

County of Cattaraugus
Industrial Development Agency

SPECIAL BOARD OF DIRECTORS MEETING - AGENDA

Friday, February 7, 2025
CCIDA Office
9 E. Washington Street
Ellicottville, NY
9:00 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.

-Call the Meeting to Order-Time:

-Roll Call- Board of Directors of the CCIDA:

Application in Process

-1.) – Alle-Catt Wind Energy, LLC.

-Alle-Catt Wind Energy LLC has submitted an Application to the Agency seeking NYS sales tax, mortgage tax and real property tax abatement relating to a wind power project consisting of up to 83 wind turbines with a maximum generating capability of approximately 340 MW. Thirty-eight of the turbines will be located in Cattaraugus County in the Towns of Farmersville, Freedom & the Town of Yorkshire. The project also includes buried electrical cables, pad-mount transformers, access roads, electrical substation, permanent meteorological towers, microwave tower, identifiight towers, aircraft detection lighting systems, O&M building and associated improvements.

A comprehensive project packet was placed at each Board Member's placemat, in addition the full packet is on the Agency's website for viewing and download. The Agency has also made several copies which have been printed and made available to attendees.

-The Total Project Investment: \$618,874,498

√ Resolution – Alle-Catt Wind Energy LLC

Adjournment:

Motion-

:
:

Time:

*** Next CCIDA Board of Directors Meeting is
February 18, 2025 at 11:15 a.m. at the IDA Office.**

Zoom Meeting access Information:

-CCIDA is inviting you to a scheduled Zoom meeting.

Topic: County of Cattaraugus IDA Special Board Meeting

Time: Feb 7, 2025 09:00 AM Eastern Time (US and Canada) Join Zoom Meeting
<https://us02web.zoom.us/j/88941120783?pwd=THEkDHkdzr6TNglT-WLZsrFFmAnI22u.1>

Meeting ID: 889 4112 0783

Passcode: 112738

One tap mobile

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• +1 646 931 3860 US

APPLICATION FOR FINANCIAL ASSISTANCE



Name of Applicant: Alle-Catt Wind Energy LLC

Date Submitted: July 3, 2024

County of Cattaraugus Industrial Development Agency
P. O. Box 1749
9 East Washington Street
Ellicottville, New York 14731
Phone (716) 699-2005
fax (716) 699-2942
e-mail info@cattcoida.com
web www.cattcoida.com

I. Eligibility Questionnaire - Applicant Background Information

Answer all questions. Use "None" or "Not Applicable" where necessary.

A) Applicant Information-company receiving benefit:

Applicant Name: Alle-Catt Wind Energy LLC
Applicant Address: One South Wacker, Suite 1800
City/Town: Chicago State: Illinois Zip: 60606
Phone: 716-913-0770
E-mail: sperry@invenenergy.com

B) Business Organization (check appropriate category):

Corporation	<input type="checkbox"/>	Partnership	<input type="checkbox"/>
Public Corporation	<input type="checkbox"/>	Joint Venture	<input type="checkbox"/>
Sole Proprietorship	<input type="checkbox"/>	Limited Liability Company	<input checked="" type="checkbox"/>
Other (specify) <u>N/A</u>			

Year Established: 2016 State in which Organization is established: Delaware

C) Individual Completing Application:

Name: Sean Perry
Title: Associate, Renewable Development
Address: 21 Princeton Place, Suite 230
City/Town: Orchard Park State: New York Zip: 14127
Phone: 716-913-0770 E-Mail: sperry@invenenergy.com

D) Company Contact (if different from individual completing application):

Name: N/A
Title: _____
Address: _____
City/Town: _____ State: _____ Zip: _____
Phone: _____ E-Mail: _____

E) Company Counsel:

Name of Attorney: Brandon Cottrell and Daniel Spitzer
Firm Name: Hodgson Russ LLP
Title: Partners
Address: 140 Pearl Street, Suite 100
City/Town: Buffalo State: New York Zip: 14202
Phone: 585-613-3938 (Brandon) E-Mail: bcottrel@hodgsonruss.com; dspitzer@hodgsonruss.com

F) Benefits Requested (select all that apply):

- | | |
|-------------------------------------|--|
| 1. Exemption from Sales Tax | <input checked="" type="checkbox"/> Yes or <input type="checkbox"/> No |
| 2. Exemption from Mortgage Tax | <input checked="" type="checkbox"/> Yes or <input type="checkbox"/> No |
| 3. Exemption from Real Property Tax | <input checked="" type="checkbox"/> Yes or <input type="checkbox"/> No |
| 4. Tax Exempt Financing * | <input type="checkbox"/> Yes or <input checked="" type="checkbox"/> No |

* (typically for not-for-profits & small qualified manufacturers)

G) Applicant Business Description:

Describe in detail company background, history, products and customers. Description is critical in determining eligibility: This application is with respect to a wind power project located in portions of Allegany, Cattaraugus, and Wyoming Counties which is being developed by Invenergy. Invenergy is a leading global privately-held developer and operator of sustainable energy solutions, and has successfully developed nearly 150 projects, including wind, solar and natural gas power generation, as well as advanced energy storage facilities. Additional information can be found at: <https://allecattwind.invenergy.com/>

Estimated % of sales within Cattaraugus County: N/A

Estimated % of sales outside Cattaraugus County but within New York State: N/A

Estimated % of sales outside New York State but within the U.S.: N/A

Estimated % of sales outside the U.S.: N/A

(*Percentage to equal 100%) The Company does not make sales. The project will create wind energy, which will be interconnected to the electrical grid and utilized by consumers in Allegany, Cattaraugus and Wyoming Counties.

For your operations, company, and proposed project, what percentage of your total annual supplies, raw materials and vendor services are purchased from firms in Cattaraugus County TBD %

Identify vendors within Cattaraugus County for major purchases:

Alle-Catt Wind intends to procure locally sourced aggregates and fuel supply from within Cattaraugus and the surrounding area. Our 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 for construction materials.

II. Eligibility Questionnaire - Project Description & Details

A) Project Location

Address of Proposed Project Facility: See Attached Spreadsheet

City/Town: Farmersville, Freedom & Yorkshire School District: Cuba-Rushford; Franklinville; Yorkshire-Pioneer

SBL Number(s) for proposed Project See Attached Spreadsheet

Current Address (if different): N/A

City/Town: N/A

What are the current real estate taxes on the proposed Project site? See Attached Spreadsheet

If amount of current taxes is not available, provide assessed value for each

Land: \$ N/A Buildings(s): \$ N/A *If available include a copy of current tax receipt.*

Are Real Property Taxes current at project location? ☒ Yes or ☐ No. If no, explain: _____

Does the Applicant or any related entity currently hold fee title have an option/contract to purchase the Project site? ☐ Yes or ☒ No If No, indicate name of present owner of the Project site:

See attached. The Project currently leases all property required for the project.

Describe the present use of the proposed Project site (vacant land, existing building, etc.):

Vacant Land / Farm Land

B) Project Description

Provide a narrative of the purpose of the proposed Project (new build, renovations, expansion), square footage of existing buildings (if any) and new construction contemplated and/or equipment purchases. Identify specific uses occurring within the project. Describe any and all tenants and any/all end users: (This information is critical in determining project eligibility. Add an attachment if necessary.):

When completed, the Project will consist of up to 83 wind turbines with a maximum generating capability of approximately 340 MW. There will be 38 turbines in Cattaraugus County (25 in Freedom (producing 112.5 MW) and 13 in Farmersville (producing 58.5 MW)), as well as associated improvements, including buried electrical cables, pad-mount transformers, access roads, an electrical substation, permanent meteorological towers, microwave tower, IdentiFlight towers, aircraft detection lighting systems (ADLS), and the O & M building

Will the completion of the Project result in the removal of an industrial or manufacturing plant of the project occupant from one area of the state to another area of the state OR in the abandonment of one or more plants or facilities of the project occupant located within the state? ☐ Yes or No ☒

If the Proposed Project is located in a different municipality within New York State in which current operations are being undertaken, is it expected that any of the facilities in any other municipality will be closed or be subject to reduced activity? ☐ Yes or No ☒ If Yes, you will need to complete Section V, *The Inter-municipal Move Determination*

Is the project reasonably necessary to prevent the project occupant from moving out of New York State? ☐ Yes or ☒ No. If yes, explain and identify out-of-state locations investigated, type of assistance offered and what competitive factors led you to inquire about sites outside of New York State? Provide supporting documentation if available: _____

Have you contacted or been contacted by other Local, State and/or Federal Economic Development Agencies? ☒ Yes or ☐ No. If yes, indicate the Agency and nature of the inquiry below: Because the project is also located in Allegany and Wyoming Counties, the Company is also requesting financial assistance from those IDAs with respect to the portions of the project located in those counties.

Describe the reasons why the Agency's financial assistance is necessary, and the effect the Project will have on the Applicant's business or operations. Focus on competitiveness issues, project shortfalls, etc... Your eligibility determination will be based in part on your answer (attach additional pages if necessary): _____

Renewable projects like Alle-Catt Wind routinely receive financial assistance from IDAs because a firmly established revenue model is paramount to obtaining the investment and financing required for construction. Large scale renewable energy systems are not financially viable absent financial assistance from IDAs. While there are some tax exemptions that already apply, such as the sales tax exemption on production equipment, absent significant assistance on the remaining sales tax cost, real property taxes, and mortgage recording tax, this project is not financially viable. Assistance has become more important due to significant recent cost increases in project materials

Confirm by checking the box, below, if there is likelihood that the Project would not be undertaken but for the financial assistance provided by the Agency? In other words, by way of example only, you would check the "yes" box if you believe, in the event the Agency was unable to provide financial assistance, that it is likely that you would not undertake the Project. ☒ Yes or ☐ No

If the Project could be undertaken without financial assistance provided by the Agency, then provide a statement in the space provided below indicating why the Project should be undertaken by the Agency:

N/A

If the Applicant is unable to obtain financial assistance for the Project, what will be the impact on the Applicant and Cattaraugus County? the project is unlikely to move forward in its currently anticipated form. In addition, the IDA's financial assistance with respect to the PILOT is more beneficial to the host communities than the NYS 575-B tax methodology so not inducing the project will result in less tax payments to them.

C) Site Characteristics

Will the Project meet zoning/land use requirements at the proposed location? ☒ Yes or ☐ No

Describe the present zoning/land use: Agricultural

If a change in zoning/land use is required, provide details/status of any request for change of zoning/land use requirements: N/A

Has a project related site plan approval application been submitted to the appropriate planning department?
☒ Yes or ☐ No

If Yes, include the applicable municipality's and/or planning department's approval resolution, the related State Environmental Quality Review Act ("SEQR") "negative declaration" resolution, if applicable, and the related Environmental Assessment Form (EAF), if applicable.

If No, list the CCIDA as, or ensure that the CCIDA is listed as, an "Involved Agency" on the related EAF that will be submitted to the appropriate municipality and/or planning department for site plan approval and provide to the EAF to the lead agency and to the CCIDA.

If No, because site plan approval is not otherwise required, complete and submit the EAF along with this Application to the CCIDA.

Is the proposed project located on a site where the known or potential presence of contaminants is complicating the development/use of the property? ☐ Yes or ☒ No If yes, explain:

Has a Phase I Environmental Assessment been prepared or will one be prepared with respect to the proposed project site? ☒ Yes ☐ No If yes, provide a copy. **Copy of Phase I will be provided under separate cover.**

D) Project Type

Select Project Type/Use for all end users at project site (you may check more than one)

Acquisition of Existing Facility	<input type="checkbox"/>	Life Care Facility (CCRC)	<input type="checkbox"/>
Affordable/Workforce Housing	<input type="checkbox"/>	Market Rate Housing	<input type="checkbox"/>
Assisted Living	<input type="checkbox"/>	Mixed Use	<input type="checkbox"/>
Back Office	<input type="checkbox"/>	Multi-Tenant	<input type="checkbox"/>
Civic Facility (not for profit)	<input type="checkbox"/>	Renewable Energy	<input checked="" type="checkbox"/>
Commercial	<input type="checkbox"/>	Research/Design	<input type="checkbox"/>
Senior Housing	<input type="checkbox"/>	Retail	<input type="checkbox"/>
Facility for Aging	<input type="checkbox"/>	Warehousing	<input type="checkbox"/>
Industrial/Manufacturing	<input type="checkbox"/>	Other _____	<input type="checkbox"/>
Tourism Facility/Project	<input type="checkbox"/>		

Will customers personally visit the Project site for either of the following economic activities indicated below? If yes with respect to either economic activity indicated below, complete Section IV, Retail Questionnaire.

