



ONONDAGA COUNTY INDUSTRIAL DEVELOPMENT AGENCY
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**Governance Committee Meeting Agenda
January 13, 2022**

8:30AM Call to Order of the Meeting of the OCIDA Governance Committee

A. Approval of the Minutes of the September 14, 2021 Meeting of the Committee

ACTION ITEMS

- 1. Uniform Tax Exemption Policy**
The Committee will review and make any recommended changes to the UTEP.
With/without comment
- 2. Procurement Policy**
The Committee will review and make any recommended changes to the Agency's Procurement Policy.
With/Without comment
- 3. By-Laws**
The Committee will review and make any recommended changes to the Agency By-Laws.
With/Without comment
- 4. Structure and Make-up of Board Committees**
The Committee will review and recommend to the Members of the Board, the number and structure of the committees to be created by the Board. Currently, the Agency has three standing committees: Governance, Audit and Finance.
With change/Without change
- 5. Property Acquisition Policy**
The Committee will review the Property Acquisition Policy and make a recommendation to the OCIDA Board.
- 6. OCIDA Application Review**
The Committee will review the revisions to OCIDA application.

Representative: Nancy Lowery, Secretary

Call to Adjourn the Meeting of the OCIDA Governance Committee

Onondaga County Industrial Development Agency
Governance Committee Meeting Minutes
September 14, 2021

The Governance Committee meeting of the Onondaga County Industrial Development Agency was held on Tuesday, September 14, 2021 at 333 West Washington Street, Syracuse, New York in the large conference room on the first floor.

Patrick Hogan called the meeting to order at 8:05 am with the following:

PRESENT:

Kevin Ryan
Fanny Villarreal

ABSENT:

Patrick Hogan

ALSO PRESENT:

Robert M. Petrovich, Executive Director
Nate Stevens, Treasurer
Nancy Lowery, Secretary
Karen Doster, Recording Secretary
Jeff Davis, Barclay Damon Law Firm
Samantha Podlas, Barclay Damon Law Firm
Carolyn Evans-Dean, Office of Economic Development
Rebecca Shiroff, Office of Economic Development
Len Rauch, Office of Economic Development
Peter Blasioli, Tracey Road Equipment, Inc.
Brian Letcher, Tracey Road Equipment, Inc.
Jim Gosier, Ultra Dairy
James Trasher, CHA Consulting
Wendy Lougnot, Ranalli Super DC, LLC
David Spotts, SSC Cicero
Mitch Latimer, Carpenters Local 277
Chris Bianchi (via webinar)

APPROVAL OF GOVERNANCE COMMITTEE MEETING MINUTES – AUGUST 10, 2021

Upon a motion by Fanny Villarreal, seconded by Patrick Hogan, the OCIDA Board approved the regular meeting minutes of August 10, 2021. Motion was carried.

REVIEW OF COMMITTEE EVALUATIONS

Upon a motion by Fanny Villarreal, seconded by Patrick Hogan, the OCIDA Governance Committee approved a resolution to transmit the Committee's summary evaluations without comment to the Agency Board for review and acceptance. Motion was carried.

REVIEW OF BOARD AND STAFF EVALUATIONS

Upon a motion by Fanny Villarreal, seconded by Patrick Hogan, the OCIDA Governance Committee approved a resolution to transmit the summary evaluations of the Board and Staff without comment to the Agency Board for review and acceptance. Motion was carried.

REVIEW OF COMMITTEE CHARTERS

Upon a motion by Fanny Villarreal, seconded by Patrick Hogan, the OCIDA Governance Committee approved a resolution to transmit the Committee Charters without comment to the Agency Board for review and acceptance. Motion was carried.

ANNUAL REPORT (2021 FISCAL YEAR)

Upon a motion by Fanny Villarreal, seconded by Patrick Hogan, the OCIDA Governance Committee approved a resolution to transmit the Committee's Annual Report without comment to the Board for review and acceptance. Motion was carried.

OCIDA APPLICATION REVIEW

Nancy Lowery stated staff along with legal counsel reviewed the application and decided it was time for an upgrade and revision based on current applications we have been receiving. She stated the changes are for clarity purposes and better ways of getting information.

Nancy Lowery reviewed the changes to the application.

Patrick Hogan asked if the changes have been sent to the committee and the whole Board. Nancy Lowery stated yes the application was in the Board packet and she has hard copies as well.

Fanny Villarreal stated she wanted to say thank you for the employment benefits revision. She stated that is her main goal and her vision to make sure that we gain employees. She stated this is easier than asking over and over.

Upon a motion by Fanny Villarreal, seconded by Patrick Hogan, the OCIDA Board approved a resolution to transmit the OCIDA application to the full OCIDA Board. Motion was carried.

Upon a motion by Patrick Hogan, seconded by Fanny Villarreal, the OCIDA Board adjourned the meeting at 8:16 am. Motion was carried.

Nancy Lowery, Secretary

UNIFORM TAX EXEMPTION POLICY

Drafted February 1994
Readopted March 1999
Amended November 13, 2008
Amended April 9, 2009
Amended June 11, 2009
Amended July 9, 2009
Amended April 14, 2011
Amended September 13, 2011
Amended July 17, 2012
Amended December 11, 2012
Amended July 26, 2013
Amended July 20, 2016
Amended August 20, 2019
Amended September 15, 2020

Section I. Purpose

A. Purpose. Pursuant to Section 874(4) of Article 18-A of the General Municipal Law (the “GML”) of the State of New York (the “State”), the Onondaga County Industrial Development Agency (the “Agency”) hereby establishes a uniform tax exemption policy (“UTEP”) to provide guidelines for the claiming of real property, mortgage recording, and sales and use tax exemptions. The Agency may grant benefits on a case by case basis for a project expected to have significant economic impact on Onondaga County as determined in the sole discretion of the Agency members.

Section II. Real Property Tax Abatements

A. General Policy. The Agency may provide for the provision of real property tax abatements to qualified applicants. The granting of such abatements requires the Agency and the project owner or occupant (the “Company”) to enter into a payment in lieu of taxes agreement (“PILOT”), which provides for payments in lieu of taxes to the taxing jurisdictions generally in an amount less than what the real property taxes would be if the Agency involvement did not cause the project to be tax exempt. The Agency’s standard policy is to provide for payments following a schedule of steadily increasing fixed payments calculated by applying a sliding scale to values determined using current tax rates and the current assessed value of the project.

B. Special Assessments and Levies. No project shall be exempt from special assessments and special ad valorem levies lawfully levied and/or assessed against the project.

C. PILOT Qualification. A project must be engaged in one of the following below

listed activities to be eligible for a Job Retention, Job Retention with MWBE Enhancement, Job Creation, Job Creation with MWBE Enhancement, or either Repatriation PILOT Scales later detailed in this UTEP. Qualifying activities include: manufacturing, processing, remanufacturing, assembly, warehousing, back office, wholesale, distribution, product research and development, professional/scientific/technical services, tourism, commercial housing or a corporate national or regional headquarters, or an energy project.

D. PILOT Valuation. Payments in lieu of taxes shall be determined pursuant to a written PILOT Agreement between the Agency and the Company. The Company shall pay to the Agency, or its designee, the amount calculated pursuant to the applicable PILOT Agreement. Each PILOT payment shall be allocated among the affected taxing jurisdictions in proportions equal to the percent of real property taxes which would have been received by each affected taxing jurisdiction had the project not been tax exempt. Variations in the proportions shall be done only with the prior written consent of all the affected taxing jurisdictions. Each PILOT agreement shall take effect during the tax year immediately following the taxable status date after the Agency acquires an interest in the project unless otherwise agreed upon by the Agency.

1. PILOT payments shall be equal to the sum of the following:
 - i. Fixed payments, calculated by the Agency, using an estimated current value and current tax rate of the land both as of the date of the application for Project benefits; plus
 - ii. Fixed payments, calculated by the Agency, using an estimated value of the improvements and current tax rate both at the time of the application for Project benefits, which value is then multiplied by the applicable percentage in the applicable PILOT Exemption Scale.

