

County of Cattaraugus
Industrial Development Agency

BOARD OF DIRECTORS MEETING - AGENDA

Tuesday, March 25, 2025
CCIDA Office
9 E. Washington Street
Ellicottville, NY
11:15 a.m.

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

-Call the Meeting to Order-Time:

-Roll Call- Board of Directors of the CCIDA:

-Approval of February 7, 2025 and February 18, 2025 CCIDA Board of Directors Meeting Minutes:

***Presentation of 2024 CCIDA/CCCRC Audit:**

- **CCIDA Audit Committee Meeting Minutes:** An Audit Committee Meeting was conducted on March 22, 2025 at 9:30 a.m. to discuss the *DRAFT* 2024 Audit. Copies of the minutes of that meeting are included with the Board Packets. The Audit Committee will make a motion to accept the minutes and proceed with the Audit Presentation.
- **2024 – Annual Audit Presentation –** Prepared for CCIDA/CCCRC by the Auditing firm, Johnson, MacKowiak & Associates, LLP. Mrs. Denise D. Veloski will give the 2024 Audit presentation/overview to the members of the CCIDA/CCCRC Board. **(Action Item.)**

New Application

-1.) – Fitzpatrick and Weller Inc.

-Fitzpatrick and Weller was founded in 1895 and is a multi-natural supplier in the hard-wood lumber and wood components industry. They have submitted an application seeking NYS sales tax abatement to purchase and install two electrostatic precipitators, as well as various equipment, etc. at their Mill Street and Maple Avenue locations. This is a directive of New York State Department of Conservation. The new emission control devices will limit the discharge of particulate matter into the air.

The Total Project Investment: \$1,600,170

✓ Resolution – Fitzpatrick and Weller Inc.

Applications in Process/Projects in Process

-1.) – Mazza Mechanical Services

-Mazza Mechanical Services is a family owned and operated business founded in 1932 known for their superior single sourcing of facility and process mechanical installations including full sheet metal fabrications, installation of full piping systems from heating to complete heat recovery systems. They have locations in Olean, Jamestown, NY and Erie, PA. The company has submitted an application seeking NYS sales tax abatement, and real property tax benefit abatement (PILOT) for renovations to an existing 6,000 +/- square foot building and the purchasing of various equipment and fixtures to allow the company move its pipe fabrication division to Olean. The proposed project is located at 430 North 7th Street, Olean, NY, which is currently vacant.

A Public Hearing was held at the City of Olean on March 17, 2025 at 11:30 A.M. A copy of the public hearing minutes is included in each Board Member's package for their review.

The Total Project Investment: \$1,200,000.

√ Resolution – Mazza Mechanical Services

-2.) – TL Schwab & Schwab Aggregates

-TL Schwab & Schwab Aggregates is a multi-generational family-owned business that currently operates a gravel pit, a trucking and hauling division of 40 plus trucks and rigs and offers over 25 products and custom hauling. The company has submitted an application to construct a new 36,000 +/- square foot new shop to grow their business. The proposed new building would allow them to consolidate their trucking and gravel business under one roof which would grow employment by approximately 7-8 machinists and truck drivers. They are seeking NYS sales tax abatement, NYS mortgage tax abatement and real property tax benefits (PILOT). The proposed project is located at 10064 Pigeon Hill Road, Delevan, NY. A cost benefit analysis is in each Board Members packet for their review.

A Public Hearing was held at the Town of Freedom on March 17, 2025 at 9:30 a.m. A copy of the public hearing minutes is included in each Board Member's package for their review.

The Total Project Investment: \$4,000,000.

√ Resolution – TL Schwab & Schwab
Aggregates

-3.) – Kinley Contractors LLC

-Kinley Contractors LLC has submitted an application to the CCIDA for the construction of a new 12,000 sq foot shop to be built adjacent to their newly renovated corporate headquarters in Allegany, NY. This project will allow the company to retain and grow its employment that has been in the County for over a century. This space is needed to support its continued growth in their business operations.

A Public Hearing was held at the Town of Allegany on March 17, 2025 at 12:30 p.m.
A copy of the public hearing minutes is included in each Board Member's package for their review.

The Total Project Investment: \$2,500,000.

√ Resolution – Kinley Contractors LLC

-4.) – Rusty Rooster Farm & Vintage, LLC:

-Rusty Rooster is a company in Portville that specializes in farmhouse, primitive, lodge and cottage décor. The company has submitted an application seeking NYS sales tax, NYS mortgage tax (if needed) and real property tax benefits (PILOT) for upgrades and finishing of a 9,000 square foot building that is located adjacent to their existing facility and operations. The newly acquired existing building will be constructed into 3,000 +/- square feet of a reception hall and 6,000 +/- square feet for wood production and manufacturing space with a kiln. The proposed project is located at 476 Highland Terrace, Portville, NY. A cost benefit analysis is in each Board Members packet for their review.

No public hearing was required as the benefits are under \$99,000 threshold as per the NYS Statue.

The Total Project Investment: \$200,000

√ Resolution – Rusty Rooster Farm &
Vintage, LLC

***CCIDA Financial Reports:**

-Approval of February 2025 Financial Reports

***Income for March 2025 (\$81,276.81):**

- \$13,281.25 - JMI Administrative Fee
- \$62,500.00 - Final GLC 2nd Modification Fee
- \$11.18 - Electric rebate
- \$ 5,484.38 – Olean Union Sales 1st half Administrative Fee

-General update on projects in process; including the Agency has 5 projects in the closing stage which should close in the 2nd quarter of this year.

***CCIDA PARIS Reports:**

-Enclosed in each Board Member's package is the draft PARIS report for the CCIDA. We propose the Board to authorize the submittal of the reports.
(Action Item.)

***Policies that require adopting:**

Included in the Board Packets are the updated/revised CCIDA Policies to be approved by the Board. Below are the 3 updated policies: **(Action Item)**

1. Updated FOIL Policy
2. Updated Sexual Harassment Prevention Policy
3. Real Property Disposition Policy (no change – annual readoption is required)

Motion- :

:

***Executive Directors Reports:**

-Internal (IDA Meetings/Discussions, Snapshot):

- ✓ Attended RevRail meeting in Cattaraugus.
- ✓ Meeting with Diana Cihak and Erin Corrado of Empire State Development regarding potential grants.
- ✓ Meeting with Rich Schechter, with Cushman Wakefield relating to a few listed commercial buildings within the County of luring a new tenant to the locations.
- ✓ Meeting with Mayor John Burrell and developer of potential project in Ellicottville.
- ✓ Meeting with Kinley Contractors regarding project updates.
- ✓ Meeting with Dana Cornell regarding potential project in Allegany.
- ✓ Attended OBDC Board Meeting.
- ✓ Meeting with Pioneer, Cuba Rushford and Franklinville School officials regarding proposed Alle-Catt Wind project.
- ✓ Attended Audit Committee call with Johnson, MacKowiak & Associates, LLP.
- ✓ Meeting with Mark Herberling.
- ✓ Attend ECIDA Area Managers Meeting.
- ✓ Attended meeting at WRC regarding Steelbound project.

- ✓ Conference call with Great Lake Cheese regarding project updates.
- ✓ Attend meeting with Hidden Gems regarding project updates.
- ✓ Meeting with Sean Doyle of Hamburg IDA.
- ✓ Attended Community Action annual Board Meeting.
- ✓ Meeting with Timber Hut on possible new project.
- ✓ Meeting with Dave Fenske regarding knife project updates.
- ✓ Meeting with local Ellicottville business owner regarding potential project.
- ✓ Attend NYSDOL Commissioner meeting regarding NYS Budget proposals.
- ✓ Meeting with Greg Fitzpatrick of Fitzpatrick & Weller.
- ✓ Attended STERA board meeting.
- ✓ Lunch with Courtney Curatolo of NYSBDC.
- ✓ Meeting with Scott Samuelson regarding potential purchase of a building in Olean are which would create new jobs and investments.
- ✓ Meeting with developer of potential project in the Village of Ellicottville.
- ✓ Attend Ralph J. Wilson Foundation meeting.
- ✓ Discussion with Holiday Valley relating to possible project.
- ✓ Attended event with Congressmen Langworthy.
- ✓ Phone meeting
- ✓ Several additional meetings and call with existing County wide businesses.

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

- ✓ **New Yorkers for Affordable Energy:** Article: "Heat Act is Wolf in Sheep's Clothing."
- ✓ **Climate change Dispatch:** Article: "NY's Net Zero Dream Unravels As Utopian Climate Plans Face Lawsuit Woes."

Executive Session: (For a matter of attorney/client privileges)

Motion- :
:
Time:

-Motion to re-enter the CCIDA Board Meeting-:
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Time:

Adjournment:

Motion- :
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Time:

*** Next CCIDA Board of Directors Meeting is
April 29, 2025 at 11:15 a.m. at the IDA Office.**

Zoom Meeting access Information:

Topic: County of Cattaraugus IDA Board Meeting
Time: Mar 25, 2025 11:15 AM Eastern Time (US and Canada) Join Zoom Meeting
<https://us02web.zoom.us/j/88476786831?pwd=jcOdhoypnyRzYDhFFEnvlZA1WGH09I.1>

Meeting ID: 884 7678 6831
Passcode: 706376

One tap mobile:
+19292056099,,88476786831#,,, *706376# US (New York)
+16469313860,,88476786831#,,, *706376# US

Dial by your location:
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Meeting ID: 884 7678 6831
Passcode: 706376

**COUNTY OF CATTARAUGUS
INDUSTRIAL DEVELOPMENT AGENCY**

SPECIAL BOARD MEETING MINUTES

February 7, 2025

CCIDA Offices

9 East Washington Street

Ellicottville NY 14731

9:00 a.m. In Person or via Teleconference Call/Zoom

Roll Call: -Taken-

Members

Present:

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

Excused:

None

CCIDA Staff/Counsel:

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

Presenters/Guests:

Mr. Bob Clark, Olean Times Herald (via zoom)
Mr. Rick Miller, Olean Star
Mr. Sean Perry, Invenergy
Mr. Brandon Cottrell, Hodgson Russ LLP Legal Counsel for Invenergy
Mr. Charles Malcomb, Hodgson Russ LLP Legal Counsel for Invenergy
Ms. Pam Tilton
Mr. Peter Sorgi
Mr. Josh Cutler

Mr. Buffamante called the meeting to order at 9:01 a.m.

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

-Mr. Buffamante: We have quorum and the sole purpose of today's meeting is to review the application and materials related to the Alle-Catt Wind project and it is my intention at the end of the meeting to call for a vote to approve or not approve the project. This is a very emotional project, a lot of feelings one way or the other about the project, and we hope the meeting remains civil and we respect each other's opinions. We are not taking any public comments but the guests are certainly welcome to stay for the meeting. Mr. Buffamante turns the meeting over to Mr. Wiktor.

-Mr. Wiktor: Good Morning everyone and thank you for joining us here today, especially Ginger Schroder who joining us here today via remotely and took time out of her busy schedule to attend. Obviously, it is a Special Board Meeting and I appreciate everyone's time and juggling of schedules, thank you guests for attending in our office here in Ellicottville at 9:00 a.m. on February 7, 2025. As Tom indicated, the only action item on the agenda is Alle-Catt Wind and we do have a meeting on February 18, 2025 that is our standard IDA meeting. With that, I will turn the floor over to Sean Perry of Invenergy for an early discussion and then we can roll back in for any questions or comments from the Board and indicate where the company is at, where the project sits, general updates and anything the Board to know of where you are at with the proposed project.

-Sean Perry: Certainly, as a general project update since the last time we met in July, Alle-Catt is in receipt of its permit with the Army Corp. of Engineers and limited notice to proceed with the State for tree cutting, rubbing and construction and continuing work on the O&M facility in the Town of Freedom as well as our laydown yard which is currently under construction in Farmersville. In terms of the project, we have 38 proposed turbine sites in Cattaraugus County, 25 in the Town of Freedom and 13 in the Town of Farmersville and also includes a 10 mile gen-tie transmission line, 345 toll volt to transport the power to the substation in Freedom to the point of connection in the switchyard in the Town of Yorkshire which is something we called out in our real property schedule that is a switchyard that we are building for National Grid that will be conveyed to the utility once the project achieves operation. Our contractor is the Wesson Group out of Johnstown, New York, a pretty experienced contractor that has built several wind farms all over the State and O'Connell Electric is the contractor for our substation and transmission line. To date, they have completed just under 150 orientations to bring in local laborers and operators for construction of the laydown yard, O&M facility, tree cutting and have been fortunate to work with the local unions and they have been able to provide us with enough labor to support us right now, despite their other competing projects so we are looking forward to working with them. Right now, we are on schedule to begin construction in April of this year and anticipating compliance approval later this month and looking to achieve financial closing by the end of the month. Overall, that is general project update at the moment, if you want to dive into anything specific, I can answer any questions.

-Mr. Wiktor: Certainly, is there anyone with questions?

-Ms. Schroder: I have a question, I had heard the project still had not received its permission to construction because it has not complied with the noise requirements, so where are you on that Sean?

-Sean Perry: Noise requirements are currently with DPS and are currently working with the State on our noise complaint filings and are not approved as of yet, but are anticipating approval at either the February or March meeting.

-Mr. Wiktor: On those meetings, as a general question, are those meetings something you can watch online?

-Sean Perry: Yep. I believe they are in either NYC or Albany. The agendas usually come out the Friday before the meeting and the meetings are typically on Fridays.

-Mr. Wiktor: Ok, thank you.

-Mr. Buffamante: Have activities started in the other two counties that are within the project and are you doing the same thing in Cattaraugus County that you are doing over there?

-Sean Perry: Yes, that is correct. We have commenced tree cutting in Allegany and Wyoming Counties as well, we do not have any building facilities or laydown yards.

-Mr. Wiktor: Sean, what are the size of those project in a dollar amount in Wyoming and Allegany County, generally?

-Sean Perry: I think it is around \$150 million in Wyoming County and \$400 million Allegany County.

-Mr. Wiktor: Ok, this portion is the biggest piece of the project, correct?

-Sean Perry: Yes, that is correct. Cattaraugus County has the entirety of the transmission facility and also roughly 50% of the generation passing.

-Mr. Wiktor: In the board packets, we did include the application that was submitted in July, and there were some applicable revisions to it back in the fall right before we had the public hearing, so that is the most recent, updated application, 2 maps, the breakdown monetarily of the PILOT and how it tracks down over the proposed 20 years so obviously this project is seeking a deviation from Agency's current standard 15 year policy for UTEP on wind to a 20 year request that would match the host community agreement, should that go forward. The company is also seeking NYS mortgage recording tax, 1.25% is the county's filing tax, as well as NYS sales tax which is 8%. Any of the FFE that is not generating equipment that is already tax exempt, such as cement, lumber, bolts, wire as there are already portions of the project that are tax exempt, so they are seeking those 3 benefits and that information is broken down on page 6 of the application of what those benefits would entail. We have also included some documents on the decommissioning and other information from the PSE and 2 cost benefit analysis' which we will get in to.

-Mr. Wiktor: Sean, on the map, how much deviation do you anticipate to go from a primary site to a secondary site? How do we know that this is the map?

-Sean Perry: We got an updated facility layout as of January 2025, as I said, we have 25 turbine sites in Freedom and 13 in Farmersville, we don't have any alternate sites within those two towns. Any deviation in turbine sites as this point would pull turbines out of Freedom or Farmersville and put them in Allegany County, whether it be Rushford or 3 alternate sites in Centerville. We ideally would not like to make changes but there are factors that are obviously out of our control both from PILOT perspective and also from environmental and state compliance. We have executed the turbine supply agreement and there are no sites that are safe harbor or specific to one turbine site. Every change that would be made would require state approval and compliance filing.

-Mr. Wiktor: Sean, what is the rough idea for labor as general range of trades and suppliers? What do you anticipate for a general construction workforce?

-Sean Perry: This is a big job for New York State. We looking at about 400 construction workers at peak construction. We have had roughly 150 orientations, that is folks that have joined the O&M site for the week to rough in electric or hang sheet rock, or different trades and also includes the operators that are running color bunchers and working on tree clearing or pushing dirt at the laydown yard. We are looking a peak construction to be this Summer where we have a lot of scopes to complete. We are starting construction on all the access roads, foundation and trenches. The following year (2026) will be scheduling the turbines so we will take delivery of the turbines at the end of this year then the turbines will go up in 2026.

-Mr. Buffamante: The project should be done by the end of 2026, as you are anticipating?

-Sean Perry: Yes, that is correct.

-Mr. Buffamante: Would you expect it to be hooked into the electric grid shortly thereafter or right away?

-Sean Perry: Right away, we are expecting substantial mechanical completion earlier in 2026, around the Fall, and we have a buffer built in.

-Mr. Wimer: Sean, I am curious about decommissioning. I have read the information and it shows essentially an estimated cost of \$135,000 per turbine. Does that seem realistic to you and are there similar projects, obviously smaller structure than this project, that have already been decommissioned and might perform an estimate like this?

-Sean Perry: These numbers are set or proposed by an independent engineer approved by DPS, so the state ultimately has to sign off on it and if it is enough. These numbers are in line with two projects that we just completed. I would also like to say, this is what is required for us to have in place to get letters of credit during construction and every 5 years the state hires an independent engineer to reassess based on inflation or other cost of material adjustments and they set that amount.

-Mr. Buffamante: Our benefits on the PILOT are spread over 20 years, so the decommissioning letters of credit and agreement survive that, so as long as the turbines are up, there is a decommissioning process in place and it has funds to do it, correct?

-Sean Perry: Correct, that is correct. It is part of our permit conditions that these policies stay in place during the life of the project.

-Ms. Schroder: Did I hear you say that somehow the PILOT interplays with the site locations or alternate locations?

-Sean Perry: In sense, what would happen in terms of having a PILOT in Cattaraugus County or not, I would say we would want to in any situation site turbines where we have a PILOT agreement because we would have an easy model of revenue that we have to pay in terms of our annual property tax payment at a 5,000 per megawatt and 5,950 for a host community agreement so it makes sense to site turbines there in areas where we have a PILOT. I would say also, not having a PILOT in Cattaraugus County would mean significantly less revenue for the towns because of the breakdown of the dollars under the NYS UTEP compared to the host community agreement and PILOT agreement. On top of that, there is also local labor requirements that we would have to abide by which we wouldn't if we didn't have a PILOT, and in terms of our sales tax abatement, we would prefer to work with vendors in other counties as well for fuel, materials and other items.

-Ms. Schroder: Are you saying without a PILOT, you will move turbines to counties where you do have a PILOT because the revenue stream is more predictable?

-Sean Perry: I will say that it is not a complete ditch of Cattaraugus County as we only have a few alternate sites and Cattaraugus County is half the generation of this project and has all of our transmission lines so it's not like the project will not happen in Cattaraugus County, it would just be slightly different.

-Ms. Schroder: I understand that and I think for the purpose of the discussion today we assume the project is going forward and wanted to ask if the project would change and it sounds like it may change, but you are not able to offer any clarity to that.

-Sean Perry: I do not have clarity as to how much it will change, but I can say that we would absolutely try and assess the situation if we did not receive the PILOT and see what works best for us.

-Mr. Buffamante: Everyone has in their packet a cost benefit calculator which may be a little easier to go through. The PILOT payment is \$5,000 per megawatt, I believe there is 171 megawatts in the project in Cattaraugus County so the chart has the total PILOT amount of \$855,000 the 1st year then 2% escalator on that and you can see on the bottom of that column in the narrative the 20-year PILOT payments total \$20.8 million dollars.

-Mr. Driscoll: Roughly a million a year.

-Mr. Buffamante: On the chart, the property tax abatement is almost \$38 million so if you add those 2 numbers together, that's about \$58 million, so if the project was not approved, that is what the estimated tax would be based on upon the state's methodology of assessing wind energy projects. They have their formula which is what it is today, and then the estimated actual tax rates by jurisdiction would be applied to that assessment. There are a couple of estimates in there, the State could change their methodology at any point in time and we do not know in the increase or decrease to future property tax rates in each municipality. One of the items the project is looking at is cost certainty and the PILOT payment would give them cost certainty which certainly helps them secure financing and investor certainty so that is one of the reasons they are seeking a PILOT plus the cost savings to the project.

-Mr. Driscoll: This makes an assumption that the project doesn't change and these are all future numbers.

-Mr. Buffamante: Correct, this is based upon the project and numbers as we know it now. Also, part of the project benefits is estimated sales tax abatement of almost \$6.5 million and estimated mortgage recording tax abatement of estimated \$7.5 million, sales tax half goes to the County and half goes to the State and then the County has a formula for dividing it up. As far as the host community agreements go, Yorkshire only has a one-year payment as there are no windmills, only a transmission station, Farmersville HCA starts at \$348,000 and adds up to almost \$7.7 million, Freedom HCA starts at \$669,375 and adds up to \$14.7 million and I believe those are all fixed numbers with escalators and those also would not change.

-Mr. Perry: That is correct, the rate for those is \$5,950 per megawatt.

-Mr. Buffamante: That is for both municipalities?

-Mr. Perry: That is correct.

-Mr. Buffamante: The HCA payments only get made if the IDA approves the project as the HCA Agreements are linked to the IDA approval of the project and without project approval there will be no HCA payments.

-Ms. Schroder: So if I were to translate the numbers, are you saying if there is no PILOT, for the taxing jurisdictions, the way I am reading it, the numbers are moved around and the money is shorted so there is \$14.1 million that does not go to school districts, \$15.02 million will not go to the county for property taxes, \$7.3 million that does not go to county for mortgage recording tax and \$6.5 million in sales tax is absent, is that an accurate read?

-Mr. Driscoll: It is if the project doesn't change.

-Mr. Buffamante: It is qualified by half of the sales tax and half of the mortgage tax does not go to the county, it goes to the state.

-Ms. Schroder: Correct. In terms of taxing jurisdictions, we share that.

-Mr. Buffamante: Is there any questions on the PILOT numbers, the sales tax numbers, mortgage tax numbers or HCA numbers?

-Mr. Wiktor: Any and all special district taxes are never party to an IDA PILOT, so those are paid on normal rate.

-Mr. Buffamante: Those numbers are \$1.1 million and presumably based on the assessed values?

-Mr. Wiktor: Yes, they are outside of the PILOT. We note those as some of the benefits that are not attached to the PILOT such as light, sewer, fire, library is a net plus based on the assessment.

-Mr. Buffamante: The last page of the cost benefit calculator, Corey and Bob want to go over.