Retail Sales: ☐ Yes or ☒ No

Services: ☐ Yes or ☒ No

*For purposes of this question, the term "retail sales" means (i) sales by a registered vendor under Article 28 of the New York Tax Law (the "Tax Law") primarily engaged in the retail sale of tangible personal property (as defined in Section 1101(b)(4)(i) of the Tax Law), or (ii) sales of a service to customers who personally visit the Project.

For the proposed Project Facility, indicate the square footage for each of the uses outlined below:

****If applicant is paying for FFE for tenants, include in cost breakdown**

	Square Footage	Cost	% of Total Cost of Project
Manufacturing/Processing			
Warehouse			
Research & Development			
Commercial			
Retail (see retail questionnaire)			
Office			
Renewable Energy	10,607 acres		100%
Specify Other			

What is the estimated project timetable (provide dates):

1. Start date: acquisition of equipment or construction of facilities: August 2024
2. Estimated completion date of project: December 31, 2026
3. Project occupancy – estimated starting date of occupancy: December 31, 2026

E) Overall Project Costs

Estimated costs in connection with Project:

1. Land and/or Building Acquisition \$ _____
_____ acres _____ square feet
2. New Building Construction _____ square feet \$ 5,100,000
3. New Building Addition(s) _____ square feet \$ _____
4. Infrastructure Work \$ 176,169,929.50
5. Reconstruction/Renovation _____ square feet \$ _____
6. Manufacturing Equipment \$ _____
7. Non-Manufacturing Equipment (furniture, fixtures, etc.) \$ 270,805,733.50 (turbines and related equipment)
8. Soft Costs: (Legal, architect, engineering, etc.) \$ 115,698,346
9. Other, Specify: Utility Interconnection \$ 51,100,489

TOTAL Costs: \$ 618,874,498

Construction Cost Breakdown:

Total Cost of Construction
Cost of materials:
% sourced in Cattaraugus County

See above response regarding intent to source locally. The Project will have approximately \$81,000,000 of taxable costs/services.

Have any of the above costs been paid or incurred as of the date of this application? ☒ Yes or ☐ No
If yes, describe: _____

Sources of Funds for Project:

through a combination of term loans, bridge/construction loans and equity, the Company will have sources of funding to pay the costs of the project, specific amounts for each source are TBD.

Bank Financing	\$
Equity (excluding equity that is attributed to grants/tax credits)	\$
Public Sources (Include sum total of all state and federal grants and tax credits)	\$ _____
Identify each state and federal grant/credit: (i.e. Historic Tax Credit, New Market Tax Credit, Brownfield Cleanup Program, ESD, other public sources)	
_____	\$ _____
_____	\$ _____
_____	\$ _____
Total Sources of Funds for Project Costs:	

Have you secured financing for the project? ☐ Yes ☒ No. If yes, provide a copy of the loan commitment to the Agency.

Project refinancing estimated amount, if applicable (for refinancing of existing debt only): \$ N/A

Sales and Use Tax Benefit: Gross amount of costs for goods and services that are subject to State and Local Sales and Use Tax - said amount to benefit from the Agency's sales and use tax exemption benefit: \$ 81,000,000

Estimated State and Local Sales and Use Tax Benefit (multiply 8.0% by the figure, above): \$ 6,480,000

*** Note that the estimate provided above will be provided to the New York State Department of Taxation and Finance. The Applicant acknowledges that the transaction documents include a covenant by the Applicant to undertake the total amount of investment as proposed within this Application, and that the estimate above represents the maximum amount of sales and use tax benefit that the Agency may authorize with respect to this Application, unless otherwise amended and approved by the Agency. The Agency may utilize the estimate above as well as the proposed total Project Costs as contained within this Application, to determine the Financial Assistance that will be offered.*

Mortgage Recording Tax Exemption Benefit: Amount of mortgage, if any that would be subject to mortgage recording tax:

Mortgage Amount (include sum total of construction/permanent/bridge financing): \$ *\$604,931,664.60

Estimated Mortgage Recording Tax Exemption Benefit (multiply the mortgage amount as indicated above by 1.25 %): \$ \$7,561,645.81

**anticipated, actual amount TBD*

Real Property Tax Benefit:

Identify and describe if the Project will utilize a real property tax exemption benefit OTHER THAN the Agency's PILOT benefit (487, 485-b, other): No

IDA PILOT Benefit: See Section VI of this Application. Agency staff will indicate the amount of PILOT Benefit based on estimated Project Costs as contained herein and anticipated tax rates and assessed valuation, including the annual PILOT Benefit abatement amount for each year of the PILOT benefit year and the sum total of PILOT Benefit abatement amount for the term of the PILOT.

Proposed:

20 Year Term

\$5,000/MW annually with a 2% annual escalator

F) Job Retention and Job Creation

Is the project necessary to expand project employment? ☐ Yes or ☒ No

Is project necessary to retain existing employment? ☐ Yes or ☒ No

Employment Plan (Specific to the proposed project location):

The purpose of the project is to generate clean energy in support of NYS law mandating that 70% of the state's electricity come from renewable sources by 2030, and not to retain or create jobs. However, the project will create construction jobs as detailed below, as well as some permanent operations/management positions in Cattaraugus County

	Current # of jobs at proposed project location or to be relocated at project location	If financial assistance is granted – project the number of FT and PT jobs to be retained	If financial assistance is granted – project the number of FT and PT jobs to be created upon 24 months (2 years) after Project completion	Estimate number of residents of the Labor Market Area in which the project is located that will fill the FT and PT jobs to be created upon 24 months (2 years) after project completion **
Full time (FT)	0	0	10	10
Part Time (PT)	0	0	0	0
Total ***	0	0	10	10

** The Labor Market Area includes the Counties of Cattaraugus, Erie, Allegany, Chautauqua and Wyoming. For purposes of this question, estimate the number of FT and PT jobs that will be filled, as indicated in the third column, by residents of the Labor Market Area, in the fourth column.

*** By statute, Agency staff must project the number of FT jobs that would be retained and created if the request for Financial Assistance is granted. Agency staff will project such jobs over the two-year time period following Project completion. Agency staff converts PT jobs into FT jobs by dividing the number of PT jobs by two (2).

Salary and Fringe Benefits for Jobs to be Retained and Created:

N/A - the construction work is not being done by employees of the company, but they will be paid a prevailing wage, but there are some permanent operations/management positions.

Category of jobs to be retained and/or created	# of employees retained and/or created	Average salary for Full Time	Average fringe benefits for full time	Average salary for part time, if applicable	Average fringe benefits for part time, if applicable
Management	1	\$75k - \$120k*	N/A	N/A	N/A
Professional					
Administrative	1	\$60k - \$90k*	N/A	N/A	N/A
Production					
Independent Contractor					
Other / Technicians	10	\$40k - \$70k*	N/A	N/A	N/A

** Note that the Agency may utilize the foregoing employment projections, among other items, to determine the financial assistance that will be offered by the Agency to the Applicant. The Applicant acknowledges that the transaction documents may include a covenant by the Applicant to retain the number of jobs and create the number of jobs with respect to the Project as set forth in this Application.

*These figures represent total payroll costs, so salary + benefits.

Payroll Information:

Annual Payroll at proposed project site upon project completion	\$	535,000 - 910,000	
Estimated average annual salary of jobs to be retained (full time)	\$	0	
Estimated average annual salary of jobs to be retained (part time)	\$	0	
Estimated average annual salary of jobs to be created (full time)	\$	\$45,000	
Estimated average annual salary of jobs to be created (part time)	\$	0	
Estimated salary range of jobs to be created *			
From (full time)	\$	40,000	To (full time) \$ 120,000
From (part time)	\$		To (part time) \$

*Inclusive of fringe benefits

III. Part A: Facility Type - Multi-Tenant Determination

If this is a Single-Use facility fill in section A. If this is a Multi-Tenant fill in section B.

A) For Single Use Facility (to be filled out by developer):

Occupant Name: Alle-Catt Wind Energy LLC
Address: One South Wacker, Suite 1800
City/Town: Chicago State: Illinois Zip: 60606
Contact Person: Sean Perry
Phone: 716-913-0770 Fax: _____
E-Mail: sperry@invenenergy.com
Federal ID #: 32-0495601 NAICS Code: 22115

B) Multi-Tenant Facility (to be filled out by developer):

Have any tenant leases been entered into for this project ☐ Yes or ☒ No.

If yes, list below and provide square footage to be leased to tenant and NAICS Code for tenant and nature of business.

Tenant Name	Current Address (city, state, zip)	# of sq. ft. and % of total to be occupied at new project site	Briefly describe type of business, products services
N/A			

Part B: Tenant Form

**** This section must be completed for each proposed tenant **** **N/A - No Tenants**

A Retail Questionnaire will need to be prepared for each proposed tenant if customers will personally visit the tenant to either participate in a retail sale transaction or pay for a service.

An Inter-Municipal Move Determination will need to be completed for each proposed tenant that is relocating from another municipality or abandoning an existing facility.

Property Address: N/A
City/Town: N/A

Tenant Name: N/A

Amount of space to be leased: N/A SF. What percentage of the building does this represent? _____ %

Are terms of the lease: GROSS ☐ or NET ☐ N/A

If GROSS lease, explain how Agency benefits are passed to the tenant: N/A

Estimated date of occupancy: N/A, 20____

Company Name: N/A

Current Address: N/A

City/Town: N/A State: _____ Zip: _____

Local Contact Person: N/A Title: _____

Phone: N/A E-mail: N/A

Company President/General Manager: N/A

Number of employees to be relocated to new project location: N/A

Full-Time: _____ Part-Time: _____ Total: _____

List the square footage which the proposed tenant will lease at the Project location: N/A SF

List the square footage which the proposed tenant leases at its present location(s): N/A SF

Will the project result in relocation from one municipality to another and/or abandonment from other tenant/user(s) facilities in New York State?

☐ Yes or ☒ No.

If Yes, fill out Inter-Municipal-Move Determination form.

What will happen to the existing facility once vacated? N/A

If leased, when does lease expire? N/A, 20____

Are any of the proposed tenant's current operations located in facilities which have received an Industrial Development Agency benefit? ☐ Yes or ☐ No. If yes, provide details as to location, and amount of leased space, how long leased? N/A

IV. Retail Questionnaire

To ensure compliance with Section 862 of the New York General Municipal Law, the Agency requires additional information if the proposed Project is one where customers personally visit the Project site to undertake either a retail sale transaction or to purchase services. **N/A - Project does not involve retail sale transactions or purchases of services**

Answer the following:

A. Will any portion of the project (including that portion of the cost to be financed from equity or other sources) consist of facilities or property that are or will be primarily used in making sales of goods or services to customers who personally visit the project site?

☐ Yes or ☒ No. If the answer is yes, continue below. If no, proceed to next section

For purposes of Question A, the term "retail sales" means (i) sales by a registered vendor under Article 28 of the Tax Law of the State of New York (the "Tax Law") primarily engaged in the retail sale of tangible personal property (as defined in Section 1101(b)(4)(i) of the Tax Law), or (ii) sales of a service to customers who personally visit the Project.

B. What percentage of the cost of the Project will be expended on such facilities or property primarily used in making sales of goods or services to customers who personally visit the project? **N/A** %. If the answer is less than 33% do not complete the remainder of the retail determination and proceed to Inter-Municipal Move Determination.

If the answer to A is Yes **AND** the answer to Question B is greater than **33.33%**, indicate which of the following questions below apply to the project:

1. Will the project be operated by a not-for-profit corporation ☐ Yes or ☐ No. **N/A**
2. Is the Project location or facility likely to attract a significant number of visitors from outside the economic development region (Cattaraugus, Erie, Allegany, Chautauqua and Wyoming counties) in which the project will be located? ☐ Yes or ☐ No **N/A**
3. 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 municipality within which the proposed project would be located because of a lack of reasonably accessible retail trade facilities offering such goods or services? ☐ Yes or ☐ No **N/A**
4. 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 or ☐ No. **N/A**

If yes, explain **N/A**

5. Is the project located in a Highly Distressed Area? ☐ Yes or ☐ No **N/A**

V. Inter-Municipal Move Determination

If completion of a Project benefiting from Agency Financial Assistance results in the removal of an industrial or manufacturing plant of the project occupant from one area of the state to another area of the state or in the abandonment of one or more plants or facilities of the project occupant located within the state, then it must be shown that Agency Financial Assistance is required to prevent the project occupant from relocating out of the state, or is reasonably necessary to preserve the project occupant's competitive position in its respective industry.

