collectively referred to collectively as the "Improvements"), and (iii) the acquisition in and around the Improvements of certain items of equipment and other tangible personal property (the "Equipment" and, collectively with the Land and the Improvements, the "Facility").

The Agency will acquire a leasehold interest in the Facility and lease the Facility back to the Company. The Company will operate the Facility during the term of the lease. At the end of the lease term, the leasehold interest will be terminated. The Agency contemplates that it will provide financial assistance to the Company for qualifying portions of the Project in the form of sales and use tax exemption benefits, mortgage recording tax exemption benefits, and real property tax abatement benefits (collectively, the "Financial Assistance"). With respect to the contemplated real property tax abatement, the Company requested that the Agency enter into a payment in lieu of tax agreement having terms that deviate from the Agency's Uniform Tax Exemption Policy standard Wind Farms PILOT by providing for (i) an annual fixed fee \$5000 per MW payment of installed capacity to be paid over a 20-year PILOT benefit period, and (ii) the fixed fee payment to escalate at 1% per year.

A representative of the Agency will be present at the above-stated time and place to present a copy of the Application and hear and accept written and oral comments from all persons with views in favor of, opposed to, or otherwise relevant to the proposed Financial Assistance. 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 or Info@cattcoida.com.

This public hearing is being conducted in accordance with Subdivision 2 of Section 859-a of the New York General Municipal Law.

County of Cattaraugus Industrial Development Agency

EXHIBIT B

Properties

(See Attached)

SBL#	Town	School District
31.001-2-10	Farmersville	Franklinville
23.003-1-31.3	Farmersville	Yorkshire/Pioneer
31.003-2-5.1	Farmersville	Franklinville
22.003-2-13.3	Farmersville	Yorkshire/Pioneer
23.003-1-4.1	Farmersville	Cuba-Rush
23.004-1-11	Farmersville	Cuba-Rush
23.004-1-9.1	Farmersville	Cuba-Rush
23.004-1-7	Farmersville	Cuba-Rush
23.004-1-8	Farmersville	Cuba-Rush
31.001-2-2	Farmersville	Yorkshire/Pioneer
31.002-1-45	Farmersville	Franklinville Center
31.002-1-46	Farmersville	Franklinville Center
22.003-2-14	Farmersville	Yorkshire/Pioneer
22.003-2-8.1	Farmersville	Yorkshire/Pioneer
22.004-1-27	Farmersville	Franklinville Center
23.004-1-20.1	Farmersville	Cuba-Rush
31.002-1-10.1	Farmersville	Franklinville Center
31.002-1-8.1	Farmersville	Franklinville Center
22.004-1-16.1	Farmersville	Yorkshire/Pioneer
22.004-1-16.4	Farmersville	Yorkshire/Pioneer
22.004-1-6.6	Farmersville	Yorkshire/Pioneer
31.001-2-8	Farmersville	Franklinville Center
22.003-2-12	Farmersville	Yorkshire/Pioneer
22.004-1-23.4	Farmersville	Franklinville Center
31.002-1-3.1	Farmersville	Franklinville Center
22.004-1-29.1	Farmersville	Franklinville Center
22.003-2-6	Farmersville	Yorkshire/Pioneer
31.002-1-44	Farmersville	Franklinville Center
31.002-1-12.1	Farmersville	Yorkshire/Pioneer
13.002-1-21.1	Freedom	Yorkshire/Pioneer
23.001-1-8.2	Freedom	Yorkshire/Pioneer
23.001-1-9.1	Freedom	Yorkshire/Pioneer
23.001-1-6	Freedom	Yorkshire/Pioneer
23.001-1-7.1	Freedom	Yorkshire/Pioneer
23.001-1-8.4	Freedom	Yorkshire/Pioneer
23.001-1-13	Freedom	Cuba-Rush
13.002-1-9.6	Freedom	Yorkshire/Pioneer
5.004-1-28	Freedom	Yorkshire/Pioneer
14.002-1-7.5	Freedom	Yorkshire/Pioneer
14.002-1-2.1	Freedom	Yorkshire/Pioneer
22.002-1-26	Freedom	Yorkshire/Pioneer
22.002-2-9.1	Freedom	Yorkshire/Pioneer
22.002-1-28	Freedom	Yorkshire/Pioneer