-Mr. Wiktor: Yes, there were 2 cost benefit analysis', by law we are required to run a cost benefit analysis on all projects so this is a service that the IDA pays for from a third party vendor on all projects to put in the real time data of the project from the application based off a few parameters and it computes the cost of the project fees, the savings based on the investment on the first few pages and then on the back it shows fiscal impacts which breaks out anticipated additional expenditures, revenues and monetary things that are not party to the incentives, it is additional spending on the project and that is over the 20 year window that we compute that data. We utilize this when holding a public hearing because often when I am in a public hearing with the town, village or city, often they will say here comes the IDA and they are just going to take my money and throw my taxes out and the answer is no, it is a benefit based on an investment and it is a baseline on an investment and nothing is removed and these reports help quantify what the project means.

-Mr. Buffamante: Are there any questions at this point?

-Ms. Schroder: Some of those benefits still occur anyway if the project gets built, for example payroll, payroll taxes etc., they are not going to go away if the project gets built regardless of a PILOT.

-Mr. Wiktor: Potentially, I would bounce it to Sean, as what is the current economic impact in the county if there was not a PILOT. So, this is based off the application and the project, so if the project was to change its scope, obviously these numbers some would reflect differently, but some would stay the same and there still would be benefits for construction, labor, payroll taxes and expenditures.

-Invenergy Counsel: I can say we would be affected negatively by the changes we would need to make as Sean described. We would try and react to the changes to the project, whether it be moving purchases out of the county or changes to the project, so yes there would still be some benefits as reflected in the chart, but it would be reduced.

-Mr. Murry: One comment on the MRB analysis, it says in the local benefits column, this model does not show the HCA payments but there are other benefits being provided in the PILOT scenario that are not included in this which means the costs benefit ratio is 6:1 and 2:1 would change because there are more dollars coming in than otherwise shown on this formula.

-Mr. Buffamante: Corey, you have lived and slept this project for the last several months. As Executive Director of the Agency, what is your recommendation to the Board?

-Mr. Wiktor: I'm not sure I have a recommendation, per se, it is a bit of a job for me to be the collector of information, to get answers to questions, to get comments of the public hearing, to get letters to respond to where we need to. Obviously this project is as stated and I say this very respectfully to people who have been around this project since day one whether they are residents, business officials, elected officials or farmers that it is very

emotional and seemingly controversial and I say that Sean, not as a snide, it is the reality of certain energy collection, distribution and harnessing so the IDA staff and our counsel have more or less been trying to get information that we believe the board will have questions on, thoughts and ideas and to get what we feel are the high points. I have to give Dan Martonis a lot of relentless credit as he has been at our call trying to hammer in the rates, the properties and multitude of fine details that are very impactful in terms of making a decision. Dan has been excellent and Bob has been working diligently helping me get information to the board. As in any project, I try and look at the pros of the benefit, does it outweigh the forgone elected abatements and again on any project, we work in this industry that as anytime the IDA is a party to a project, we are abating dollars that otherwise would not be, so we have to look at how we measure the return and return is like are their increased revenues, increased employment, what is the construction trade, what is their spending and what do they anticipate where they are going to shop, eat and stay. These are all factors we try and maximize. Every project is very different and unique, and the hardest part of my job is to try and outline and explain to people that every project has multitude of layers of why we would come to a conclusion, it's not just jobs, or just a tax base. What I have tried to do is as on any project, look at the comments, there are 479 pages, the SEQR, the expenditures, the investment and the jobs. The way New York State values and assesses power generating equipment that we are one of the only states that requires an IDA to consider help because without it, you are not going to have any energy projects and I do not mean that just to wind, natural gas is still the number one subsidized fuel in the Country. Energy is so costly and I try not to overstep that because what we can control and vote on is I think, what is the IDA abating, what is the return, and how do we maximize local jobs, local expenditures, the businesses that are a part of it can grow, the people that live in those communities how does it impact them. Unfortunately, there is never an easy answer and I think that is the challenge particularly on this project. You have 3 towns out of 32 that have supported this project and have asked us to consider support based on the host community agreements. The work has started and the company is ordering turbines so you can look at it on one hand to maximize the deal for the towns, do we maximize the deal without a PILOT and what are the nuances of that. I think we look at it as an economic development point and how to we maximize the return locally to the towns, the region and the county.

-Mr. Buffamante: We have all had a chance to look through the public hearing comments. I went to 2 of the public hearings and I thought they were reasonable civil. There were a wide range of opinions both for and against but what I think we really need to decide here is this project is in 3 towns, substantially in 2 towns and those towns have a chance to get about \$22 plus million in HCA payments over a 20-year term. They would also get 15% of the PILOT payments so they would end up with a little over \$25 to \$26 million in revenues for a project which is in their towns, which their town boards supported through the last couple elections versus no PILOT and the towns only get about \$10-\$12 million of the normal tax payments so that is really what we are talking about. The towns where these projects are, should they reap the bulk of the benefits from the revenues, this is all future money, none of this exists today, we are not taking any current tax revenue away from anyone, it is all future money. All IDA projects with approved PILOTs do take future tax money away, but hopefully for the good of the project and the things they create over the long term whether it be jobs, or in this case, it's not about jobs but there will be some construction jobs for a few years which is good for the area, there is a handful of new jobs to be created that probably will be decent jobs so you can agree or not agree, the purpose of the project is to provide energy needs to New York State. We can argue whether the energy is efficient, but the fact is, it does produce energy. Everything you read about states a shortage of energy and electricity and going forward needs to be solved whether by wind minds, solar or nuclear. Is there any other questions or comments anyone would like to make?

-Mr. Driscoll: It seems the towns in good faith have negotiated and they are the ones that are impacted, so from my point of view, they should get that benefit. I believe this project will go forward and I am for giving the benefit to the town as much as possible. I think that is the case in a lot of our projects, we look to the towns for their approval, which they have given here, and I think they should get the benefit, that is my opinion.

-Ms. Schroder: I think there is a way of giving them the benefit and still maximizing the project. I guess what I am struggling with, and continue to struggle with, is my lack of interest in helping a billion-dollar company secure better financing, or security in their return of investments on the backs of all Cattaraugus County residents and taxpayers. We are talking \$57 million that is \$4.75 million per permanent job which is a lot different than the cheese plant, but I think what could happen here is and what I would support, and what I would do, as a county legislature, turn down the county PILOT and take the \$15.02 million coming to the county and pass either a resolution or a local law to have that money go to the benefit of the 2 towns and then the school districts make out because they get \$14.1 million extra and the county also does not lose because we get the mortgage recording tax and the sales tax in the millions. That to me, seems like a much better financial deal. I am struggling with the fact that I know for those of you who read all the comments, it is a business deal and when look at my business partner, I want to know who my business partner is, who am I getting into bed with, and I do not have a lot of confidence in this company. This is a company that does not think anything about violating its contracts with the Attorney General, engaging in less than transparent interactions with town boards that have compromised board members on it, the ones that tapped the host community agreement, a company that has had lawsuits for fraud, and I think about our Agency that has such an excellent reputation souring it by having a business relationship with a company, in my own opinion, that is not a very good company. I commit to at the county level sponsoring a resolution/local law that takes the \$15.02 million and allocate it to the benefit of the towns, the school districts make off with \$14.1 million and the county still makes extra benefits in the millions in mortgage recording tax and sales tax. To me, that's a win, win, we don't get into bed with an unsavory developer and the towns get the benefits. That is what think should happen and I would support that.

-Mr. Snyder: Good idea Ginger. Do you think the legislature would support that?

-Ms. Schroder: I do.

-Mr. Snyder: That would be a better solution for everyone, at least in the county.

-Mr. Buffamante: How would that be guaranteed for 20 years?

-Ms. Schroder: If you passed a local law.

-Mr. Driscoll: I think that is a big if, in my opinion, it is a big if and the other if is, if we do not pass this PILOT then how is this project going to change.

-Ms. Schroder: From my perspective, from what I heard, it can only change for the better because there will be less in Cattaraugus County so that is a good thing as nobody wants this project, very few people do. You heard the public comments.

-Mr. Driscoll: We have 3 letters from the towns which state they want this project, so I respectfully disagree.

-Ms. Schroder: Fine, we have all said setting around the table we would have differences in opinions. I am for the entire county and that is my position, I am not for the towns. I feel bad for the residents that elected the people that engaged in this less than transparent activity to line their own pockets, I feel bad for that, but it is what it is.

-Mr. Buffamante: The voters in the 2 towns have had several opportunities to change the board and it did not happen and I don't know why.

-Ms. Schroder: I can tell you why, because the project had already been approved and they had their certificates and once the town did change the board and change the local law that was put in place by the residents and the town board members who had leases on the project and financial interests in the project, once the town board

was changed by the voters, the signing board said they did not care and sided in favor of the law that was put in place by the compromised town board.

-Mr. Buffamante: Any other comments?

-Mr. Wimer: I have a question. Obviously, this is one of the more consequential votes we will take so I have a couple of questions that would benefit by the advice from counsel and am interested in an executive session.

-Mr. Murray: I would like to be very clear; we need to identify what we will be going into executive session for. We will be going into executive session for attorney/client privilege.

-Mr. Wiktor: For everyone on zoom, it is currently 10:08 a.m. and in about 15 minutes we will restart the meeting, so 10:25 a.m. and we appreciate everyone's patience.

Executive Session:

A Motion was made by Michael Wimer seconded by Joe Snyder to go into Executive Session for Attorney/Client Privilege at 10:06 a.m. All in Favor – Motion Carried.

A Motion was made by Brent Driscoll seconded by Joseph Higgins to exit Executive Session and return to the regular meeting at 10:26 a.m. All in Favor – Motion Carried. For the official record, no action was taken in the Executive Session.

-Invenergy Counsel: We will have an ability to respond to some of the comments that we made?

-Mr. Driscoll: Sure.

-Invenergy Counsel: First, I would like to make some objections to some of the comments that were made about my client, Invenergy. They have a great track record of working with communities and developers and I also take issue with the attacks on the duly elected representatives in communities who have done their best to represent their constituents. I would also like to say this idea that somehow a county legislature can adopt a local law and divert revenue to the communities, there is no support for that in the law, it's illegal and would violate Article 8 of the Constitution, there is no ability to do that and that does not account for the shortfall. I don't know where that number comes from, but it would not make up for the shortfall in the host community agreements. If that was ever an idea that was going to be proposed, why is it being dropped at the last minute, not having it vetted by counsel, not having it been discussed nor introduced to the legislature, the resolution of the legislature says to consider the PILOT.

-Mr. Buffamante: If there are no more comments, we are going to call for a vote.

-Mr. Wiktor: I want to make sure there are not any more comments.

-Mr. Buffamante: Are there any more comments?

-Ms. Schroder: I think I would like to respond that as I don't know where someone gets off giving legal advice without our counsel, but I will say that I am committed to making sure that money is spent in those towns and there are ways to do that and we will do it whatever lawful way that needs to be done, that is my commitment.

-Mr. Buffamante: Any other comments? I call for a motion to vote.

Resolution from Prior Approved Projects

Resolution:

A Motion was made by Brent Driscoll seconded by James Snyder, 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. A roll call of the Board of Directors of the CCIDA was taken, Mr. Buffamante, Mr. Higgins, Mr. Driscoll, Mr. Cullen and Mr. Wimer voted yes. Mr. Snyder and Ms. Schroder voted no. **Motion Carried 5 to 2.**

A Motion was made by Brent Driscoll seconded by Joseph Higgins to adjourn the meeting at 10:41 a.m. All in Favor – **Motion Carried.**

*** Next CCIDA Board of Directors Meeting: February 18, 2025 at 11:15 a.m.**
at the CCIDA Offices
9 E. Washington Street, Ellicottville, NY
and also, via Zoom.

**COUNTY OF CATTARAUGUS
INDUSTRIAL DEVELOPMENT AGENCY**

BOARD MEETING MINUTES

February 18, 2025

CCIDA Offices

9 East Washington Street

Ellicottville NY 14731

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

Roll Call: -Taken-

Members

Present:

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

Excused:

None

CCIDA Staff/Counsel:

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

Presenters/Guests:

Mr. Bob Clark, Olean Times Herald (via zoom)
Mr. Rick Miller, Olean Star

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

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

A Motion was made by Michael Wimer seconded by Brent Driscoll to accept the Board Meeting Minutes from January 14, 2025. All in favor. **Motion Carried.**

-Mr. Buffamante: We have 4 applications to get through today and we are attempting to have an executive session at the end for client/attorney matters.

-Mr. Wiktor: Good morning, everyone and welcome to our February 18, 2025 Board Meeting. I appreciate everyone taking time out of their busy day. As Tom stated, there are 4 new projects slated but no formal action to be taken on any of the 4, only engaged to start the process, but after that the IDA is to consider 2 inducement resolutions for projects that came in for January. Our first proposed project is Mazza Mechanical Services and I think most of you are familiar with the company in Olean and Dan DeRose. It is a wonderful project, over 120 employees, they have multiple offices in two states and this proposed project under our manufacturing benefits would give them the opportunity to move their pipe fabrication and system that is located in Erie County to the facility on North Union Street and State Street, the former Pierce Steel building. We have supported the company in the past and they have met and exceeded all their expectations with proposed applications. If there are any questions, I would be happy to answer them. The next step would be to administer a public hearing in the City of Olean as well as to conduct the SEQR. The SEQR will be very limited, I assume a type II action as it is all equipment related, no earth moving or drilling.

-1.) – Mazza Mechanical Services

-Mazza Mechanical Services is a family owned and operated business founded in 1932 known for their superior single sourcing of facility and process mechanical installations including full sheet metal fabrications, installation of full piping systems from heating to complete heat recovery systems. They have locations in Olean, Jamestown, NY and Erie, PA. The company has submitted an application seeking NYS sales tax abatement, and real property tax benefit abatement (PILOT) for renovations to an existing 6,000 +/- square foot building and the purchasing of various equipment and fixtures to allow the company move its pipe fabrication division to Olean. The proposed project is located at 430 North 7th Street, Olean, NY, which is currently vacant.

-The Total Project Investment: \$1,200,000.

-Mr. Wiktor: The next application on your agenda is TL Schwab & Schwab Aggregates headed up by Jason Schwab. This project is centered around their gravel as well as their trucking division which has been an opportunity that they have grown in the last few years. They are looking to utilize a lot of local labor and suppliers. No action to be taken today, the next steps would require a public hearing and SEQR on the construction. Any questions from the Board?

-2.) – TL Schwab & Schwab Aggregates

-TL Schwab & Schwab Aggregates is a multi-generational family-owned business that currently operates a gravel pit, a trucking and hauling division of 40 plus trucks and rigs and offers over 25 products and custom hauling. The company has submitted an application to construct a new 36,000 +/- square foot new shop to grow their business. The proposed new building would allow them to consolidate their trucking and gravel business under one roof which would grow employment by approximately 7-8 machinists and truck drivers. They are seeking NYS sales tax abatement, NYS mortgage tax abatement and real property tax benefits (PILOT). The proposed project is located at 10064 Pigeon Hill Road, Delevan, NY. A cost benefit analysis is in each Board Members packet for their review. **-The Total Project Investment: \$4,000,000.**

-Mr. Wiktor: Moving along, the next item on the agenda is Kinley Contractors LLC who recently purchased the former Daniel Carter event space on W. Five Mile Road in Allegany in 2023. They since have revitalized and transformed the operation into their headquarters and business operations and they have had tremendous growth. The company has exceeded their original employment numbers on their original application by about over a dozen. They serve all of Western New York and Pennsylvania in their markets. We are happy they have committed to keeping their headquarters in Allegany, New York. The next step is to have a public hearing in the Town of Allegany. Any questions?

-Mr. Buffamante: No, but another nice project.

-3.) – Kinley Contractors LLC

-Kinley Contractors LLC has submitted an application to the CCIDA for the construction of a new 12,000 sq foot shop to be built adjacent to their newly renovated corporate headquarters in Allegany, NY. This project will allow the company to retain and grow its employment that has been in the County for over a century. This space is needed to support its continued growth in their business operations. The proposed project is located at

-The Total Project Investment: \$2,500,000.

-Mr. Wiktor: Next is Rusty Rooster Farm & Vintage, LLC which is a family-owned business out in Portville. The company has a retail store which offers an amenity of antiques, home goods, honey, chocolate, they have a robust e-commerce line and also do custom woodworking. The proposed project with the IDA is not on the retail side, they purchased an adjacent property next to their facility and will have to do a gut rehab of the property and which they plan to utilize it for their woodworking processing division and then some space for a rental venue or hall. It is a unique project. I believe the benefits are under the \$99,000 threshold, and if so, a public hearing will not be needed, but I will run the final numbers to confirm.

-4.) – Rusty Rooster Farm & Vintage, LLC:

-Rusty Rooster is a company in Portville that specializes in farmhouse, primitive, lodge and cottage décor. The company has submitted an application seeking NYS sales tax, NYS mortgage tax (if needed) and real property tax benefits (PILOT) for upgrades and finishing of a 9,000 square foot building that is located adjacent to their existing facility and operations. The newly acquired existing building will be constructed into 3,000 +/- square feet of a reception hall and 6,000 +/- square feet for wood production and manufacturing space with a kiln. The proposed project is located at 476 Highland Terrace, Portville, NY. A cost benefit analysis is in each Board Members packet for their review.

-The Total Project Investment: \$200,000

Resolutions from Prior Application/Project in Process

-Mr. Wiktor: Next is Creeley Construction/Hidden Gems Family Resorts, LLC a local Western New York company that is proposing this landscape hotel. We had a public hearing last week in the Town of Mansfield, myself, Jake and the Town Supervisor were in attendance and we spent about an hour with general questions. The Town supports the project and is finishing the touches on zoning and our benefits would not go forward until those are all secured. We did include the public hearing minutes for the Board's review.

1.) –Creeley Construction/Hidden Gems Family Resorts, LLC:

-Hidden Gems Family Resorts/Creeley Construction (Aranar) is a local Real Estate development Company in Western New York is seeking NYS sales tax, NYS mortgage tax and real property tax benefits (PILOT) for the construction of 30 short term rentals collectively known as a "Landscape Hotel", along with an amenity building and associated parking on property located at 7060 NYS Route 242 in the Town of Mansfield. The developer has a rental destination unit which has been operational since 2023 in Mansfield/Ellicottville located near HoliMont. Please see their website at: <https://aranar.com/> to see their unit and what they are proposing (similarly) with this Landscape Hotel to be constructed. A cost benefit analysis is in each Board Members packet for their review.

A Public Hearing was held on February 12, 2024 at 6:00 p.m. at the Town of Mansfield. The Town and Planning Board support the project. A copy of the public hearing minutes is in each Board Members packet for their review.

-The Total Project Investment: \$10,500,000.

-Mr. Buffamante: I need a motion for the inducement resolution.

Resolution:

A Motion was made by Joseph Snyder seconded by Michael Wimer, RESOLUTION OF THE COUNTY OF CATTARAUGUS INDUSTRIAL DEVELOPMENT AGENCY: (i) ACCEPTING THE APPLICATION OF HIDDEN GEMS FAMILY RESORTS, LLC / CREELEY CONSTRUCTION, 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) MAKING A DETERMINATION PURSUANT TO THE STATE ENVIRONMENTAL QUALITY REVIEW ACT; (iv) APPOINTING THE COMPANY, OR ITS DESIGNEE, AS ITS AGENT TO UNDERTAKE THE PROJECT; (v) 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 (vi) 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. A roll call of the Board of Directors of the CCIDA was taken, Mr. Buffamante, Mr. Higgins, Mr. Snyder, Mr. Driscoll, Mr. Cullen, Mr. Wimer and Ms. Schroder voted yes. **Motion Carried. *(Ms. Schroder stated she has a working relationship with the company; however, she has no financial interest in the company or this particular project.)***

- Mr. Wiktor: The next item on your agenda for consideration is Olean Union Sales. We had a public hearing on February 12th at 1:00 in the City of Olean and there were 2 people from Olean Union Sales in attendance.

2.) Olean Union Sales Corp.:

-Olean Union Sales Corp. A family-owned building material supplier located in Olean that has been in business since 1919 has submitted an application to the IDA seeking NYS mortgage tax, NYS sales tax and real property tax benefits (PILOT) for the construction of a new 6,000 square foot building that will allow them to expand their product services and materials at 426 South Union Street, Olean, New York. *Reference materials on the business and their services have been included in the application.*

A Public Hearing was held on February 12, 2024 at 1:00 p.m. at the City of Olean. A copy of the public hearing minutes is in each Board Members packet for their review.

-The Total Project Investment: \$750,000.

-Mr. Buffamante: Another nice project, adds a few good jobs. I need a motion for the inducement resolution.

Resolution:

A Motion was made by Ginger Schroder seconded by Thomas Cullen, RESOLUTION OF THE COUNTY OF CATTARAUGUS INDUSTRIAL DEVELOPMENT AGENCY: (i) ACCEPTING THE APPLICATION OF OLEAN UNION SALES CORP., AND/OR INDIVIDUAL(S) OR AFFILIATE(S), SUBSIDIARY(IES), OR ENTITY(IES) FORMED OR TO BE FORMED ON ITS BEHALF (INDIVIDUALLY, AND/OR COLLECTIVELY, THE "COMPANY") IN CONNECTION WITH A CERTAIN PROJECT DESCRIBED BELOW; (ii) RATIFYING THE SCHEDULING, NOTICING, AND CONDUCTING OF A PUBLIC HEARING IN CONNECTION WITH THE PROJECT; (iii) MAKING A DETERMINATION PURSUANT TO THE STATE ENVIRONMENTAL QUALITY REVIEW ACT; (iv) APPOINTING THE COMPANY, OR ITS DESIGNEE, AS ITS AGENT TO UNDERTAKE THE PROJECT; (v) 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 (vi) 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. A roll call of the Board of Directors of the CCIDA was taken, Mr. Buffamante, Mr. Higgins, Mr. Snyder, Mr. Driscoll, Mr. Cullen, Mr. Wimer and Ms. Schroder voted yes. **Motion Carried.**

-Mr. Wiktor: We are currently reviewing and going through the audit process and will be proposing an audit committee meeting shortly. The audit will be presented to the board at the March 25, 2025 meeting.

***CCIDA Financial Reports:**

A Motion was made by Joseph Higgins seconded by Michael Wimer to accept the January 2025 CCIDA Operating Statement as presented to the Board. All in Favor - **Motion Carried.**

***Income for February 2025 (\$244.18):**

- \$160.00 -annual National Fuel rental fee
- \$74.18- reimbursement on credit card

-\$13,281.25-Fee income relating to project closing on JMI. (Check in the mail).

-General update on projects in process; including the Agency has 3 projects in the closing stage which should close in the 1st quarter of this year.