Current Address: N/A - the Project's existing location is it's only location; attached spreadsheet specifies addresses
City/Town: _____ State: _____ Zip: _____

Will the Project result in the removal of an industrial or manufacturing plant of the Project occupant from one area of the state to another area of the state? ☐ Yes or ☒ No

Will the Project result in the abandonment of one or more plants or facilities of the Project occupant located within the state? ☐ Yes or ☒ No

If Yes to either question, explain how, notwithstanding the aforementioned closing or activity reduction, the Agency's Financial Assistance is required to prevent the Project from relocating out of the State, or is reasonably necessary to preserve the Project occupant's competitive position in its respective industry: N/A

Does the Project involve relocation or consolidation of a project occupant from another municipality?

Within New York State ☐ Yes or ☒ No
Within Cattaraugus County ☐ Yes or ☒ No

If Yes to either question, explain: N/A

What are some of the key requirements the project occupant is looking for in a new site (for example minimum of number of sq. ft., 12 foot ceilings, truck loading docks, thruway accessibility. etc.)
N/A

If the project occupant is currently located in Cattaraugus County and will be moving to a different municipality within Cattaraugus County, has the project occupant attempted to find a suitable location within the municipality in which it is currently located? ☐ Yes or ☒ No

What factors have led the project occupant to consider remaining or locating in Cattaraugus County? N/A

If the current facility is to be abandoned, what is going to happen to the current facility that the project occupant is located in? N/A

Provide a list of properties considered, and reason they were not adequate. (Some examples include: site not large enough, layout was not appropriate, did not have adequate utility service, etc.)

Property (Address)

N/A

Reason

VI. Estimate of Real Property Tax Abatement Benefits* and Percentage of Project Costs financed from Public Sector sources**

**** This Section of the Application will be: (i) completed by CCIDA Staff based upon information contained within the Application, and (ii) provided to the Applicant for ultimate inclusion as part of this completed Application.**

PILOT Estimate Table Worksheet

CCIDA Staff will insert and/or prepare appropriate PILOT Benefit information.

Percentage of Project Costs financed from Public Sector Table Worksheet:

Total Project Cost	Estimated Value of PILOT	Estimated Value of Sales Tax Incentive	Estimated Value of Mortgage Tax Incentive	Total of Other Public Incentives (Tax Credits, Grants, ESD Incentives, etc.)

Calculate % (Est. PILOT + Est. Sales Tax+ Est. Mortgage Tax+ Other)/Total Project Costs: _____ %

Attachment A: Representations, Certifications and Indemnification

Michael Baird (name of CEO or other authorized representative of Applicant) confirms and says that he/she is the vice president (title) of Khe-cat Wine Envy, LLC (name of corporation or other entity) named in the attached Application (the "Applicant"), that he/she has read the foregoing Application and knows the contents thereof, and hereby represents, understands, and otherwise agrees with the Agency and 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") 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(8) 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. Copies of all filings shall be provided to the Agency.
- D. 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, at least annually or as otherwise required by the Agency, reports regarding the number of people employed at the project site, salary levels, contractor utilization and such other information (collectively, "Employment Reports") that may be required from time to time on such appropriate forms as designated by the Agency. Failure to provide Employment Reports within 30 days of an Agency request shall be an Event of Default under the PILOT Agreement between the Agency and Applicant and, if applicable, an Event of Default under the Agent Agreement between the Agency and Applicant. In addition, a Notice of Failure to provide the Agency with an Employment Report may be reported to Agency board members, said report being an agenda item subject to the Open Meetings Law.
- E. The Applicant acknowledges that certain environmental representations will be required at closing. The Applicant shall provide with this Representation, Certification and Indemnification Form copies of any known environmental reports, including any existing Phase I Environmental Site Assessment Report(s) and/or Phase II Environmental Investigations. The Agency may require the Company and/or owner of the premises to prepare and submit an environmental assessment and audit report, including but not necessarily limited to, a Phase I Environmental Site Assessment Report and a Phase II Environmental Investigation, with respect to the Premises at the sole cost and expense of the owner and/or the Applicant. All environmental assessment and audit reports shall be completed in accordance with ASTM Standard Practice E1527-05 and shall be conformed over to the Agency so that the Agency is authorized to use and rely on the reports. The Agency, however, does not adopt, ratify, confirm or assume any representation made within reports required herein.

- F. The Applicant and/or the owner, and their successors and assigns, hereby release, defend and indemnify the Agency from any and all suits, causes of action, litigations, damages, losses, liabilities, obligations, penalties, claims, demands, judgments, costs, disbursements, fees or expenses of any kind or nature whatsoever (including, without limitation, attorneys', consultants' and experts' fees) which may at any time be imposed upon, incurred by or asserted or awarded against the Agency, resulting from or arising out of any inquiries and/or environmental assessments, investigations and audits performed on behalf of the Applicant and/or the owner pursuant hereto, including the scope, level of detail, contents or accuracy of any environmental assessment, audit, inspection or investigation report completed hereunder and/or the selection of the environmental consultant, engineer or other qualified person to perform such assessments, investigations, and audits.
- G. Hold Harmless Provision: The Applicant acknowledges and agrees that the Applicant shall be and is responsible for all costs of the Agency incurred in connection with any actions required to be taken by the Agency in furtherance of the Application including the Agency's costs of general counsel and/or the Agency's bond/transaction counsel whether or not the Application, the proposed Project it describes, the attendant negotiations, or the issue of bonds or other transaction or agreement are ultimately ever carried to successful conclusion and 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: (i) the Agency's examination and processing of, and action pursuant to or upon, the Application, regardless of whether or not the Application or the proposed Project described herein or the tax exemptions and other assistance requested herein are favorably acted upon by the Agency; (ii) the Agency's acquisition, construction and/or installation of the proposed Project described herein; and (iii) any further action taken by the Agency with respect to the proposed Project including, without limiting the generality of the foregoing, all causes of action and attorney's fees and any other expenses incurred in defending any suits or actions which may arise as a result of any of the foregoing. Applicant hereby understands and agrees, in accordance with Section 875(3) of the New York General Municipal Law and the policies of the Agency that any New York State and local sales and use tax exemption claimed by the Applicant and approved by the Agency, any mortgage recording tax exemption claimed by the Applicant and approved by the Agency, and/or any real property tax abatement claimed by the Applicant and approved by the Agency, in connection with the Project, may be subject to recapture and/or termination by the Agency under such terms and conditions as will be established by the Agency and set forth in transaction documents to be entered into by and between the Agency and the Applicant. The Applicant further represents and warrants that the information contained in this Application, including without limitation information regarding the amount of the New York State and local sales and use tax exemption benefit, the amount of the mortgage recording tax exemption benefit, and the amount of the real property tax abatement, if and as applicable, to the best of the Applicant's knowledge, is true, accurate and complete.
- H. This obligation includes an obligation to submit an Agency Fee Payment to the Agency in accordance with the Agency Fee policy effective as of the date of this Application
- I. By executing and submitting this Application, the Applicant covenants and agrees to pay the following fees to the Agency:
- (i) a non-refundable \$1,500.00 application processing and publication fee (the "Application Fee") at time of application submission payable CCIDA;
 - (ii) Unless otherwise agreed to by the Agency, an amount equal to one and one quarter percent (1.0625%) of the total project costs, at the time of issuance of Financial Assistance/closing;
 - (iii) All fees, costs and expenses incurred by the Agency for (1) legal services, including but not limited to those provided by the Agency's general counsel and/or the Agency's bond/transaction counsel, thus note that the Applicant is entitled to receive a written estimate of fees and costs of the Agency's general counsel and the Agency's

bond/transaction counsel; and (2) other consultants retained by the Agency in connection with the proposed project, with all such charges to be paid by the Applicant at the closing.

- J. If the Applicant fails to conclude or consummate the 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 Applicant is unable to find buyers willing to purchase the bond issue requested, or if the Applicant is unable to facilitate the sale/leaseback or lease/leaseback transaction, then, upon the presentation of an invoice, Applicant shall pay to the Agency, its agents, or assigns all actual costs incurred by the Agency in furtherance of the Application, up to that date and time, including but not necessarily limited to, fees of the Agency's general counsel and/or the Agency's bond/transaction counsel.
- K. The Applicant acknowledges and agrees that all payment liabilities to the Agency and the Agency's general counsel and/or the Agency's bond and/or transaction counsel as expressed in Sections H and I are obligations that are not dependent on final documentation of the transaction contemplated by this Application.
- L. The cost incurred by the Agency and paid by the Applicant, the Agency's general counsel and/or bond/transaction counsel fees and the processing fees, may be considered as a cost of the Project and included in the financing of costs of the proposed Project, except as limited by the applicable provisions of the Internal Revenue Code with respect to tax-exempt bond financing.
- M. The Applicant acknowledges that the Agency is subject to New York State's Freedom of Information Law (FOIL). **Applicant understands that all Project information and records related to this application are potentially subject to disclosure under FOIL subject to limited statutory exclusions.**
- N. The Applicant has read and understands the Agency's Policy Respecting Recapture of Agency Benefits (the "Recapture Policy"). The Applicant covenants and agrees that it fully understands that the Recapture Policy is applicable to the Project that is the subject of this Application, and that the Agency will implement the Recapture Policy if and when it is so required to do so. The Applicant further covenants and agrees that its Project is potentially subject to termination of Agency financial assistance and/or recapture or modification of Agency financial assistance so provided and/or previously granted.
- O. The Applicant understands and agrees that the provisions of Section 862(1) of the New York General Municipal Law, as provided below, will not be violated if Financial Assistance is provided for the proposed Project:

§ 862. Restrictions on funds of the agency. (1) No funds of the agency shall be used in respect of any project if the completion thereof would result in the removal of an industrial or manufacturing plant of the project occupant from one area of the state to another area of the state or in the abandonment of one or more plants or facilities of the project occupant located within the state, provided, however, that neither restriction shall apply if the agency shall determine on the basis of the application before it that the project is reasonably necessary to discourage the project occupant from removing such other plant or facility to a location outside the state or is reasonably necessary to preserve the competitive position of the project occupant in its respective industry.
- P. The Applicant confirms and acknowledges that the owner, occupant, or operator receiving Financial Assistance for the proposed Project is in substantial compliance with applicable local, state and federal tax, worker protection and environmental laws, rules and regulations.
- Q. The Applicant confirms and acknowledges 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 exemption claimed by reason of the Agency's involvement the Project.

- R. The Applicant confirms and hereby acknowledges that as of the date of this Application, the Applicant is in substantial compliance with all provisions of Article 18-A of the New York General Municipal Law, including, but not limited to, the provision of Section 859-a and Section 862(1) of the New York General Municipal Law.
- S. The Applicant and the individual executing this Application on behalf of Applicant acknowledge that the Agency and its counsel will rely on the representations and covenants made in this Application when acting hereon and hereby represents that the statements made herein do not contain any untrue statement of a material fact and do not omit to state a material fact necessary to make the statements contained herein not misleading.

STATE OF ~~NEW YORK~~ Illinois)
COUNTY OF ~~CATTARAUGUS~~ Cook) ss.:

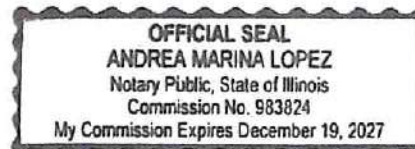
Michael Baird, being first duly sworn, deposes and says:

1. That I am the Vice President (Corporate Office) of Alle-catt Wind Energy (Applicant) and that I am duly authorized on behalf of the Applicant to bind the Applicant.
2. That I have read the attached Application, I know the contents thereof, and that to the best of my knowledge and belief, this Application and the contents of this Application are true, accurate and complete.


(Signature of Officer)

Subscribed and affirmed to me under penalties of perjury
this 11 day of JUN, 2024.


(Notary Public)



Attachment B: CCIDA Insurance Requirements

COUNTY OF CATTARAUGUS INDUSTRIAL DEVELOPMENT AGENCY (Insurance Specifications as of November 1, 2022)

A summary of CCIDA insurance requirements follows. Please note that insurance is to be provided by the Company and/or Project owner **after** Board approval and prior to utilization of CCIDA financial assistance, and shall be maintained during the term of any applicable Agent Agreement and/or Lease Agreement by and between the CCIDA and the Company.