Job Retention PILOT Exemption Scale

The Job Retention PILOT Exemption Scales is available to a Company undertaking a project in Onondaga County where the project goal is to enhance the competitiveness of the Company through strategic investments. For these projects, additional capital investments by the Company are necessary to preserve existing jobs.

| Job Retention PILOT Exemption Scale | | Job Retention Community Benefit PILOT Exemption Scale | |
|-------------------------------------|-------------|---|-------------|
| Year | Exemption % | Year | Exemption % |
| 1 | 100% | 1 | 100% |

Onondaga County Industrial Development Agency Handbook
 Section 7: Statutorily Required Policies
 Item G: Uniform Tax Exemption Policy

| | | | |
|----|-----|----|------|
| 2 | 90% | 2 | 100% |
| 3 | 80% | 3 | 100% |
| 4 | 70% | 4 | 90% |
| 5 | 60% | 5 | 80% |
| 6 | 50% | 6 | 70% |
| 7 | 40% | 7 | 60% |
| 8 | 30% | 8 | 50% |
| 9 | 20% | 9 | 40% |
| 10 | 10% | 10 | 30% |
| | | 11 | 20% |
| | | 12 | 10% |

Job Retention PILOT with MWBE Enhancement Exemption Scale

To qualify for an MWBE Enhancement PILOT Exemption Scale, a Company must demonstrate compliance with the MWBE Requirements, as noted below, from the date of project closing to 5 years from project completion. The MWBE enhancement requirements require that at least 15% of the Company’s new hires in this time period (i) be minorities and (ii) at least 30% be minorities or women. If the Company can demonstrate this, they are eligible to return to the Agency and request this enhancement to their PILOT exemption scale. The Agency has sole and absolute discretion with granting this request.

**Job Retention PILOT
 with MWBE
 Enhancement
 Exemption Scale**

| Year | Exemption % |
|------|-------------|
| 1 | 100% |
| 2 | 90% |

**Job Retention and Community
 Benefit PILOT with MWBE
 Enhancement Exemption Scale**

| Year | Exemption % |
|------|-------------|
| 1 | 100% |
| 2 | 100% |

Onondaga County Industrial Development Agency Handbook
 Section 7: Statutorily Required Policies
 Item G: Uniform Tax Exemption Policy

| | | | |
|----|------------|----|------------|
| 3 | 80% | 3 | 100% |
| 4 | 70% | 4 | 90% |
| 5 | 60% | 5 | 80% |
| 6 | 50% | 6 | 70% |
| 7 | <u>45%</u> | 7 | <u>65%</u> |
| 8 | <u>35%</u> | 8 | <u>55%</u> |
| 9 | <u>25%</u> | 9 | <u>45%</u> |
| 10 | <u>15%</u> | 10 | <u>35%</u> |
| | | 11 | 20% |
| | | 12 | 10% |

Job Creation PILOT Exemption Scale

The Job Creation PILOT Exemption Scale is available to a Company undertaking a project in Onondaga County where the project will create jobs and/or enhance the competitiveness of the Company by creating or expanding a business.

To qualify for the Job Creation PILOT Exemption Scale, the Company must represent that it will create and/or increase employment at the project site by at least 25% for an existing site or increase the applicant’s Onondaga County employee headcount by 25%.

Job Creation PILOT Exemption Scale
 (At least 25% increase in total jobs)

Job Creation Community Benefit PILOT Exemption
 Scale (At least 25% increase in total jobs)

| Year | Exemption % | Year | Exemption % |
|------|-------------|------|-------------|
| 1 | 100% | 1 | 100% |
| 2 | 100% | 2 | 100% |
| 3 | 90% | 3 | 100% |
| 4 | 90% | 4 | 100% |
| 5 | 80% | 5 | 90% |
| 6 | 80% | 6 | 90% |
| 7 | 70% | 7 | 80% |

Onondaga County Industrial Development Agency Handbook
 Section 7: Statutorily Required Policies
 Item G: Uniform Tax Exemption Policy

| | | | |
|----|-----|----|-----|
| 8 | 70% | 8 | 80% |
| 9 | 60% | 9 | 70% |
| 10 | 60% | 10 | 70% |
| 11 | 50% | 11 | 60% |
| 12 | 40% | 12 | 60% |
| 13 | 30% | 13 | 50% |
| 14 | 20% | 14 | 40% |
| 15 | 10% | 15 | 40% |
| | | 16 | 30% |
| | | 17 | 20% |
| | | 18 | 10% |

Job Creation PILOT with MWBE Enhancement Exemption Scale

A Project with a Job Creation PILOT exemption scale may qualify for an MWBE Enhancement Exemption Scale if the Company is able to show compliance with the MWBE enhancement requirements from the date of project closing to 5 years from project completion. The MWBE enhancement requirements require that at least 15% of the Company’s new hires in this time period (i) be minorities and (ii) at least 30% be minorities or women. If the Company can demonstrate this, the Company is eligible to return to the Agency and request this enhancement to its Exemption Scale. The Agency has sole and absolute discretion regarding this request.

Job Creation PILOT (At least 25% of jobs must be new jobs) with MWBE Enhancement Exemption Scale

Job Creation Community Benefit PILOT (At least 25% of jobs must be new jobs) with MWBE Enhancement Exemption Scale

| Year | Exemption % | Year | Exemption % |
|------|-------------|------|-------------|
| 1 | 100% | 1 | 100% |
| 2 | 100% | 2 | 100% |
| 3 | 90% | 3 | 100% |
| 4 | 90% | 4 | 100% |
| 5 | 80% | 5 | 90% |
| 6 | 80% | 6 | 90% |
| 7 | <u>80%</u> | 7 | <u>85%</u> |

Onondaga County Industrial Development Agency Handbook

Section 7: Statutorily Required Policies

Item G: Uniform Tax Exemption Policy

| | | | |
|----|------------|----|------------|
| 8 | <u>80%</u> | 8 | <u>85%</u> |
| 9 | <u>75%</u> | 9 | <u>75%</u> |
| 10 | <u>65%</u> | 10 | <u>75%</u> |
| 11 | 50% | 11 | 60% |
| 12 | 40% | 12 | 60% |
| 13 | 30% | 13 | 50% |
| 14 | 20% | 14 | 40% |
| 15 | 10% | 15 | 40% |
| | | 16 | 30% |
| | | 17 | 20% |
| | | 18 | 10% |

Repatriation/Reshoring PILOT Exemption Scale

For exceptionally impactful projects a 30 year PILOT is available. To qualify, projects must meet these three requirements:

1. Development/expansion in a strategically important industry sector as determined by the Agency board in its sole and absolute discretion;
2. Total Project Cost greater than \$250mm; and
3. Job creation greater than 500 full time permanent jobs over 5 years.

For smaller projects a 20 year PILOT is available. The proposed parameters are:

1. Development/expansion in a strategically important industry sector as determined by the Agency board in its sole and absolute discretion;
2. Total Project Cost less than or equal to \$250mm; or,
3. Job creation is less than 500 jobs over 5 years.

Repatriation PILOT Exemption Scale : Total Project Cost exceeds \$250 mm and Job Creation is greater than 500 jobs

Repatriation PILOT Exemption Scale : Total Project Cost is less than or equal to \$250mm or Job Creation is less than 500 jobs

| Year | Exemption % |
|------|-------------|
| 1 | 100% |
| 2 | 100% |

| Year | Exemption % |
|------|-------------|
| 1 | 100% |
| 2 | 100% |

Onondaga County Industrial Development Agency Handbook

Section 7: Statutorily Required Policies

Item G: Uniform Tax Exemption Policy

| | | | |
|----|------|----|------|
| 3 | 100% | 3 | 100% |
| 4 | 100% | 4 | 100% |
| 5 | 100% | 5 | 100% |
| 6 | 100% | 6 | 100% |
| 7 | 100% | 7 | 100% |
| 8 | 100% | 8 | 100% |
| 9 | 100% | 9 | 100% |
| 10 | 100% | 10 | 100% |
| 11 | 100% | 11 | 100% |
| 12 | 100% | 12 | 90% |
| 13 | 100% | 13 | 80% |
| 14 | 100% | 14 | 70% |
| 15 | 100% | 15 | 60% |
| 16 | 100% | 16 | 50% |
| 17 | 100% | 17 | 40% |
| 18 | 100% | 18 | 30% |
| 19 | 100% | 19 | 20% |
| 20 | 100% | 20 | 10% |
| 21 | 100% | | |
| 22 | 90% | | |
| 23 | 80% | | |
| 24 | 70% | | |
| 25 | 60% | | |
| 26 | 50% | | |
| 27 | 40% | | |
| 28 | 30% | | |
| 29 | 20% | | |

30

10%

E. Community Benefit Incentive PILOT. The Community Benefit Incentive PILOT may offer a more generous PILOT exemption scale to a project that meets one of the following thresholds:

1. **Brownfield.** The project is a brownfield site as determined by the New York State Department of Environmental Conservation or United States Environmental Protection Agency. Sites located within Brownfield Opportunity Areas may also be considered.

2. **Adaptive Reuse.** The criteria for “adaptive reuse” is based on the following:

- i. the age of the structure;
- ii. the structure presents a significant structural challenge to redevelopment or presents a significant public safety hazard, as determined by the Agency;
- iii. the structure has been vacant or underutilized for a minimum of 2 years prior to application to the Agency;
- iv. the net increase in the facility’s assessed value after project completion exceeds 30 percent;
- v. the project demonstrates a financial obstacle to development without the Agency’s assistance;
- vi. the project is listed on the State or the National Register of Historic Places; and
- vii. the site or structure is presently delinquent in property tax payments.