***Executive Directors Reports:**

-Internal (IDA Meetings/Discussions, Snapshot):

- ✓ Meeting with Rusty Rooster regarding new project.
- ✓ Attended OBDC Board Meeting.
- ✓ Conference call regarding ESD Grant for Ellicottville business.
- ✓ Call with developer on potential new project in the Village of Ellicottville.
- ✓ Meeting with Mazza Mechanical regarding new project.
- ✓ Meeting with developer on potential new project in the Town of Ashford.
- ✓ Meeting with developer on potential new project in the Village of Ellicottville.
- ✓ Meeting with developer on potential new project in Franklinville.
- ✓ Meeting with Dave Fenske and Richard Zink.
- ✓ Meeting with Assemblyman Joe Sempolinski.
- ✓ Meeting with Kinley Contractor regarding possible new project.
- ✓ Meeting with developers of possible new project in Humprey.
- ✓ Attend Cattaraugus County Economic Development Meeting in Little Valley.
- ✓ Meeting regarding possible new project in Portville.
- ✓ Meeting with developer of possible new project in Little Valley.
- ✓ Attend Olean Union Sales public hearing in Olean.
- ✓ Attend Creeley Construction/Hidden Gems Resort public hearing in Mansfield.

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

- ✓ **Olean Times Herald:** Article: "Buffalo Bills stadium steel work just the start for Olean's Cimolai-HY. "
- ✓ **Buffalo Business First:** Article: "*Indoor farming company rebrands, partners with Tops Friendly Markets.* "
- ✓ **Camoin Associates:** Article: "*Unlocking Business Potential: Who Helps Your Community Grow?* "
- ✓ **Handout:** "*Manufacturing PMI at 50.9% - January 2025 Manufacturing ISM Report on Business.* "
- ✓ **Forbes:** Article: "*Five Ways to Revitalize American Manufacturing.* "

- ✓ **Wellsville Sun:** Article: *"Confer: New York requires retailers to fix what it broke."*
- ✓ **Area Development:** Article: *"Large-Scale Projects Face Financing Challenges."*
- ✓ **Governing:** Article: *"One Way Trump Could Help Revive Rural America."*

Executive Session:

A Motion was made by Michael Wimer seconded by Joseph Higgins to go into Executive Session for Attorney/Client Privilege at 11:51 a.m. All in Favor – **Motion Carried.**

A Motion was made by Brent Driscoll seconded by Ginger Schroder to exit Executive Session and return to the regular meeting at 1:10 p.m. All in Favor – **Motion Carried.** For the official record, no action was taken in the Executive Session.

-Mr. Murray: With respect to the Alle-Catt wind project, the Board met in attorney/client privilege to discuss legal issues and since the agency's approval has been in contact with some of the taxing jurisdictions who expressed concern that their input wasn't considered and some confusion about the scheduling of the IDA's Special Board Meeting on February 7, 2025. The agency did comply with its uniform tax exemption deviation policy when it submitted its notice to the taxing jurisdictions, but including a meeting date would have provided clarity and certainty for the affected taxing jurisdictions to participate. The meeting date was not included because at the time the IDA did not know the meeting date when it submitted the notice and given the letters from the taxing jurisdictions, the agency received with respect to its desire to participate. The agency has always been transparent, it is not trying to pull a quick one on any taxing jurisdiction, so to ensure receipt of the affecting taxing jurisdiction input and consider the of same and for the IDA to resolve, the motion the IDA Board would like to take and the resolution they would like to pass, is the IDA would like to rescinds the prior approval and issue a new notice with a new meeting date stated to insure full transparency and remove any ambiguity about its approval process.

-Mr. Buffamante: Can I have a motion?

A Motion was made by Brent Driscoll seconded by Michael Wimer to rescind the vote made at the February 7, 2025 Board Meeting related to the Alle-Catt Wind project and the proposed benefits for NYS sales tax abatement, NYS mortgage tax abatement and real property tax benefits (PILOT). A roll call of the Board of Directors of the CCIDA was taken, Mr. Buffamante, Mr. Higgins, Mr. Snyder, Mr. Driscoll, Mr. Cullen, Mr. Wimer and Ms. Schroder voted yes. All in Favor – **Motion Carried.**

A Motion was made by Brent Driscoll seconded by Joseph Snyder to adjourn the meeting at 1:16 p.m. All in Favor – **Motion Carried.**

*** Next CCIDA Board of Directors Meeting: April 29, 2025 at 11:15 a.m.**
at the CCIDA Offices
9 E. Washington Street
Ellicottville, NY
and also, via Zoom.

APPLICATION FOR FINANCIAL ASSISTANCE



Name of Applicant:

Fitzpatrick & Weller, Inc.

Date Submitted:

March 15, 2025

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: Fitzpatrick & Weller
Applicant Address: 12 Mill Street
City/Town: Ellicottville State: NY Zip: 14731
Phone: 716-664-2393
E-mail: gregf@fitzweller.com

B) Business Organization (check appropriate category):

Corporation	<input checked="" 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 type="checkbox"/>
Other (specify) <u>C Corp</u>			
Year Established: _____		State in which Organization is established: <u>New York</u>	

C) Individual Completing Application:

Name: Greg Fitzpatrick
Title: President
Address: 12 Mill Street / PO Box 490
City/Town: Ellicottville State: New York Zip: 14731
Phone: 716-664-2393 E-Mail: gregf@fitzweller.com

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

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

E) Company Counsel:

Name of Attorney: Doan Attia
Firm Name: Attia Attia, P.C.
Title: Partner
Address: 11 Main Street
City/Town: Hamburg State: NY Zip: 1408
Phone: 716-648-7000 E-Mail: DAAttia@attiaattia.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 type="checkbox"/> Yes or <input checked="" type="checkbox"/> No |
| 3. Exemption from Real Property Tax | <input type="checkbox"/> Yes or <input checked="" 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:

Founded in 1895, Fitzpatrick Lumber, Inc. is a multi-national supplier in the hardwood lumber and wood components industries. The 4th generation of the family controls the company operations in Elizabethtown NY with 84 employees and a network of logging facilities, trucking facility, contract sawmill & mill.

Estimated % of sales within Cattaraugus County: 15%

Estimated % of sales outside Cattaraugus County but within New York State: 30%

Estimated % of sales outside New York State but within the U.S.: 50%

Estimated % of sales outside the U.S.: 5%

(*Percentage to equal 100%)

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 10%

Identify vendors within Cattaraugus County for major purchases:

- Lumber from Amish. Attorney, General supplier for operations.

II. Eligibility Questionnaire - Project Description & Details

A) Project Location

Address of Proposed Project Facility:

City/Town: Elizabethtown School District: Elizabethtown SD

SBL Number(s) for proposed Project

Current Address (if different):

City/Town: Elizabethtown, NY

What are the current real estate taxes on the proposed Project site? \$15 Mill (maple Ave) / 1

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

maple - Land: \$ Buildings(s): \$ If available include a copy of current tax receipt.

mill st. \$ 500,000

\$ 932,000

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:

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

- Manufacturing Facility. 100+ year business 4th Generation family business.
- Kiln / Lumber drying & Wood Dimension

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.):

- Fitzpatrick + Weller will purchase and install two (2) Electrostatic Precipitators at their Mill Street and Maple Avenue locations. This is a directive of the NYS DEC. The new emission control devices will limit the discharge of particulate matter into the air.

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:

- Absence of been around for over 100 years, this project is one of the top five industry sectors listed in the NY DEC strategic plans.

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:

- US Forest Service, Empire State Development, EDDPA.

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):

- At this point it is not financially feasible to purchase the equipment without government support. The company is danger of shutting down operations if the NYS DEC fines the company for non-compliance.

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:

NA

If the Applicant is unable to obtain financial assistance for the Project, what will be the impact on the Applicant and Cattaraugus County? Fitzpatrick + Weller's competition in PA + Ohio do not

have to install this equipment, only companies in NYS have to install this equipment, relating to the 3 wood fired boilers. This new requirement makes F+W uncompetitive in the workplace.

Will onsite child daycare facilities be available on the project site? ☐ Yes ☒ No

If onsite child daycare facilities are available on the project site, please briefly describe:

C) Site Characteristics

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

Describe the present zoning/land use: 710-Manufacture

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

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 or ☒ No If yes, provide a copy.

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 checked="" type="checkbox"/>	Multi-Tenant	<input type="checkbox"/>
Civic Facility (not for profit)	<input type="checkbox"/>	Renewable Energy	<input 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 checked="" type="checkbox"/>
Industrial/Manufacturing	<input checked="" 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	\$1,346,200		90% ±
Research & Development			
Commercial			
Retail (see retail questionnaire)			
Office			
Renewable Energy			
Specify Other	\$253,970		10% ±

What is the estimated project timetable (provide dates):

1. Start date: acquisition of equipment or construction of facilities: May 2025
2. Estimated completion date of project: 2026
3. Project occupancy – estimated starting date of occupancy: 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 \$ -
3. New Building Addition(s) _____ square feet \$ -
4. Infrastructure Work \$ -
5. Reconstruction/Renovation _____ square feet \$ 1,346,200
6. Manufacturing Equipment \$ -
7. Non-Manufacturing Equipment (furniture, fixtures, etc.) \$ -
8. Soft Costs: (Legal, architect, engineering, etc.) \$ 253,970
9. Other, Specify: _____ \$ -

TOTAL Costs: \$ 1,600,170

Construction Cost Breakdown:

Total Cost of Construction \$ 1,600,170 (sum of 2,3,4 and 5 above)
 Cost of materials: \$ 1,000,000
 % sourced in Cattaraugus County 0 %

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:

Bank Financing

\$ NA

Equity (excluding equity that is attributed to grants/tax credits)

\$ NA

Public Sources (Include sum total of all state and federal grants and tax credits)

\$ NA

Identify each state and federal grant/credit: (i.e. Historic Tax Credit, New Market Tax Credit, Brownfield Cleanup Program, ESD, other public sources)

Farmon Credit - US Forest Service
ESD - Application

\$ TBD

\$ TBA

\$ NA

\$ 1,600,170

7 2 applications will be submitted.

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): \$ NA

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: \$ 1,000,000

Estimated State and Local Sales and Use Tax Benefit (multiply 8.0% by the figure, above): \$ 80,000

*** 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): \$ NA

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

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): NA

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. - NA

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):

	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)	84	84	51	All
Part Time (PT)				
Total ***	84	84		All

* Company is actively hiring.

** 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:

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					
Professional					
Administrative					
Production	84	\$40,000			
Independent Contractor					
Other					

** 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.

Payroll Information:

Annual Payroll at proposed project site upon project completion

\$ 4,000,000².

Estimated average annual salary of jobs to be retained (full time)

\$ 40,880

Estimated average annual salary of jobs to be retained (part time)

\$

Estimated average annual salary of jobs to be created (full time)

\$ N/A

Estimated average annual salary of jobs to be created (part time)

\$ N/A

Estimated salary range of jobs to be created

From (full time)

\$ N/A

To (full time) \$

N/A

From (part time)

\$

To (part time) \$

- Retained + Company is actively hiring.

N/A

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: _____
Address: _____
City/Town: _____ State: _____ Zip: _____
Contact Person: _____
Phone: _____ Fax: _____
E-Mail: _____
Federal ID #: _____ NAICS Code: _____

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

N/A

Part B: Tenant Form

**** This section must be completed for each proposed tenant ****

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: _____

City/Town: _____

Tenant Name: _____

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

Are terms of the lease: GROSS ☐ or NET ☐

If GROSS lease, explain how Agency benefits are passed to the tenant: _____

Estimated date of occupancy: _____, 20____

Company Name: _____

Current Address: _____

City/Town: _____ State: _____ Zip: _____

Local Contact Person: _____ Title: _____

Phone: _____ E-mail: _____

Company President/General Manager: _____

Number of employees to be relocated to new project location:

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

List the square footage which the proposed tenant will lease at the Project location: _____ SF

List the square footage which the proposed tenant leases at its present location(s): _____ 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?

If leased, when does lease expire? _____, 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.

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? 0%. 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.

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

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

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.

If yes, explain *Fitzpatrick & Weller has been an employer in Cattaraugus County for over 100 years, with a current level of 84 FTE's. They are one of the leading businesses in Cattaraugus County. If the project does happen its independent of loss of employees and a line of business.*

5. Is the project located in a Highly Distressed Area? ☐ Yes or ☒ No

NA

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: _____
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:

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:

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.)

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?

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

NA

NA

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)

Reason

NA

NA

NA

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.

- No PILOT

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.)
\$1,600,170	N/A	\$50,000	N/A	TBD

Calculate % (Est. PILOT + Est. Sales Tax+ Est. Mortgage Tax+ Other)/Total Project Costs: 20 %

Attachment A: Representations, Certifications and Indemnification

Gregory J. Fitzpatrick (name of CEO or other authorized representative of Applicant) confirms and says that he/she is the President (title) of Fitzpatrick & Weller, Inc. (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.

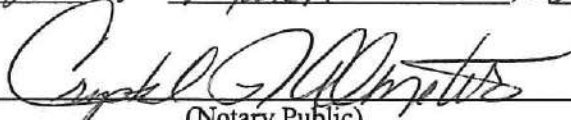
STATE OF NEW YORK)
COUNTY OF CATTARAUGUS) ss.:

Gregory J. Fitzpatrick, being first duly sworn, deposes and says:

1. That I am the President (Corporate Office) of Fitzpatrick + Iseller Inc. (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.

X 
(Signature of Officer)

Subscribed and affirmed to me under penalties of perjury
this 18th day of March, 2025


(Notary Public)

CRYSTAL L. ALMETER. #01AL5088075
Notary Public, State of New York
Qualified in Cattaraugus County
My Commission Expires November 10, 2025

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.

History



Frank Fitzpatrick and his brother-in-law, William Weller, started Fitzpatrick & Weller to produce shoe lace blocks. They provided shoemakers with finished lasts on which shoes were made.

1933

William F. Fitzpatrick, nephew of Frank, incorporated the business together with another nephew of Frank's, James E. Fitzpatrick. They managed the company until the end of World War II.

1946

Joseph and William C. Fitzpatrick joined the company. Pictured from left to right: Art Quackenbush, Frank Luss, William F. Fitzpatrick, Bill Luss, and Production Manager Jim Lyons.

1949

Gerard Fitzpatrick joined the company.

Built the Sawmill.



1954

Dana Fitzpatrick joined the company.

1965

Following the death of William F. in 1965, the Murphy & Son Co. building was purchased and a new modern sawmill was built in 1964.



Pictured from left to right: Dana Fitzpatrick, Bill 'Wheser' Fitzpatrick, Sam Ellis (Traveler's Insurance), Gerard 'Jess' Fitzpatrick, Joe Fitzpatrick, and William Fitzpatrick.

Fitzpatrick & Weller diversified into sawmilling, timberland ownership, and component manufacturing.

1987



F & W purchased the York Merit Plant, a second state of the art production facility that significantly increased production space. Both dimension plants have advanced capabilities including:

- Solid and glued-up components for the furniture, cabinet, staircase and flooring industries to name just a few.
- We accept custom specifications
- Modern efficient production equipment
- Highly trained operators

1989



A new 5,400 sq. ft. office building was opened, which is our main office now.

1996



Opened a new Dry Storage Building increasing lumber storage capabilities by 2 million board feet.

2007

Greg Fitzpatrick, President and CEO and Great, Great Nephew of Frank Fitzpatrick, are now managing the day to day operations. Dana Fitzpatrick, Greg's father, is Chairman of the Board of Directors.

2020

Dana Fitzpatrick, Chariman of the Board of Directors passed away, December 18, 2020.



ALL PRODUCTS are Made in the USA, using Eco-Friendly processes



FITZPATRICK & WELLER

12 Mill St, P.O.Box 490, Ellicottville, NY 14731
E: Sales@Fitzweller.com Ph: 716-699-2393 Fax: 716-699-2893

Business Hours Mon-Fri

Office: 8:00-4:30 Lumber Yard: 6:30-3:00 Dimension Shipping: 6:30-2:30



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Parcel History

[View parcel history data](#)

Municipality of V. Ellicottville

SWIS: 043601 Tax ID: 55.036-2-3.1

Tax Map ID / Property Data

Status:	Active	Roll Section:	Taxable
Address:	12 Mill St		
Property Class:	710 - Manufacture	Site Property Class:	710 - Manufacture
Ownership Code:			
Site:	Com 1	In Ag. District:	No
Zoning Code:	06 -	Bldg. Style:	Not Applicable
Neighborhood:	36100 - Vil-South East	School District:	Ellicottville
Total Acreage/Size:	15.55	Equalization Rate:	----
Land Assessment:	2024 - \$500,000	Total Assessment:	2024 - \$832,000
Full Market Value:	2024 - \$1,526,606		
Deed Book:	963	Deed Page:	19
Grid East:	1125849	Grid North:	829306

Special Districts for 2024

Description	Units	Percent	Type	Value
WB360-Water benefit	0	0%		0
WD361-Water 1	0	0%		0
FD360-Ellicottville fire	0	0%		0

Land Types

Type	Size
Primary	7.95 acres

Photographs

(Click on photo to enlarge it.)



03/10/2008-Photo

Photo 1 of 2



Documents

- [Deed History Card](#)
- [History Combine](#)
- [History Combine](#)
- [RP5217 - 1/06](#)
- [Survey Map](#)

Maps

[CLICK HERE](#) for information on purchasing tax maps.

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Residual	7.60 acres





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Parcel History

View parcel history data

Municipality of V. Ellicottville

SWIS: 043601 Tax ID: 55.036-2-3.1

Inventory

Overall EFF Year Built:
Overall Condition: Fair
Overall Grade: Economy
Overall Desirability: 1

Buildings

Air Cond. %	Sprinkler %	Alarm %	Elevators	Basement Type	Year Built	Eff Year Built	Condition	Quality	Gross Floor Area	Stories	Nbr Identical Bldgs
0	0	0	0		1955		Good	Economy	28166	1	1
0	0	0	0		1930		Fair	Economy	11280	1	1
0	0	0	0		1930		Fair	Economy	6068	1	1
0	0	0	0		1955		Normal	Average	2220	1	1
0	0	0	0		1982		Normal	Average	12050	1	1
0	0	0	0		1970		Normal	Average	16970	1	1
0	0	0	0		1975		Normal	Economy	4440	1	1
0	0	0	0		1975		Normal	Economy	13600	1	1
0	0	0	0		1975		Normal	Economy	2236	1	1
0	0	0	0		1958		Normal	Economy	12600	1	1
0	0	0	0		1982		Normal	Average	13300	1	1
0	0	0	0		1989		Normal	Average	5280	2	1
0	0	0	0		1998		Normal	Average	4160	1	1
0	0	0	0		2000		Normal	Average	26360	1	1
0	0	0	0		2000		Normal	Average	2000	1	1
0	0	0	0	0	1982	Normal	Average	12050	1		
0	0	0	0	0	1970	Normal	Average	16970	1		
0	0	0	0	0	1975	Normal	Economy	4440	1		
0	0	0	0	0	1975	Normal	Economy	13600	1		
0	0	0	0	0	1975	Normal	Economy	2236	1		
0	0	0	0	0	1958	Normal	Economy	12600	1		
0	0	0	0	0	1982	Normal	Average	13300	1		
0	0	0	0	0	1989	Normal	Average	5280	2		
0	0	0	0	0	1998	Normal	Average	4160	1		
0	0	0	0	0	2000	Normal	Average	26360	1		
0	0	0	0	0	2000	Normal	Average	2000	1		

Utilities

Sewer Type: Comm/public
Water Supply: Comm/public
Utilities: Gas & elec

Site Uses

Use	Rentable Area	Total Units
Light mfg	53,084 sq. ft.	0
Lumber Yard	31,806 sq. ft.	0
Lumber Yard	18,040 sq. ft.	0

Photographs

(Click on photo to enlarge it.)



03/10/2008-Photo

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Documents

- Deed History Card
- History Combine
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- RP5217 - 1/06
- Survey Map

Maps

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Row office	5,280 sq. ft.	0
Dstr wrhouse	4,160 sq. ft.	0
Dstr wrhouse	28,360 sq. ft.	0
Dstr wrhouse	2,000 sq. ft.	0

Estimated Taxes for Parcel Number 55.036-2-3.1 in the Village of Ellicottville for 2025

Messages

- If you reside in a **city/town** that is completing a **revaluation**, the total tax may not be accurate. This is because this tool uses **ACTUAL** tax rates from the previous year. The new tax rates for a reval city/town may be **SIGNIFICANTLY** different.

Total Taxes = \$27,421.85 for the year 2025

SCHOOL (Ellicottville)

Previous 2024 Assessed Value: \$832,000.00
2024 SCHOOL (Ellicottville) Rate: 11.805838

\$9,822.46(36%)

Village(Ellicottville)

Previous 2023 Assessed Value: \$1,325,000.00
2024 Village(Ellicottville) Rate: 2.40545

\$3,187.22(12%)

Town(Ellicottville)

Previous 2024 Assessed Value: \$832,000.00
2025 Town(Ellicottville) Rate: 1.564915

\$1,302.01(5%)

COUNTY(Ellicottville)

Previous 2024 Assessed Value: \$832,000.00
2025 COUNTY(Ellicottville) Rate: 15.213929

\$12,657.99(46%)

Ellicottville Fire(FD360)

Previous 2024 Assessed Value: \$832,000.00
2025 Ellicottville Fire(FD360) Rate: 0.543468

\$452.17(2%)

Total Taxes = \$27,421.85 for the year 2025

Tax report generated on March 14, 2025 (2025-03-14 11:46:26) for Print Key = 05503600020030010000

Error getting ALL Assessed Values for the Village of Ellicottville for the year 2025 as assessments may not exist yet.

Notice

- Parcels that have been split / combined may not show all taxes!
- These figures are generated from the current tax rates and represent **base taxes only**!
- **Exemptions**, such as, back taxes, fees and interest **are not included**!
- If you reside in a **city/town** that is completing a **revaluation**, the total tax may not be accurate. This is because this tool uses **ACTUAL** tax rates from the previous year. The new tax rates for a reval city/town may be **SIGNIFICANTLY** different.

Tax changes occur 5 times per year in New York State.


- School Rates change on *September 1* and use the most current assessed value.
- Town and County Rates change on *January 1*
- Village Tax Rates change on *June 1*
- City of Olean Tax Rates change on *May 1*
- City of Salamanca Tax Rates change on *April 10*


Contacts for this property

Assessor: Harry Weissman (More information about Assessor Harry Weissman) 716-699-8137 , evlassessor@gmail.com
Hours: Wednesday & Friday 11AM - 3PM

Tax Collector: Amy Hayward (More information about Tax Collector Amy Hayward) Phone: 716-699-4636

School Tax Collector: Lindy Terhune (More information about Tax Collector Lindy Terhune)
Phone: 716-699-2316 ext-1303

 [View more information about this property.](#)

 [View a map of this property.](#)

20 Past Property Value Records found for Parcel # 55.036-2-3.1

Terms of Use/Disclaimer

You must acknowledge that this tool calculates the assessment multiplied by the tax rate divided by 1,000. Taxes are calculated without any exemptions.

The calculator is based off of the current tax rate and must only be used as an *estimate* for future taxes. You will not hold Cattaraugus County liable for any errors in calculations during this process.