During the term of an Agent Agreement and/or a Lease Agreement entered into with the County of Cattaraugus Industrial Development Agency an **ACORD 25-Certificate of Liability Insurance and ACORD 855 NY-New York Construction Certificate of Liability Addendum** shall be provided evidencing the following insurance is currently maintained and in force with an insurance carrier approved to do business in the State of New York and maintaining an A.M. Best Rating of A- or better showing County of Cattaraugus Industrial Development Agency as Certificate Holder. It is our suggestion that you share these requirements with your current insurance agent, broker or insurance company.

Acceptable Certificates of Insurance shall indicate the following minimal coverage, limits of insurance, policy numbers and policy effective and expiration dates.

Commercial General Liability: Agent and subcontractors shall provide such coverage on an occurrence basis for the named insured's premises & operations and products-completed operations. Blanket Contractual Liability provided within the "insured contract" definition may not be excluded or restricted in any way. Property damage to work performed by subcontractors may not be excluded or restricted nor shall the Additional Insured's coverage for claims involving injury to employees of the Named Insured or their subcontractors be excluded or restricted. The "insured contract" exception to the Employers Liability exclusion also may not be removed or restricted in any way.

These coverages are to be properly evidenced by checking the appropriate box(es) on the **ACORD 855-NY Construction Certificate of Liability Addendum's** Information Section, Items G, H, I and L. Policy shall have attached **Designated Location(s) General Aggregate Limit CG 25 04** endorsement.

Limits expressed shall be no less than:

General Aggregate	\$2,000,000
Products-Completed Operations Aggregate	\$2,000,000
Per Occurrence	\$1,000,000
Personal & Advertising Injury	\$1,000,000
Fire Damage Liability	\$ 100,000
Medical Payments (per person)	\$ 5,000

County of Cattaraugus Industrial Development Agency shall be named as Additional Insured per **ISO Form CG 20 26-Additional Insured Designated Person or Organization** to provide coverage for the Additional Insured. Coverage shall apply on a Primary & Non-Contributory basis. All insurance required of the Company shall waive any right of subrogation of the insurer against any person insured under such policy, and waive any right of the insurer to any off-set or counterclaim or any other deduction, whether by attachment or otherwise, in respect of any liability of any person insured under such policy.

ACORD 855 NY-New York Construction Certificate of Liability Insurance: It is not uncommon for insurers to modify the standard ISO policy language with endorsements that result in modifications to language preferred by the insurer. This addendum is required to supplement the **ACORD 25-Certificate of Liability Insurance** with additional information that provides a more detailed expression of the types of coverage required. Specifically required coverages may be excluded or limited by the attachment of exclusionary or limitation endorsements. This

addendum provides the insurer the ability to certify coverage provided by the absence of such exclusionary or limiting modifications.

Blanket Additional Insured endorsement to include — Owner, Lessees or Contractors - Automatic Status For Other Parties When Required in Written Construction Agreement — Wording should include any other person or organization you are required to add as an additional insured under the contract or agreement (**Paragraph 2 of CG 20 38 04 13 or equivalent**).

Any scheduled person or organization section of the additional insured endorsement containing wording other than designated names shall not be accepted.

Automobile Liability: Business Auto Liability with limits of at least \$1,000,000 each accident. Business Auto coverage must include coverage for liability arising out of all owned, leased, hired and non-owned automobiles.

County of Cattaraugus Industrial Development Agency shall be included as Additional Insured on a Primary & Non-Contributory basis on the auto policy. All insurance required of the Company shall waive any right of subrogation of the insurer against any person insured under such policy and waive any right of the insurer to any off-set or counterclaim or any other deduction, whether by attachment or otherwise, in respect of any liability of any person insured under such policy.

Umbrella/Excess Liability: Commercial Umbrella or excess liability for a limit of at least \$5,000,000 per occurrence with a \$5,000,000 Aggregate. Coverage should respond on a follow-form basis and excess over the aforementioned underlying policy limits. County of Cattaraugus Industrial Development Agency shall be named as Additional Insured. Coverage shall apply on a Primary & Non-Contributory basis.

Workers Compensation/Disability Insurance:

- i) The Company and/or Project Owner shall provide evidence of insurance and maintain Workers Compensation/Disability insurance as required by statute. County of Cattaraugus Industrial Development Agency shall be named as the Certificate Holder.
- ii) **Accepted Forms:**

Workers Compensation Forms			DBL (Disability Benefits Law) Forms	
CE-200	Exemption		CE-200	Exemption
C-105.2	Commercial Insurer		DB-120.1	Insurers
S1-12	Self-Insurer		DB-155	Self-Insured
GS1-105.2	Group Self-Insured			
U-26.3	New York State Insurance Fund			

If the Company and/or Project owner have no employees, the Company and/or Project owner shall provide a completed and signed Form CE-200 or later revision, which is found on the New York State Workers Compensation Board website: www.wcb.ny.gov/. This form is to be completed on-line, printed, and signed.

CCIDA Address: All evidence of insurance shall be sent to:

County of Cattaraugus Industrial Development Agency
9 East Washington Street
Ellicottville, NY 14731

Attachment C: CCIDA Attorney Fee Schedule

CCIDA Attorney Fees:

Project Amount	Standard Agency Counsel Fee
<=\$499,000	\$5,000
<=\$500,000 - < \$999,999	\$7,500
>\$1M - <\$1,999,999	\$9,000
>\$2M - <\$3,999,999	\$15,000
>\$4M - < \$5,799,000	\$20,000
>\$5,800,00	1/3 of Agency Administrative Fee (currently 1.0625% of the Project Amount)

If a project application is withdrawn or does not close, the applicant is responsible for any costs incurred by the agency on behalf of the project.

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

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

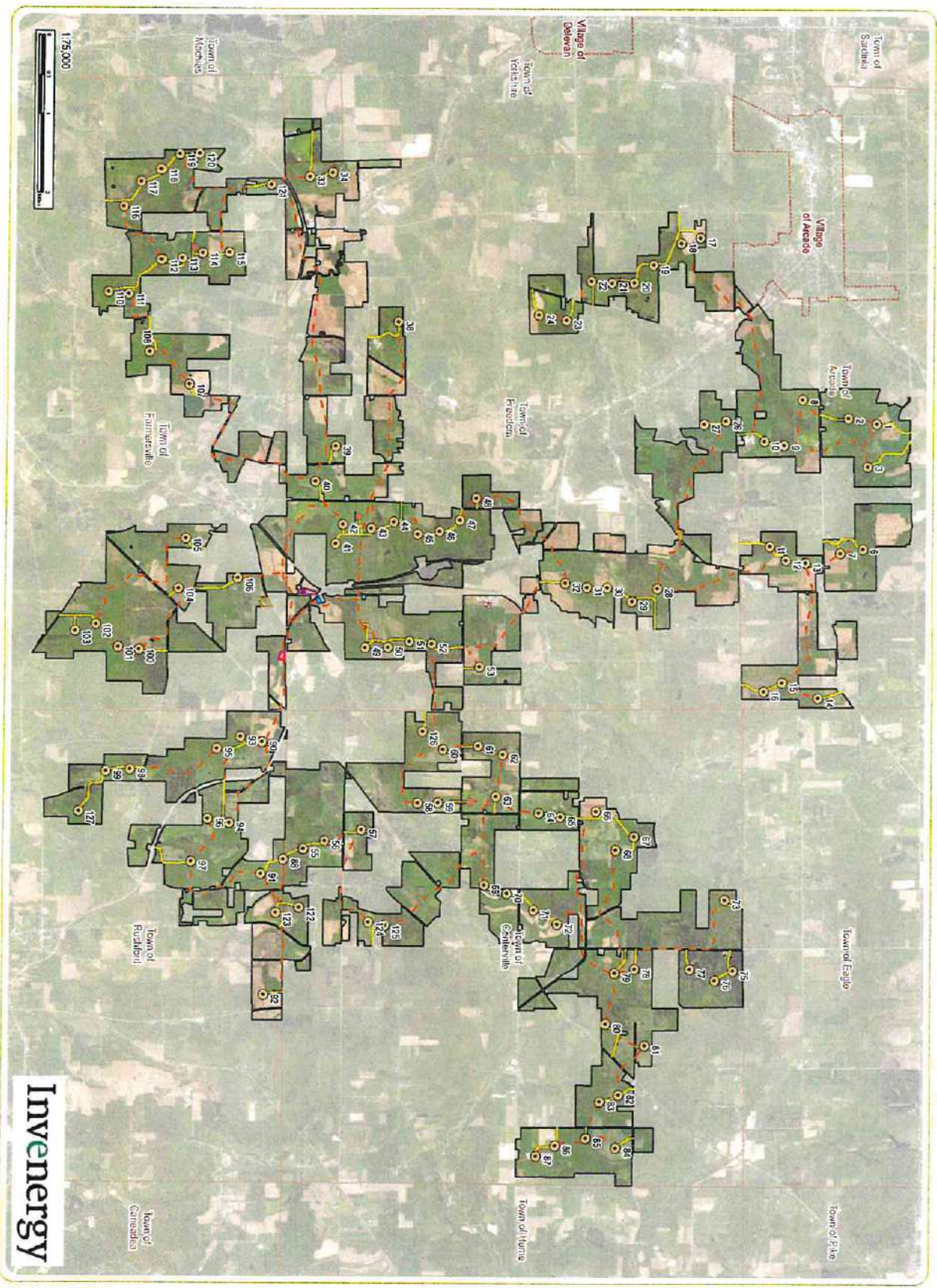
14.003-1-8.1	Freedom	Yorkshire/Pioneer
5.004-1-11.14	Freedom	Yorkshire/Pioneer
5.004-1-10.1	Freedom	Yorkshire/Pioneer
5.004-1-11.13	Freedom	Yorkshire/Pioneer
5.004-1-11.7	Freedom	Yorkshire/Pioneer
5.004-1-14.2	Freedom	Yorkshire/Pioneer
14.004-1-18.2	Freedom	Cuba-Rush
13.004-1-5.4	Freedom	Yorkshire/Pioneer
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

22.001-1-10	Yorkshire	Yorkshire/Pioneer
12.002-1-33.4	Yorkshire	Yorkshire/Pioneer
13.003-1-11	Yorkshire	Yorkshire/Pioneer
13.003-1-36.1	Yorkshire	Yorkshire/Pioneer
13.003-1-36.3	Yorkshire	Yorkshire/Pioneer
13.003-1-24	Yorkshire	Yorkshire/Pioneer
13.003-1-31.1	Yorkshire	Yorkshire/Pioneer
12.004-3-16.1	Yorkshire	Yorkshire/Pioneer
13.003-1-36.2	Yorkshire	Yorkshire/Pioneer
12.004-2-11.1	Yorkshire	Yorkshire/Pioneer
13.003-1-37	Yorkshire	Yorkshire/Pioneer
22.001-1-9	Yorkshire	Yorkshire/Pioneer
22.001-1-11.2	Yorkshire	Yorkshire/Pioneer
13.003-1-31.3	Yorkshire	Yorkshire/Pioneer
13.003-1-38	Yorkshire	Yorkshire/Pioneer
22.001-1-12.4	Yorkshire	Yorkshire/Pioneer
22.001-1-5	Yorkshire	Yorkshire/Pioneer
22.001-1-10	Yorkshire	Yorkshire/Pioneer
12.002-1-33.4	Yorkshire	Yorkshire/Pioneer
12.004-2-25	Yorkshire	Yorkshire/Pioneer
12.004-2-26	Yorkshire	Yorkshire/Pioneer
12.004-2-27	Yorkshire	Yorkshire/Pioneer
12.004-2-28	Yorkshire	Yorkshire/Pioneer
12.004-2-22.1	Yorkshire	Yorkshire/Pioneer
12.004-2-21	Yorkshire	Yorkshire/Pioneer
13.003-1-11	Yorkshire	Yorkshire/Pioneer
13.003-1-36.1	Yorkshire	Yorkshire/Pioneer
13.003-1-36.3	Yorkshire	Yorkshire/Pioneer
13.003-1-24	Yorkshire	Yorkshire/Pioneer
13.003-1-31.1	Yorkshire	Yorkshire/Pioneer
12.004-3-16.1	Yorkshire	Yorkshire/Pioneer
12.004-2-18	Yorkshire	Yorkshire/Pioneer
12.004-2-19	Yorkshire	Yorkshire/Pioneer
12.004-2-20	Yorkshire	Yorkshire/Pioneer
13.003-1-36.2	Yorkshire	Yorkshire/Pioneer
12.004-2-11.1	Yorkshire	Yorkshire/Pioneer
13.003-1-37	Yorkshire	Yorkshire/Pioneer
22.001-1-9	Yorkshire	Yorkshire/Pioneer
22.001-1-11.2	Yorkshire	Yorkshire/Pioneer
12.004-2-29.1	Yorkshire	Yorkshire/Pioneer

LEGEND

- Survey Anticipated
- Clearing/Grubbing
- Geotech Activities
- Civil Activities





**Alle-Catt
Wind Farm**
Towns of Arcade,
Centerville, Freetown,
Freedom, and Rushford,
Allegany, Cattaraugus, and
Wyoming County, New York
Article 10 Application - Case
No. 17-F-0282

Figure 2-2: Facility Layout

- Wind Turbine
- Mark Tower
- Access Road
- Buried Collection Line
- Overhead Collection Line
- Collection Substation
- O&M Building
- Alternate O&M Building
- Laydown Area
- Alternate Laydown Area
- Alternate Batch Plant
- Batch Plant
- Facility Site
- Town Boundary

Notes: 1. Base map: USGS MAP 2017
New York 1:75,000 map series.
2. This map was generated in ArcMap on
December 10, 2018. 3. This is a color
graphic. Reproduction in grayscale may
misrepresent the data.