3. **LEED Certified.** The project has received a Gold or Platinum LEED Certification from the US Green Building Council. To accommodate the LEED Certification Commissioning Process without penalizing a project, a project seeking LEED Certification may receive the applicable base PILOT Exemption Scale for up to 2 years after the project is completed and be transitioned for the remaining period to the Community Benefit PILOT Schedule upon receiving LEED Certification. If the project has not received LEED Certification within the 2-year period, the applicable PILOT Exemption Scale will remain in effect for an additional 8 years.

4. Community Benefit Incentive PILOT Valuation.
 - a. PILOT payments shall be equal to the sum of the following:
 - i. Fixed payments, calculated by the Agency, using an estimated current value and current tax rate of the land both as of the date of the application for Project benefits; plus
 - ii. Fixed payments, calculated by the Agency, using an estimated value of the improvements and current tax rate both at the time of the application for Project benefits, which value is then multiplied by the applicable percentage in the Community Benefit Incentive PILOT Exemption Scale.

The Community Benefit Incentive PILOT Exemption Scale are shown on pages 7-G.3, 7-G.4, 7-G.5, and 7-G.6

F. Energy Project PILOT. Because of interest in our community for renewable energy development the Agency may, in its sole and absolute discretion, choose to grant real property, mortgage recording and sales and use tax exemptions to renewable energy projects. The following selection criteria and PILOT structure may be applied by the Agency to renewable energy related projects.

1. Selection Criteria
 - i. Is the project in an underutilized or undesirable/ difficult to develop location? (e.g. landfill, brownfield, distressed land)
 - ii. Is there demand in the area?
 - iii. Is there support from local officials?
 - iv. Does existing infrastructure support the project?
 - v. Does the size of the project warrant a PILOT?
2. PILOT Structure:
 - i. Term: At the Agency's sole and absolute discretion, the term of the PILOT may be extended to accommodate the financing requirements of a project.
 - ii. PILOT Calculation: To estimate the annual PILOT payment, the Agency may use a formula expressed as a dollar value per AC Mega Watt (MW) multiplied by the MW generated to arrive at a PILOT payment to be paid by the Company each year. The Agency will be responsible for determining what the appropriate

dollar value per MW is for each project. Mathematically, the formula can be expressed as: (AC MW Generated) X (Dollar Value per MW) = Total PILOT Payment for a given year.

G. Apartment Projects. Based on the need in our community for affordable housing for the workforce, the Agency may, in its sole and absolute discretion, choose to grant real property, mortgage recording and sales and use tax exemptions to apartment style housing projects. Apartment Projects real property tax benefits may be granted, in the Agency's sole and absolute discretion, in accordance with the Job Retention or Job Creation Exemption Scale contained in this UTEP. In addition to the requirements listed in the project evaluation and selection policy contained herein, the Agency may consider additional criteria when providing benefits to apartment style housing projects including, but is not limited to:

- i. Is the project being built in a blighted area?
- ii. Is the housing fulfilling an unmet need in the area?
- iii. Is there a market study documenting demand for such housing?
- iv. Is there support from local officials?
- v. Is the project considered needed infill in an already populated area?
- vi. Does the project provide walkability to municipality centers?
- vii. Is any additional county providing infrastructure necessary to service the project?
- viii. Is the project a part of a larger mixed-use development?

Section III. PILOT Deviations

A. PILOT Deviations. The Agency may deviate, on a case by case basis, from the PILOT Exemption Scale as described above.

B. Notification of Taxing Jurisdictions. Any deviations from this UTEP shall require a written notification by the Agency to the chief executive officer of each affected taxing jurisdiction in advance of the meeting at which the proposed deviation will be considered.

C. Deviation Considerations. The Agency in its sole and absolute discretion may consider the following factors in the determining whether a project may deviate from the PILOT

Exemption Scale contained in this UTEP , no single one of which is determinative:

1. The nature of the proposed project (e.g., manufacturing, commercial, etc.);
2. The nature of the property before the project begins (e.g., vacant land, vacant buildings);
3. The economic condition of the area at the time of the application;
4. The extent to which a project will create or retain permanent, private sector jobs;
5. The estimated value of the tax exemptions to be provided;
6. The impact of the project and proposed tax exemptions on affected tax jurisdictions;
7. The impact of the proposed project on existing and proposed businesses and economic development projects in the vicinity;
8. The amount of private sector investment generated or likely to be generated by the proposed project;
9. The demonstrated public support for the proposed project;
10. The likelihood of accomplishing the proposed project in a timely fashion;
11. The effect of the proposed project upon the environment
12. The extent to which the proposed project will require the provision of additional services including, but not limited to, additional educational, transportation, police, emergency medical or fire services;
13. The extent to which the proposed project will provide additional sources of revenue for municipalities and school districts in which the project is located; and
14. The extent to which the proposed project will provide a benefit (economic or otherwise) not otherwise available within the municipality in which the project is located.

Section IV. Sales and Use Tax Exemptions

A. Sales and Use Tax Exemption. The Agency may grant an exemption from State and local sales and use taxes to a project to the full extent permitted by the State.

1. Construction Materials, Equipment and Furnishings. Purchases of construction materials and equipment and of project related equipment, furnishings and other items of tangible personal property may be fully exempt from State and local sales and use taxes until the project is completed.

2. Operating and Maintenance Expenses. Operating and maintenance expenses incurred in connection with a project are not exempt from State and local sales and use tax.

3. Exempt Certificate. All project applicants must agree in writing to timely file with the New York State Department of Taxation an annual statement of the value of all sales and use tax exemptions.

Section V. Mortgage Recording Tax Exemptions

A. Permitted Exemptions. The Agency may grant an exemption from the mortgage recording tax to a project to the full extent of the law. The Agency may not grant an exemption from the portion of the mortgage recording tax that is payable to the Central New York Regional Transportation Authority.

Section VI. Recapture of Agency Benefits

A. Information to be Provided by Companies. Each Company agrees that to receive benefits from the Agency it must, whenever requested by the Agency or required under applicable statutes or project documents, provide and certify or cause to be provided and certified such information concerning the Company, its finances, its employees and other topics which shall, from time to time, be necessary or appropriate, including but not limited to, such information as to enable the Agency to make any reports required by law or governmental regulation.

B. Recapture of Benefits. It is the policy of the Agency to recapture the value of a PILOT, any sales and use tax exemption, and mortgage recording tax exemption in accordance with the Laws of the State and the provisions contained herein. Before receiving benefits, the Company must attest in writing to its understanding of, and agreement to, the recapture provisions contained in State Law and herein. To the extent permitted by State law, the recapture provisions contained herein may be modified from time to time by the Agency at its sole discretion.

C. Recapture of PILOT, Sales and Use Tax and Mortgage Recording Tax Exemption Benefits

1. Jobs. If the number of full time equivalent jobs to be maintained or created in connection with a project falls below 75% of the number projected in the Company's application to the Agency, or if there are material violations of

the project agreements, then the value of the property tax, sales and use tax and mortgage recording tax benefits extended to the project by the Agency may be subject to recapture. When deciding whether or not to recapture benefits and the amount of such recapture, the Agency may consider the potential future benefit of the business to the community.

2. **Recapture Payment.** The recapture payment paid by the Company to the Agency shall be determined (1) by the difference between any PILOT payments made by the Company and the property taxes that would have been paid by the Company if the property were not under the supervision, jurisdiction or control of the Agency, (2) the value of any mortgage recording tax exemption, if awarded to the Company and (3) the amount of sales and use tax that would have been paid if an exemption was not granted.

3. **Recapture of the PILOT, Sales and Use Tax or Mortgage Recording Tax.** The Recapture Schedule for a Payment in Lieu of Tax Agreement, Sales and Use Tax or the Mortgage Recording Tax is as follows:

| Time from Project Completion | Tax Savings Recaptured |
|------------------------------|------------------------|
| 1 Year | 80% |
| 2 Years | 60% |
| 3 Years | 40% |
| 4 Years | 20% |
| 5 Years | 10% |

D. **Distribution of the Recapture Payment.** Any funds recaptured as a result of the recapture payment shall be distributed to the affected taxing jurisdictions in the same proportion as if the payments were paid or owed by the Company on the date of recapture.

E **A “Full Time Permanent Employee” shall mean**

1. A full time, permanent, private sector employee on the Company’s payroll, who has worked at the project location for a minimum of thirty hours per week for not less than four consecutive weeks and who is entitled to receive the usual and customary fringe benefits extended by Company to other employees with comparable rank, duties and hours; or

2. Up to three part time, permanent, private-sector employees on Company’s payroll, who have worked at the project location for a combined minimum of thirty hours per week for not less than four consecutive weeks and who are entitled to receive the usual and customary fringe benefits extended by Company to other employees with comparable rank, duties and hours.