Real Property & GIS for Cattaraugus County

v.2024

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Photo for 55.036-2-3.1 in V. Ellicottville



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Municipality of V. Ellicottville

SWIS: 043601 Tax ID: 55.044-1-3

Tax Map ID / Property Data

Status:	Active	Roll Section:	Taxable
Address:	2-16 Maple Ave		
Property Class:	710 - Manufacture	Site Property Class:	710 - Manufacture
Ownership Code:			
Site:	Com 1	In Ag. District:	No
Zoning Code:	06 -	Bldg. Style:	Not Applicable
Neighborhood:	36100 - Vil-South East	School District:	Ellicottville
Total Acreage/Size:	6.82	Equalization Rate:	---
Land Assessment:	2024 - \$300,000	Total Assessment:	2024 - \$490,500
Full Market Value:	2024 - \$900,000		
Deed Book:	869	Deed Page:	335
Grid East:	1125787	Grid North:	827732

Special Districts for 2024

Description	Units	Percent	Type	Value
WD361-Water 1	0	0%		0
WB360-Water benefit	0	0%		0
FD360-Ellicottville fire	0	0%		0

Land Types

Type	Size
Primary	3.00 acres

Photographs

(Click on photo to enlarge it.)



03/09/2008-Photo

Photo 1 of 2



Documents

- [Deed History Card](#)

Maps

[CLICK HERE](#) for information on purchasing tax maps.

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[Parcel History](#)

Municipality of V. Ellicottville

SWIS: 043601 Tax ID: 55.044-1-3

Inventory

Overall EFF Year Built:
Overall Condition: Normal
Overall Grade: Economy
Overall Desirability: 2

Buildings

Air Cond. %	Sprinkler %	Alarm %	Elevators	Basement Type	Year Built	Eff Year Built	Condition	Quality	Gross Floor Area	Stories	Nbr Identical Bldgs
0	100	100	0		1961		Normal	Average	67795	1	1

Utilities

Sewer Type: Comm/public
Water Supply: Comm/public
Utilities: Gas & elec

Site Uses

Use	Rentable Area	Total Units
Light mfg	67,795 sq. ft.	0

Photographs

(Click on photo to enlarge it.)



03/09/2008-Photo

Photo 1 of 2

Documents

• [Deed History Card](#)

Maps

[CLICK HERE](#) for information on purchasing tax maps.

[View Tax Map](#)

[Pin Property on GIS Map](#)

Estimated Taxes for Parcel Number 55.044-1-3 in the Village of Ellicottville for 2025

Messages

- If you reside in a city/town that is completing a revaluation, the total tax may not be accurate. This is because this tool uses ACTUAL tax rates from the previous year. The new tax rates for a reval city/town may be SIGNIFICANTLY different.

Total Taxes = \$15,911.03 for the year 2025

SCHOOL (Ellicottville)

Previous 2024 Assessed Value: \$490,500.00
2024 SCHOOL (Ellicottville) Rate: 11.805838

\$5,790.76(36%)

Village(Ellicottville)

Previous 2023 Assessed Value: \$675,000.00
2024 Village(Ellicottville) Rate: 2.40545

\$1,623.68(10%)

Town(Ellicottville)

Previous 2024 Assessed Value: \$490,500.00
2025 Town(Ellicottville) Rate: 1.564915

\$767.59(5%)

COUNTY(Ellicottville)

Previous 2024 Assessed Value: \$490,500.00
2025 COUNTY(Ellicottville) Rate: 15.213929

\$7,462.43(47%)

Ellicottville Fire(FD360)

Previous 2024 Assessed Value: \$490,500.00
2025 Ellicottville Fire(FD360) Rate: 0.543468

\$266.57(2%)

Total Taxes = \$15,911.03 for the year 2025

Tax report generated on March 14, 2025 (2025-03-14 9:52:49) for Print Key = 05504400010030000000

Error getting ALL Assessed Values for the Village of Ellicottville for the year 2025 as assessments may not exist yet.

Notice

- Parcels that have been split / combined may not show all taxes!
- These figures are generated from the current tax rates and represent **base taxes only**!
- **Exemptions**, such as, back taxes, fees and interest **are not included**!
- If you reside in a city/town that is completing a revaluation, the total tax may not be accurate. This is because this tool uses ACTUAL tax rates from the previous year. The new tax rates for a reval city/town may be SIGNIFICANTLY different.

Tax changes occur 5 times per year in New York State.

- School Rates change on *September 1* and use the most current assessed value.
- Town and County Rates change on *January 1*
- Village Tax Rates change on *June 1*
- City of Olean Tax Rates change on *May 1*
- City of Salamanca Tax Rates change on *April 10*


Contacts for this property.

Assessor: [Harry Weissman \(More information about Assessor Harry Weissman\)](#) 716-699-8137 , evlassessor@gmail.com
Hours: Wednesday & Friday 11AM - 3PM

Tax Collector: [Amy Hayward \(More information about Tax Collector Amy Hayward\)](#) Phone: 716-699-4636

School Tax Collector: [Lindy Terhune \(More information about Tax Collector Lindy Terhune\)](#)
Phone: 716-699-2316 ext-1303

 [View more information about this property.](#)

 [View a map of this property.](#)

20 Past Property Value Records found for Parcel # 55.044-1-3

Terms of Use/Disclaimer

You must acknowledge that this tool calculates the assessment multiplied by the tax rate divided by 1,000. Taxes are calculated **without** any exemptions.

The **calculator** is based off of the current tax rate and must only be used as an *estimate* for future taxes. You will not hold Cattaraugus County liable for any errors in calculations during this process.

Real Property & GIS for Cattaraugus County

v.2024

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Photo
Photo 1 of 2

Photo for 55.044-1-3 in V. Ellicottville

617.20
Appendix B
Short Environmental Assessment Form

Instructions for Completing

Part 1 - Project Information. The applicant or project sponsor is responsible for the completion of Part 1. Responses become part of the application for approval or funding, are subject to public review, and may be subject to further verification. Complete Part 1 based on information currently available. If additional research or investigation would be needed to fully respond to any item, please answer as thoroughly as possible based on current information.

Complete all items in Part 1. You may also provide any additional information which you believe will be needed by or useful to the lead agency; attach additional pages as necessary to supplement any item.

Part 1 - Project and Sponsor Information							
Name of Action or Project: <i>Fitz Patrick & Walker, Inc.</i>							
Project Location (describe, and attach a location map): <i>2 Maple Avenue Ellerslie, NY 14751 / 12 Mill St. Bulke</i>							
Brief Description of Proposed Action: <i>New NYS DEC regulations are requiring the company to install of new Electrostatic Precipitator's of their two (2) wood fire boilers in operation at the 2 sites/locations.</i>							
Name of Applicant or Sponsor: <i>Greg Fitzpatrick</i>		Telephone: <i>716 - 694-2393</i> E-Mail: <i>gregf@fitzwalker.com</i>					
Address: <i>12 Mill Street, PO Box 490</i>							
City/PO: <i>Ellerslie</i>		State: <i>NY</i>	Zip Code: <i>14751</i>				
1. Does the proposed action only involve the legislative adoption of a plan, local law, ordinance, administrative rule, or regulation? If Yes, attach a narrative description of the intent of the proposed action and the environmental resources that may be affected in the municipality and proceed to Part 2. If no, continue to question 2.			<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 2px;">NO</td> <td style="padding: 2px;">YES</td> </tr> <tr> <td style="text-align: center; padding: 5px;"><input checked="" type="checkbox"/></td> <td style="text-align: center; padding: 5px;"><input type="checkbox"/></td> </tr> </table>	NO	YES	<input checked="" type="checkbox"/>	<input type="checkbox"/>
NO	YES						
<input checked="" type="checkbox"/>	<input type="checkbox"/>						
2. Does the proposed action require a permit, approval or funding from any other governmental Agency? If Yes, list agency(s) name and permit or approval:			<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 2px;">NO</td> <td style="padding: 2px;">YES</td> </tr> <tr> <td style="text-align: center; padding: 5px;"><input checked="" type="checkbox"/></td> <td style="text-align: center; padding: 5px;"><input type="checkbox"/></td> </tr> </table>	NO	YES	<input checked="" type="checkbox"/>	<input type="checkbox"/>
NO	YES						
<input checked="" type="checkbox"/>	<input type="checkbox"/>						
3.a. Total acreage of the site of the proposed action? <i>maple 3.0</i> acres b. Total acreage to be physically disturbed? <i>0</i> acres c. Total acreage (project site and any contiguous properties) owned or controlled by the applicant or project sponsor? <i>6.82</i> acres <div style="float: right; text-align: right;"> <i>7.95</i> <i>0</i> - Mill St. <i>15</i> </div>							
4. Check all land uses that occur on, adjoining and near the proposed action. <input type="checkbox"/> Urban <input checked="" type="checkbox"/> Rural (non-agriculture) <input type="checkbox"/> Industrial <input checked="" type="checkbox"/> Commercial <input checked="" type="checkbox"/> Residential (suburban) <input type="checkbox"/> Forest <input type="checkbox"/> Agriculture <input type="checkbox"/> Aquatic <input type="checkbox"/> Other (specify): _____ <input type="checkbox"/> Parkland							

5. Is the proposed action, a. A permitted use under the zoning regulations?	NO <input type="checkbox"/>	YES <input checked="" type="checkbox"/>	N/A <input type="checkbox"/>
b. Consistent with the adopted comprehensive plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6. Is the proposed action consistent with the predominant character of the existing built or natural landscape?		NO <input checked="" type="checkbox"/>	YES <input type="checkbox"/>
7. Is the site of the proposed action located in, or does it adjoin, a state listed Critical Environmental Area? If Yes, identify: _____		NO <input checked="" type="checkbox"/>	YES <input type="checkbox"/>
8. a. Will the proposed action result in a substantial increase in traffic above present levels?		NO <input checked="" type="checkbox"/>	YES <input type="checkbox"/>
b. Are public transportation service(s) available at or near the site of the proposed action?		<input checked="" type="checkbox"/>	<input type="checkbox"/>
c. Are any pedestrian accommodations or bicycle routes available on or near site of the proposed action?		<input checked="" type="checkbox"/>	<input type="checkbox"/>
9. Does the proposed action meet or exceed the state energy code requirements? If the proposed action will exceed requirements, describe design features and technologies: _____		NO <input type="checkbox"/>	YES <input checked="" type="checkbox"/>
10. Will the proposed action connect to an existing public/private water supply? If No, describe method for providing potable water: <u>Village of Elliptike</u>		NO <input type="checkbox"/>	YES <input checked="" type="checkbox"/>
11. Will the proposed action connect to existing wastewater utilities? If No, describe method for providing wastewater treatment: <u>Village of Elliptike</u>		NO <input type="checkbox"/>	YES <input checked="" type="checkbox"/>
12. a. Does the site contain a structure that is listed on either the State or National Register of Historic Places?		NO <input checked="" type="checkbox"/>	YES <input type="checkbox"/>
b. Is the proposed action located in an archeological sensitive area?		<input checked="" type="checkbox"/>	<input type="checkbox"/>
13. a. Does any portion of the site of the proposed action, or lands adjoining the proposed action, contain wetlands or other waterbodies regulated by a federal, state or local agency?		NO <input checked="" type="checkbox"/>	YES <input type="checkbox"/>
b. Would the proposed action physically alter, or encroach into, any existing wetland or waterbody? If Yes, identify the wetland or waterbody and extent of alterations in square feet or acres: _____		<input checked="" type="checkbox"/>	<input type="checkbox"/>
14. Identify the typical habitat types that occur on, or are likely to be found on the project site. Check all that apply: <input type="checkbox"/> Shoreline <input type="checkbox"/> Forest <input checked="" type="checkbox"/> Agricultural/grasslands <input type="checkbox"/> Early mid-successional <input type="checkbox"/> Wetland <input type="checkbox"/> Urban <input type="checkbox"/> Suburban			
15. Does the site of the proposed action contain any species of animal, or associated habitats, listed by the State or Federal government as threatened or endangered?		NO <input checked="" type="checkbox"/>	YES <input type="checkbox"/>
16. Is the project site located in the 100 year flood plain?		NO <input checked="" type="checkbox"/>	YES <input type="checkbox"/>
17. Will the proposed action create storm water discharge, either from point or non-point sources? If Yes, a. Will storm water discharges flow to adjacent properties? <input checked="" type="checkbox"/> NO <input type="checkbox"/> YES b. Will storm water discharges be directed to established conveyance systems (runoff and storm drains)? If Yes, briefly describe: <input checked="" type="checkbox"/> NO <input type="checkbox"/> YES		NO <input type="checkbox"/>	YES <input type="checkbox"/>

18. Does the proposed action include construction or other activities that result in the impoundment of water or other liquids (e.g. retention pond, waste lagoon, dam)? If Yes, explain purpose and size: _____	NO <input checked="" type="checkbox"/>	YES <input type="checkbox"/>
19. Has the site of the proposed action or an adjoining property been the location of an active or closed solid waste management facility? If Yes, describe: _____	NO <input checked="" type="checkbox"/>	YES <input type="checkbox"/>
20. Has the site of the proposed action or an adjoining property been the subject of remediation (ongoing or completed) for hazardous waste? If Yes, describe: _____	NO <input checked="" type="checkbox"/>	YES <input type="checkbox"/>

I AFFIRM THAT THE INFORMATION PROVIDED ABOVE IS TRUE AND ACCURATE TO THE BEST OF MY KNOWLEDGE

Applicant/sponsor name: GREGORY J. FITEPATRICK Date: 3/18/25
 Signature: [Signature]

Part 2 - Impact Assessment. The Lead Agency is responsible for the completion of Part 2. Answer all of the following questions in Part 2 using the information contained in Part 1 and other materials submitted by the project sponsor or otherwise available to the reviewer. When answering the questions the reviewer should be guided by the concept "Have my responses been reasonable considering the scale and context of the proposed action?"

	No, or small impact may occur	Moderate to large impact may occur
1. Will the proposed action create a material conflict with an adopted land use plan or zoning regulations?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. Will the proposed action result in a change in the use or intensity of use of land?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3. Will the proposed action impair the character or quality of the existing community?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4. Will the proposed action have an impact on the environmental characteristics that caused the establishment of a Critical Environmental Area (CEA)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5. Will the proposed action result in an adverse change in the existing level of traffic or affect existing infrastructure for mass transit, biking or walkway?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6. Will the proposed action cause an increase in the use of energy and it fails to incorporate reasonably available energy conservation or renewable energy opportunities?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7. Will the proposed action impact existing: a. public / private water supplies?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b. public / private wastewater treatment utilities?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
8. Will the proposed action impair the character or quality of important historic, archaeological, architectural or aesthetic resources?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
9. Will the proposed action result in an adverse change to natural resources (e.g., wetlands, waterbodies, groundwater, air quality, flora and fauna)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	No, or small impact may occur	Moderate to large impact may occur
10. Will the proposed action result in an increase in the potential for erosion, flooding or drainage problems?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
11. Will the proposed action create a hazard to environmental resources or human health?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Part 3 - Determination of significance. The Lead Agency is responsible for the completion of Part 3. For every question in Part 2 that was answered "moderate to large impact may occur", or if there is a need to explain why a particular element of the proposed action may or will not result in a significant adverse environmental impact, please complete Part 3. Part 3 should, in sufficient detail, identify the impact, including any measures or design elements that have been included by the project sponsor to avoid or reduce impacts. Part 3 should also explain how the lead agency determined that the impact may or will not be significant. Each potential impact should be assessed considering its setting, probability of occurring, duration, irreversibility, geographic scope and magnitude. Also consider the potential for short-term, long-term and cumulative impacts.

<input type="checkbox"/>	Check this box if you have determined, based on the information and analysis above, and any supporting documentation, that the proposed action may result in one or more potentially large or significant adverse impacts and an environmental impact statement is required.
<input type="checkbox"/>	Check this box if you have determined, based on the information and analysis above, and any supporting documentation, that the proposed action will not result in any significant adverse environmental impacts.
<div> <div>Name of Lead Agency</div> <div>Date</div> </div>	
<div> <div>Print or Type Name of Responsible Officer in Lead Agency</div> <div>Title of Responsible Officer</div> </div>	
<div> <div>Signature of Responsible Officer in Lead Agency</div> <div>Signature of Preparer (if different from Responsible Officer)</div> </div>	

PRINT

MRB Cost Benefit Calculator

Cattaraugus County Industrial Development Agency

Date
 Project Title
 Project Location

Construction Phase - Project Assumptions

Project Costs

Enter total project costs:

Local Construction Spending*

% of locally sourced materials and labor

In-region construction spending

Project Costs	Value
	<input type="text" value="\$1,600,170"/>
	<input type="text" value="10%"/>
	<input type="text" value="\$160,017"/>

Construction Economic Impacts

Industry	NAICS	% of Total Investment	Investment by Type
Industrial Building Construction	236210	100%	\$160,017
(Not Applicable)	0		\$0
(Not Applicable)	0		\$0
Most projects will only have one line related to construction type.		100%	\$160,017

Operation Phase - Project Assumptions

Jobs and Earnings from Operations

NAICS Lookup

Year 1 - Enter NAICS	NAICS	Count	Per Job Annual Earnings	Total Earnings
Lumber, Plywood, Millwork, and Wood Pan	423310	84	\$40,000	\$3,360,000
	0	0	\$0	\$0
	0	0	\$0	\$0
	0	0	\$0	\$0
	0	0	\$0	\$0
	0	0	\$0	\$0
Total		84		\$3,360,000

Year 2	NAICS	Count	Per Job Annual Earnings	Total Earnings
Lumber, Plywood, Millwork, and Wood Pan	423310	84	\$40,000	\$3,360,000
	0	0	\$0	\$0
	0	0	\$0	\$0
	0	0	\$0	\$0
	0	0	\$0	\$0
	0	0	\$0	\$0
Total		84		\$3,360,000

Year 3+ (Full Employment)	NAICS	Count	Per Job Annual Earnings	Total Earnings
Lumber, Plywood, Millwork, and Wood Pan	423310	84	\$40,000	\$3,360,000
	0	0	\$0	\$0
	0	0	\$0	\$0
	0	0	\$0	\$0
	0	0	\$0	\$0
	0	0	\$0	\$0
Total		84		\$3,360,000

Fiscal Impact Assumptions

Estimated Costs of Incentives

	%	Value
Sales Tax Exemption		<input type="text" value="\$800,000"/>
Local Sales Tax Rate	4.00%	<input type="text" value="\$400,000"/>
State Sales Tax Rate	4.00%	<input type="text" value="\$400,000"/>
Mortgage Recording Tax Exemption		<input type="text" value="\$0"/>
Local	0.75%	<input type="text" value="\$0"/>
State	0.50%	<input type="text" value="\$0"/>
Total Costs		<input type="text" value="\$800,000"/>

PILOT Term (Years)	<input type="text" value="0"/>
Escalation Factor	<input type="text" value="2%"/>
Discount Factor	<input type="text" value="2%"/>

Property Tax Exemption

[illegible]

Other Benefits to Public and Private Individuals - if Applicable

[illegible]

Notes

Sales tax exemption benefits only.

Does the IDA believe the project can be accomplished in a timely fashion?

Yes

Cattaraugus County Industrial Development Agency
MRB Cost Benefit Calculator



Date March 21, 2025
Project Title Fitzpatrick & Weller
Project Location 2 Maple Avenue & 12 Mill Street Ellicottville NY

Economic Impacts

Summary of Economic Impacts over the Life of the PILOT
Project Total Investment
\$1,600,170

Temporary (Construction)			
	Direct	Indirect	Total
Jobs	1	0	1
Earnings	\$58,619	\$12,157	\$70,776
Local Spend	\$160,017	\$44,226	\$204,243

Ongoing (Operations)			
Aggregate over life of the PILOT			
	Direct	Indirect	Total
Jobs	0	0	0
Earnings	\$10,080,000	\$2,694,458	\$12,774,458

Figure 1

Net Benefits

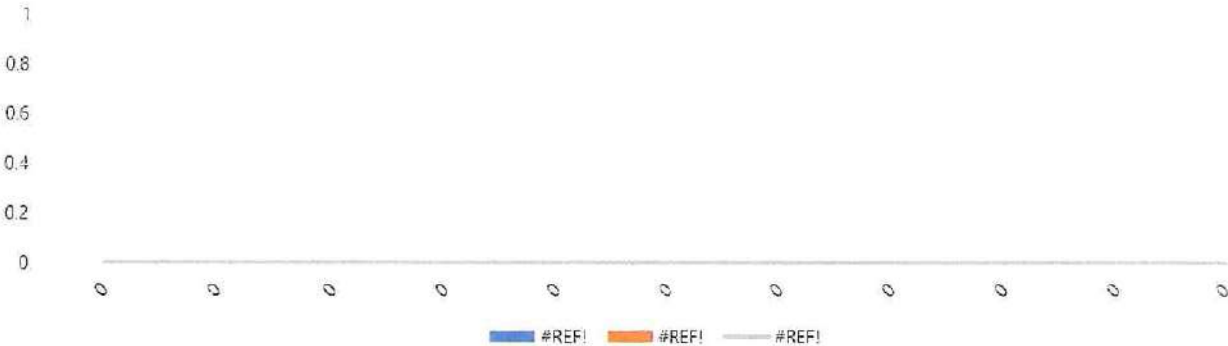


Figure 2

Total Jobs

Figure 3

Total Earnings



Fiscal Impacts

Estimated Costs of Exemptions

	Nominal Value	Discounted Value*
Property Tax Exemption	\$0	\$0
Sales Tax Exemption	\$800,000	\$800,000
Local Sales Tax Exemption	\$400,000	\$400,000
State Sales Tax Exemption	\$400,000	\$400,000
Mortgage Recording Tax Exemption	\$0	\$0
Local Mortgage Recording Tax Exemption	\$0	\$0
State Mortgage Recording Tax Exemption	\$0	\$0
Total Costs	\$800,000	\$800,000

State and Local Benefits

	Nominal Value	Discounted Value*
Local Benefits	\$12,944,581	\$12,471,872
To Private Individuals	<u>\$12,845,234</u>	<u>\$12,376,351</u>
Temporary Payroll	\$70,776	\$70,776
Ongoing Payroll	\$12,774,458	\$12,305,575
Other Payments to Private Individuals	\$0	\$0
To the Public	<u>\$99,347</u>	<u>\$95,521</u>
Increase in Property Tax Revenue	\$0	\$0
Temporary Jobs - Sales Tax Revenue	\$495	\$495
Ongoing Jobs - Sales Tax Revenue	\$98,852	\$95,026
Other Local Municipal Revenue	\$0	\$0
State Benefits	\$677,383	\$652,457
To the Public	<u>\$677,383</u>	<u>\$652,457</u>
Temporary Income Tax Revenue	\$3,185	\$3,185
Ongoing Income Tax Revenue	\$574,851	\$553,751
Temporary Jobs - Sales Tax Revenue	\$495	\$495
Ongoing Jobs - Sales Tax Revenue	\$98,852	\$95,026
Total Benefits to State & Region	\$13,621,964	\$13,124,329

Benefit to Cost Ratio

	Benefit*	Cost*	Ratio
Local	\$12,471,872	\$400,000	31:1
State	\$652,457	\$400,000	2:1
Grand Total	\$13,124,329	\$800,000	16:1

*Discounted at 2%

Additional Comments from IDA

Sales tax exemption benefits only.