2024 Property Tax Rates

Millage Rates

County	Town	School	Fire	Light	Library	Total	Equalization	Tax Rate	Turbines (MW)	WTO	MW Weighted	Effective Project Tax Rate
Farmersville	4.77500	9.93500	1.04500	0.15300	0.2070	24.06500	160	24.05%	58.50	13.00	34.21%	8.23%
Freedom	4.20100	9.16000	0.20000	0.20000	0.1000	22.86100	160	22.25%	117.50	25.00	65.20%	14.64%
Yorba Linda	75.31400	29.62500	8.57100	1.76000	1.7900	22.86100	11	22.37%	0.00	0.00	0.00%	0.00%
									171.00	38.00		22.86%

2024 Effective Millage Rates (MW Weighted)

County	Town	School	Fire	Light	Library	Total
Farmersville	2.8365	1.4785	3.5965	0.3571	0.2001	8.2882
Freedom	5.4651	2.0137	6.4441	0.3843	0.2801	14.6374
Yorba Linda	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Total	8.2915	3.4923	10.0406	0.7414	0.4802	22.8635

* Effective Millage Rate determined based on MW's in each Farmersville, Freedom, and Yorba Linda County

Allocation of PILOT Payment based on Effective Millage Rates

Percentage	36.27%	15.27%	43.05%	3.79%	1.11%	1.01%	100.00%
------------	--------	--------	--------	-------	-------	-------	---------

* Percent allocation to Town, County, Fire, Light, School, and Library is determined based on Effective Millage Rate above

\$ Allocated to each district based on Rates Above

Allocated to each district based on miles above										Special District %			Town pro rata allocation of town PILOT Amount			Total PILOT		Total HCA Amount		Full Tax Payment W/O PILOT		Real Property Tax Abatement		Developer Savings with PILOT and HCA	
PILOT Year	County PILOT Amount	Town PILOT Amount	School PILOT Amount	Special District Amount	PILOT Amount to Town	PILOT Amount to Fire	PILOT Amount to Light	PILOT Amount to Library	PILOT Amount to Total	Yorba Linda HCA	Farmersville HCA	Freedom HCA	Total HCA Amount	Full Tax Payment W/O PILOT	Real Property Tax Abatement	Developer Savings with PILOT and HCA									
1	\$310,069	\$130,266	\$388,111	\$45,225	\$13,059.58	\$40,200.76	\$7,726.45	\$855,000	\$95,000	\$346,076	\$669,575	\$1,112,450	\$4,148,063	\$3,290,063	\$2,180,613										
2	\$316,270	\$133,208	\$375,673	\$47,149	\$13,300.72	\$41,013.85	\$7,872.98	\$872,100	\$95,000	\$351,566	\$676,060	\$1,077,625	\$3,772,794	\$2,980,694	\$1,873,068										
3	\$322,995	\$135,872	\$380,982	\$48,082	\$13,587.10	\$41,854.23	\$8,050.45	\$880,542	\$95,000	\$355,071	\$682,820	\$1,037,901	\$3,748,212	\$2,816,670	\$1,778,759										
4	\$329,047	\$138,580	\$386,432	\$49,004	\$13,858.89	\$42,670.81	\$8,229.45	\$890,233	\$95,000	\$358,622	\$689,658	\$1,048,280	\$3,748,529	\$2,841,186	\$1,592,016										
5	\$335,628	\$141,381	\$398,455	\$50,005	\$14,136.11	\$43,524.33	\$8,374.65	\$903,860	\$95,000	\$362,208	\$695,564	\$1,058,763	\$3,748,682	\$2,867,183	\$1,386,420										
6	\$342,241	\$144,180	\$406,494	\$51,003	\$14,418.83	\$44,394.82	\$8,528.72	\$917,021	\$95,000	\$365,800	\$703,520	\$1,069,310	\$3,748,718	\$2,882,084	\$1,217,718										
7	\$348,171	\$147,072	\$414,553	\$52,057	\$14,701.35	\$45,282.72	\$8,678.15	\$930,250	\$95,000	\$369,485	\$711,565	\$1,080,044	\$3,748,762	\$2,897,315	\$1,059,271										
8	\$354,100	\$150,010	\$422,844	\$53,098	\$15,001.35	\$46,188.57	\$8,828.15	\$943,480	\$95,000	\$373,184	\$719,601	\$1,090,844	\$3,748,806	\$2,912,406	\$881,010										
9	\$360,295	\$153,014	\$431,300	\$54,160	\$15,301.38	\$47,112.14	\$8,980.26	\$956,706	\$95,000	\$376,915	\$727,637	\$1,101,758	\$3,748,850	\$2,927,394	\$701,377										
10	\$366,561	\$156,074	\$440,306	\$55,243	\$15,607.41	\$48,054.38	\$9,132.27	\$970,002	\$95,000	\$380,685	\$735,688	\$1,112,770	\$3,748,894	\$2,942,382	\$516,147										
11	\$372,902	\$159,166	\$449,326	\$56,344	\$15,915.55	\$48,995.47	\$9,284.52	\$983,250	\$95,000	\$384,491	\$743,800	\$1,123,898	\$3,748,938	\$2,957,370	\$328,259										
12	\$379,321	\$162,279	\$458,350	\$57,456	\$16,223.94	\$49,935.78	\$9,436.73	\$995,804	\$95,000	\$388,326	\$751,920	\$1,135,137	\$3,748,982	\$2,972,358	\$146,886										
13	\$385,831	\$165,407	\$467,379	\$58,578	\$16,532.94	\$50,875.93	\$9,588.94	\$1,008,354	\$95,000	\$392,192	\$760,040	\$1,146,480	\$3,749,026	\$2,987,346	\$151,971										
14	\$392,427	\$168,540	\$476,413	\$59,707	\$16,840.96	\$51,816.04	\$9,741.15	\$1,020,801	\$95,000	\$396,104	\$768,160	\$1,157,823	\$3,749,070	\$2,992,334	\$157,053										
15	\$400,107	\$171,673	\$485,450	\$60,839	\$17,149.84	\$52,756.17	\$9,893.36	\$1,033,248	\$95,000	\$400,104	\$776,280	\$1,169,266	\$3,749,114	\$3,007,322	\$162,135										
16	\$408,139	\$174,806	\$494,487	\$61,972	\$17,458.77	\$53,696.30	\$10,045.57	\$1,045,695	\$95,000	\$404,108	\$784,400	\$1,180,709	\$3,749,158	\$3,012,310	\$167,217										
17	\$416,171	\$177,939	\$503,524	\$63,105	\$17,767.70	\$54,637.43	\$10,197.78	\$1,058,146	\$95,000	\$408,112	\$792,520	\$1,192,152	\$3,749,202	\$3,017,298	\$172,300										
18	\$424,203	\$181,072	\$512,561	\$64,238	\$18,076.63	\$55,578.56	\$10,349.99	\$1,070,597	\$95,000	\$412,216	\$800,640	\$1,203,595	\$3,749,246	\$3,022,286	\$177,382										
19	\$432,235	\$184,205	\$521,598	\$65,371	\$18,385.56	\$56,519.69	\$10,502.20	\$1,083,048	\$95,000	\$416,240	\$808,760	\$1,215,038	\$3,749,290	\$3,027,274	\$182,464										
20	\$440,267	\$187,338	\$530,635	\$66,504	\$18,694.49	\$57,460.82	\$10,654.41	\$1,095,499	\$95,000	\$420,264	\$816,880	\$1,226,481	\$3,749,334	\$3,032,262	\$187,546										
Total	\$7,853,854	\$3,173,134	\$8,964,124	\$1,123,139	\$317,313	\$975,591	\$1,878,029	\$20,774,261	\$95,000	\$7,664,265	\$14,730,971	\$22,489,236	\$39,659,568	\$37,086,717	\$15,307,248										

1 Columns D, E, F, and G should sum to the Total PILOT Amount in Column K.
2 Town PILOT Amount (Column E) is allocated to each township (Columns H, I, and J).

Decommissioning

Decommissioning Plan - A Decommissioning and Site Restoration Plan is required pursuant to "Certificate Condition #45 (See Below) as a component part of the New York State Board on Electric Generation Siting and the Environment "Certificate of Environmental Compatibility and Public Need".

Consistent with the requirements of Certificate Condition #45, the Siting Board's requirement is to develop an overall decommissioning cost which the PSC reviews and approves. The plan the Company filed was based on independent engineering estimates and was reviewed by Department of Public Service engineers who also evaluate the estimates for all the other wind projects in the State. The project then allocates the overall cost to the towns based on the # of turbines in each town and presents an agreement and security for that amount. The towns are not delegated the authority to negotiate different \$ amounts.

The funds for decommissioning are secured with letters of credit, as approved by the Towns, which must be in place before the PSC gives Notice to Proceed for full civil construction, which is on the construction schedule to start in April. The amounts are re-evaluated by independent engineers starting one year after the commercial operation date and every five years thereafter. The Company represents that the amounts, by Public Service Law provision for the generation (Article 10) and transmission (Article VII), by community, are currently as follows:

Article 10	Arcade	2,279,530.00
	Freedom	6,058,200.00
	Rushford	1,768,125.00
	Centerville	4,917,975.00
	Farmersville	2,913,686.00
Article VII	Freedom	96,140.00
	Yorkshire	75,325.00
	Total	18,108,981.00

** The estimated cost of decommissioning turbines including foundations is approximately \$135,000 per turbine.

45. Prior to commencement of construction, a *Final Decommissioning Plan* shall be submitted as a compliance filing for approval by the Siting Board. Letters of credit will be established by the Certificate Holder to be held by each town hosting Facility components. The total amount of the letters of credit

created for the Towns of Arcade, Centerville, Rushford, Farmersville, and Freedom will represent the total final decommissioning and site restoration estimate, as described below with each town holding a separate letter of credit based on the number of turbines it is hosting. Decommissioning and site restoration costs associated with the proposed collection substation will be included in the Town of Freedom's letter of credit. The letters of credit shall remain active until the Facility is fully decommissioned. The *Final Decommissioning Plan* will include the following:

Decommissioning

- a) A final decommissioning and site restoration estimate (no offset for projected salvage value is permitted in the calculation of the estimate). The estimate will be calculated by multiplying the decommissioning and site restoration cost per turbine (which includes the dollar amount estimate for removal of one turbine and foundation in addition to the other overall decommissioning and site restoration costs (including removal of meteorological towers and removal and restoration of access roads) spread out equally among the total proposed turbines of the Facility) by the total number of turbines proposed for the Project. The estimate shall be updated by a qualified independent engineer licensed to practice engineering in the State of New York to reflect inflation and any other changes after one year of Facility operation, and every fifth year thereafter. Updated estimates will be filed with the Secretary after one year of Project operation and every fifth year thereafter;
- b) Documentation indicating approval by the Towns of Arcade, Centerville, Rushford, Farmersville, and Freedom of an acceptable form of letter of credit;
- c) Proof that the letters of credit have been obtained in the final decommissioning and site restoration estimate amount, as calculated pursuant to the *Final Decommissioning Plan*;
- d) Letters of credit shall be updated after one year of Facility operation and every fifth year thereafter, based on updated estimates described in sub-section a of this condition. Documentation shall be filed with the Secretary after one year of Project operation and every fifth year thereafter specifying changes to the structure of the letters of credit;
- e) Copies of agreements between the Certificate Holder and the Towns, establishing a right for each Town to draw on the letters of credit dedicated to its portion of the Facility;
- f) Prior to the commercial operation date, the Certificate Holder shall file with the Secretary wind turbine design verification information reports for each model proposed for the Project, verifying that the wind turbines were designed in accordance with International Electrotechnical Commission (IEC) 61400; however, any wind turbine model(s) failing to be design verified, and therefore, not adhering to applicable IEC 61400 criteria shall be decommissioned prior to commercial operation at the Certificate Holder's expense; and
- g) Procedures for notifying host communities and landowners of decommissioning and restoration activities

STATE OF NEW YORK
PUBLIC SERVICE COMMISSION

At a session of the Public Service
Commission held in the City of
Albany on October 16, 2024

COMMISSIONERS PRESENT:

Rory M. Christian, Chair
James S. Alesi
David J. Valesky
John B. Maggiore
Uchenna S. Bright
Denise M. Sheehan
Radina R. Valova

CASE 17-F-0282 - Application of Alle-Catt Wind Energy LLC for a Certificate of Environmental Compatibility and Public Need Pursuant to Article 10 for a Proposed Wind Energy Project, Located in Allegany, Cattaraugus, and Wyoming Counties, New York, in the Towns of Arcade, Centerville, Farmersville, Freedom, and Rushford.