F. Additional Conditions Applicable to the Recapture of Sales and Use Tax Exemption Benefits.

1. Recapture Events. As of April 1, 2013, State law requires industrial development agencies to recapture sales and use tax benefits where:

- i. A project is not entitled to receive the benefits;
- ii. Exemptions received exceed the amount authorized by the Agency;
- iii. Exemptions are claimed by the project for unauthorized property or services; or
- iv. A project fails to use the property in the manner required by its Agency agreements.

2. Distribution of Sales and Use Tax. Project operators must cooperate with the Agency in its effort to recapture all sales and use tax benefits received by the Company by promptly paying the recapture amount as determined by the Agency. The amount to be recaptured will be dictated by State Law or this UTEP Policy, whichever may be applicable. The Agency shall remit the recaptured sales and use tax benefits to the State within 30 days of receipt.

3. Compliance Report. Annually, the Agency will file an annual compliance report with the State detailing its recapture terms and its activities to recapture benefits, including the any attempt to recapture benefits from an Agency project.

Section VII. Amendment or Modification

A. Amendment or Modification. The Agency, by resolution of a majority of its members and upon notice to the affected taxing jurisdictions, may amend or modify the foregoing policy, from time to time in accordance with the laws of the State.

Section VIII. Project Evaluation and Selection Policy

A. Evaluation and Selection. Pursuant to Section 859-a (5) of the GML the Agency must adopt, by resolution of the Board, uniform project evaluation and selection criteria. This criteria will be used to determine whether the Agency should grant financial assistance to an applicant. As such, the Agency has adopted this Evaluation and Selection Policy in accordance with the applicable laws and regulations.

1. Prior to approval for financial assistance by the Agency the following actions must occur:
 - i. The applicant must provide a complete and signed application to the

Agency.

- ii. The Agency must assess all of the information received in connection with the application as necessary to afford a reasonable basis for the decision to provide assistance.
 - iii. The Agency must prepare a written cost benefit analysis identifying the following:
 - a. The potential creation or retention of permanent private sector jobs, their salaries and benefit packages;
 - b. The estimated value of tax exemptions;
 - c. The amount of private sector investment likely to be generated by the project;
 - d. The extent to which the project will provide additional sources of revenue for municipalities and school districts; and
 - e. Any other public benefit that might occur due to the project.
2. The Agency must receive a statement signed by the applicant that, as of the date of the application, the project is in substantial compliance with all provisions of the GML, included but not limited to Section 862.
3. If the project would involve the removal or abandonment of a facility or facilities within the State, the Agency must notify the chief executive officers of such affected municipality or municipalities.

PROCUREMENT POLICY

Amended September 13, 2011

Amended January 15, 2013

Amended July 20, 2016

Amended August 2, 2017

I. METHODS FOR PROCUREMENT

A. All expenditures by OCIDA (the Agency) shall be approved or ratified by the Board of Directors.

B. For the procurement of goods and services with value of less than \$5,000, the Agency shall seek a verbal quotation from the provider or providers of the good or service that best meet the standards of efficiency, timeliness, practicality, and convenience. Given these objectives, a price quote from a single vendor may be sufficient.

C. For the procurement of goods and services with value greater than FiveThousand (\$5,000), the Agency shall seek quotations from not less than three vendors, if available, and shall select the least expensive qualified vendor (qualifications to be determined by the Board) from those who respond to the request for quotations.

D. In accordance with NYS purchasing law, OCIDA will follow guidance regarding the bid limits issued by the general municipal law for public bids and RFP's.

a. A Request for Proposal issued to three or more qualified vendors is in accordance with the procurement policy.

b. A Public Bid is in accordance with the procurement policy.

E. Agency joint funding: Where the Agency is a partial contributor to the acquisition of a good or service, the Agency shall work in consultation with the other funding parties. Procurement methods satisfactory to involved parties shall be agreed to and implemented.

F. Notwithstanding anything contained herein to the contrary, the Agency may, at its sole discretion, authorize the purchase of any goods or services from lists developed by the County of Onondaga or the State of New York or the United States Government to procure goods or services on behalf of municipalities. Goods and services on such lists are determined to be least expensive and from a qualified vendor.

II. EXCEPTIONS TO METHODS OF PROCUREMENT:

A. When exceptions are made to the general methods of procurement it shall be indicated in writing and approved by the Board.

B. It is the policy of the Agency to permit the sole source of a good or service contract, where issues of timeliness, or necessity which could not have been reasonably foreseen, preclude the solicitation of quotations.

C. The Agency may also sole source a good/service contract, when one vendor has substantial prior experience relative to a project and it deemed in the best interest of the Agency to only consider that one vendor.

D. Circumstances which may justify award to other than the least expensive qualified vendor include, but are not limited to, knowledge, delivery requirements, quantity, and past vendor performance.

**RESTATED BYLAWS
OF
ONONDAGA COUNTY INDUSTRIAL DEVELOPMENT AGENCY**

**ARTICLE I
THE AGENCY**

Section 1. **Name.** The name of the Agency shall be "Onondaga County Industrial Development Agency."

Section 2. **Seal of Agency.** The seal of the Agency shall be in the form of a circle and shall bear the name of the Agency and the year of its organization.

Section 3. **Office of Agency.** The office of the Agency shall be at the Onondaga County 333 W. Washington Street, Suite 130, Syracuse, New York, or at such other address in the County of Onondaga as shall be determined by the Agency from time to time.

**ARTICLE II
OFFICERS**

Section 1. **Officers.** The officers of the Agency shall be a Chairman, a Vice Chairman, an Executive Director, a Secretary, and a Treasurer.

Section 2. **Chair.** The Chairman shall be a member of the Agency and preside at all meetings of the Agency. The Chairman shall submit recommendations and such information as deemed pertinent concerning the business, affairs and policies of the Agency at each meeting. The Chairman shall appoint committee members and assign a chair for each committee.

Section 3. **Vice Chairman.** The Vice Chairman shall be a member of the Agency and perform the duties of the Chairman in the absence or incapacity of the Chairman. In the event of the resignation, removal or death of the Chairman, the Vice Chairman shall automatically succeed to the office of the Chairman and serve for the unexpired term of such office. In the event that the office of Vice Chairman is vacant, the Board shall select the Chairman to fill out the unexpired term.

Section 4. **Secretary.** The Secretary may, but need not be, a member of the Agency. The Secretary shall keep all records of the Agency, shall act as Secretary at the meetings of the Agency, shall keep a record of all votes, shall record the proceedings of the Agency in a journal of proceedings to be kept for such purpose, and shall perform all duties incident to this office. The Secretary shall have custody of the seal of the Agency and the power to affix such seal to all agreements, contracts, deeds, bonds or other evidences of indebtedness and all other instruments of the Agency authorized by the Agency to be executed and the power to attest (by manual or facsimile signature) such seal. The Secretary may, in her discretion, delegate some or all of the Secretary's duties to the Assistant Secretary.

Section 6. **Treasurer.** The Treasurer shall not be a member of the Agency. The Treasurer shall be the Chief Financial Officer of the Agency. He shall have the care and custody of all funds of the Agency and shall deposit all such funds in the name of the Agency as the Agency may designate. Except as otherwise authorized by resolution of the Agency, the Treasurer shall sign all checks for the payment of money by the Agency pursuant to the direction of the Agency. Except as otherwise authorized by

resolution of the Agency, all such checks shall be countersigned by the Chairman, the Vice-Chairman or the Executive Director. The Treasurer shall keep regular books of accounts showing receipts and expenditures. The Treasurer shall render to the Agency at each regular meeting an account of the financial transactions and the current financial condition of the Agency.

Section 7A. **Executive Director.** The Executive Director shall be the Chief Executive Officer of the Agency and shall not be a member of the Agency. The Executive Director shall be appointed by the Agency, and shall have general supervision over the administration of the business and affairs of the Agency, subject to the direction of the Agency. The Executive Director shall be charged with the management of all projects of the Agency. The Executive Director shall sign (manually or by facsimile signature) all agreements, contracts, deeds, bonds or other evidence of indebtedness and any other instruments of the Agency on behalf of the Agency, except as otherwise authorized or directed by resolution of the Agency.

Section 8. **Additional Duties.** In the absence or incapacity of the Treasurer, the other officers of the Agency shall have the care and custody of all funds of the Agency and the power to deposit the same in the name of the Agency in such bank or banks as the Agency may designate, and shall have the power to sign all checks of the Agency for the payment of money and the power to pay out and disburse such moneys under the direction of the Agency. In addition, all officers of the Agency shall perform such other duties and functions as may from time to time be required by the Agency, by its bylaws, or by its rules and regulations.