Does the IDA believe that the project can be accomplished in a timely fashion? Yes

**COUNTY OF CATTARAUGUS INDUSTRIAL
DEVELOPMENT AGENCY**

INDUCEMENT RESOLUTION

**FITZPATRICK AND WELLER, INC., AND/OR INDIVIDUAL(S) OR AFFILIATE(S),
SUBSIDIARY(IES), OR ENTITY(IES) FORMED OR TO BE FORMED ON ITS
BEHALF**

A regular meeting of the County of Cattaraugus Industrial Development Agency was convened on Tuesday, March 25, 2025 at 11:15 a.m.

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

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

WHEREAS, County of Cattaraugus Industrial Development Agency (the "Agency") is authorized and empowered by the provisions of Chapter 1030 of the 1969 Laws of New York, constituting Title 1 of Article 18-A of the General Municipal Law, Chapter 24 of the Consolidated Laws of New York, as amended (the "Enabling Act") and Chapter 536 of the 1971 Laws of New York, as amended, constituting Section 890-b of said General Municipal Law (said Chapter and the Enabling Act being hereinafter collectively referred to as the "Act") to promote, develop, encourage and assist in the acquiring, constructing, reconstructing, improving, maintaining, equipping and furnishing of manufacturing, warehousing, research, commercial and industrial facilities, among others, for the purpose of promoting, attracting and developing economically sound commerce and industry to advance the job opportunities, health, general prosperity and economic welfare of the people of the State of New York, to improve their prosperity and standard of living, and to prevent unemployment and economic deterioration; and

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

WHEREAS, the Company has submitted an application to the Agency (the "Application") requesting the Agency's assistance with a certain project located at 12 Mill Street and 2-16 Maple Avenue, Town & Village of Ellicottville, Cattaraugus County, New York and all other lands in the Town & Village of Ellicottville where, by license or easement or other agreement, the Company or its designees are making improvements that benefit the Project (the "Project") consisting of: the installation of two electrostatic precipitators at the Project in compliance with a DEC mandate and the acquisition by the Company in and around the Improvements of certain items of machinery, equipment and other tangible personal property (the "Equipment"; and, together with the Project, the "Facility"). The Facility will be initially operated and/or managed by the Company; and

WHEREAS, the Financial Assistance (as hereinafter defined) being contemplated by the Agency shall not exceed \$100,000, until a Public Hearing is held, if at all, and a subsequent resolution is passed pursuant to General Municipal Law Section 859-a; and

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

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

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

Section 1. The Company has presented an application in a form acceptable to the Agency. Based upon the representations made by the Company to the Agency in the Company's application and any other correspondence submitted by the Company to the Agency, public hearing comments, and Agency board member review, discussion, and consideration of same, the Agency hereby finds and determines that:

(A) By virtue of the Act, the Agency has been vested with all powers necessary and convenient to carry out and effectuate the purposes and provisions of the Act and to exercise all powers granted to it under the Act; and

(B) It is desirable and in the public interest for the Agency to appoint the Company as its agent for purposes of acquiring, constructing and/or renovating and equipping the Project; and

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

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

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

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

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

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

(I) The Project involves a "Type II action" as said term is defined under the New York State Environmental Conservation Law and its regulations (collectively, "SEQR") and therefore no further action is required under SEQR; and

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

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

- (i) Extent to which the Project will create or retain jobs: The Project will retain 84 FTE employee positions.

- (ii) The estimated total value of Financial Assistance is approximately \$1,600,000
- (iii) The estimated amount of private sector investment to be made by the Company is \$646,332.00.
- (iv) Likelihood of the Project being accomplished in a timely fashion: There is a high likelihood that the Project will be completed during the third or fourth quarter of 2026.
- (v) Extent of new revenue provided to local taxing jurisdictions: By maintaining modern efficient facilities, the Company will continue to be able to conduct its operations resulting in maintenance of real estate tax revenue.
- (vi) The extent to which the Project will create local construction jobs. The Company will utilize local construction contractors to the maximum extent possible.

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

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

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

- (i) authorizes and approves the Company, as its agent, to make purchases of goods and services relating to the Project and that would otherwise be subject to New York State and local sales and use tax in an amount estimated up to \$100,000, 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 \$80,000, 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.

B. Terms and Conditions of Financial Assistance. Pursuant to Section 875(3) of the New York General Municipal Law, and per the policies of the Agency, the Agency may recover or recapture from the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, any New York State and local sales and use tax exemption benefits taken or purported to be taken by the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, if it is determined that: (i) the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, is not entitled to the New York State and local sales and use tax exemption benefits; (ii) the New York State and local sales and use tax exemption benefits are in excess of the amounts authorized to be taken by the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project; (iii) the New York State and local sales and use tax exemption benefits are for property or services not authorized by the Agency as part of the Project; (iv) the Company has made a material false statement on its application for Financial Assistance; and/or (v) the New York State and local sales and use tax exemption benefits are taken in cases where the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, fails to comply with the Investment Commitment, the Employment Commitment, and/or the 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 conclusion of the later of two (2) years following either (i) the construction completion date, or (ii) the termination of the Agent Agreement, a certification, as so required by the Agency, confirming:

- (i) Investment Commitment - the total investment made with respect to the Project at the time of Project completion equals or exceeds \$1,600,000 being the total project cost as stated in the Company's application for Financial Assistance.
- (ii) Employment Commitment – that there are at least 84 existing full time equivalent (“FTE”) employees located at, or to be located at, the Facility as stated in the Company's application for Financial Assistance (the “Baseline FTE”); and

- the number of current FTE employees in the then current year at the Facility; and
- that within two (2) years of Project completion, the Company has maintained FTE employment at the Facility equal to 84 FTE employees.

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

Section 5. The officers, employees and agents of the Agency are hereby authorized and directed for and in the name and on behalf of the Agency to do all acts and things required and to negotiate, execute and deliver all such certificates, instruments and documents, to pay all such fees, charges and expenses and to do all such further acts and things as may be necessary or, in the opinion of the officer, employee or agent acting, desirable and proper to effect the purposes of the foregoing resolutions and to cause compliance by the Agency with all of the terms, covenants and provisions of the documents executed for and on behalf of the Agency.

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

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

Dated: March 25, 2025

PUBLIC HEARING SCRIPT

**Mazza Mechanical Services, Inc. project
and/or Individual(s), Affiliate(s),
Subsidiary(ies), or Entity(ies) formed or
to be formed on its behalf**

Public Hearing to be held on March 17, 2025, at 11:30 a.m. at City of Olean municipal offices at
101 East State Street, Room #119, Olean, New York 14760

ATTENDANCE:

Mayor Aiello
Gregg Piechota

☒ Members of the General Public

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

Hearing Officer: Welcome. This public hearing is now open; it is 11:30 a.m. My name is Corey R. Wiktor. I am the Executive Director for the County of Cattaraugus Industrial Development Agency, and I have been designated by the Agency to be the hearing officer to conduct this public hearing. This public hearing is being live-streamed and made accessible on the Agency's website at www.cattcoida.com.

☒ 2. PURPOSE: Purpose of the Hearing.

Hearing Officer: We are here to hold the public hearing on the Mazza Mechanical Services, Inc. project and/or Individual(s), Affiliate(s), Subsidiary(ies), or Entity(ies) formed or to be formed on its behalf. This public hearing is being recorded and will be transcribed for the Board Members of the Agency for their review and comments before they take any further action. We have a sign in sheet for anyone who would like to participate in this public hearing either by presenting oral comments or we would be happy to take written statements. Notice of this hearing appeared in Olean Times Herald on Friday, March 7, 2025.

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

Hearing Officer: The proposed project (the "Project") consists of: (i) the acquisition by the Agency of a leasehold interest in certain property located at 450 Seventh Street N., City of Olean, Cattaraugus County, New York, and all other lands in the City of Olean where, by license or easement or other agreement, the Company or its designees are making improvements that benefit the Project (the "Land"), (ii) the reconstruction, renovation and rehabilitation of the existing approximately existing 6,000 square-foot

building located on the Land to accommodate a relocation from Orchard Park, New York, of the Company's pipe fabrication division (the "Improvements"); and (iii) the acquisition by the Company in and around the Improvements of certain items of machinery, equipment and other tangible personal property (the "Equipment"; and, together with the Land and the Improvements, the "Facility"). The Facility will be initially operated and/or managed by the Company.

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

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

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

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

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

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

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

[Insert transcription of public comments here.]

-OR-

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

☒ **6. ADJOURNMENT:**

11:48 As there are no further statements and/or comments, I will close the public hearing at a.m.

SIGN IN SHEET FOR PUBLIC HEARING

Public Hearing to be held on March 17, 2025, at 11:30 a.m., at City of Olean municipal offices at
101 East State Street, Room #119, Olean, New York 14760

**Mazza Mechanical Services, Inc. project and/or Individual(s), Affiliate(s),
Subsidiary(ies), or Entity(ies) formed or to be formed on its behalf**

Project Location: 450 Seventh Street N., City of Olean, New York

[illegible]

**COUNTY OF CATTARAUGUS INDUSTRIAL
DEVELOPMENT AGENCY**

INDUCEMENT RESOLUTION

**MAZZA MECHANICAL SERVICES, INC., AND/OR INDIVIDUAL(S) OR
AFFILIATE(S), SUBSIDIARY(IES), OR ENTITY(IES) FORMED OR TO BE FORMED
ON ITS BEHALF**

A regular meeting of the County of Cattaraugus Industrial Development Agency was convened on Tuesday, March 25, 2025 at 11:15 a.m.

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

RESOLUTION OF THE COUNTY OF CATTARAUGUS INDUSTRIAL DEVELOPMENT AGENCY: (i) ACCEPTING THE APPLICATION OF MAZZA MECHANICAL SERVICES, INC., 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) MAKING A DETERMINATION PURSUANT TO THE STATE ENVIRONMENTAL QUALITY REVIEW ACT; (iv) APPOINTING THE COMPANY, OR ITS DESIGNEE, AS ITS AGENT TO UNDERTAKE THE PROJECT; (v) 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, AND (B) A PARTIAL ABATEMENT FROM REAL PROPERTY TAXES BENEFIT THROUGH THE PILOT AGREEMENT; AND (vi) 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 interest in certain property located at 450 Seventh Street N., City of Olean, Cattaraugus County, New York, and all other lands in the City of Olean where, by license or easement or other agreement, the Company or its designees are making improvements that benefit the Project (the “Land”), (ii) the reconstruction, renovation and rehabilitation of the existing approximately existing 6,000 square-foot building located on the Land (the “Improvements”); and (iii) the acquisition by the Company in and around the Improvements of certain items of machinery, equipment and other tangible personal property (the “Equipment”; and, together with the Land and the Improvements, the “Facility”). The Facility will be initially operated and/or managed by the Company; and

WHEREAS, pursuant to General Municipal Law Section 859-a, on March 17, 2025, at 11:30 a.m., at City of Olean municipal offices at 101 East State Street, Room #119, Olean, New York 14760, the Agency held a public hearing with respect to the Project and the proposed Financial Assistance (as hereinafter defined) being contemplated by the Agency (the “Public Hearing”) whereat interested parties were provided a reasonable opportunity, both orally and in writing, to present their views; and

WHEREAS, it is contemplated that the Agency will (i) designate the Company as its agent for the purpose of undertaking the Project pursuant to an Agent and Financial Assistance Project Agreement (the “Agent Agreement”), (ii) 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, the Improvements, the Equipment and personal property 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 and (b) a partial abatement from real property taxes benefit through a fifteen (15) 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, the Project involves a “Type II action” as said term is defined in the New York State Environmental Quality Review Act (“SEQR”) and therefore no other determination or procedures under SEQR are required; and

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

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

Section 1. The Company has presented an application in a form acceptable to the Agency. Based upon the representations made by the Company to the Agency in the Company's application and any other correspondence submitted by the Company to the Agency, public hearing comments, if any, and Agency board member review of and recommendations related to the Project and its resolution 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 community 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 and otherwise furthering the purposes of the Agency as set forth in the Act; and

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

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

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

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

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

- (i) Extent to which the Project will create or retain jobs: The Project will retain 125 FTE employee positions and create 5 new FTE employee position.
- (ii) The estimated total value of Financial Assistance is approximately \$190,043 over the 15-year real property tax abatement benefit period.
- (iii) The estimated amount of private sector investment to be made by the Company is \$1,200,000.
- (iv) Likelihood of the Project being accomplished in a timely fashion: There is a high likelihood that the Project will be completed in a timely manner, by January of 2026.
- (v) Extent of new revenue provided to local taxing jurisdictions: The retained FTE and newly created FTE employee positions will result in continued and new local expenditures subject to local sales and use taxes.
- (vi) The extent to which the Project will create local construction jobs. The Company will utilize local construction contractors to the extent, if at all, required.

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

Section 3. Subject to the Company executing an Agent Agreement and the delivery to the Agency of a binder, certificate or other evidence of insurance for the Project satisfactory to the Agency, the Agency hereby authorizes the Company to proceed with the acquisition, construction and equipping of the Project and hereby appoints the Company as the true and lawful agent of the Agency: (i) to acquire, construct and/or renovate and equip the Project; (ii) to make, execute, acknowledge and deliver any contracts, orders, receipts, writings and instructions, as the stated agent for the Agency with the authority to delegate such agency, in

whole or in part, to agents, subagents, contractors, and subcontractors of such agents and subagents and to such other parties as the Company chooses; and (iii) in general, to do all things which may be requisite or proper for completing the Project, all with the same powers and the same validity that the Agency could do if acting in its own behalf; provided, however, the appointment of the Company as agent of the Agency, if utilized, shall expire one year from the date of this resolution (unless extended for good cause by the Chair, the Vice Chair, and/or the Executive Director).

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

(i) authorizes and approves the Company, as its agent, to make purchases of goods and services relating to the Project and that would otherwise be subject to New York State and local sales and use tax in an amount estimated up to \$1,200,000, 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 \$96,000, 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 real property tax abatement benefits ("PILOT benefits") to be provided over the term of the PILOT Agreement are estimated to be approximately \$94,043, resulting in estimated total PILOT payments of \$720,529 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, 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 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 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 actually made with respect to the Project at the time of Project completion equals or exceeds \$1,200,000 being the total project cost as stated in the Company's application for Financial Assistance.
- (ii) Employment Commitment – that there are at least 125 existing full time equivalent ("FTE") employees located at, or to be located at, the Facility as stated in the Company's application for Financial Assistance (the "Baseline FTE"); and
 - the number of current FTE employees in the then current year at the Facility; and
 - that within two (2) years of Project completion, the Company has maintained and created FTE employment at the Facility equal to 130 FTE employees [representing the sum of (x) 125 Baseline FTE and (y) 5 new FTE employees (being the 5 new FTE employee positions proposed to be created by the Company as stated in its Application)].

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 these resolutions 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. The provision by the Agency of Financial Assistance with respect to the Project as described herein is subject to the Agency's policies.

Section 8. This resolution shall take effect immediately, and shall expire one (1) year from the date hereof unless extended for good cause by the Chair, the Vice Chair, and/or the Executive Director.


Dated: March 25, 2025

PUBLIC HEARING SCRIPT

TL Schwab Transport, LLC and/or
Schwab Aggregates, LLC project and/or
Individual(s), Affiliate(s), Subsidiary(ies),
or Entity(ies) formed or to be formed on
its behalf

Public Hearing to be held on March 17, 2025 at 9:30 a.m., at the Town of Freedom municipal offices at 1188 Eagle Street, Town of Freedom (Sandusky), New York 14133

ATTENDANCE:

 _____

☐ Members of the General Public

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

Hearing Officer: Welcome. This public hearing is now open; it is 9:30 a.m. My name is Corey R. Wiktor. I am the Executive Director for the County of Cattaraugus Industrial Development Agency, and I have been designated by the Agency to be the hearing officer to conduct this public hearing. This public hearing is being live-streamed and made accessible on the Agency's website at www.cattcoida.com.

☒ 2. PURPOSE: Purpose of the Hearing.

Hearing Officer: We are here to hold the public hearing on the TL Schwab Transport, LLC and/or Schwab Aggregates, LLC project and/or Individual(s), Affiliate(s), Subsidiary(ies), or Entity(ies) formed or to be formed on its behalf. This public hearing is being recorded and will be transcribed for the Board Members of the Agency for their review and comments before they take any further action. We have a sign in sheet for anyone who would like to participate in this public hearing either by presenting oral comments or we would be happy to take written statements. Notice of this hearing appeared in Olean Times Herald on Friday, March 7, 2025.

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

Hearing Officer: The proposed project (the "Project") consists of: (i) the acquisition by the Agency of a leasehold interest in certain property located at 10064 Pigeon Hill Road, Town of Freedom, Cattaraugus County, New York, and all other lands in the Town of Freedom where, by license or easement or other agreement, the Company or its designees are making improvements that benefit the Project (the "Land"), (ii) the construction of an

approximately 36,000 square-foot shop and office building in support of the Company's existing business for the production and distribution stone, gravel and sand products (the "Improvements"); and (iii) the acquisition by the Company in and around the Improvements of certain items of machinery, equipment and other tangible personal property (the "Equipment"; and, together with the Land and the Improvements, the "Facility"). The Facility will be initially operated and/or managed by the Company.

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

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

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

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

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

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

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

[Insert transcription of public comments here.]

-OR-

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

☒ **6. ADJOURNMENT:**

As there are no further statements and/or comments, I will close the public hearing at 9:44 a.m.

SIGN IN SHEET FOR PUBLIC HEARING

Public Hearing to be held on March 17, 2025 at 9:30 a.m., local time, at Town of Freedom municipal offices at 1188 Eagle Street, Town of Freedom (Sandusky), New York 14133

TL Schwab Transport, LLC and/or Schwab Aggregates, LLC project and/or Individual(s), Affiliate(s), Subsidiary(ies), or Entity(ies) formed or to be formed on its behalf

Project Location: 10064 Pigeon Hill Road, Freedom, New York

[illegible]

**COUNTY OF CATTARAUGUS INDUSTRIAL
DEVELOPMENT AGENCY**

INDUCEMENT RESOLUTION

**T.L. SCHWAB TRANSPORT, LLC & SCHWAB AGGREGATES, LLC, AND/OR
INDIVIDUAL(S) OR AFFILIATE(S), SUBSIDIARY(IES), OR ENTITY(IES) FORMED
OR TO BE FORMED ON ITS BEHALF**

A regular meeting of the County of Cattaraugus Industrial Development Agency was convened on Tuesday, March 25, 2025 at 11:15 a.m.

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

RESOLUTION OF THE COUNTY OF CATTARAUGUS INDUSTRIAL DEVELOPMENT AGENCY: (i) ACCEPTING THE APPLICATION OF T.L. SCHWAB TRANSPORT, LLC & SCHWAB AGGREGATES, 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) MAKING A DETERMINATION PURSUANT TO THE STATE ENVIRONMENTAL QUALITY REVIEW ACT; (iv) APPOINTING THE COMPANY, OR ITS DESIGNEE, AS ITS AGENT TO UNDERTAKE THE PROJECT; (v) 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 (vi) 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 interest in certain property located at 10064 Pigeon Hill Road, Town of Freedom, Cattaraugus County, New York, and all other lands in the Town of Freedom where, by license or easement or other agreement, the Company or its designees are making improvements that benefit the Project (the “Land”), (ii) the construction of an approximately 36,000 square-foot shop and office building in support of the Company’s existing business for the production and distribution stone, gravel and sand products (the “Improvements”); and (iii) the acquisition by the Company in and around the Improvements of certain items of machinery, equipment and other tangible personal property (the “Equipment”; and, together with the Land and the Improvements, the “Facility”). The Facility will be initially operated and/or managed by the Company; and

WHEREAS, pursuant to General Municipal Law Section 859-a, on March 17, 2025, at 9:30 a.m., at Town of Freedom municipal offices at 1188 Eagle Street, Town of Freedom (Sandusky), New York 1413, the Agency held a public hearing with respect to the Project and the proposed Financial Assistance (as hereinafter defined) being contemplated by the Agency (the “Public Hearing”) whereat interested parties were provided a reasonable opportunity, both orally and in writing, to present their views; and

WHEREAS, it is contemplated that the Agency will (i) designate the Company as its agent for the purpose of undertaking the Project pursuant to an Agent and Financial Assistance Project Agreement (the “Agent Agreement”), (ii) 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, the Improvements, the Equipment and personal property 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 ten (10) 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, the Agency must comply with Article 8 of the New York Environmental Conservation Law and the regulations adopted thereto (collectively referred to as "SEQR"), and determine whether the Project presents a potential significant adverse environmental impact requiring the preparation of an environmental impact statement pursuant to SEQR; and

WHEREAS, the Company has submitted an Environmental Assessment Form to the Agency (the "EAF") to assist in undertaking the required SEQR review; and

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

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

Section 1. The Company has presented an application in a form acceptable to the Agency. Based upon the representations made by the Company to the Agency in the Company's application and any other correspondence submitted by the Company to the Agency, public hearing comments, if any, and Agency board member review of and recommendations related to the Project and its resolution 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 community 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 and otherwise furthering the purposes of the Agency as set forth in the Act; and

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

preserve the competitive position of the Project occupants in their respective industries, and, to the extent occupants are relocating from one plant or facility to another in another area of the State, the Agency has complied with the Act's abandonment procedures; and

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

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

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

(I) The Project involves an "Unlisted Action" as said term is defined pursuant to 6 N.Y.C.R.R. Section 617.2(al) of the SEQR regulations. The Agency has conducted an uncoordinated review of the Project pursuant to 6 N.Y.C.R.R. Section 617.6(b)(4)(i). Based upon a comprehensive and thorough review by the Agency of the EAF and related documents delivered by the Company to the Agency, the criteria set forth in 6 N.Y.C.R.R. Section 617.7 of the SEQR regulations, and the additional representations made by the Company to the Agency in connection with the Project, the Agency hereby finds that the Project will not have a potential significant adverse environmental impact warranting the preparation of an environmental impact statement. The Agency thus issues a "negative declaration" as that term is defined pursuant to 6 N.Y.C.R.R. Section 617.2(z); 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 retain 80 FTE employee position create 10 new FTE employee position.
- (ii) The estimated total value of Financial Assistance is approximately \$462,185 over the ten-year real property tax abatement benefit period.
- (iii) The estimated amount of private sector investment to be made by the Company is \$4,000,000.
- (iv) Likelihood of the Project being accomplished in a timely fashion: There is a high likelihood that the Project will be completed in a timely manner by April 2026.