ORDER APPROVING
COMPLIANCE FILINGS ATTACHMENT A Nos. 30 and 31

(Issued and Effective October 18, 2024)

BY THE COMMISSION:

INTRODUCTION

On June 3, 2020, the New York State Board on Electric Generation Siting and the Environment (Siting Board) granted a Certificate of Environmental Compatibility and Public Need, With Conditions (Certificate Order)¹ to Alle-Catt Wind Energy LLC (Alle-Catt Wind or Certificate Holder) pursuant to Public Service Law (PSL) §168. The Certificate Order authorizes

¹ Case 17-F-0282, Order Granting Certificate of Environmental Compatibility and Public Need, With Conditions (issued June 3, 2020) (Certificate Order).

Alle-Catt Wind to construct and operate a utility-scale wind electric generating facility (the Project) in Allegany, Cattaraugus, and Wyoming Counties. The Certificate Order contains Certificate Conditions that require several compliance filings by the Certificate Holder, including conditions for construction and operational impact mitigation, to be approved by the Siting Board, or the Public Service Commission (Commission) once the Siting Board's jurisdiction has ceased.²

The Certificate Holder previously filed Compliance Filing Attachment A No. 30 as part of the Clearing Limited Notice to Proceed (LNTP) Package on April 29 and May 1, 2024. The Certificate Holder filed Compliance Filing Attachment A No. 31 as part of the Laydown Yard LNTP Package on August 29, 2024. The Certificate Holder filed supplements to Compliance Filing Attachment A No. 30 as part of the Clearing LNTP on August 30, 2024.

Through this Order, Compliance Filings Attachment A Nos. 30 and 31 are approved for the purposes identified below.

BACKGROUND

Compliance Filing Attachment A No. 30

Compliance Filing Attachment A No. 30 requires the Certificate Holder to submit the following:

LNTP (Limited Notice to Proceed) - Clearing Package Compliance Filing. Must be approved before start of clearing activities. Note:

² Under 16 NYCRR §1002.2, "[t]he applicant may not commence construction of all or any portion of the facility or interconnections for which the Board has required approval of a compliance filing as a condition precedent to such construction until the applicant has submitted the required compliance filing for that portion of the facility and received approval of it by the Board, or by the Commission after the Board's jurisdiction has ceased."

approval of this package does not authorize stump removal and grading activities.

Required contents:

a. Maps or site plans showing the limits of disturbance (LOD), forested areas to be cleared, forested wetlands inside the LOD, unforested wetlands inside the LOD, roost trees or other trees to be protected from clearing activities, clearing methods, planned access routes, including matting for heavy equipment where applicable, and agricultural classification and protection measures, or cross reference to map in Agriculture package. The maps or site plans will be drawn at a scale of 1"=200' and will depict the planned location of project infrastructure associated with the clearing for reference. The site plans in Compliance Filing Packages 1-3 and 13 will provide the project infrastructure locations for Siting Board approval.

b. Descriptions of clearing and stump treatment methods to be used in forested areas and forested wetlands,

c. Description of planned methods for vegetation disposal,

d. Description of methods to protect select trees, if any,

e. Complaint Resolution Plan, with procedures applicable to overall project construction.

f. Invasive Species Control Plan (ISCP), describing methods to be used to minimize the introduction and spread of invasive species.

g. Pre-construction mapping of invasive species, as required by ISMP section 4.

h. If temporary construction entrances are proposed, entrance details and grading, proof of filing of NOI for coverage under General Stormwater permit, a copy of the submitted SWPPP, and traffic control plans,

i. Land Rights package items a. and b.(i) for parcels where clearing is proposed, and related access to forest areas,

j. Plans for notification(s), preconstruction meeting, environmental

monitoring, spill prevention methods to be employed by clearing contractors, including bulk storage if proposed, to be implemented during the scope of work authorized by this package. These may be more limited than the full plans required as part of other packages that must be approved prior to full construction activities.

Compliance Filing Attachment A No. 31

Compliance Filing Attachment A No. 31 requires the Certificate Holder to submit the following:

LNTP (Limited Notice to Proceed) - Construction Laydown Yard Package Compliance Filing. Must be approved before commencement of construction of the laydown yard and O&M building if adjacent. Note: approval of this package does not authorize construction of permanent structures. Required contents:

- a. Site plan of the construction laydown yard, and traffic control plans (if proposing any activities that will disrupt local traffic),
- b. Proof of filing of NOI for coverage under General Stormwater permit, including a copy of the submitted SWPPP,
- c. Temporary lighting locations (fixture type and heights and elevations) and manufacturers cut sheets,
- d. Land Rights package items a. and b.(i) for parcel(s) where the construction laydown yard is proposed,
- e. Plans for environmental monitoring, spill prevention and invasive species management to be implemented during the scope of work authorized by this package. These may be more limited than the full plans required as part of other packages that must be approved prior to full construction activities.
- f. Cross-reference to the Complaint Management Plan and Invasive Species Management Plan submitted with the LNTP - Clearing Package.

PUBLIC NOTICE AND COMMENT

The Certificate Holder previously filed Compliance Filing Attachment A No. 30 as part of the Clearing LNTP Package on April 29 and May 1, 2024. The Certificate Holder filed Compliance Filing Attachment A No. 31 as part of the Laydown Yard LNTP Package on August 29, 2024. The Certificate Holder filed supplements to Compliance Filing Attachment A No. 30 as part of the Clearing LNTP on August 30, 2024.

Pursuant to 16 NYCRR §1002.2(d), "[a]ny interested person or party may file comments regarding any compliance filing within 21 days of the filing and service of such compliance filing done in accordance with subdivision (c) of this section." Public comments regarding the Clearing LNTP Package were received during the required 21-day comment period and thereafter. No public comments regarding the Laydown Yard LNTP Package were received during the required 21-day comment period or thereafter. Public comments that were relevant to both the Clearing LNTP Package and the Operations and Maintenance (O&M) Building and Stabilized Construction Entrances Phase were discussed as part of the June 25, 2024 Commission Order.³ All remaining comments regarding the Clearing LNTP that were not previously discussed will be addressed below.

Public comments from various individuals were posted to DMM on May 7, 11, 13, 14, 19, 20, 21, 22, 29, and June 15, 16, 18, 19, and 20, 2024. The public comments relevant to this Order are those regarding the Project's Clearing LNTP Package required by Attachment A No. 30 of the Certificate Order, and

³ Case 17-F-0282, Order Approving Compliance Filings Attachment A Nos.: 8, 13, 17, 18, and 30(e)-(g), and Compliance Filings Required by Certificate Conditions 46, 49, and 56(b) (issued June 25, 2024).

therefore will be considered below in the discussion section for Compliance Filing Attachment A No. 30.

LEGAL AUTHORITY

Under PSL §168(7), "[f]ollowing any rehearing and any judicial review of the Board's decision, the board's jurisdiction over an application shall cease, provided, however, that the permanent Board shall retain jurisdiction with respect to the amendment, suspension or revocation of a certificate." For purposes of the subject compliance filings described here, the Siting Board's jurisdiction has ceased, as such, pursuant to 16 NYCRR §1002.2(f)⁴ the Commission has the jurisdiction to approve these compliance filings.⁵

Public Service Law §168(5) includes a delegation of authority to the Commission for compliance administration. That section states "[t]he department [of Public Service] or the [Public Service] Commission shall monitor, enforce and administer compliance with any terms and conditions set forth in the [Siting] board's order [Order Granting Certificate of Environmental Compatibility and Public Need]."

The Siting Board's regulation at 16 NYCRR §1002(1), establishes procedures and requirements for a certificate holder to comply with the "terms, conditions, limitations, or modifications of the construction and operation of the facility

⁴ "Compliance filings will not be effective until approved by the Board or by the Commission after the Board's jurisdiction has ceased."

⁵ Specifically, PSL §168(7) states that "[f]ollowing any rehearing and any judicial review of the board's decision, the board's jurisdiction over an application shall cease, provided, however, that the permanent board shall retain jurisdiction with respect to the amendment, suspension or revocation of a certificate."

authorized in the certificate." The regulation at 16 NYCRR §1002.2 describes the procedures that a certificate holder must comply with, including filing requirements and notice procedures, and outlines the jurisdiction of the Siting Board and the Commission in approving compliance filings. The regulation at 16 NYCRR §1002.2(b) establishes that a phased approach to compliance filings can occur so long as the "applicant has submitted the required compliance filing for that portion of the facility and received approval of it by the Board, or by the Commission after the Board's jurisdiction has ceased."

Pursuant to 16 NYCRR §1002.3 a certificate holder is required to submit "(a) a description of and citation to the requirement in a certificate or an order for which compliance is to be demonstrated; (b) a description of how the applicant will comply with the requirements of the certificate or order; and (c) final maps, plans, diagrams, drawings, studies, reports or other documents demonstrating compliance." Under 16 NYCRR §1002.2(g), the Siting Board, or the Commission if the Siting Board's jurisdiction has ceased, may approve compliance filings subject to specified terms, conditions, limitations, or modifications. Finally, pursuant to 16 NYCRR §1002.2(i), the standard of review for compliance filings shall be whether the "compliance filing reasonably assures compliance with the Certificate."

DISCUSSION

Compliance Filing Attachment A No. 30

On April 29, and May 1, 2024, the Certificate Holder filed Compliance Filing Attachment A No. 30, which requires the submittal of the Clearing LNTP Package. Portions of the Clearing LNTP package as it relates to the O&M Building and

Stabilized Construction Entrances Package were approved on June 25, 2024, only to allow construction of the O&M building and the installation of several stabilized construction entrances.⁶ However, the entire Clearing LNTP Package must be approved prior to the commencement of all other construction activities. DPS Staff reviewed and provided comments on the Clearing LNTP Package. The Certificate Holder provided supplements on August 30, 2024, to the Clearing LNTP Package in response to comments and necessary design modifications.

As discussed above, on May 7, 11, 13, 14, 19, 20, 21, 22, 29, and June 15, 16, 18, 19, and 20, 2024, public comments from various individuals were posted to DMM regarding the Certificate Holder's Clearing LNTP Package. The comments expressed concern over the Project's shadow flicker, noise, and visual impacts. In summary, the comments assert that trees are valuable to the environment and should not be felled until the Certificate Holder demonstrates that the Project will comply with all requirements, including those related to shadow flicker, noise, and visual impacts.

DPS Staff reviewed the public comments and concluded that the Certificate Holder may commence limited construction activities outlined in Attachment A No. 30 if the Certificate Holder submits the details and plans required by subparts (a) through (j), which does not include plans specifically related to shadow flicker, noise, and visual impacts. DPS Staff notes that the Certificate Holder must comply with all Certificate Conditions and must demonstrate the Project's compliance by

⁶ Case 17-F-0282, Order Approving Compliance Filings Attachment A Nos.: 8, 13, 17, 18, and 30(e)-(g), and Compliance Filings Required by Certificate Conditions 46, 49, and 56(b) (issued June 25, 2024).

submitting the relevant package included as Attachment A of the Certificate.

DPS Staff reviewed the April 29, May 1, and August 30, 2024 filings and supplements and determined that the package includes the requirements of Attachment A No. 30 of the Certificate Order.

Accordingly, the Commission finds that the Clearing LNTP Package reasonably assures compliance with the requirements of Attachment A No. 30 of the Certificate Order and is approved for the purpose of the Clearing LNTP Phase.