Section 9. **Appointment of Officers.** All officers of the Agency shall be appointed at the Annual Meeting of the Agency or at such other time as is necessary due to a vacancy. All officers shall hold offices for one year or until their successors are appointed. If the term of an Agency member should terminate, his term of office as an officer shall also terminate. The Chief Executive Officer and the Chief Financial Officer shall not be members of the Agency.

Section 10. **Members of Agency.** There shall be seven members of the Agency who shall receive no compensation for their services but shall be entitled to the necessary expenses, including traveling expenses, incurred in the discharge of their duties. The term of the office of each member of the Agency shall be by appointment of the Onondaga County Legislature and each member shall continue to hold office until their successor is appointed and has qualified.

Section 11. Vacancies. Should any office except that of Chairman become vacant, the Agency shall appoint a successor at the next regular meeting, and such appointment shall be for the unexpired term of said office.

Section 12. Additional Personnel. The Agency may from time to time employ such personnel, as it deems necessary to exercise its powers, duties and functions as prescribed by the New York State Industrial Development Agency Act, as amended, and all other laws of the State of New York applicable thereto. The selection and compensation of all personnel shall be determined by the Agency subject to the laws of the State of New York.

ARTICLE III MEETINGS

Section 1. **Annual Meeting.** The Annual Meeting of the Agency shall be held in January or such time that the Board may determine at the regular meeting place of the Agency or such other time and place as the Agency shall determine.

Section 2. **Meetings.** Meetings of the Agency may be held at such times and places as from time to time may be determined by the Agency. The Chairman of the Agency may, when he deems it desirable, and shall, upon the written request of two members of the Agency, call a special meeting of the Agency. Notice of all meetings shall be sent by United States mail, electronic mail, or delivered to the residence or business address of each member, and to Agency Counsel, at least four days prior to the day the meeting is to occur. Whenever possible the notice shall set forth the matters to be considered at the meeting. Waivers of notice may be signed by any member or members who were not properly noticed.

Section 3. **Executive Sessions.** Upon motion identifying the general area(s) of the subject(s) to be considered and a majority vote of the membership, an executive session may be entered into and conducted by the Agency for the reasons enumerated Public Officers Law § 105. During an executive session the Agency may take action on the matters which are the subject of the executive session, however, no action by formal vote may be taken in an executive session to appropriate public moneys. Minutes must be taken of any action that is taken by formal vote, and must consist of a record or summary of a final determination and the vote thereon. The minutes do not need to include any matters not required to be made available to the public pursuant to FOIL.

Section 4. **Quorum.** At all meetings of the Agency, a majority of the Agency shall constitute a quorum for the purpose of transacting business; provided that a small number may meet and adjourn to some other time or until a quorum is obtained.

ARTICLE IV AMENDMENTS

Section 1. **Amendments to Bylaws.** The bylaws of the Agency may be amended with the approval of a majority of all the members of the Agency at a meeting, but no such amendment shall be adopted unless written notice thereof has been previously given to all members of the Agency.

ARTICLE V PROJECTS

Section 1. **Site of Agency Projects.** The Agency shall take local and state land use and environmental laws and regulations into consideration when reviewing and approving a project.

Section 2. **Compliance with Laws.** The Agency shall not approve the delivery of bonds for a project, which, at the time of such delivery is known by the Agency after reasonable inquiry to be in material violation of applicable zoning, environmental, labor or health laws or regulations, including applicable building and fire codes.

ARTICLE VI
COMMITTEES

Section 1. **Governance Committee.** The Agency shall have a governance committee to be comprised of the Agency Chairman and two other members of the Agency appointed by the Chairman. Members of the Governance Committee shall be independent members as defined by the Public Authorities Accountability Act of 2005, as amended from time to time. The Governance Committee shall have such other purposes, powers, responsibilities and governance as provided in any charter adopted by the members of the Agency.

Section 2. **Audit Committee.** The Agency shall have an audit committee to be comprised of the Agency Chairman and two other members of the Agency appointed by the Chairman. Members of the Audit Committee shall be independent members as defined by the Public Authorities Accountability Act of 2005, as amended from time to time. It shall be the responsibility of the Audit Committee to recommend to the Agency the hiring of a certified independent accounting firm for the Agency, establish the compensation to be paid to the accounting firm and provide direct oversight of the performance of the independent audit performed by the accounting firm hired for such purpose. The Audit Committee shall have such other purposes, powers, responsibilities and governance as provided in any charter adopted by the members of the Agency.

Section 3. **Finance Committee.** The Agency shall have a finance committee to be comprised by the three members of the Agency appointed by the Chairman. Members of the Finance Committee shall be independent members as defined by the Public Authorities Accountability Act of 2009, as amended from time to time. It shall be the responsibility of the Finance Committee to review proposals for the issuance of debt for the Agency and make recommendations to the Agency regarding the issuance of such debt; seek any information it requires from the Agency and project applicants regarding the proposals for the issuance of debt and retain and consult with, at the Agency's expense, such outside counsel, experts and other advisors as the Finance Committee may deem appropriate. The Finance Committee shall have such other purposes, powers, responsibilities and governance as provided by any charter adopted by the members of the Agency.

Section 4. **Other Committees.** The Agency may designate from among its members other committees, each consisting of one or more members, and each of which, to the extent provided in the resolution or committee charter, shall have all the authority of the Agency members, except as otherwise provided by law.

ONONDAGA COUNTY INDUSTRIAL DEVELOPMENT AGENCY

REAL PROPERTY ACQUISITION POLICY

Section 2824(1)(e) of the Public Authorities Law requires local authorities to adopt a written policy governing the acquisition of real property. The following policy (“Policy”) is hereby adopted upon approval by the Members of the Onondaga County Industrial Development Agency (the “Agency”), and shall be applicable with respect to the acquisition of real property and any interests therein (“Real Property”) by the Agency.

A. Acquisition of Real Property

Real Property may be acquired by the Agency for use, development, resale, leasing or other uses designated by the Agency. The Agency may lease Real Property for use, subleasing or other uses designated by the Agency.

The purpose of each acquisition of Real Property by the Agency shall be to further one or more purposes of the Agency as authorized under the Agency’s enabling legislation, by-laws or a resolution adopted by the Members of the Agency, or for a purpose otherwise permitted under applicable state law.

Prior to each acquisition of Real Property, the Agency will conduct such due diligence as it deems appropriate in accordance with the particular circumstances of the proposed acquisition. Such due diligence may include, but is not limited to, Real Property appraisals and review and investigation of environmental, structural, title, pricing and other applicable matters.

B. Approval of Real Property Acquisitions

All acquisitions of Real Property shall be conducted in accordance with this Policy and applicable law. Proposed acquisitions of Real Property shall be presented to the Members of the Agency for approval or other appropriate action.

C. Exemption for Certain Agency Transactions

This Policy shall not be applicable to any agreements or arrangements involving the provision by the Agency of “financial assistance” as such term is defined in Section 854(14) of the New York General Municipal Law.

Adopted: January 18, 2022.



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**ONONDAGA COUNTY INDUSTRIAL DEVELOPMENT AGENCY
APPLICATION FOR BENEFITS**

1. *In accordance with Section 224-a(8)(d) of Article 8 of the New York Labor Law, the Agency has identified that any "financial assistance" (within the meaning of Section 858 of the General Municipal Law) granted by the Agency to the Applicant consisting of sales and use tax exemption benefits, mortgage recording tax exemption benefits and real property tax exemption benefits, constitutes "public funds" within the meaning of Section 224-a(2)(b) of Article 8 of the New York Labor Law and such funds are not excluded under Section 224-a(3) of Article 8 of the New York Labor Law. The Agency hereby notifies the Applicant of the Applicant's obligations under Section 224-a(8)(a) of Article 8 of the New York Labor Law.*
2. Fill in all blanks using "none", "not applicable" or "not available". If you have any questions about the way to respond, please call the Onondaga County Industrial Development Agency (the "Agency" or "OCIDA") at 315-435-3770.
3. If providing an estimate put "(est.," after the figure or answer. If more space is needed to answer any specific question, attach a separate sheet.
4. If the OCIDA Board approves benefits, it is the company's responsibility to obtain and submit all necessary forms and documents.
5. When completed, return this Application by mail or fax to the Agency at the address indicated below. A signed application may also be submitted electronically in PDF format to Nancy Lowery at nancylowery@ongov.net. **An Application will not be considered by the Agency until the Application fee has been received.**
6. The Agency will not give final approval for this Application until the Agency receives a completed NYS Full Environmental Assessment Form concerning the project which is the subject of this Application. The form is available at <http://www.dec.ny.gov/permits/6191.html>.
7. Please note the Public Officers Law declares all records in the possession of the OCIDA (with certain limited exceptions) are open to public inspection and copying. If the Applicant is of the opinion that there are elements of the project which are in the nature of trade secrets which, if disclosed to the public or otherwise widely disseminated, would cause substantial injury to the Applicant's competitive position, this Applicant must identify such elements in writing and request that such elements be kept confidential. In accordance with Article 6 of the Public Officer's Law, the OCIDA may also redact personal, private, and/or proprietary information from publicly disseminated documents.
8. The Applicant will be required to pay the Agency Application fee and, if accepted as a project of the Agency, all administrative and legal fees as stated in Section VI of the Application.
9. A complete Application consists of the following 9 items:
 - This Application
 - Local Access Agreement
 - Employment Plan

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- Conflict of Interest
- A feasibility statement indicating the need for the requested benefits
- Description of Project, Site Plans/Sketches, and Maps
- NYS Full Environmental Assessment Form
- A check payable to the Agency in the amount of \$1,000
- A check payable to Barclay Damon LLP in the amount of \$2,500

10. This Application was adopted by the OCIDA Board on **January 18, 2022**.

It is the policy of the Agency that any project receiving benefits from the Onondaga County Industrial Development Agency will utilize 100% local contractors and local labor for the construction period of the project unless a waiver is granted in writing by the Agency.