- (v) Extent of new revenue provided to local taxing jurisdictions: The project will generate over \$112,000 in new real property tax revenues that would not otherwise be received in the absence of the Project.
- (vi) The extent to which the Project will create local construction jobs. The Company will utilize local construction contractors to the maximum extent possible.

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

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

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

(i) authorizes and approves the Company, as its agent, to make purchases of goods and services relating to the Project and that would otherwise be subject to New York State and local sales and use tax in an amount estimated up to \$4,000,000, 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 \$320,000, 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 \$50,000 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 \$92,185, resulting in estimated total PILOT payments of \$173,305 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, 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 actually made with respect to the Project at the time of Project completion equals or exceeds \$4,000,000 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 maintained and created FTE employment at the Facility equal to 90 FTE employees [representing the sum of 80 existing FTE and 10 new FTE

employees (being the 10 new FTE employee positions proposed to be created by the Company as stated in its Application)].

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 these resolutions 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. The provision by the Agency of Financial Assistance with respect to the Project as described herein is subject to the Agency's policies.

Section 8. This resolution shall take effect immediately and shall expire one (1) year from the date hereof unless extended for good cause by the Chair, the Vice Chair, and/or the Executive Director.

Dated: March 25, 2025

PUBLIC HEARING SCRIPT

Kinley Contractors, LLC project and/or Individual(s), Affiliate(s), Subsidiary(ies), or Entity(ies) formed or to be formed on its behalf

Public Hearing to be held on March 17, 2025 at 12:30 p.m. at Town of Allegany Town Hall,
52 West Main Street, Allegany, New York 14706

ATTENDANCE:

MA

☐ Members of the General Public

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

Hearing Officer: Welcome. This public hearing is now open; it is 12:30 p.m. My name is Corey R. Wiktor. I am the Executive Director for the County of Cattaraugus Industrial Development Agency, and I have been designated by the Agency to be the hearing officer to conduct this public hearing. This public hearing is being live-streamed and made accessible on the Agency's website at www.cattcoida.com.

☒ 2. PURPOSE: Purpose of the Hearing.

Hearing Officer: We are here to hold the public hearing on the Kinley Contractors, LLC project and/or Individual(s), Affiliate(s), Subsidiary(ies), or Entity(ies) formed or to be formed on its behalf. This public hearing is being recorded and will be transcribed for the Board Members of the Agency for their review and comments before they take any further action. We have a sign in sheet for anyone who would like to participate in this public hearing either by presenting oral comments or we would be happy to take written statements. Notice of this hearing appeared in Olean Times Herald on Friday, March 7, 2025.

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

Hearing Officer: The proposed project (the "Project") consists of: (i) the acquisition by the Agency of a leasehold interest in certain property located at 2394 West Five Mile Road, Town of Allegany, Cattaraugus County, New York, and all other lands in the Town of Allegany where, by license or easement or other agreement, the Company or its designees are making improvements that benefit the Project (the "Land"), (ii) the construction of a new 12,000 square-foot workshop, adjacent to the Company's newly-renovated

headquarters, in support of the Company's general contracting and construction management business (the "Improvements"); and (iii) the acquisition by the Company in and around the Improvements of certain items of machinery, equipment and other tangible personal property (the "Equipment"; and, together with the Land and the Improvements, the "Facility"). The Facility will be initially operated and/or managed by the Company.

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

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

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

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

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

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

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

[Insert transcription of public comments here.]

-OR-

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

☐ **6. ADJOURNMENT:**

As there are no further statements and/or comments, I will close the public hearing at 12:45 p.m.

SIGN IN SHEET FOR PUBLIC HEARING

Public Hearing to be held on March 17, 2025, at 12:30 p.m., local time, at Town of Allegany
Town Hall, 52 West Main Street, Allegany, New York 14706

**Kinley Contractors, LLC project and/or Individual(s), Affiliate(s),
Subsidiary(ies), or Entity(ies) formed or to be formed on its behalf**

Project Location: 2394 West Five Mile Road, Allegany, New York

[illegible]

**COUNTY OF CATTARAUGUS INDUSTRIAL
DEVELOPMENT AGENCY**

INDUCEMENT RESOLUTION

**KINLEY CONTRACTORS LLC, KINLEY INVESTMENTS LLC, AND/OR
INDIVIDUAL(S) OR AFFILIATE(S), SUBSIDIARY(IES), OR ENTITY(IES) FORMED
OR TO BE FORMED ON ITS BEHALF**

A regular meeting of the County of Cattaraugus Industrial Development Agency was convened on Tuesday, March 25, 2025 at 11:15 a.m.

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

RESOLUTION OF THE COUNTY OF CATTARAUGUS INDUSTRIAL DEVELOPMENT AGENCY: (i) ACCEPTING THE APPLICATION OF KINLEY CONTRACTORS LLC, KINLEY INVESTMENTS 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) MAKING A DETERMINATION PURSUANT TO THE STATE ENVIRONMENTAL QUALITY REVIEW ACT; (iv) APPOINTING THE COMPANY, OR ITS DESIGNEE, AS ITS AGENT TO UNDERTAKE THE PROJECT; (v) 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 (vi) 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 interest in certain property located at 2394 West Five Mile Road, Town of Allegany, Cattaraugus County, New York, and all other lands in the Town of Allegany where, by license or easement or other agreement, the Company or its designees are making improvements that benefit the Project (the "Land"); (ii) the construction of a new 12,000 square-foot workshop, adjacent to the Company's newly-renovated headquarters, in support of the Company's general contracting and construction management business (the "Improvements"); and (iii) the acquisition by the Company in and around the Improvements of certain items of machinery, equipment and other tangible personal property (the "Equipment"; and, together with the Land and the Improvements, the "Facility"). The Facility will be initially operated and/or managed by the Company; and

WHEREAS, pursuant to General Municipal Law Section 859-a, on March 17, 2025, at 12:30 p.m., at Town of Allegany Town Hall, 52 West Main Street, Allegany, New York 14706, the Agency held a public hearing with respect to the Project and the proposed Financial Assistance (as hereinafter defined) being contemplated by the Agency (the "Public Hearing") whereat interested parties were provided a reasonable opportunity, both orally and in writing, to present their views; and

WHEREAS, it is contemplated that the Agency will (i) designate the Company as its agent for the purpose of undertaking the Project pursuant to an Agent and Financial Assistance Project Agreement (the "Agent Agreement"), (ii) 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, the Improvements, the Equipment and personal property 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 ten (10) 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 and in accordance with applicable provisions of the State Environmental Quality Review Act ("SEQR"), the Company has submitted to the Agency an Environmental Assessment Form (the "EAF") with respect to the Project; and

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

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

Section 1. The Company has presented an application in a form acceptable to the Agency. Based upon the representations made by the Company to the Agency in the Company's application and any other correspondence submitted by the Company to the Agency, public hearing comments, if any, and Agency board member review of and recommendations related to the Project and its resolution 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 community 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 and otherwise furthering the purposes of the Agency as set forth in the Act; and

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

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

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

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

(I) The Project involves an "Unlisted Action" as said term is defined pursuant to 6 N.Y.C.R.R. Section 617.2(al) of the SEQR regulations. The Agency has conducted an uncoordinated review of the Project pursuant to 6 N.Y.C.R.R. Section 617.6(b)(4)(i). Based upon a comprehensive and thorough review by the Agency of the EAF and related documents delivered by the Company to the Agency, the criteria set forth in 6 N.Y.C.R.R. Section 617.7 of the SEQR regulations, and the additional representations made by the Company to the Agency in connection with the Project, the Agency hereby finds that the Project will not have a potential significant adverse environmental impact warranting the preparation of an environmental impact statement. The Agency thus issues a "negative declaration" as that term is defined pursuant 6 N.Y.C.R.R. Section 617.2(z); 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 retain 47 FTE and 3 PTE employee position and create 5 new FTE employee positions.
- (ii) The estimated total value of Financial Assistance is approximately \$128,350 over the 10-year real property tax abatement benefit period.
- (iii) The estimated amount of private sector investment to be made by the Company is \$2,500,000.
- (iv) Likelihood of the Project being accomplished in a timely fashion: There is a high likelihood that the Project will be completed in a timely manner, by April, 2026.
- (v) Extent of new revenue provided to local taxing jurisdictions: Approximately \$112,570 in new real property tax revenue will be generated over the 10-Year term of the PILOT Agreement.

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

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

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

(i) authorizes and approves the Company, as its agent, to make purchases of goods and services relating to the Project and that would otherwise be subject to New York State and local sales and use tax in an amount estimated up to \$2,500,000, 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 \$200,000 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 \$27,500; 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 \$99,150, resulting in estimated total PILOT payments of \$137,415 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, 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 actually made with respect to the Project at the time of Project completion equals or exceeds \$2,500,000, being the total project cost as stated in the Company's application for Financial Assistance.
- (ii) Employment Commitment – that there are at least 47 existing full time equivalent ("FTE") and 3 existing PTE employees located at, or to be located at, the Facility as stated in the Company's application for Financial Assistance (the "Baseline FTE"); and
 - the number of current FTE employees in the then current year at the Facility; and
 - that within two (2) years of Project completion, the Company has maintained and created FTE employment at the Facility equal to 52 FTE employees and 6 PTE employees [representing the sum of (x) 47 Baseline FTE and 3 Baseline PTE employees and (y) 5 new FTE employees and 3 new PTE employees (being the number of new FTE

and PTE employee positions proposed to be created by the Company as stated in its Application)].

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 these resolutions 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. The provision by the Agency of Financial Assistance with respect to the Project as described herein is subject to the Agency's policies.

Section 8. This resolution shall take effect immediately, and shall expire one (1) year from the date hereof unless extended for good cause by the Chair, the Vice Chair, and/or the Executive Director.

Dated: March 25, 2025

**COUNTY OF CATTARAUGUS INDUSTRIAL
DEVELOPMENT AGENCY**

INDUCEMENT RESOLUTION

**RUSTY ROOSTER FARM & VINTAGE LLC, AND/OR INDIVIDUAL(S) OR
AFFILIATE(S), SUBSIDIARY(IES), OR ENTITY(IES) FORMED
OR TO BE FORMED ON ITS BEHALF**

A regular meeting of the County of Cattaraugus Industrial Development Agency was convened on Tuesday, March 25, 2025 at 11:15 a.m.

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

RESOLUTION OF THE COUNTY OF CATTARAUGUS INDUSTRIAL DEVELOPMENT AGENCY: (i) ACCEPTING THE APPLICATION OF RUSTY ROOSTER FARM & VINTAGE 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) MAKING A DETERMINATION PURSUANT TO THE STATE ENVIRONMENTAL QUALITY REVIEW ACT; (iv) APPOINTING THE COMPANY, OR ITS DESIGNEE, AS ITS AGENT TO UNDERTAKE THE PROJECT; (v) 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 (vi) 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 interest in certain property located at 484 Highland Terrace and 476 Highland Terrace in the Town of Portville, Cattaraugus County, New York and all other lands in the Town of Portville where, by license or easement or other agreement, the Company or its designees are making improvements that benefit the Project (the "Land"), (ii) the renovation of an approximate 9,000+/- SF existing building into a 3,000+/- SF reception hall and a 6,000+/- SF wood production/manufacturing space with a kiln (the "Improvements"); and (iii) the acquisition by the Company in and around the Improvements of certain items of machinery, equipment and other tangible personal property (the "Equipment"; and, together with the Land and the Improvements, the "Facility"). The Facility will be initially operated and/or managed by the Company.

WHEREAS, the Financial Assistance (as hereinafter defined) being contemplated by the Agency shall not exceed \$100,000, until a Public Hearing is held, if at all, and a subsequent resolution is passed pursuant to General Municipal Law Section 859-a; 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, the Improvements, the Equipment and personal property 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 ten (10) year term adaptive re-use 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, the Project involves a "Type II action" as said term is defined in the New York State Environmental Quality Review Act ("SEQR") and therefore no other determination or procedures under SEQR are required; and

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

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

Section 1. The Company has presented an application in a form acceptable to the Agency. Based upon the representations made by the Company to the Agency in the Company's application and any other correspondence submitted by the Company to the Agency, public hearing comments, if any, and Agency board member review of and recommendations related to the Project and its resolution 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 community 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 and otherwise furthering the purposes of the Agency as set forth in the Act; and

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

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

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

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

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

- (i) Extent to which the Project will create or retain jobs: The Project will retain 1 FTE and 3 PTE employee position and create 1 new FTE and 1 new PTE employee position.
- (ii) The estimated total value of Financial Assistance is approximately \$36,615 over the 10-year real property tax abatement benefit period.
- (iii) The estimated amount of private sector investment to be made by the Company is \$200,000.
- (iv) Likelihood of the Project being accomplished in a timely fashion: There is a high likelihood that the Project will be completed in a timely manner, during the 4th quarter of 2025.
- (v) Extent of new revenue provided to local taxing jurisdictions: Approximately \$4,700 in new real property tax revenues will be generated over the ten-year term of the PILOT benefit.
- (vi) The extent to which the Project will create local construction jobs. The Company will utilize local construction contractors to the extent, if at all, required.
- (vii) The Project will promote the adaptive re-use of an existing structure that has been vacant for over ten years and is currently generating no income.
- (viii) The existing facility to be rehabilitated is in need of a new HVAC system and related upgrades to make it suitable for re-use.

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

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

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

(i) authorizes and approves the Company, as its agent, to make purchases of goods and services relating to the Project and that would otherwise be subject to New York State and local sales and use tax in an amount estimated up to \$200,000, 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 \$16,000, 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 \$2,187.50; 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 \$20,615 resulting in estimated total PILOT payments of \$40,523 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, 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 actually made with respect to the Project at the time of Project completion equals or exceeds \$200,000, being the total project cost as stated in the Company's application for Financial Assistance.
- (ii) Employment Commitment – that there are at least 1 FTE and 3 PTE employees located at, or to be located at, the Facility as stated in the Company's application for Financial Assistance (the "Baseline FTE"); and
 - the number of current FTE employees in the then current year at the Facility; and
 - that within two (2) years of Project completion, the Company has maintained and created FTE employment at the Facility equal to 2 FTE employees and 4 PTE employees

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 these resolutions 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. The provision by the Agency of Financial Assistance with respect to the Project as described herein is subject to the Agency's policies.

Section 8. This resolution shall take effect immediately, and shall expire one (1) year from the date hereof unless extended for good cause by the Chair, the Vice Chair, and/or the Executive Director.

Dated: March 25, 2025

	A	B	C	D	E	F
2	County of Cattaraugus		OPERATING STATEMENT			
3	Industrial Development Agency					
4	Feb-25	2025	2025	2025	2025	2024
5		APPROVED	M-T-D	Y-T-D	BALANCE	Y-T-D
6		BUDGET	ACTUAL	ACTUAL	REMAINING	COMPARISON
7						
8	INCOME:					
9	Interest on Accounts	\$42,000	\$0	\$12	\$41,988	\$0
10	Apps & Fees	\$425,000	\$3,000	\$3,000	\$422,000	\$84,833
11	CCCRC/Other Misc. Income	\$0	\$32	\$32	\$1,778	\$239
12	Total	\$467,000	\$3,032	\$3,044	\$465,766	\$85,072
13						
14						
15	EXPENSES:					
16	Wages	\$209,000	\$15,462	\$38,654	\$170,346	\$29,292
17	Fringe Benefits	\$82,000	\$5,225	\$10,205	\$71,795	\$9,847
18	A- Performance Bonus	\$20,900	\$0	\$0	\$20,900	\$0
19	Board Meeting/Operations	\$2,000	\$205	\$205	\$1,795	\$360
20	Business Development	\$15,000	\$3,487	\$4,087	\$10,913	\$1,610
21	Office Supplies/Service Contracts	\$2,400	\$582	\$582	\$1,818	\$465
22	D- Office Maint./Repairs/Equip	\$5,000	\$1,422	\$1,422	\$3,578	\$2,542
23	E- Office Phones/Cell/fax/internet serv	\$8,000	\$943	\$1,150	\$6,850	\$1,651
24	Postage	\$1,200	\$104	\$104	\$1,096	\$234
25	Public Hearings	\$700	\$192	\$281	\$419	\$239
26	Travel/Mileage	\$3,000	\$0	\$19	\$2,981	\$47
27	Service Charges	\$360	\$25	\$50	\$310	\$25
28	Rent	\$20,700	\$1,425	\$2,850	\$17,850	\$4,275
29	Real Estate Taxes	\$100	\$90	\$90	\$10	\$1,048
30	Utilities	\$4,000	\$816	\$1,158	\$2,842	\$1,222
31	Property/Fire/Liability Insurance	\$5,200	\$0	\$0	\$5,200	\$0
32	Education/Training/Prof. Development	\$4,000	\$0	\$0	\$4,000	\$0
33	Professional Associations	\$8,500	\$623	\$923	\$7,577	\$1,150
34	C- Professional Services	\$30,000	\$0	\$0	\$30,000	\$43,103
35	F- Publications	\$200	\$0	\$0	\$200	\$1,328
36	G- Marketing/Promotion/Networking	\$1,000	\$338	\$1,666	-\$666	\$0
37	Railroad Services	\$25	\$0	\$0	\$25	\$0
38	Miscellaneous	\$100	\$0	\$0	\$100	\$0
39	H- Project Expenses	\$5,000	\$18,092	\$20,316	-\$15,316	\$750
40	B- Consulting Expense	\$15,000	\$5,500	\$11,000	\$4,000	\$8,500
41						
42	Total Expenses	\$443,385	\$54,531	\$94,762	\$348,623	\$107,688
43						
44	Net Difference	\$23,615	-\$51,499	-\$91,718	\$117,143	-\$22,616
45						
46	A- Yearly payment					
47	B- Includes Yearly payment					
48	C- Includes payments due Harris Beach					
49	D- Includes IT invoices, accounting software, computer storage, monthly office cleaning, yearly window cleaning, lawn					
50	E- Includes monthly cell phones, internet, apple storage, storage back up and office phone lines					
51	F- Publications and ads made in local directories					
52	G- Advertisements in local newspaper					
53	H- Includes Stenographer for Alle-Catt project and SEQR work on Olean Town Centre					

COUNTY OF CATTARAUGUS IDA
Balance Sheet
February 28, 2025

ASSETS

Current Assets		
CATT CO. BANK	\$	178,629.66
CATT. CO. CAPITAL RES. CORP.		53,481.03
New CCB ISC Account 800027476		1,438,706.05
CD's		216,506.91
KeyBank Investment		114,137.83
PETTY CASH		75.21
SECURITY DEPOSIT - RENT		2,775.00
Accounts Receivable		10,000.00
lease asset		73,708.92
Deferred Outflows		79,305.00
lease liability		(56,156.72)
ACCTS RECEIVABLE		(7,533.31)
PREPAID EXPENSES		150.06
		<hr/>
Total Current Assets		2,103,785.64
Property and Equipment		
EQUIPMENT		38,423.95
LEASEHOLD IMPROVEMENTS		22,173.08
LAND		149,298.92
RAILROAD/IMPROVEMENTS		907,199.96
ACCUM DEPRECIATION		(870,546.17)
		<hr/>
Total Property and Equipment		246,549.74
Other Assets		
		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>2,350,335.38</u>

LIABILITIES AND CAPITAL

Current Liabilities		
NYS RETIREMENT LOAN ACCT.	\$	(126.69)
Employee Health Ins Payable		3.00
Federal Payroll Taxes		(22,484.44)
NYS WITHHOLDING		11,181.73
Social Security Tax Payable		5,082.72
Medicare Withholding Tax Pay		1,188.70
NYS PENSION-EMPLOYEE PORTION		529.97
NYS Retirement Employer Portio		33,278.00
Deferred Inflows		10,002.00
accumulated amort lease asset		17,552.20
ACCOUNTS PAYABLE		50.00
ACCTS. PAYABLE SERV. AGREEME		15,000.00
ACCRUED PAYROLL		7,883.29
		<hr/>
Total Current Liabilities		79,140.48
Long-Term Liabilities		
Pension Liability		133,287.00
		<hr/>
Total Long-Term Liabilities		133,287.00
		<hr/>
Total Liabilities		212,427.48

Unaudited - For Management Purposes Only

COUNTY OF CATTARAUGUS IDA
Balance Sheet
February 28, 2025

Capital		
Retained Earnings	1,919,554.26	
CONTRIBUTED CAPITAL	310,072.06	
Net Income	(91,718.42)	
	<hr/>	
Total Capital		2,137,907.90
		<hr/>
Total Liabilities & Capital	\$	2,350,335.38
		<hr/> <hr/>

COUNTY OF CATTARAUGUS IDA
Balance Sheet
February 29, 2024

ASSETS

Current Assets		
CATT CO. BANK	\$	331,074.88
SAVINGS CCB		5,211.40
SAVINGS FT		8,295.72
CATT. CO. CAPITAL RES. CORP.		435,799.52
Five Star CD		450,000.00
CD's		631,419.00
KeyBank Investment		107,621.82
PETTY CASH		120.40
SECURITY DEPOSIT - RENT		1,350.00
Accounts Receivable		10,000.00
lease asset		73,708.92
Deferred Outflows		87,556.00
lease liability		(69,451.29)
ACCTS RECEIVABLE		176.86
		<hr/>
Total Current Assets		2,072,883.23
Property and Equipment		
EQUIPMENT		38,350.45
LEASEHOLD IMPROVEMENTS		22,173.08
LAND		149,298.92
RAILROAD/IMPROVEMENTS		907,199.96
ACCUM DEPRECIATION		(870,546.17)
		<hr/>
Total Property and Equipment		246,476.24
Other Assets		
net pension asset		50,186.00
		<hr/>
Total Other Assets		50,186.00
		<hr/>
Total Assets	\$	<u><u>2,369,545.47</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
NYS RETIREMENT LOAN ACCT.	\$	211.31
Employee Health Ins Payable		3.00
Federal Payroll Taxes		(1,648.91)
NYS WITHHOLDING		8,735.69
Social Security Tax Payable		3,605.87
Medicare Withholding Tax Pay		843.58
NYS Retirement Employer Portio		23,054.00
Deferred Inflows		179,281.00
accumulated amort lease asset		4,257.63
ACCOUNTS PAYABLE		39,930.00
ACCTS. PAYABLE SERV. AGREEME		(15,000.00)
		<hr/>
Total Current Liabilities		243,273.17
Long-Term Liabilities		<hr/>
Total Long-Term Liabilities		0.00
		<hr/>
Total Liabilities		243,273.17

Unaudited - For Management Purposes Only

COUNTY OF CATTARAUGUS IDA
Balance Sheet
February 29, 2024

Capital		
Retained Earnings	1,838,816.92	
CONTRIBUTED CAPITAL	310,072.06	
Net Income	<u>(22,616.68)</u>	
Total Capital		<u>2,126,272.30</u>
Total Liabilities & Capital	\$	<u><u>2,369,545.47</u></u>

Unaudited - For Management Purposes Only

**COUNTY OF CATTARAUGUS INDUSTRIAL DEVELOPMENT AGENCY
and
CATTARAUGUS COUNTY CAPITAL RESOURCE CORPORATION**

PUBLIC ACCESS TO RECORDS POLICY

Introduction

This Public Access to Records Policy ("Policy") shall apply to the County of Cattaraugus Industrial Development Agency ("CCIDA") and its affiliated corporation: Cattaraugus County Capital Resource Corporation ("CCCRC") and any other affiliated entities that may be established by the CCIDA (hereinafter collectively referred to as the "Agency") upon approval by the respective Board of Directors or Members of the Agency.