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22.002-1-29.6	Freedom	Yorkshire/Pioneer
22.002-2-5.1	Freedom	Yorkshire/Pioneer
14.003-1-7	Freedom	Yorkshire/Pioneer
14.002-1-3.2	Freedom	Yorkshire/Pioneer
14.002-1-3.2	Freedom	Yorkshire/Pioneer
23.002-2-4	Freedom	Yorkshire/Pioneer
23.002-1-6.4	Freedom	Yorkshire/Pioneer
14.004-1-7.2	Freedom	Yorkshire/Pioneer
14.002-1-1	Freedom	Yorkshire/Pioneer
14.002-1-10	Freedom	Yorkshire/Pioneer
14.002-3-10.1	Freedom	Yorkshire/Pioneer
14.004-1-20.2	Freedom	Yorkshire/Pioneer
5.004-1-14.1	Freedom	Yorkshire/Pioneer
6.003-3-5	Freedom	Yorkshire/Pioneer
6.003-5-17.2	Freedom	Yorkshire/Pioneer
23.002-1-3.1	Freedom	Yorkshire/Pioneer
6.003-3-1.6	Freedom	Yorkshire/Pioneer
6.003-3-3.1	Freedom	Yorkshire/Pioneer
14.004-1-7.1	Freedom	Yorkshire/Pioneer
14.002-2-33.5	Freedom	Yorkshire/Pioneer
14.002-3-6.2	Freedom	Yorkshire/Pioneer
22.002-1-27	Freedom	Yorkshire/Pioneer
6.004-1-2.1	Freedom	Yorkshire/Pioneer
23.002-2-1	Freedom	Yorkshire/Pioneer
23.002-1-14	Freedom	Yorkshire/Pioneer
14.004-1-9.3	Freedom	Yorkshire/Pioneer
6.004-1-51.1	Freedom	Yorkshire/Pioneer
6.004-1-51.1	Freedom	Yorkshire/Pioneer
23.001-1-9.1	Freedom	Yorkshire/Pioneer
23.001-1-18	Freedom	Yorkshire/Pioneer
13.002-1-7.1	Freedom	Nothing Found
13.002-1-7.2	Freedom	Nothing Found
13.002-1-20.1	Freedom	Yorkshire/Pioneer
14.004-1-31	Freedom	Yorkshire/Pioneer
22.002-3-6.2	Freedom	Yorkshire/Pioneer
23.001-1-17.5	Freedom	Yorkshire/Pioneer
23.002-1-1.1	Freedom	Yorkshire/Pioneer
23.002-1-6.1	Freedom	Yorkshire/Pioneer
23.002-2-12.1	Freedom	Cuba-Rush
23.002-1-11	Freedom	Yorkshire/Pioneer
23.001-1-1.3	Freedom	Yorkshire/Pioneer
13.002-1-20.5	Freedom	Yorkshire/Pioneer
14.004-1-18.7	Freedom	Cuba-Rush
14.004-1-18.11	Freedom	Cuba-Rush
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14.003-1-8.1	Freedom	Yorkshire/Pioneer
5.004-1-11.14	Freedom	Yorkshire/Pioneer
5.004-1-10.1	Freedom	Yorkshire/Pioneer
5.004-1-11.13	Freedom	Yorkshire/Pioneer
5.004-1-11.7	Freedom	Yorkshire/Pioneer
5.004-1-14.2	Freedom	Yorkshire/Pioneer
14.004-1-18.2	Freedom	Cuba-Rush
13.004-1-5.4	Freedom	Yorkshire/Pioneer
23.001-1-19.1	Freedom	Yorkshire/Pioneer
13.002-1-8.1	Freedom	Yorkshire/Pioneer
13.002-1-8.2	Freedom	Yorkshire/Pioneer
5.004-1-9.3	Freedom	Yorkshire/Pioneer
6.004-1-44.6	Freedom	Yorkshire/Pioneer
23.002-2-6	Freedom	Yorkshire/Pioneer
5.004-1-15.17	Freedom	Yorkshire/Pioneer
22.002-1-28	Freedom	Yorkshire/Pioneer
22.002-2-4	Freedom	Yorkshire/Pioneer
22.002-3-14.1	Freedom	Yorkshire/Pioneer
22.002-2-10.1	Freedom	Yorkshire/Pioneer
22.002-1-29.6	Freedom	Yorkshire/Pioneer
13.002-1-17.1	Freedom	Yorkshire/Pioneer
22.002-1-30	Freedom	Yorkshire/Pioneer
22.002-1-23	Freedom	Yorkshire/Pioneer
13.002-1-27.1	Freedom	Yorkshire/Pioneer
13.002-1-27.14	Freedom	Yorkshire/Pioneer
13.002-1-27.15	Freedom	Yorkshire/Pioneer
22.002-1-24	Freedom	Yorkshire/Pioneer
22.002-2-8.1	Freedom	Yorkshire/Pioneer
23.001-1-7.3	Freedom	Yorkshire/Pioneer
22.002-3-6.1	Freedom	Yorkshire/Pioneer
23.001-1-17.1	Freedom	Yorkshire/Pioneer
14.004-1-1.1	Freedom	Yorkshire/Pioneer
13.002-1-22.1	Freedom	Yorkshire/Pioneer
23.002-2-3.4	Freedom	Yorkshire/Pioneer
23.001-1-10	Freedom	Cuba-Rush
6.004-1-4.28	Freedom	Yorkshire/Pioneer
14.004-1-21.5	Freedom	Yorkshire/Pioneer
6.004-1-49.4	Freedom	Yorkshire/Pioneer
6.003-4-41	Freedom	Yorkshire/Pioneer
12.004-2-22.2	Yorkshire	Yorkshire/Pioneer
12.004-3-1.1	Yorkshire	Yorkshire/Pioneer
13.003-1-31.3	Yorkshire	Yorkshire/Pioneer
22.001-1-12.4	Yorkshire	Yorkshire/Pioneer
22.001-1-5	Yorkshire	Yorkshire/Pioneer
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	Yorkshire/Pioneer
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