Return to:

Onondaga County Industrial Development Agency

Attn: Nancy Lowery

333 W. Washington Street, Suite 130

Syracuse, NY 13202

Phone: 315-435-3770 | Fax: 315-435-3669

nancylowery@ongov.net

Section I: Applicant Information

Please answer all questions. Use "None", "Not Applicable" and "See Attached" where necessary.

Submittal Date: _____

A) Applicant/Project Operator information (company receiving benefits):

Applicant/Project Operator: [Click here to enter text.](#) _____

Applicant/ Project Operator Address: _____

Phone: _____ Fax: _____

Website: _____ E-mail: _____

Federal ID#: _____ NAICS: _____

State and Year of Incorporation/Organization: _____

Owner (if different from Applicant/Project Owner): _____

Owner Address: _____

Federal ID#: _____

State and Year of Incorporation/Organization: _____

List of stockholders, members, or partners of Owner:

B) Individual Completing Application:

Name: _____

Title: _____

Address: _____

Phone: _____ Fax: _____

E-mail: _____

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

Name: _____
Title: _____
Address: _____
Phone: _____ Cell Phone: _____
E-mail: _____

D) Company Counsel:

Name of Attorney: _____
Firm Name: _____
Address: _____
Phone: _____ Cell Phone: _____
E-mail: _____

E) Business Organization (check appropriate category):

Corporation Partnership
 Public Corporation Joint Venture
 Sole Proprietorship Limited Liability Company
 Other (please specify): _____
Year Established: _____
State in which Organization is established: _____

F) List all stockholders, members, or partners with % of ownership greater than 5%:

| Name | % of ownership |
|-------|----------------|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

G) Applicant Business Description:

Estimated % of sales within Onondaga County: _____

Estimated % of sales outside Onondaga County but within New York State: _____

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

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

(*Percentage to equal 100%)

H) Applicant History: If the answer to any of the following is “Yes”, please explain below. If necessary, attach additional information.

1. Is the company or management of the Company now a plaintiff or defendant in any civil or criminal litigation? Yes No
2. Has any person listed above ever been convicted of a criminal offense (other than a minor traffic violation)? Yes No
3. Has any person listed in Section I ever been in receivership or declared bankruptcy? Please attach any explanations. Yes No

I) Has the Project Beneficiary received assistance from OCIDA, Syracuse Industrial Development Agency (SIDA), New York State or the Onondaga Civic Development Corporation (OCDC) in the past? If yes please attach an explanation and please give year, project name, and description of benefits and address of project.

Yes No

Section II: Project and Site Information

A) Project Location: Location where the investment will take place. If Company is moving, the new location should be entered here and the current location should be in Section I.

Address: _____

Legal Address (if different): _____

City: _____ Village/Town: _____

Zip Code: _____ School District: _____

Tax Map Parcel ID(s): _____

Full Market Value: _____ Footage of Existing Building: _____

Census Tract: _____

B) Type (Check all that apply):

- | | |
|---|--|
| <input type="checkbox"/> New construction | <input type="checkbox"/> Purchase of machinery and/or equipment |
| <input type="checkbox"/> Expansion/Addition to current facilities | <input type="checkbox"/> Brownfield/Remediated Brownfield |
| <input type="checkbox"/> Renovation of existing facility | <input type="checkbox"/> LEED Certification |
| <input type="checkbox"/> Housing Project | <input type="checkbox"/> Demolition and Construction |
| <input type="checkbox"/> Renewable Energy Project | <input type="checkbox"/> Acquisition of existing facility/property |
| <input type="checkbox"/> Retail | <input type="checkbox"/> Other: |

C) Project Narrative: A statement that there is a likelihood that the project would not be undertaken but for the financial assistance provided by the Agency or, if the project could be undertaken without financial assistance provided by the Agency, a statement indicating why the project should be undertaken by the agency.

* For a Retail Project (also see page 14)

* For a Renewable Energy Project (also see page 15)

* For a Housing Project (also see page 17)

D) Description of Project: Please provide a detailed narrative of the proposed Project. Please separately attach the description and any copies of site plans, sketches or maps. This narrative should include, but is not limited to:

i) a description of your Company's background, customers, goods and services- and the principal products to be produced and/or the principal activities that will occur on the Project site;

(ii) the size of the Project in square feet and a breakdown of square footage per each intended use;

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- (iii) the size of the lot upon which the Project sits or is to be constructed;
- (iv) the current use of the site and the intended use of the site upon completion of the Project;

(vi) please describe your method for site control (Own, lease, other).

E) Select Project type for all end users at Project site (you may check more than one):

**Please check any and all end users as identified below

- | | |
|--|--|
| <input type="checkbox"/> Industrial | <input type="checkbox"/> Bank Office |
| <input type="checkbox"/> Acquisition of Existing Facility | <input type="checkbox"/> Retail (see page 14) |
| <input type="checkbox"/> Housing Project (see page 17) | <input type="checkbox"/> Mixed Use |
| <input type="checkbox"/> Equipment Purchase | <input type="checkbox"/> Facility for Aging |
| <input type="checkbox"/> Multi-Use Tenant | <input type="checkbox"/> Civic Facility (not for profit) |
| <input type="checkbox"/> Renewable Energy Project (see page 15) | <input type="checkbox"/> Other _____ |
| <input type="checkbox"/> Commercial | |

F) If applicant will not occupy 100% of the building in a real estate transaction, provide information on tenant(s) that includes name, present address, and percentage of project to be leased, type of business organization, relationship to applicant, date and term of lease.

G) For the Agency to consider this Project, please provide the following information:

1. Does the Project consist of new construction or expansion or substantial renovation of an existing facility?
 Yes No
2. Will the Project create new employment opportunities or retain existing jobs that may otherwise be lost?
 Yes No
3. Does the Project beneficiary serve a customer base primarily outside of Onondaga County?
 Yes No

H) Will the completion of the Project result in the removal of an industrial or manufacturing plant of the company 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 company located within the state? Please explain if you answer "Yes" by attaching a response.

Yes No

I) Please attach a description of any compelling circumstances the Agency should be aware of while reviewing this application.

J) Local Approvals (Site Plan and Environmental Review)

1. Have site plans been submitted to the appropriate town or local planning department?
 Yes. What is the status? No. When will the plans be submitted?

2. Has the project received site plan approval from the town or local planning board?
 Yes No

3. If no, what is the anticipated approval date? _____

4. If yes, provide the Agency with a copy of the Planning Board's approval resolution along with the related SEQR determination. (NOTE: SEQR determination is required for final approval and sales tax agency appointment.)

5. Environmental Information
 - a. Please attach the appropriate Environmental Impact Forms to your application. Here is a link to the SEQR forms: <http://www.dec.ny.gov/permits/6191.html>

 - b. Have any environmental issues been identified on the property?
 Yes No
If yes, please attach an explanation.

Section III: Construction

A) Project Costs and Finances

| Description of Costs | Total Budget Amount | % of Total Budget to be Procured in Onondaga County | Total Private Expenditure (should be less than or equal to total budget amount) |
|------------------------------------|---------------------|---|---|
| Land Acquisition | | | |
| Site Work/Demo | | | |
| Building Construction & Renovation | | | |
| Furniture & Fixtures | | | |
| Equipment* | | | |
| Engineering/Architect | | | |
| Financial Charges | | | |
| Legal | | | |
| Other | | | |
| Management/Developer Fees | | | |
| Total Project Cost | | | |

Note: Do not include OCIDA fees, OCIDA application fees or OCIDA legal fees as part of the Total Project Cost. You may attach a separate chart if needed.