Purpose:

1. Designation of records access officer
2. Requests for public access to records
3. Denial of access to records
4. Fees

Section 1. Purpose

(a) This policy provides information concerning the procedures by which members of the public may access records of the Agency in accordance with the New York State Freedom of Information Law ("FOIL").

(b) The Agency will furnish to the public the information and records required to be disclosed by the New York State FOIL (Article 6, Sections 84-90, of the Public Officers Law), and other applicable regulations. The FOIL gives members of the public the right to access government records, with certain exceptions. The full text of the FOIL law, guidance issued by the New York State Committee on Open Government, and other information about the law can be found on the Committee's website, <http://www.dos.ny.gov/coog/index.html>

Section 2. Designation of records access officer

(a) The following person is designated as the records access officer; however, the Executive Director may from time to time designate another person as the records access person as he/she may deem necessary or desirable:

Mr. Corey Wiktor, Executive Director
9 West Washington Street
Ellicottville, New York 14731
Telephone (716) 699-12005
Email Address corey.cattco@gmail.com

(b) The records access officer is responsible for insuring appropriate Agency response to public requests for access to records.

The records access officer shall insure that agency personnel:

(1) Maintain an up-to-date subject matter list reasonably detailing all records in the possession of the agency, whether or not available under FOIL.

(2) Maintain a record setting forth the name, public office address, title, and salary of every officer or employee of the agency.

Section 3. Hours for Public Inspection and Location

(a) The Agency shall accept requests for public access to records and produce records during regular business hours.

(b) The Record Access Officer shall designate the locations where records shall be available for public inspection and copying.

Section 4. Requests for public access to records

(a) A written request for a record shall be made to the Record Access Officer. In addition, a written request for a record may be submitted in the form of electronic mail and the Authority shall respond to such requests by electronic mail, using forms, to the extent practicable, consistent with the form(s) developed by the Committee on Open Government.

(b) A response shall be given within five business days of receipt of a request by:

(1) informing a person requesting records that the request or portion of the request does not reasonably describe the records sought, including direction, to the extent possible, that would enable that person to request records reasonably described;

(2) granting or denying access to records in whole or in part;

(3) acknowledging the receipt of a request in writing, including an approximate date when the request will be granted or denied in whole or in part, which shall be reasonable under the circumstances of the request and shall not be more than twenty business days after the date of the acknowledgment, or if it is known that circumstances prevent disclosure within twenty business days from the date of such acknowledgment, providing a statement in writing indicating the reason for inability to grant the request within that time and a date certain, within a reasonable period under the circumstances of the request, when the request will be granted in whole or in part; or

(4) if the receipt of request was acknowledged in writing and included an approximate date when the request would be granted in whole or in part within twenty business days of such acknowledgment, but circumstances prevent disclosure within that time, providing a statement in writing within twenty business days of such acknowledgment specifying the reason

for the inability to do so and a date certain, within a reasonable period under the circumstances of the request, when the request will be granted in whole or in part.

(c) In determining a reasonable time for granting or denying a request under the circumstances of a request, personnel shall consider the volume of a request, the ease or difficulty in locating, retrieving or generating records, the complexity of the request, the need to review records to determine the extent to which they must be disclosed, the number of requests received by the agency, and similar factors that bear on the ability to grant access to records promptly and within a reasonable time.

Section 5. Denial of access to records.

(a) Denial of access to records shall be in writing stating the reason therefor and advising the requestor of the right to appeal to the individual established to determine appeals, who shall be identified by name, title, business address and business phone number.

(b) The Agency shall designate, from time to time, a person to whom appeals shall be submitted.

(c) Any person denied access to records may appeal within thirty days of a denial.

(d) The time for deciding an appeal by the individual to determine appeals shall commence upon receipt of a written appeal identifying:

- (1) the date and location of requests for records;
- (2) a description, to the extent possible, of the records that were denied; and
- (3) the name and return address of the person denied access.

(e) A failure to determine an appeal within ten business days of its receipt by granting access to the records sought or fully explaining the reasons for further denial in writing shall constitute a denial of the appeal.

(f) The person designated to determine appeals shall transmit to the Committee on Open Government copies of all appeals upon receipt of appeals. Such copies shall be addressed to:

Committee on Open Government
Department of State
One Commerce Plaza, 99 Washington Ave, Suite 650
Albany, NY 12231

(g) The person designated to determine appeals shall inform the appellant and the Committee on Open Government of its determination in writing within ten business days of receipt of an appeal. The determination shall be transmitted to the Committee on Open Government in the same manner as set forth in subdivision (f) of this section.

Section 6 Fees.

(a) There shall be no fee charged for:

- (1) inspection of records;
- (2) search for records; or
- (3) any certification of records.

(b) Fees for copies may be charged, provided that:

- (1) the fee for copying records shall not exceed 25 cents per page for photocopies not exceeding 9 by 14 inches;
- (2) the fee for photocopies of records in excess of 9 x 14 inches shall not exceed the actual cost of reproduction.

(c) The actual cost of production that may be charged by the Agency for producing records may include only the following:

- (1) an amount equal to the hourly salary attributed to the lowest paid employee who has the necessary skill required to prepare a copy of the requested record if more than two hours of the employee's time is necessary to do so; and
- (2) the actual cost of the storage devices provided to the person making the request in complying with such request; or
- (3) the actual cost to the Agency of engaging an outside professional service to prepare a copy of a record, but only when Agency's information technology equipment is inadequate to prepare a copy, and if such service is used to prepare the copy.

(d) The Agency has the authority to redact portions of a paper record and may do so prior to disclosure of the record by making a photocopy from which the proper redactions are made.

(e) The Agency shall inform a person requesting a record of the estimated cost of preparing a copy of the record if more than two hours of an Agency employee's time is needed, or if it is necessary to retain an outside professional service to prepare a copy of the record.

(f) The Agency may require that the fee for copying or reproducing a record be paid in advance of the preparation of such copy.

(g) In the sole discretion of the Chief Executive Officer/President of the Agency, a determination to waive a fee for copying or reproducing a record may be granted in the instance where Agency staff has spent more than two hours of employee time to prepare a copy of the record requested, excluding search time.

Section 7. Employee Notification of Release of Disciplinary Record

(a) For the purposes of this Section 7, the term "Disciplinary Record" shall mean and refer to those records set forth by Section 86(6) of the Public Officers Law, including any record created in furtherance of a law enforcement disciplinary proceeding, including, but not limited to:

- (1) the complaints, allegations, and charges against an Employee;
- (2) the name of the Employee complained of or charged;
- (3) the transcript of any disciplinary trial or hearing, including any exhibits introduced at such trial or hearing;
- (4) the disposition of any disciplinary proceeding; and
- (5) the final written opinion or memorandum supporting the disposition and discipline imposed including the Agency's complete factual findings and its analysis of the conduct and appropriate discipline of the covered Employee.

(b) Pursuant to and in accordance with the requirements of Section 87(6) of FOIL, in the event the Agency is responding to a request for the Disciplinary Record of a current or former employee of the Agency (in each instance, an "Employee") pursuant to this Policy and/or FOIL, the Agency shall provide written notification of said response to such Employee (the "Employee Notice") at the same time the response is released to the submitter of such request.

Restated and readopted this 25th day of March, 2025.

**COUNTY OF CATTARAUGUS INDUSTRIAL DEVELOPMENT AGENCY
and
CATTARAUGUS COUNTY CAPITAL RESOURCE CORPORATION**

SEXUAL HARASSMENT PREVENTION POLICY

I. Introduction

This Sexual Harassment Prevention Policy ("Policy") shall apply to the County of Cattaraugus Industrial Development Agency ("CCIDA") and its affiliated corporation: Cattaraugus County Capital Resource Corporation ("CCCRC") and any other affiliated entities that may be established by the CCIDA (hereinafter collectively referred to as the "Agency") upon approval by the respective Board of Directors or Members of the Agency.

Sexual harassment is against the law¹ and all employees have a legal right to a workplace free from sexual harassment. Employees are urged to report sexual harassment by filing a complaint internally with the **Agency**, with a government agency, or in court under federal, state or local antidiscrimination laws.

II. Policy

This sexual harassment policy has several components:

- **Application.** This policy applies to all employees, applicants for employment, interns (paid or unpaid), non-employees² and persons conducting business, regardless of immigration status, with the **AGENCY**. In the remainder of this policy, the term "employees" refers to this collective group.
- **Sexual Harassment Prohibited.** Sexual harassment is prohibited. Sexual harassment is a form of employee misconduct and will not be tolerated. Any employee or other individual covered by this policy who engages in sexual harassment or retaliation will be subject to remedial and/or disciplinary action up to and including termination of their employment.
- **Retaliation Prohibited.** The Agency will not take an adverse employment action against any person covered by this policy who reports an incident of sexual harassment, provides information about an incident of sexual harassment, or otherwise assists in an investigation of a sexual harassment complaint. The Agency will not tolerate such retaliation against anyone who, in good faith, reports or provides information about suspected sexual harassment. Any employee of the Agency who retaliates against anyone involved in a sexual harassment investigation will be subjected to disciplinary action, up to and including termination. All employees, paid or unpaid interns, or non-employees working in the

¹ While this policy specifically addresses sexual harassment, harassment because of and discrimination against persons of all protected classes is prohibited. In New York State, such classes include age, race, creed, color, national origin, sexual orientation, military status, sex, disability, marital status, domestic violence victim status, gender identity or expression, familial status, predisposing genetic characteristics, and criminal history.

² A non-employee is someone who is (or is employed by) a contractor, subcontractor, vendor, consultant, or anyone providing services to the Agency. Protected non-employees include persons commonly referred to as independent contractors, "gig" workers and temporary workers. Also included are persons providing equipment repair, cleaning services or any other services provided pursuant to a contract with the employer.

workplace who believe they have been subject to such retaliation should inform a supervisor, manager, or Mollie Profic, CFO/Human Resources Officer. All employees, paid or unpaid interns or non-employees who believe they have been a target of such retaliation may also seek relief in other available forums, as explained below in the section on Legal Protections.

- **Individual Liability for Sexual Harassment.** Sexual harassment is offensive, is a violation of Agency policy, is unlawful, and may subject the Agency to liability for harm to targets of sexual harassment. Sexual harassers may also be individually subject to liability. Employees of every level who engage in sexual harassment, including managers and supervisors who engage in sexual harassment or who allow such behavior to continue, will be penalized for such misconduct.
- **Investigation.** The Agency will conduct a prompt and thorough investigation that ensures due process for all parties, whenever management receives a complaint about sexual harassment or otherwise knows of possible sexual harassment occurring. The Agency will keep the investigation confidential to the extent possible. Effective corrective action will be taken whenever sexual harassment is found to have occurred. All employees, including managers and supervisors, are required to cooperate with any investigation of sexual harassment.
- **Reporting for Bystanders.** All employees, as well as any other individuals covered by this policy, are encouraged to report any behavior or conduct that violates this policy. The Agency will provide all employees a complaint form to report harassment and file complaints.
- **Reporting for Managers and Supervisors.** Managers and supervisors are **required** to report any sexual harassment complaint that they receive or any sexual harassment that they observe or become aware of to Mollie Profic, CFO/Human Resources Officer.

III. Sexual Harassment

Sexual harassment is a form of sex discrimination and is unlawful under federal, state, and (where applicable) local law. Sexual harassment includes harassment on the basis of sex, sexual orientation, self-identified or perceived sex, gender expression, gender identity and the status of being transgender. Sexual harassment is not limited to sexual contact, touching, or expressions of a sexually suggestive nature. Sexual harassment includes all forms of gender discrimination including gender role stereotyping and treating employees differently because of their gender.

Understanding gender diversity is essential to recognizing sexual harassment because discrimination based on sex stereotypes, gender expression and perceived identity are all forms of sexual harassment. The gender spectrum is nuanced, but the three most common ways people identify are cisgender, transgender, and non-binary. A cisgender person is someone whose gender aligns with the sex they were assigned at birth. Generally, this gender will align with the binary of male or female. A transgender person is someone whose gender is different than the sex they were assigned at birth. A non-binary person does not identify exclusively as a man or a woman. They might identify as both, somewhere in between, or completely outside the gender binary. Some may identify as transgender, but not all do. Respecting an individual's gender identity is a necessary first step in establishing a safe workplace.

Sexual harassment is unlawful when it subjects an individual to inferior terms, conditions, or privileges of employment. Harassment need not be severe or pervasive to be unlawful and can be any harassing conduct that consists of more than petty slights or trivial inconveniences. Sexual harassment includes unwelcome conduct which is either of a sexual nature or which is directed at an individual because of that individual's sex when:

- Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive work environment, even if the reporting individual is not the intended target of the sexual harassment;
- Such conduct is made either explicitly or implicitly a term or condition of employment; or
- Submission to or rejection of such conduct is used as the basis for employment decisions affecting an individual's employment.

There are, generally, two types of sexual harassment:

A sexually harassing hostile work environment includes, but is not limited to, words, signs, jokes, pranks, intimidation, or physical violence which are of a sexual nature, or which are directed at an individual because of that individual's sex. Sexual harassment also consists of any unwanted verbal or physical advances, sexually explicit derogatory statements, or sexually-charged remarks made by someone which are offensive or objectionable to the recipient, which cause the recipient discomfort or humiliation, or which interfere with the recipient's job performance.

Sexual harassment also occurs when a person in authority tries to trade job benefits for sexual favors. This can include hiring, promotion, continued employment or any other terms, conditions or privileges of employment. This is also called in legal terms "quid pro quo" harassment.

Any employee who feels harassed should report so that any violation of this policy can be corrected promptly. Any harassing conduct, even a single incident, can be addressed under this policy.

Examples of sexual harassment:

Although it is not possible to identify every act that constitutes sexual harassment, the following describes some types of acts that may be unlawful sexual harassment and that are strictly prohibited:

- Physical acts of a sexual nature, such as:
 - touching, pinching, patting, kissing, hugging, grabbing, brushing against another employee's body or poking another employees' body;
 - rape, sexual battery, molestation or attempts to commit these assaults.
- Unwanted sexual advances or propositions, such as:
 - requests for sexual favors accompanied by implied or overt threats concerning the target's job performance evaluation, a promotion, or other job benefits or detriments; or
 - subtle or obvious pressure for unwelcome sexual activities.
- Sexually oriented gestures, noises, remarks, or jokes, or comments about a person's sexuality or sexual experience which create a hostile work environment. This includes remarks made in "remote" work arrangements, such as comments and jokes made on video conferences or shared via email or other messaging platforms.

- Sex stereotyping occurs when conduct or personality traits are considered inappropriate simply because they may not conform to other people's ideas or perceptions about how individuals of a particular sex should act or look.
 - Remarks regarding an employee's gender expression, such as wearing a garment typically associated with a different gender identity; or
 - Asking employees to take on traditionally gendered roles, such as asking a woman to serve meeting refreshments when it is not part of, or appropriate to, her job duties.
- Sexual or discriminatory displays or publications anywhere in the workplace, such as:
 - Displaying emails, pictures, posters, calendars, graffiti, objects, promotional material, reading materials or other materials that are sexually demeaning or pornographic (this includes such sexual displays on workplace computers or cell phones and sharing these displays while in the workplace).
 - This also extends to the virtual or remote workspace and can include having such materials visible in the background of one's home during a virtual meeting.
- Hostile actions taken against an individual because of that individual's sex, sexual orientation, gender identity and the status of being transgender, such as:
 - Interfering with, destroying or damaging a person's workstation, tools or equipment, or otherwise interfering with the individual's ability to perform the job;
 - Sabotaging an individual's work;
 - Bullying, yelling, name-calling;
 - Intentional misuse of an individual's preferred pronouns; or
 - Setting different expectations for individuals based on their genders and identities.

Who can be a target of sexual harassment?

Sexual harassment can occur between any individuals, regardless of their sex or gender. New York Law protects employees, paid or unpaid interns, and non-employees, including independent contractors, and those employed by companies contracting to provide services in the workplace. Harassers can be a superior, a subordinate, a coworker or anyone in the workplace including an independent contractor, contract worker, vendor, client, customer or visitor.

Where can sexual harassment occur?

Unlawful sexual harassment is not limited to the physical workplace itself. It can occur while employees are traveling for business or at employer sponsored events or parties. Calls, texts, emails, and social media usage by employees can constitute unlawful workplace harassment, even if they occur away from the workplace premises, on personal devices or during non-work hours.

Sexual harassment can occur when employees are working remotely from home as well. Any behaviors outlined above that leave an employee feeling uncomfortable, humiliated, or unable to meet their job requirements constitute harassment even if the employee or covered individual is at home when the harassment occurs. Harassment can happen on virtual meeting platforms, in messaging apps, and after working hours between personal cell phones.

IV. Retaliation

Unlawful retaliation can be any action that could discourage a worker from coming forward to make or support a sexual harassment claim. Adverse action need not be job-related or occur in the workplace to constitute unlawful retaliation (e.g., threats of physical violence outside of work hours).

Examples of retaliation include, but are not limited to:

- Demotion, termination, reduced hours, or assignment to less desirable shifts; Reducing work responsibilities;
- Transfer to a less desirable work location;
- Passing-over qualified employees for a promotion.

Such retaliation is unlawful under federal, state, and (where applicable) local law. The New York State Human Rights Law protects any individual who has engaged in "protected activity," which occurs when an individual has:

- made a complaint of sexual harassment or discrimination either internally with the **AGENCY** or externally with any anti-discrimination agency;
- testified or assisted in a proceeding involving sexual harassment or discrimination under the Human Rights Law or other anti-discrimination law;
- opposed sexual harassment by making a verbal or informal complaint to management or by simply informing a supervisor or manager of harassment;
- reported that another employee has been sexually harassed; or
- encouraged a fellow employee to report harassment.

Even if the alleged harassment does not turn out to rise to the level of a violation of law, the individual is protected from retaliation if the person had a good faith belief that the practices were unlawful. However, the retaliation provision is not intended to protect persons making intentionally false charges of harassment.

V. Reporting Sexual Harassment

Preventing sexual harassment is everyone's responsibility. The **AGENCY** cannot prevent or remedy sexual harassment unless it knows about it. Any employee paid or unpaid intern or non-employee who has been subjected to behavior that may constitute sexual harassment is encouraged to report such behavior to a supervisor, manager or human resources. In addition, anyone who witnesses or becomes aware of potential instances of sexual harassment should report such behavior to a supervisor, manager, or human resources.

Reports of sexual harassment may be made verbally or in writing. A form for submission of a written complaint is attached to this Policy, and all employees are encouraged to use this complaint form. Employees who are reporting sexual harassment on behalf of other employees should use the complaint form and note that it is on another employee's behalf.

VI. Supervisory Responsibilities

Supervisors and managers bear responsibility in preventing sexual harassment and discrimination. All supervisors and managers who receive a complaint or information about suspected sexual

harassment, observe what may be sexually harassing behavior or for any reason suspect that sexual harassment is occurring, **are required** to report such suspected sexual harassment to human resources.

Supervisors and managers who knowingly allow sexual harassment to occur and fail to report the sexual harassment to human resources will be subject to disciplinary action up to and including termination of their employment.

In addition to being subject to discipline if they engaged in sexually harassing conduct themselves, supervisors and managers will be subject to discipline for failing to report suspected sexual harassment or otherwise knowingly allowing sexual harassment to continue.

Supervisors and managers will also be subject to discipline for engaging in any retaliation. Supervisors and managers should also monitor subordinates who have reported harassment, to ensure that their subordinates do not experience retaliation.

VII. Bystander Intervention

Any employee witnessing harassment as a bystander is encouraged to report it. There are five standard methods of bystander intervention that can be used when anyone witnesses harassment or discrimination and wants to help.

1. A bystander can interrupt the harassment by engaging with the individual being harassed and distracting them from the harassing behavior;
2. A bystander who feels unsafe interrupting on their own can ask a third party to help intervene in the harassment;
3. A bystander can record or take notes on the harassment incident to benefit a future investigation;
4. A bystander might check in with the person who has been harassed after the incident, see how they are feeling and let them know the behavior was not ok; and
5. If a bystander feels safe, they can confront the harassers and name the behavior as inappropriate. When confronting harassment, physically assaulting an individual is never an appropriate response.

Though not exhaustive, and dependent on the circumstances, the guidelines above can serve as a brief guide of how to react when witnessing harassment in the workplace. Any employee witnessing harassment as a bystander is encouraged to report it.

VIII. Complaint and Investigation of Sexual Harassment

All complaints or information about sexual harassment will be investigated, whether that information was reported in verbal or written form. Investigations will be conducted in a timely manner and will be kept confidential to the extent possible.

An investigation of any complaint, information or knowledge of suspected sexual harassment will be prompt and thorough, commenced immediately and completed as soon as possible. All persons involved, including complainants, witnesses and alleged harassers will be accorded due process, as outlined below, to protect their rights to a fair and impartial investigation.

Any employee may be required to cooperate as needed in an investigation of suspected sexual harassment. The **AGENCY** will not tolerate retaliation against employees who file complaints, support another's complaint or participate in an investigation regarding a violation of this policy.

While the process may vary from case to case, investigations will generally be conducted in accordance with the following steps:

- Upon receipt of a complaint, the **AGENCY** will conduct an immediate review of the allegation(s) and take any interim actions (e.g., instructing the respondent to refrain from communications with the complainant) as appropriate. If the complaint is verbal, the **AGENCY** will encourage the individual to complete the "Complaint Form" in writing. If he or she refuses, the **AGENCY** will prepare a Complaint Form based on the verbal reporting.
- Obtain and preserve documents relevant to the allegation(s).
- Request and review all documents relevant to the allegation(s) including all electronic communications.
- Interview all parties involved, including any relevant witnesses.
- Create a written document of the investigation (such as a letter, memorandum or email) which contains the following:
 - A list of all documents reviewed, along with a detailed summary of relevant documents;
 - A list of names of those interviewed, along with a detailed summary of their statements;
 - A timeline of events;
 - A summary of prior relevant incidents, reported or unreported; and
 - The basis for the decision and final resolution of the complaint, together with any corrective action(s).
- Retain the written documentation and associated documents in a secure and confidential location.
- Promptly notify the individual who reported and the individual(s) about whom the complaint was made of the final determination and implement any corrective actions identified in the written document.
- Inform the individual who reported the right to file a complaint or charge externally as discussed in the next section of this policy.