Compliance Filing Attachment A No. 31

On August 29, 2024, the Certificate Holder filed Laydown Yard LNTP Package. DPS Staff reviewed the Project's Laydown Yard LNTP Package and determined that the package includes the requirements of Attachment A No. 31 of the Certificate Order.

Accordingly, the Commission finds that the Laydown Yard LNTP Package reasonably assures compliance with the requirements of Attachment A No. 31 of the Certificate Order and is approved for the Laydown Yard Phase.

CONCLUSION

The Commission finds that Compliance Filings Attachment A Nos. 30 and 31, as filed and supplemented, reasonably assure compliance with the corresponding Attachment A requirements and are approved for the purposes identified below.

The Commission orders:

1. Compliance Filing Attachment A No. 30, as filed by Alle-Catt Wind Energy LLC on April 29 and May 1, 2024, and

supplemented on August 30, 2024, pursuant to the requirements of Attachment A No. 30, is approved for the Clearing LNTP Phase.

2. Compliance Filing Attachment A No. 31, as filed by Alle-Catt Wind Energy LLC on August 29, 2024, pursuant to the requirements of Attachment A No. 31, is approved for the Laydown Yard LNTP Phase.

3. This proceeding is continued.

By the Commission,

(SIGNED)

MICHELLE L. PHILLIPS
Secretary

STATE OF NEW YORK
PUBLIC SERVICE COMMISSION

At a session of the Public Service
Commission held in the City of
Albany on December 19, 2024

COMMISSIONERS PRESENT:

Rory M. Christian, Chair
James S. Alesi
John B. Maggiore
Uchenna S. Bright
Denise M. Sheehan
Radina R. Valova

CASE 21-T-0059 - Application of Alle-Catt Wind Energy LLC for a
Certificate of Environmental Compatibility and
Public Need Pursuant to Article VII of the
Public Service Law

ORDER APPROVING ENVIRONMENTAL MANAGEMENT AND CONSTRUCTION PLAN
FOR PHASE II CONSTRUCTION SUBJECT TO CONDITIONS

(Issued and Effective December 24, 2024)

BY THE COMMISSION:

INTRODUCTION AND BACKGROUND

On December 18, 2023, the Public Service Commission (Commission) issued a Certificate of Environmental Compatibility and Public Need (CECPN or Certificate)¹ to Alle-Catt Wind Energy LLC (Alle-Catt or Certificate Holder). The Certificate authorizes the construction, operation, and maintenance of a 10-mile 345-kilovolt (kV) transmission line and a new point of interconnection (POI) Switchyard (Project) located in the Towns of Yorkshire and Freedom in Cattaraugus County. The Project

¹ Case 21-T-0059, Order Granting Certificate of Environmental Compatibility and Public Need (issued December 18, 2023) (CECPN Order).

will deliver power from the Alle-Catt Wind Energy Facility, which is a 340-megawatt wind energy electric generating facility.

The Certificate Conditions contain several requirements for compliance, including a requirement that the Certificate Holders submit for public review and Commission approval an Environmental Management and Construction Plan (EM&CP) detailing the Facility design, construction and maintenance plans, and environmental controls in accordance with the EM&CP Specifications set forth in Appendix E to the Certificate.² The Certificate provides flexibility for the Certificate Holders to develop the Facility in segments in order to facilitate construction sequencing and scheduling.³ As such, as proposed and subsequently authorized by the Commission, the Project is being divided into several segments which will be contained in separate design packages in the EM&CP filings.

The Certificate Holder filed its proposed EM&CP for Phase II Construction on November 18, and November 20, 2024 (Phase II EM&CP). This EM&CP covers civil construction work related to the installation of the transmission facility.

PUBLIC NOTICE

The Certificate Holder filed its proposed Phase II EM&CP on November 18, and November 20, 2024. In accordance with the Certificate, public notice of the Phase II EM&CP filings was served on each party on the Service List and on residents, businesses, and building, structure, and facility owners; owners of co-located infrastructure whose facilities, properties, and/or structures are within the geographic scope of that

² CECPN Order, Certificate Conditions 23, 25, 52, 55, 88, and 112.

³ Id., Certificate Condition 31.

portion of the EM&CP that may be impacted for review and comment. As further required by Certificate Conditions 32 through 35, the Certificate Holder published notice in local newspapers of general circulation for nearby locations of proposed construction activities in the Civil Construction EM&CP.

The 21-day comment period, required by Certificate Condition 34(g), ended on December 9, 2024, for the Phase II EM&CP. No public comments have been filed regarding the Phase II EM&CP.

Staffs of the Department of Public Service (DPS), Department of Environmental Conservation (NYSDEC), and Department of Agriculture and Markets (NYSAGM) reviewed and engaged in technical meetings with the Certificate Holder regarding the plans and proposals.

This Order approves the Phase II EM&CP, so that the Certificate Holder is authorized to conduct civil construction work related to the installation of the transmission facility.

THE EM&CP, COMMENTS, AND RESPONSES

The Certificate Holder's Phase II EM&CP, as filed on November 18, and November 20, 2024, provides both typical and site-specific techniques, procedures, and requirements to be followed in development of the Project by the Certificate Holder to ensure environmental impacts avoidance, minimization, and mitigation. The Phase II EM&CP identifies and defines the scope of work relevant to this construction phase.

The standards for the EM&CPs are described in the Joint Proposal and its appendices, particularly the Certificate Conditions (Appendix D of the Certificate), EM&CP Guidelines (Appendix E of the Certificate) and the Best Management Practices (BMPs) per Certificate Condition 5.

Agency Staff

DPS, NYSDEC, and NYSAGM Staff reviewed the Phase II EM&CP and engaged in pre-filing technical meetings with the Certificate Holder and its consultants. The Commission is advised that the Certificate Holder adequately addressed all of agency staff's informal comments relating to the Phase II EM&CP, as filed on November 18, and November 20, 2024.

DISCUSSION AND CONCLUSION

As noted above, DPS Staff, NYSDEC, and NYSAGM did not have any formal comments related to plans and proposals submitted as part of the Phase II EM&CP.

Based upon its review, DPS Staff advises that the Phase II EM&CP complies with the applicable Certificate Conditions and adheres to the Specifications for the Development of Environmental Management and Construction Plan, included as Appendix E to the Certificate.

Based upon a review of all of the documents filed, Phase II EM&CP for the Project is approved subject to the conditions below.

The Commission orders:

1. The Environmental Management and Construction Plan regarding Phase II Construction related to the installation of the transmission facility, as filed by Alle-Catt Wind Energy LLC (Certificate Holder) on November 18, and November 20, 2024, is approved subject to the following conditions.

2. The Certificate Holder shall not commence construction until they have received a "Notice to Proceed with Construction" letter sent by the Chief of Environmental Certification and Compliance of the Office of Renewable Energy Siting and Electric Transmission, or by a designee.

3. Pursuant to Certificate Condition 118, a "Notice to Proceed with Construction" letter will not be issued allowing for commencement of civil construction until letters of credit are obtained and filed in this proceeding.

4. This proceeding is continued.

By the Commission,

(SIGNED)

MICHELLE L. PHILLIPS
Secretary

Project Cost Benefit Analysis

Project: Alle-Catt Wind Energy LLC (the “Company”)
Date: February 7, 2025

The Project involves the \$618,874,498 construction, installation and operation on 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 in the Towns of Farmersville, Freedom, and Yorkshire, Cattaraugus County, New York.

The Project results in the responsible development of a Wind Farm Project in an effort to support New York’s statewide goal of achieving 70% renewable electricity production by 2030.

Project Costs

Real Property Tax Abatement. The Company is requesting financial assistance from the CCIDA in the form of a 20-year term payment-in-lieu-of-tax agreement (PILOT), consisting of a per-MW payment of \$5,000 per MW, based upon the Facility’s nameplate capacity, increasing annually by two percent (2%). The real property tax abatement benefits (“PILOT benefits”) to be provided over the term of the PILOT Agreement are estimated to be approximately \$37,885,717 resulting in estimated total PILOT payments of \$20,774,251 over the term of the PILOT Agreement

Utilizing the New York State Assessed Valuation determination methodology as otherwise required (in the absence of a PILOT Agreement) to determine the full value of the Project, and note the valuation is done by state formula but the local taxing jurisdictions use the state-determined value to prepare tax bills, the Project would be expected to pay a total of \$58,659,968 in taxes over the same 20-year PILOT term. This PILOT will provide \$37,885,717 in benefits/savings to the Company.

Sales Tax Abatement. \$6,480,000

Mortgage Recording Tax Abatement. \$7,561,646

Project Benefits

Community Benefits: The Company has agreed to make certain payments to the Towns of Freedom, Farmersville, and Yorkshire totaling \$22,498,236 in addition to the PILOT payments, but only if the Company and the CCIDA enter into such a PILOT Agreement. In the event both PILOT payments and host community agreement payments are made, the Company benefits/savings drop from \$37,885,717 to \$15,387,48. The Town of Freedom, Farmersville,

and Yorkshire will receive approximately \$14,738,791, \$7,664,265, and \$95,000, respectively, over the 20-year term of their Host Community Agreements.

Private Sector Investment: \$618,874,498.

Real Property Tax Revenue Increased: The Project will produce \$20,774,251 of new real property revenue over the 20-year term of the PILOT Agreement, above what would be paid in real property taxes in the event the Project is not undertaken, thus providing new revenues to the County, Town(s), Village and School Districts. Full taxes will continue to be paid on the land underlying the Project Facility.

Job Creation: The Project is estimated to create approximately 400 construction jobs, utilizing local labor, and 10 new FTE positions resulting in between \$535,000 - \$910,000 in new annual payroll.

Sales Tax Revenue: The Project's employees and contractors (both construction and FTE positions) will patronize local goods and services providers increasing sales tax revenue for the local jurisdictions and yielding important secondary economic benefits.

Conclusions

The primary purpose of the Project is to provide financial assistance to the Company for its Wind Farm Project that will produce renewable energy contributing to New York State's renewable energy production goals.

New construction jobs and new FTE employment positions will be created within two years of Project Completion (anticipated to be December of 2026).

New real property tax revenues will be generated in comparison to the total taxes that would be paid if the Project would not be undertaken.

The impacted communities, being the Towns of Freedom, Farmersville, and Yorkshire, will receive significant host community agreement payments over the 20-year term of the Project.

Collectively, the PILOT Agreement and host community agreement payments will provide additional sources of revenues to the taking jurisdictions.

The Project is consistent with the objectives and initiatives of the New York State Industrial Development Agency laws and the goals and objectives of the CCIDA.

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

**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**

A special meeting of the County of Cattaraugus Industrial Development Agency was convened on Friday February 7, 2025 at 9:00 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 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 (INDIVIDUALLY, AND/OR COLLECTIVELY, THE "COMPANY") IN CONNECTION WITH A CERTAIN PROJECT DESCRIBED BELOW; (ii) RATIFYING THE SCHEDULING, NOTICING, AND CONDUCTING OF A PUBLIC HEARING IN CONNECTION WITH THE PROJECT; (iii) APPOINTING THE COMPANY, OR ITS DESIGNEE, AS ITS AGENT TO UNDERTAKE THE PROJECT; (iv) AUTHORIZING THE UNDERTAKING OF THE PROJECT TO PROVIDE FINANCIAL ASSISTANCE TO THE COMPANY IN THE FORM OF (A) A SALES TAX EXEMPTION BENEFIT FOR PURCHASES AND RENTALS RELATED TO THE ACQUISITION, CONSTRUCTION AND EQUIPPING OF THE PROJECT, (B) A MORTGAGE RECORDING TAX EXEMPTION BENEFIT FOR FINANCING RELATED TO THE PROJECT, AND (C) A PARTIAL ABATEMENT FROM REAL PROPERTY TAXES BENEFIT THROUGH THE PILOT AGREEMENT; AND (v) AUTHORIZING THE NEGOTIATION AND EXECUTION OF A LEASE AGREEMENT, LEASEBACK AGREEMENT, A PAYMENT-IN-LIEU-OF-TAX AGREEMENT, 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) 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”); and

WHEREAS, pursuant to General Municipal Law Section 859-a, on December 30, 2024, at the following times and locations:

(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

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, 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 (“UTEP”) standard Wind Farms PILOT by providing for (i) an annual fixed fee of \$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 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; and

WHEREAS, Notice Letters detailing the requested PILOT Agreement deviation as so described herein were mailed or delivered to the chief executive officers of each Affected Tax Jurisdiction on December 16, 2024; and

WHEREAS, the Company has since agreed that the PILOT Agreement's proposed fixed fee payment shall escalate at 2% per year, instead of the 1% per year escalator, as so originally requested; and