B) TOTAL Capital Costs \$ _____

Project refinancing: estimated amount
(for refinancing of existing debt only) \$ _____

Sources of Funds for Project Costs:

1. Bank Financing \$ _____
2. Equity (excluding equity that is attributed to grants/tax credits) \$ _____
3. Tax Exempt Bond Issuance (if applicable) \$ _____
4. Taxable Bond Issuance (if applicable) \$ _____

5. Public Sources (Include sum total of all state and federal grants and tax credits) \$ _____

-Identify each state and federal grant/credit:

_____ \$ _____
 _____ \$ _____
 _____ \$ _____

6. Total Sources of Funds for Project Costs \$ _____

C) Employment and Payroll Information

*Full Time Equivalent (FTE) is defined as one employee working no less than 40 hours per week or two or more employees together working a total of 40 hours per week.

1. Are there people currently employed at the project site?
 Yes No If yes, provide number of FTE jobs at the facility: _____

2. Complete the following:

| | |
|--|--|
| Estimate the number of FTE jobs to be retained as a result of this Project: | |
| Estimate the number of construction jobs to be created by this Project: | |
| Estimate the average length of construction jobs to be created (months): | |
| Current annual payroll at facility: | |
| Please list, if any, benefits that will be available to either full and/or part time employees: | |
| Average annual benefit paid by the company (\$ or % salary) per FTE job: | |
| Amount or percent of wage employees pay for benefits: | |
| Provide an estimate of the number of residents in the Economic Development Region (Onondaga, Madison, Cayuga, Oneida, Oswego, and Cortland Counties) to fill new FTE jobs: | |

D) New Employment Benefits

- i. Complete the following chart indicating the number of FTE jobs presently employed at the Project and the number of FTE jobs that will be created at the Project site at the end of the first, second, and third, years after the Project is completed. Jobs should be listed by title of category (see below), including FTE independent contractors or employees of independent contractors that work at the Project location. Do not include construction workers.
- ii. Feel free to include additional information or a substitute chart if you think additional material would add clarity.

Please use this chart to illustrate the current employment:

| Job Title/Category | Current Annual Pay | Current Employment (FTE) |
|--------------------|--------------------|--------------------------|
| | | |
| | | |
| | | |
| | | |

Please use this chart to illustrate the projected employment growth:

| Job Title/Category | Current Annual Pay | Jobs Created Year 1 | Jobs Created Year 2 | Jobs Created Year 3 |
|--------------------|--------------------|---------------------|---------------------|---------------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

If you prefer, you may attach a job chart of your own that outlines the job growth projections regarding the Project.

E) Financial Assistance sought (estimated values):

- Real Property Tax Abatement (PILOT): _____
- Mortgage Recording Tax Exemption (.75% of amount mortgaged): _____
- Sales and Use Tax Exemption (4% Local, 4% State): _____
- Tax Exempt Bond Financing (Amount Requested): _____
- Taxable Bond Financing (Amount Requested): _____

F) Mortgage Recording Tax Exemption Benefit Calculator: Amount of mortgage that would be subject to mortgage recording tax:

Mortgage Amount (include sum total of construction/permanent/bridge financing): \$ _____

Estimated Mortgage Recording Tax Exemption Benefit (product of mortgage amount as indicated above, multiplied by .0075): \$ _____

G) Sales and Use Tax Benefit Calculator: 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:

\$ _____

Estimated State and local Sales and Use Tax Benefit (product of 8% multiplied by the figure, above) (This should match the amount in section “E” on page 9, this calculation only exists to help you with your estimate):

\$ _____

Section IV: Estimate of Real Property Tax Abatement Benefits

Section IV of this Application will be: (i) completed by IDA Staff based upon information contained within the Application, and (ii) provided to the Applicant for ultimate inclusion as part of this completed Application prior to the completed application being provided to the OCIDA Board.

A) PILOTS Estimate Table Worksheet

| | |
|---|--|
| OCIDA estimate of current value | |
| New construction and renovation costs | |
| OCIDA estimate of increase in value | |
| OCIDA estimated value of completed project | |
| OCIDA estimate of taxes that would have been collected if the project did not occur | |
| Scheduled PILOT payments | |

| PILOT Year | Exemption % | County PILOT Amount | Local PILOT Amount | School PILOT Amount | Total PILOT | Full Tax Payment w/o PILOT | Net Exemption |
|--------------|-------------|---------------------|--------------------|---------------------|-------------|----------------------------|---------------|
| 1 | 100 | | | | | | |
| 2 | 90 | | | | | | |
| 3 | 80 | | | | | | |
| 4 | 70 | | | | | | |
| 5 | 60 | | | | | | |
| 6 | 50 | | | | | | |
| 7 | 40 | | | | | | |
| 8 | 30 | | | | | | |
| 9 | 20 | | | | | | |
| 10 | 10 | | | | | | |
| TOTAL | | | | | | | |

Estimates provided are based on current property tax rates and assessment value (current as of date of application submission) and have been calculated by IDA staff.

SECTION: V For Retail Projects Only

1. Will the cost of the retail portion of the Project exceed one-third of the total project cost?
 Yes No

2. Is the Project located in a distressed area? A distressed area is a census tract that has
a) a poverty rate of a least 20% or at least 20% of households receiving public
assistance, and (b) an unemployment rate of least 1.25 times the statewide
unemployment rate for the year to which the date relates.
 Yes No

3. Is the Project likely to attract a significant number of visitors from outside of the
economic development region?
 Yes No

4. Is the predominate 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
Town, City, County or Village of where the Project will be located.
 Yes No

Please complete the following as an addendum:

1. Describe the reasons why the Agency's financial assistance is necessary. Describe how the Project would be affected if these benefits were not provided. [see Section II (C)]
2. Is the applicant leasing the property?
 - Yes, please provide a copy of the lease
 - No, purchased the property. Please provide documentation.
3. Has the applicant provided written communication to the affected taxing jurisdictions notifying them of its intent to construct a renewable energy project?
 - Yes
 - No
4. Has the applicant received a letter of support for the megawatt cost to be used as a basis for the PILOT from the town, city or village where the Project is located?
 - Yes. Please provide copy.
 - No
5. Has the applicant received a letter of support for the megawatt cost to be used as a basis for PILOT from the school district?
 - Yes. Please provide copy.
 - No
6. Is the entire parcel being used for the solar project?
 - Yes
 - No, if not, have you reached out to the town assessor to discuss a subdivision or slash parcel? Explain: _____
7. Will the applicant enter into a decommissioning plan with the host community, including financial assurance the plan can be executed?
 - Yes, explain.
 - No

8. Company will close with the Agency on a project prior to any modification or project (i.e. name change, organizational structure).

**PLEASE SEE FOLLOWING PAGE FOR OCIDA SOLAR BEST PRACTICES*

SECTION VI: For Solar Projects Only

OCIDA Solar PILOTs Guidance and Best Practice

OCIDA SOLAR PILOTs GUIDANCE AND BEST PRACTICE

To be placed on the OCIDA meeting agenda, proposed solar projects must provide OCIDA with the following in advance of the Project's first OCIDA meeting:

1. Fully completed OCIDA application.
2. Copy of Environmental Assessment Form.
3. A SEQR resolution approved by a local municipality indicating municipality will be lead agency, the type of action (I, II, or unlisted) and, if completed, the SEQR determination made by the municipality.
4. Copies of your zoning applications submitted to the local municipality.
5. Verification of parcel subdivision process with the town (if the entire parcel will not be used for the solar project).
6. A statement clarifying whether the applicant will lease or purchase the real property on which the Project is situated. If leased, provide a copy of the proposed or executed lease. If lease parcel is less than entire parcel then see 5 above.
7. A supporting document from the School District and the Town Board outlining the agreed upon cost per megawatt to be used as a basis for the PILOT. OCIDA cannot create the PILOT schedule without this information.

You will receive a draft Cost Benefit Analysis and a Draft PILOT schedule from this office. You may use these documents as your Project progresses through the OCIDA approval process. OCIDA staff are available to update these two documents as needed.

SECTION VII: For Housing Projects Only

Please complete the following as an addendum:

1. Describe the reasons why the Agency's financial assistance is necessary. Describe how the project would be impacted if these benefits were not provided. [see Section II (C)]
2. Is the Project being built in a blighted area? Please describe.
3. Is the Project fulfilling an unmet need in the area? Please explain.
4. Please provide a market study documenting a need for such housing.
5. Is there support from local government officials for the Project and for the financial assistance being requested from the Agency? Please provide written documentation.
6. Is the Project considered infill in a populated area? Please explain.
7. Does the Project provide walkability?
8. Is there additional county infrastructure necessary to service the Project? If, yes, please explain.
9. Is the Project part of a larger mixed-use development? Please describe.