VIII. Legal Protections and External Remedies

Sexual harassment is not only prohibited by the Agency but also by federal, state, and, where applicable, local law. In addition to the Agency's internal process, employees may choose to pursue legal remedies with the following governmental agencies. While a private attorney is not required to file a complaint with a governmental agency, you may seek the legal advice of an attorney.

In addition to those outlined below, employees in certain industries may have additional legal protections.

A. Civil Rights Act of 1964

The United States Equal Employment Opportunity Commission (EEOC) enforces federal anti-discrimination laws, including Title VII of the 1964 federal Civil Rights Act (codified as 42 U.S.C. § 2000e et seq.). An individual can file a complaint with the EEOC anytime within 300 days of the harassment. There is no cost to file a complaint with the EEOC. The EEOC will investigate the complaint and determine whether there is reasonable cause to believe that discrimination has occurred. If the complaint cannot be resolved in the EEOC, such as by voluntary settlement, a hearing, or otherwise, the EEOC may issue a Notice of Right to Sue that permits complaining parties to file a lawsuit in Federal court. If an individual files an administrative complaint with the New York State Division of Human Rights (discussed below), the Division will automatically file the complaint with the EEOC to preserve the right to proceed in federal court.

If an employee believes that they have been discriminated against at work, they can file a "charge of discrimination" with the EEOC. The EEOC has district, area, and field offices where complaints can be filed. Contact the EEOC by phone (1-800-669-4000) or email (info@eeoc.gov). The EEOC's website is www.eeoc.gov.

B. New York State Human Rights Law (HRL)

The Human Rights Law (HRL), codified as N.Y. Executive Law, art. 15, § 290 et seq., applies to all employers in New York State with regard to sexual harassment, and protects employees, interns (paid or unpaid), and non-employees, regardless of immigration status. A complaint alleging violation of the HRL may be filed either with the Division of Human Rights (DHR) or in New York State Supreme Court.

Complaints of sexual harassment with the DHR may be filed any time **within three years** of the harassment. If an individual did not file at the DHR, they can sue directly in state court under the HRL **within three years** of the alleged harassment. An individual may not file with the DHR if they have already filed a HRL complaint in state court.

Complaining internally to the **AGENCY** does not extend your time to file with the DHR or in court. The three years is counted from the date of the most recent sexual harassment incident.

You do not need an attorney to file a complaint with the DHR and there is no cost to file with the DHR.

The DHR will investigate your complaint and determine whether there is probable cause to believe that sexual harassment has occurred. Probable cause cases are forwarded to a public hearing before an administrative law judge. If sexual harassment is found after a hearing, the DHR has the power to award relief, which varies but may include requiring your employer to take action to stop the harassment, or redress the damage caused, including paying of monetary damages, attorney's fees and civil fines.

The DHR's main office is at One Fordham Plaza, Fourth Floor, Bronx, New York 10458. You can also contact the DHR by phone (1-888-392-3644) or email (info@dhr.ny.gov). The DHR's website is dhr.ny.gov/complaint. The website has a complaint form that can be downloaded, filled out, notarized and mailed to the DHR. The website also contains contact information for the DHR's regional offices. You may also contact the DHR sexual harassment hotline at 1(800) HARASS3 for more information.

C. Local Protections

Many localities enforce laws protecting individuals from sexual harassment and discrimination. An individual should contact the county, city or town in which they live to find out if such a law exists. For example, employees who work in New York City may file complaints of sexual harassment with the New York City Commission on Human Rights. Contact their main office at Law Enforcement Bureau of the NYC Commission on Human Rights, 22 Reade Street, 1st Floor, New York, New York; call 311 or (212) 306-7450; or visit www.nyc.gov/html/cchr/html/home/home.shtml.

D. Contact the Local Police Department

If the harassment involves unwanted physical touching, coerced physical confinement or coerced sex acts, the conduct may constitute a crime. Contact the local police department.

Amended and restated this 25th day of March 2025 by the respective Boards of each corporation referenced above.

Complaint Form for Reporting Sexual Harassment AGENCY

New York State Labor Law requires all employers to adopt a sexual harassment prevention policy that includes a complaint form for employees to report alleged incidents of sexual harassment.

If you believe that you have been subjected to sexual harassment, you are encouraged to complete this form and submit it to Mollie Profic, CFO/Human Resources Officer, or John Cappellino, President via email or paper. You will not be retaliated against for filing a complaint.

If you are more comfortable reporting verbally or in another manner, your employer should complete this form, provide you with a copy and follow its sexual harassment prevention policy by investigating the claims as outlined at the end of this form.

For additional resources, visit: ny.gov/programs/combating-sexual-harassment-workplace

Complainant Information

Name:

Home Address:

Work Address:

Home Phone:

Work Phone:

Job Title:

Email:

Select Preferred Communication Method:

Supervisor Information

Immediate Supervisor's Name:

Title:

Work Phone:

Work Address:

COMPLAINT INFORMATION

1. Your complaint of Sexual Harassment is made about:

Name:

Title:

Work Address:

Work Phone:

Relationship to you: [[Supervisor; Subordinate; Co-Worker; Other]]

2. Please describe what happened and how it is affecting you and your work. Please use additional sheets of paper if necessary and attach any relevant documents or evidence.

3. Date(s) sexual harassment occurred:

Is the sexual harassment continuing? [[Yes/No]]

4. Please list the name and contact information of any witnesses or individuals that may have information related to your complaint:

** The last question is optional, but may help the investigation. **

5. Have you previously complained or provided information (verbal or written) about related incidents? If yes, when and to whom did you complain or provide information?

If you have retained legal counsel and would like us to work with them, please provide their contact information.

*I request that the **AGENCY** investigate this complaint of sexual harassment in a timely and confidential manner as outlined below and advise me of the results of the investigation.*

Signature: _____

Date: _____

I have received the Agency's Sexual Harassment Policy and Complaint Form

Employee Name (Printed) _____

Employee Name (Signature) _____

Date: _____

**COUNTY OF CATTARAUGUS INDUSTRIAL DEVELOPMENT AGENCY
and
CATTARAUGUS COUNTY CAPITAL RESOURCE CORPORATION**

DISPOSITION OF PROPERTY GUIDELINES

ADOPTED PURSUANT TO SECTION 2896 OF THE PUBLIC AUTHORITIES LAW

This Disposition of Property Policy ("Policy") shall apply to the County of Cattaraugus Industrial Development Agency ("CCIDA") and its affiliated corporation: Cattaraugus County Capital Resource Corporation ("CCCRC") and any other affiliated entities that may be established by the CCIDA (hereinafter collectively referred to as the "Agency") upon approval by the respective Board of Directors or Members of the Agency.

The Agency, pursuant to Article 18-A of the General Municipal Law and Section 2896 of the Public Authorities Law of the State of New York, sets forth the following policies and internal controls for disposition of property.

SECTION 1. DEFINITIONS

A. "Contracting officer" shall mean the officer or employee of the Agency who shall be appointed by resolution to be responsible for the disposition of property.

B. "Dispose" or "disposal" shall mean transfer of title or any other beneficial interest in personal or real property in accordance with section 2897 of the Public Authorities Law.

C. "Property" shall mean personal property in excess of five thousand dollars (\$5,000) in value, and real property, and any inchoate or other interest in such property, to the extent that such interest may be conveyed to another person for any purpose, excluding an interest securing a loan or other financial obligation of another party.

SECTION 2. DUTIES

A. The Agency shall:

(i) maintain adequate inventory controls and accountability systems for all property owned by the Agency and under its control;

(ii) periodically inventory such property to determine which property shall be disposed of;

(iii) produce a written report of such property in accordance with subsection B herewith; and

(iv) transfer or dispose of such property as promptly and practicably as possible in accordance with Section 3 below.

B. The Agency shall

(i) publish, not less frequently than annually, a report listing all real property owned in fee by the Agency. Such report shall consist of a list and full description of all real and personal property disposed of during such period. The report shall contain the price received by the Agency and the name of the purchaser for all such property sold by the Agency during such period; and

(ii) shall deliver copies of such report to the Comptroller of the State of New York, the Director of the Budget of State of New York, the Commissioner of the New York State Office of General Services, and the New York State Legislature (via distribution to the majority leader of the senate and the speaker of the assembly).

SECTION 3. TRANSFER OR DISPOSITION OF PROPERTY

A. Supervision and Direction. Except as otherwise provided herein, the duly appointed contracting officer (the "Contracting Officer") shall have supervision and direction over the disposition and sale of property of the Agency. The Agency shall have the right to dispose of its property for any valid corporate purpose.

B. Custody and Control. The custody and control of Agency property, pending its disposition, and the disposal of such property, shall be performed by the Agency or by the Commissioner of General Services when so authorized under this section.

C. Method of Disposition. Unless otherwise permitted, the Agency shall dispose of property for not less than its fair market value by sale, exchange, or transfer, for cash, credit, or other property, with or without warranty, and upon such other terms and conditions as the Agency and/or contracting officer deems proper. The Agency may execute such documents for the transfer of title or other interest in property and take such other action as it deems necessary or proper to dispose of such property under the provisions of this section. Provided, however, no disposition of real property, any interest in real property shall be made unless an appraisal of the value of such property has been made by an independent appraiser and included in the record of the transaction and provided further, that no disposition of any other property, which because of its unique nature or the unique circumstances of the proposed transaction is not readily valued by reference to an active market for similar property, shall be made without a similar appraisal.

D. Sales by the Commissioner of General Services (the "Commissioner"). When the Agency shall have deemed that transfer of property by the Commissioner will be advantageous to the State of New York, the Agency may enter into an agreement with the Commissioner of pursuant to which Commissioner may dispose of property of the Agency under terms and conditions agreed to by the Agency and the Commissioner. In disposing of any such property, the Commissioner shall be bound by the terms hereof and references to the contracting officer shall be deemed to refer to such Commissioner.

E. Validity of Deed, Bill of Sale, Lease, or Other Instrument. A deed, bill of sale, lease, or other instrument executed by or on behalf of the Agency, purporting to transfer title or

any other interest in property of the in accordance herewith shall be conclusive evidence of compliance with the provisions of these guidelines and all applicable law insofar as concerns title or other interest of any bona fide grantee or transferee who has given valuable consideration for such title or other interest and has not received actual or constructive notice of lack of such compliance prior to the closing.

F. Bids for Disposal; Advertising; Procedure; Disposal by Negotiation; Explanatory Statement.

(i) Except as permitted by all applicable law, all disposals or contracts for disposal of property made or authorized by the Agency shall be made after publicly advertising for bids except as provided in subsection (iii) of this Section F.

(ii) Whenever public advertising for bids is required under subsection (i) of this Section F:

(A) the advertisement for bids shall be made at such time prior to the disposal or contract, through such methods, and on such terms and conditions as shall permit full and free competition consistent with the value and nature of the property proposed for disposition;

(B) all bids shall be publicly disclosed at the time and place stated in the advertisement; and

(C) the award shall be made with reasonable promptness by notice to the responsible bidder whose bid, conforming to the invitation for bids, will be most advantageous to the Agency, price and other factors considered; provided, that all bids may be rejected at the Agency's discretion.

(iii) Disposals and contracts for disposal of property may be negotiated or made by public auction without regard to subsections (i) and (ii) of this Section F but subject to obtaining such competition as is feasible under the circumstances, if:

(A) the personal property involved has qualities separate from the utilitarian purpose of such property, such as artistic quality, antiquity, historical significance, rarity, or other quality of similar effect, that would tend to increase its value, or if the personal property is to be sold in such quantity that, if it were disposed of under subsections (i) and (ii) of this Section F, would adversely affect the state or local market for such property, and the estimated fair market value of such property and other satisfactory terms of disposal can be obtained by negotiation;

(B) the fair market value of the property does not exceed fifteen thousand dollars (\$15,000);

(C) bid prices after advertising therefor are not reasonable, either as to all or some part of the property, or have not been independently arrived at in open competition;

(D) the disposal will be to the state or any political subdivision or public benefit corporation, and the estimated fair market value of the property and other satisfactory terms of disposal are obtained by negotiation;

(E) under those circumstances permitted by subsection (v) below; or

(F) such action is otherwise authorized by law.

(iv) (A) An explanatory statement shall be prepared of the circumstances of each disposal by negotiation of:

(1) any personal property which has an estimated fair market value in excess of fifteen thousand dollars (\$15,000);

(2) any real property that has an estimated fair market value in excess of one hundred thousand dollars (\$100,000), except that any real property disposed of by lease or exchange shall only be subject to clauses (3) and (4) of this subparagraph;

(3) any real property disposed of by lease, if the estimated annual rent over the term of the lease is in excess of fifteen thousand dollars (\$15,000); or

(4) any real property or real and related personal property disposed of by exchange, regardless of value, or any property any part of the consideration for which is real property.

(B) Each such statement shall be transmitted to the persons entitled to receive copies of the report required under Section 2(B) above not less than ninety (90) days in advance of such disposal, and a copy thereof shall be preserved in the files of the Agency.

(v) Disposal of Property for less than Fair Market Value ("FMV").

(A) No assets owned, leased or otherwise in the control of the Agency may be sold, leased, or otherwise alienated for less than its FMV except if:

(1) the transferee is a government or public entity and terms of transfer require ownership and use to remain with the government or public entity; or

(2) the purpose of transfer is within purpose, mission of the Agency;
or

(3) the Agency provides written notification to the Governor, the Speaker of the Assembly, and the Temporary President of the Senate; provided, however, that such notification is subject to denial by the Governor, the Speaker of the Assembly, and the Temporary President of the Senate pursuant to the PAAA.

(B) If the Agency proposes to make a transfer below FMV, the following information is required to be provided to the Agency's Board of Directors and the public:

- (1) a full description of the asset;
- (2) an appraisal of the FMV of the asset;
- (3) a description of purpose of transfer, the kind and amount of the benefit to the public resulting from the transfer such as jobs and wages created or preserved;
- (4) a statement of the value to be received compared to FMV;
- (5) the names of any private parties participating in the transfer, and, if different than the information required by paragraph 4 immediately above, a statement of the value to the private party;
- (6) the names of other private parties that have made an offer for the asset being transferred, the value offered, and the purpose for which the asset would have been used.

(C) The Board of Directors of the Agency must make a written determination that there is no reasonable alternative to the proposed below-market transfer that would achieve the same purpose of such transfer.

The guidelines are subject to modification and amendment at the discretion of the Agency board and shall be filed annually with all local and state agencies as required under all applicable law.

The designated Contracting Officer for the Agency is the Executive Director.

Readopted this 25th day of March, 2025
by the respective Boards of each corporation referenced above.

HEAT ACT IS WOLF IN SHEEP'S CLOTHING

FEBRUARY 7, 2025



Daniel Ortega, Executive Director of New Yorkers for Affordable Energy

It's a time-honored tradition in Albany for advocacy groups to come up with catchy acronyms for legislation. Such is the case with the "NY HEAT" Act, which stands for New York Home Energy Affordable Transition. Last year, when the New Yorkers for Affordable Energy coalition was critical of the bill, our concern was met with the reply, *"What are you talking about, I mean, it literally says affordable in the title!"* While that may be so, the problem like many things in New York State politics, appearances are not what they seem.

The NY Heat Act is unaffordable for New York families. The latest version of the bill does NOTHING to directly reduce energy costs, and worse allows unelected Albany bureaucrats even more power and authority to dramatically increase your bill in the future. The bill would also force those folks to pay for the full or partial cost of electrifying their homes. Those changes would cost customers another \$20,000- to \$50,000!

The bill also looks to eliminate the "100-foot rule" that requires utility companies to connect new homes or businesses to gas service at no cost if they are within 100 feet of the gas main line. These projects must be

performed by highly-trained workers who specialize in the safe operation of gas infrastructure. Eliminating the "100 foot" rule will put thousands of these hard-working New Yorkers on the unemployment line and severely impact the ability of these men and women to make a living.

Perhaps the most unsettling part of the bill, is that the NY Heat Act threatens the reliability of our state's utility system and by extension our ability to simply keep the lights on and heat our homes in upstate New York. In an article published on Syracuse.com on December 2, 2024, Cornell University Professor Lindsay Anderson, laid out this very scenario. Specifically, she stated that, in addition to all of the planned solar and wind projects we are initiating, we will need an enormous 40 gigawatts of baseload power from "some other source". If you're wondering how much 40 gigawatts is, it's roughly equal to the entire capacity of all of the State's current power plants. The issue that seems to be ignored by the bill's supporters is that without the existing generating sources like natural gas, there is no other source currently available to fill that gap to fuel our homes and power our businesses. Professor Anderson ran simulations of that scenario in the coldest and hottest months of the year and the results indicated there would be "blackouts that could last a month in some parts of the state."

In conclusion, the NY Heat Act will increase energy bills, it will put thousands of people out of work, and it will threaten the reliability of the State's energy grid. We urge the Governor and the Legislature to move on from this failed idea and work together to find concrete ways to lower energy costs, protect high-paying energy jobs, reduce emissions and strengthen grid reliability.

NY's Net Zero Dream Unravels As Utopian Climate Plans Face Lawsuit Woes

by **Francis Menton**

Feb 24, 2025

in [Energy](#), [News and Opinion](#), [Politics](#), [Waste and Fraud](#)



Back at the beginning of the year, I had a post titled “[New York On The March To Climate Utopia](#).” The post took note that everything about New York State’s vision for a zero-emissions economy and for “climate leadership” was in the process of falling apart.

Its contracts for vast offshore wind farms to replace fossil fuel generation had either been [completely canceled](#) (the majority) or rebid at much higher and uneconomic prices (the minority).

Its two contracted facilities to produce “[green](#)” [hydrogen](#) to back up the [intermittent wind and solar](#) had run into financial difficulties and were likely to fail.

Its one big contracted high-capacity transmission line to bring the imaginary upstate wind and solar electricity to downstate markets had also been canceled, without stated reason but almost certainly because of unworkable economics. ...

In the few short weeks since that post, you would think that it would be almost impossible for the situation of New York's **utopian climate plans** to have gotten any worse.

But in fact, the situation *has* gotten worse — much, much worse.

On January 20, President Trump was inaugurated, and he immediately went to work **dismantling federal support and subsidies** for “green” energy.

By **this January 20 Executive Order**, Trump “temporarily” withdrew all of the Outer Continental Shelf from **leasing for wind power projects**.

That appears to nix most, although perhaps not all, of New York's offshore wind plans. (Although the pause in leasing is said to be “temporary,” **there is no commitment that the leasing will ever resume.**).

Also on January 20, Trump signed another Executive Order titled “**Unleashing American Energy**.” That one, in Section 7, ordered an immediate halt to all **disbursements of subsidies** to “green” energy projects under the Inflation Reduction Act or Infrastructure Investment and Jobs Act:

All agencies shall immediately pause the disbursement of funds appropriated through the Inflation Reduction Act of 2022 (Public Law 117-169) or the Infrastructure Investment and Jobs Act (Public Law 117-58), . . . and shall review their processes, policies, and programs for issuing grants, loans, contracts, or any other financial disbursements of such appropriated funds for consistency with the law and the policy outlined in section 2 of this order.

New York was likely relying on receiving **many billions of dollars** under these Acts to prop up its **wind, solar, transmission, and green hydrogen schemes**.

Again, the pause from this EO is only “**temporary**” but in all likelihood, these funds will never come back during the Trump presidency, if ever.

Meanwhile, New York State's Climate Leadership and Community Protection Act of 2019 (Climate Act) **remains on the books**.

That statute commands the complete restructuring of New York's energy economy to reach “net zero” greenhouse gas emissions by 2050, with a most immediate first deadline of 70% of electricity generation from “renewables” by 2030.

They never had a **credible plan to achieve that**, but they pretended they were going to do most of it with the **big offshore wind buildout**. Now that that is dead, they don't even have a fake plan.

And also meanwhile, New York City's statute known as **Local Law 97** also remains on the books.

That's the statute that mandates that all residential buildings over 25,000 square feet convert to electric heat by 2030 — the same year that the State's Climate Act mandates 70% of electricity generation from "renewables," of which the large majority can only come from non-existent wind and solar.

Thus we have the city mandating a huge increase in electricity demand by 2030 at the same time that the state is mandating the dismantling of our existing reliable electricity generation with no credible plan to replace it.

Back in 2022, a group of co-op owners and boards in Queens brought a case in the New York State courts seeking to get the City's Local Law 97 declared invalid as "pre-empted" by the State's Climate Act. The case goes by the name *Glen Oaks Village Owners, Inc. v. City of New York*.

Since it started, the case has been tied up in motions and appeals.

Initially, the trial court (in New York we call that the Supreme Court) dismissed the case, finding no pre-emption. However, the Appellate Division, First Department, reversed and ordered the trial court to consider whether there was pre-emption.

Rather than going back to the trial court, the City decided to try to appeal to the Court of Appeals, our highest court, to get the dismissal reinstated. The case has just concluded briefing in that court.

On Friday, my co-counsel Cam Macdonald and I filed an amicus brief in this case on behalf of a group of parties including some co-op owners and a not-for-profit called New Yorkers for Affordable Reliable Energy.

The amicus brief argues that **the Climate Act and Local Law 97 are in irreconcilable conflict because the State, via the Climate Act, has no plan or ability to provide the electricity that would be needed to enable compliance with the City's Local Law 97.** Here is a quote from our Summary of Argument:

The irreconcilability [of the two laws] arises from the simultaneous mandates in Local Law 97 and the Climate Act. First, Local Law 97 mandates that large residential buildings in New York City convert to electric heat by 2030. Meanwhile, the Climate Act requires that 70 percent come from “renewables,” also by 2030.

The latter mandate requires replacing always-available fossil fuel electrical generation capacity with intermittent wind and solar electricity generation. Wind and solar cannot provide continuous electricity supply. Intermittency threatens buildings that have converted to electric heat with losing heat for extended periods in the dead of winter.

The Climate Act, and a “Scoping Plan” developed under it, contain no credible plan to provide the additional reliable electricity needed to heat all large New York City buildings, as Local Law 97 mandates.

I don't yet have a link for this amicus brief, but I plan to update this post when a link becomes available.

The Court of Appeals has a chance here to save New York City and its residents from their folly. It may or may not take advantage of the opportunity.

If it takes a pass and reinstates the dismissal of the case, Local Law 97 will still fail within a few years at most. It's just that, in that scenario, a lot of people stand to get hurt.