WHEREAS, at this February 7, 2025 meeting of the Agency, the Agency allowed representatives of all Affected Tax Jurisdictions present at the meeting who desired to comment on the PILOT Agreement deviation to address the Agency with respect to the deviation from the Agency's UTEP; and

WHEREAS, resolutions requesting the Agency to support the Project's proposed PILOT Agreement were received from the host/impacted communities being the Town of Farmersville Town Board on June 8, 2022, from the Town of Freedom Town Board on July 24, 2023, and from the Town of Yorkshire Town Board on October 21, 2024; and

WHEREAS, pursuant to Article X and Article VII of the New York Public Service Law (the "PSL"), the New York State Board on Electric Generation Siting and the Environment (the "Siting Board") and the New York State Public Service Commission (the "PSC"), respectively, hold exclusive authority to review, approve, and condition the siting, construction, and operation of major electric generating facilities and major electric and gas transmission facilities within the State of New York, thereby centralizing all state agency and local municipal review within this unified, comprehensive regulatory processes; and

WHEREAS, under Articles X and VII of the PSL, the Siting Board and the PSC's authority supersedes and preempts any separate or independent findings, determinations, permits, or approvals by state agencies, county governments, towns, villages, and local municipalities, including any local zoning laws, ordinances, or land use regulations that are deemed unreasonably burdensome (under Article X) or unreasonably restrictive (under Article VII) to the development, construction, or operation of such facilities, ensuring alignment with New York State's clean energy and infrastructure goals; and

WHEREAS, the New York State Department of Public Service (the "DPS"), acting through the PSC, serves in an advisory and technical support capacity to both the Siting Board and the PSC, providing expert analysis, regulatory oversight, and compliance monitoring, while the Siting Board and the PSC retain sole jurisdiction to issue the necessary Certificates of Environmental Compatibility and Public Need (CECPN) required for the construction and operation of such facilities; and

WHEREAS, the Project has undergone required environmental review as part of the approvals so granted by state agencies, as part of the PSL statutory requirements as described above, and the Project is exempt as a Type II action under the State Environmental Quality Review Act ("SEQRA"), pursuant to 6 NYCRR §617.5(c)(44) as a project requiring a certificate of environmental compatibility and public need under Article VII, VIII, or X of the PSL, as such exemption from SEQRA is mandated by N.Y. Env't Conserv. Law § 8-0111 (5)(b); and

WHEREAS, on June 3, 2020, the Siting Board granted a Certificate of Environmental Compatibility and Public Need, With Conditions (Certificate Order) to the Company pursuant to PSL §168 authorizing the Company to construct and operate a utility-scale wind electric generating facility; and

WHEREAS, on December 18, 2023, the PSC issued a Certificate of Environmental Compatibility and Public Need (CECPN or Certificate) to the Company that authorizes the construction, operation, and maintenance of a 10-mile 345-kilovolt (kV) transmission line and a new point of interconnection switchyard located in the Towns of Yorkshire and Freedom; and

WHEREAS, related to and as required by the foregoing, the Company has filed and obtained approval of all pre-construction compliance filings and plans from the PSC in separate orders on June 20, 2024, October 16, 2024, and December 19, 2024; 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) negotiate and enter into a lease agreement (the “Lease Agreement”) and related leaseback agreement (the “Leaseback Agreement”) with the Company, pursuant to which the Agency will retain a leasehold interest in the Land, the Existing Improvements, and the Improvements constituting the Facility; and (iii) provide Financial Assistance to the Company in the form of (a) 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, (b) a mortgage recording tax exemption benefit for the financing related to the Project, and (c) a partial abatement from real property taxes benefit through a twenty (20) year term PILOT Agreement for the benefit of each municipality and school district having taxing jurisdiction over the Project, (collectively, the sales and use tax exemption benefit, the mortgage recording tax exemption benefit, and the partial abatement from real property taxes benefit, are hereinafter collectively referred to as the “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 other correspondence submitted by the Company to the Agency, public hearing comments, the Siting Board Certificate Order and the PSC’s Certificate and documents and compliance filings and approvals related to same, Project Financial Assistance support/approvals from the Towns of Farmersville, Freedom, and Yorkshire, and Agency board member review of and recommendations related to the Project and its determination to approve the Project subject

to the terms and conditions as described herein, the Agency board member review of the Project's cost benefit ratio, the costs of incentives so applied for, the anticipated new tax revenues to be generated by the Project, as well as the Project's contemplated host community agreement benefits, 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, promoting the development of renewable energy projects to support New York State's renewable energy goals 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 Agency hereby determines the Project is an eligible Wind Farm Project consistent with the Agency's Eligible Project Policy and to the extent any deviations from such policy are necessary, the reasons for such deviations are premised on the statutory provisions of Articles X and VII of the PSL, pursuant to which the Siting Board and PSC hold exclusive authority over the siting, construction, and operation of major electric generating and transmission facilities such as this Project. These statutes centralize all state and local municipal review within a unified regulatory framework, preempting any separate findings, determinations, permits, or approvals by local governments, including zoning laws and land use regulations deemed unreasonably burdensome or restrictive. Given this preemptive authority and comprehensive regulatory process, and more specifically, based upon the Project's eligibility under the Act and the Project otherwise meeting the Agency Uniform Criteria with respect to the Agency's "Evaluation of Projects" policy, the Siting Board's issuance of the Certificate Order and the PSC's issuance of the CECPN, the authorizing resolutions submitted by the impacted host communities of the Towns of Farmersville, Freedom, and Yorkshire in support of the Project's proposed PILOT Agreement, and in further consideration of the Terms and Conditions of Financial Assistance as so described herein, the Agency's hereby determines to waive and otherwise set aside the standard Eligible Project Policy provision with respect to a Wind Farm Project pursuant to the Agency's "Eligible Project Policy"; and

(I) 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

(J) 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 create approximately 400 construction jobs paid at the prevailing wage, and 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.
- (ii) The estimated total value of Financial Assistance: 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 \$37,885,717 over the term of the 20-year PILOT Agreement.
- (iii) The estimated amount of private sector investment to be made by the Company is \$618,874,498.
- (iv) Likelihood of the Project being accomplished in a timely fashion: There is a high likelihood that the Project will be completed by December 31, 2026.

- (v) Extent of new revenue provided to local taxing jurisdictions: As a result of the Project, approximately \$20,774,251 in new PILOT revenues will flow to the taxing jurisdictions. In addition, The Town of Freedom, Farmersville, and Yorkshire will receive approximately \$14,738,791, \$7,664,265, \$95,000, 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 Town of Yorkshire and the Company.
- (vi) The extent to which the Project will create local construction jobs. Although the Project involves specialized skills, certifications and trainings for which the local workforce lacks sufficient experience in this niche wind turbine construction area, and in recognition that there are other large infrastructure projects in the region creating labor volume constraints, the Company will commit to utilizing at least 50% of the total labor force from the counties of Cattaraugus, Erie, Chautauqua, Niagara, Genesee, Wyoming, Livingston, Allegany and Steuben.
- (vii) Any additional public benefits. The host municipalities most impacted by the Project, including the Town of Freedom, Farmersville, and Yorkshire will receive approximately \$14,738,791, \$7,664,265, \$95,000, 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 Town of Yorkshire and the Company.
- (viii) Local government or County Official Support or opposition. The Towns of Freedom, Farmersville, and Yorkshire, being the host/impacted municipalities, have resolved to and requested the Agency to support the Project's proposed PILOT Agreement. The Agency has received no opposition from any local government.

(K) The proposed Financial Assistance to be provided under the PILOT Agreement with respect to the Project partially deviates from the terms of the UTEP and the Agency hereby approves of the PILOT Agreement deviation as described herein. In making this determination, the Agency has considered the following factors as required by the Act and its UTEP, no single one of which is determinative:

- 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.
- The nature of the property before the project begins. The properties consist mainly of farmland and vacant land.
- 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 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.

- 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 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.
- 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 \$37,885,717 over the term of the 20-year PILOT Agreement.
- The economic impact of the project and the proposed tax exemptions on affected tax jurisdictions. The Project will produce approximately 400 construction jobs, and 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, Farmersville, and Yorkshire will receive approximately \$14,738,791, \$7,664,265, \$95,000, 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 Town of Yorkshire and the Company.
- 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 the service territory. The Project intends to procure locally sourced aggregates and fuel supply from 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 for construction materials.
- 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.
- The likelihood of accomplishing the proposed project in a timely fashion. The Company anticipates starting the Project immediately and completing the Project by December 31, 2026.
- The effect of the proposed project upon the environment and surrounding property. On June 3, 2020, the Siting Board issued its Certificate confirming that the Project's impacts are minimized and avoided to the maximum extend practical. On June 20,

2024, the PSC issued an order approving of the compliance filings submitted by the Company in satisfaction of the Certificate Conditions.

- 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.
- The extent to which the proposed project will provide additional sources of revenue for municipalities and school districts in which the project is located.
- As a result of the Project, the Town of Freedom, Farmersville, and Yorkshire will receive approximately \$14,738,791, \$7,664,265, and \$95,000, 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 Town of Yorkshire and the Company.
- The extent to which the proposed project will provide a benefit (economic or otherwise) not otherwise available within the municipalities in which the project is located. The Project will create 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.

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 Inducement 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 \$81,000,000, 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 \$6,480,000, 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; and

(ii) authorizes and approves that the value of the mortgage recording tax exemption benefit ("mortgage recording tax exemption benefits") shall not exceed \$7,561,646; and

(iii) authorizes and approves that the real property tax abatement benefits ("PILOT benefits") to be provided over the term of the PILOT Agreement are estimated to be approximately \$37,885,717 resulting in estimated total PILOT payments of \$20,774,251 over the term of the PILOT Agreement.

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 and the terms of this Inducement Resolution, 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, and/or mortgage recording tax exemption benefits, and/or partial abatements from real property taxes 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 and/or mortgage recording tax exemption benefits, and/or the partial abatement from real property taxes 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 Construction Jobs and Local Labor 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 termination of the PILOT Agreement, a certification, as so required by the Agency, confirming:

- (i) Investment Commitment - the total investment made with respect to the Project at the time of Project completion equals or exceeds \$618,874,498, being the total project cost as stated in the Company's application for Financial Assistance.
- (ii) Employment Commitment – that within two (2) years of Project completion, the Company has created and maintained FTE employment at the Facility equal to ten (10) FTE employees (being the ten (10) new FTE employee positions proposed to be created by the Company as stated in its Application).
- (iii) Construction Jobs and Local Labor Commitment - that at least 50% of all Project employees of the general contractor, subcontractor, or subcontractor to a subcontractor working on the Project Site must reside within the counties of Cattaraugus, Erie, Chautauqua, Niagara, Genesee, Wyoming, Livingston, Allegany and Steuben.

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 (A) an Agent Agreement, (B) the Lease Agreement whereby the Company leases the Project to the Agency, (C) the related Leaseback Agreement whereby the Agency leases the Project back to the Company, and (D) the PILOT Agreement and (E) related documents; provided, however, that (i) the rental payments under the Leaseback Agreement to the Company include payments of all costs incurred by the Agency arising out of or related to the Project and indemnification of the Agency by the Company for actions taken by the Company and/or claims arising out of or related to the Project; and (ii) the terms of the PILOT Agreement are consistent with the Agency's Uniform Tax Exemption Policy, or procedures for deviation have been complied with accordingly.

Section 5. 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 any mortgage, assignment of leases and rents, security agreement, UCC-1 Financing Statements and all documents reasonably contemplated by Inducement Resolution or required by any lender identified by the Company (the "Lender") up to a maximum principal amount necessary to undertake the Project, acquire the Facility and/or finance or refinance acquisition and Project costs or equipment and other personal property and related transactional costs (hereinafter, with the Lease Agreement, Leaseback Agreement, and related documents, collectively called the "Agency Documents"); and, where appropriate, the Secretary or the Assistant Secretary of the Agency is hereby authorized to affix the seal of the Agency to the Agency Documents and to attest the same, all with such changes, variations, omissions and insertions as the Chair, the Vice Chair, and/or the Executive Director of the

Agency shall approve, the execution thereof by the Chair, the Vice Chair, and/or the Executive Director of the Agency to constitute conclusive evidence of such approval; provided in all events recourse against the Agency is limited to the Agency's interest in the Project.

Section 6. 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 7. All actions heretofore taken by the Agency and/or its members, officers, and employees with respect to this Inducement Resolution are hereby ratified, approved and confirmed in all aspects.

Section 8. This Inducement 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: February 7, 2025