Section VIII: Local Access Policy Agreement

In absence of a waiver permitting otherwise, every project seeking the assistance of the Onondaga County Industrial Development Agency (Agency) must use local general contractors, sub-contractors, and labor for one-hundred percent (100%) of the construction of new, expanded, or renovated facilities. The project’s construction or project manager need not be a local company.

Noncompliance may result in the revocation and/or recapture of all benefits extended to the project by the Agency. Local Labor is defined as laborers permanently residing in the State of New York counties of Cayuga, Cortland, Herkimer, Jefferson, Madison, Oneida, Onondaga, Oswego, Tompkins, and Wayne. Local (General/Sub) Contractor is defined as a contractor operating a permanent office in the State of New York counties of Cayuga, Cortland, Herkimer, Jefferson, Madison, Oneida, Onondaga, Oswego, Tompkins and Wayne. The Agency may determine on a case-by-case basis to waive the Local Access Policy for a project or for a portion of a project where consideration of warranty issues, necessity of specialized skills, significant cost differentials between local and non-local services or other compelling circumstances exist. The procedure to address a local labor waiver can be found in the OCIDA handbook, which is available upon request.

Prior to issuance of any NYS Tax & Finance ST-60 forms, the Applicant must submit a **Contractor Status Report to the Agency.**

In consideration of the extension of financial assistance by the Agency _____ (the Company) understands the Local Access Policy and agrees to complete Appendix C of the Agency’s application at the time of the application to the Agency and as part of a request to extend the valid date of the Agency’s tax-exempt certificate for the Project. The Company understands that an Agency tax-exempt certificate is typically valid for 12 months from the effective date of the project inducement and extended thereafter upon request by the Company. The Company further understands that any request for a waiver to this policy must be submitted in writing and approved by the Agency.

I agree to the conditions of this agreement and certify all information provided regarding the construction and employment activities for the project as of _____(date).

Company: _____

Representative for Contract: _____

Address: _____ City: _____ State: _____ Zip: _____

Phone: _____ Email: _____

Project Address: _____ City: _____ State: _____ Zip: _____

General Contractor: _____

Contact Person: _____

Address: _____ City: _____ State: _____ Zip: _____

Phone: _____ Email: _____

Authorized Representative: _____ Title: _____

Signature: _____

Section IX: Agency Fee Schedule

* Minimum Fee to be applied to all project receiving OCIDA benefits is 1% of the Total Project Cost (TPC)

| ACTIVITY | FEEs | COMMENTS |
|---|---|----------------------------|
| Non- refundable Application Fee (All projects except Solar Projects) | \$1,000 | Due at time of application |
| Non-refundable Application Fee (Solar Projects Only) | \$10,000 | |
| Legal Deposit (All projects except Solar Projects) | \$2,500 | Due at time of application |
| Legal Deposit (Solar Projects Only) | \$5,000 | |
| Minimum Fee of 1% of TPC | | |
| 1. Sales and Use Tax Exemption | .01 X TPC | Due at closing |
| 2. Mortgage Recording Tax | | |
| 3. PILOT is an additional fee | | |
| | .0025 X TPC (total .0125) | |
| Bonds | | Due at closing |
| Bond refinancing and refunding | .0025 of TPC | |
| Agency Legal Fees | | |
| Fee for first \$20 million | .0025 X of the project cost or bond amount | Due at closing |
| Fee for expenses above \$20 million | .00125 X of project cost or bond amount | |
| Amendment or Modification of IDA documents, including but not limited to name or organization change, refinancing, etc. | Up to but not to exceed 5% of Agency Fee as noted on the Cost Benefit Analysis at time of project approval. Attorney fees determined by OCIDA Legal Representative. | Due at time of Request |

OCIDA reserves the right to modify this schedule at any time and assess fees and charges in connection with other transactions such as grants of easement or lease or sale of OCIDA-owned property.

Section X: Recapture of Tax Abatement/Exemptions

Information to be Provided by Companies: Each Company agrees that to receive benefits from the Agency it must, whenever requested by the Agency or required under applicable statutes or project documents, provide and certify or cause to be provided and certified such information concerning the Company, its finances, its employees and other topics which shall, from time to time, be necessary or appropriate, including but not limited to, such information as to enable the Agency to make any reports required by law or governmental regulation.

Please refer to the OCIDA Uniform Tax Exemption Policy. (add hyperlink)

I have read the foregoing and agree to comply with all the terms and conditions contained therein as well as policies of the Onondaga County Industrial Agency.

Name of Applicant Company _____

Signature of Officer or Authorized Representative: _____

Name & Title of Officer or Authorized Representative: _____

Date: _____

Section XI: Conflict of Interest

Agency Board Members

1. Patrick Hogan, Chairperson
2. Janice Herzog, Vice Chairperson
3. Steve Morgan, Director
4. Victor Ianno, Director
5. Sue Stanczyk, Director
6. Kevin Ryan, Director
7. Fanny Villarreal, Director

Agency Officers/Staff

1. Robert M. Petrovich, Executive Director
2. Nathaniel Stevens, Treasurer
3. Nancy Lowery, Secretary
4. Karen Doster, Recording Secretary
5. Christopher Cox, Assistant Treasurer

Agency Legal Counsel & Auditor

1. Jeffrey Davis, Esq., Barclay Damon LLP
2. Amanda Fitzgerald, Esq., Barclay Damon LLP
3. Michael G. Lisson, CPA, Grossman St. Amour Certified Public Accountants PLLC

The Applicant has received from the Agency a list of members, officers and staff of the Agency. To the best of my knowledge, no member, officer or employee of the Agency has an interest, whether direct or indirect, in any transaction contemplated by this Application, except as hereinafter described:

Name of Applicant Company _____

Signature of Officer or Authorized Representative: _____

Name & Title of Officer or Authorized Representative: _____

Date: _____

Section XII: Representations, Certifications, and Indemnification

_____ (Name of CEO or other authorized representative of Applicant) confirms and says that he/she is the _____ (title) of _____ (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. First Consideration for Employment:** In accordance with §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 WIA programs who shall be referred by the CNY Works for new employment opportunities created as a result of the Project.
- B. Other NYS Facilities:** In accordance with §862 (1) of the New York General Municipal Law, the Applicant understands and agrees that projects which will 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 within the state is ineligible for Agency Financial Assistance, unless otherwise approved by the Agency as reasonably necessary to preserve the competitive position of the project in its respective industry or is reasonably necessary.
- C. Annual Sales Tax Filings:** In accordance with §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, the Applicant agrees to file, or cause to be filed, with the New York State Department of Taxation and Finance, the annual form prescribed by the Department of Taxation and Finance, describing the value of all sales tax exemptions claimed by the Applicant and all consultants or subcontractors retained by the Applicant.
- D. Outstanding Bonds:** The Applicant understands and agrees to provide on an annual basis any information regarding bonds, if any, issued by the Agency for the project that is requested by the Comptroller of the State of New York.
- E. Employment Reports:** The Applicant understands and agrees that, if the Project receives any financial assistance from the Agency, the Applicant agrees to file 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, with said report being an agenda item subject to the open meetings law.

F. Prevailing Wage: The Applicant understands and agrees that, if the Project receives any financial assistance from the Agency, the Applicant shall determine whether the Project is a “covered project” pursuant to Section 224-a of Article 8 of the New York Labor Law and, if applicable, the Applicant shall comply with Section 224-a of Article 8 of the New York Labor Law; and the Applicant further covenants that the Applicant shall provide such evidence of the foregoing as requested by the Agency.

Formatted: Highlight

G. Absence of Conflicts of Interest: The Applicant has received from the Agency a list of the members, officers and employees of the Agency. No member, officer or employee of the Agency has an interest, whether direct or indirect in any transaction contemplated by this Application, except as hereinafter described in Section X.

H. Compliance: The Applicant understands and agrees that it is in substantial compliance with applicable local, state, and federal tax, worker protection, and environmental laws, rules, and regulations.

I. 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.

J. 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.

K. 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 in the Project.

L. 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.

M. 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 statement contained herein not misleading.

N. The OCIDA has the right to request and inspect supporting documentation regarding attestations made on this application.

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

Name of Applicant Company: _____

Signature of Officer or Authorized Representative: _____

Name & Title of Officer or Authorized Representative: _____

Date: _____

STATE OF NEW YORK)

COUNTY OF ONONDAGA) ss.;

_____, being first duly sworn, deposes and says:

1. That I am the _____ (Corporate Officer) of _____ (Applicant) and that I am duly authorized on behalf of the Applicant to bind the Applicant.
2. That I have read and attached Application, I Know the contents thereof, and that to the best of my knowledge and belief, this Application and the contents of this Application are true, accurate and complete

(Signature of Officer)

Subscribed and affirmed to me under penalties of perjury this _____ day of __, 20____.

(Notary Public)

End of Application

Rev [1.18.228-5-21](#)