

**JOHN MEZZALINGUA ASSOCIATES, LLC D/B/A JMA WIRELESS, HENRY CLAY
BOULEVARD ANNEX, LLC**

(3101-16-06A)

EXTENSION OF SALES TAX EXEMPTION RESOLUTION

A regular meeting of the Onondaga County Industrial Development Agency (the "Agency") was convened in public session on August 14, 2018, at 8:00 a.m. at 333 W. Washington Street, Syracuse, New York.

The meeting was called to order by the (Vice) Chairman of the Agency and, upon roll being called, the following members of the Agency were:

PRESENT:

Patrick Hogan
Victor Ianno
Janice Herzog
Steve Morgan
Susan Stanczyk
Kevin Ryan
Fanny Villarreal

ABSENT:

ALSO PRESENT:

Julie Cerio, Executive Director
Anthony P. Rivizzigno, Esq., Agency Counsel
Amanda M. Mirabito, Esq., Agency Counsel

The following resolution was offered by Victor Ianno, seconded by Janice Herzog, to wit:

**RESOLUTION APPROVING AN EXTENSION OF THE COMPANY'S AGENCY
APPOINTMENT AND AUTHORIZING AN INCREASE IN THE AMOUNT OF SALES
TAX EXEMPTION FOR JOHN MEZZALINGUA ASSOCIATES, LLC D/B/A JMA
WIRELESS, HENRY CLAY BOULEVARD ANNEX, LLC**

WHEREAS, the Onondaga County Industrial Development Agency (the "Agency") is authorized and empowered by 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"), Chapter 564 of the 1970 Laws of New York, as amended, constituting Section 895 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 industrial, manufacturing, warehousing, commercial, research and recreation facilities, including industrial pollution control facilities, educational or

cultural facilities, railroad facilities, horse racing facilities and continuing care retirement communities, among others, for the purpose of promoting, attracting, encouraging and developing recreation, and 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 and to improve their recreation opportunities, 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, improve, maintain, equip or furnish one or more “projects” (as defined in the Act); to sell, convey, mortgage, lease, pledge, exchange or otherwise dispose of said projects; and to issue bonds and provide for the rights of the holders thereof; and

WHEREAS, pursuant to an application submitted to the Agency by the Company, the members of the Agency, on June 7, 2016, adopted a resolution (the “Inducement Resolution”) whereby the Agency agreed, subject to numerous conditions, to undertake a project (the “Project”) consisting of the following: (A) renovation and equipping of three buildings, (1) major reconfiguration of one building which will be containing the R&D and manufacturing facility and (2) the two other buildings which will handle the displaced areas from the primary reconfiguration consisting of offices, customer test lab, meeting rooms and a café located in the Town of Clay, County of Onondaga; and (B) the granting by the Agency of certain “financial assistance” (within the meaning of Section 854(14) of the Act) with respect to the foregoing, including potential exemptions from certain sales taxes, real property taxes (subject to entry into a Payment in Lieu of Taxes (PILOT) Agreement) and transfer and mortgage recording taxes (the “Financial Assistance”); and

WHEREAS, in 2016 the Agency and the Company closed on the straight-lease transaction in connection with the Project and the Agency issued a Sales Tax Appointment Letter (“*Letter*”) to the Company and filed a Form ST-60 – IDA Appointment of Project Operator or Agency for Sales Tax Purposes with the New York State Department of Taxation and Finance; and

WHEREAS, the Letter and the Company’s appointment to act as agent of the Agency for originally were set to expire on August 31, 2018; and

WHEREAS, the Company has requested that the sales tax exemption be extended through January 31, 2019 (the “Extension”); and

WHEREAS, the amount State and local sales and use tax exemptions originally approved by the Agency as part of the Financial Assistance was an amount not to exceed \$441,022 (the “Original Sales Tax Exemption”); and

WHEREAS, by information provided by the Company, the Company advised that the costs associated with the Project increased based upon final construction numbers associated with the purchase of goods and services; and

WHEREAS, as a result of the increase in costs of goods and services, the Company is requesting an increase of \$470,978 to the Original Sales Tax Exemption (the “Additional Sales Tax Exemption” and together with the Extension, the “Additional Financial Assistance”) such that the total award of State and local sales and use tax exemptions would total \$912,000 for the Project; and

WHEREAS, the Chief Executive Officer of the Agency (A) caused notice (the “Notice of Public Hearing”) of public hearing of the Agency (the “Public Hearing”) pursuant to Section 859-a of the Act, to hear all persons interested the Additional Sales Tax Exemption being contemplated by the Agency with respect to the Project, to be mailed on August 3, 2018 to the affected tax jurisdictions, (B) caused notice of the Public Hearing to be published on August 2, 2018 in the Post Standard, a newspaper of general circulation available to the residents of the County of Onondaga, New York, (C) conducted the Public Hearing on August 13, 2018 at 1:30 p.m. at the Town Hall, Town of Clay, 4401 Route 31, Clay, New York 13041, and (D) prepared a report of the Public Hearing which fairly summarized the views presented at said public hearing and distributed same to the members of the Agency; and

WHEREAS, the Additional Financial Assistance is in furtherance of the Financial Assistance previously approved for the Project, which underwent an environmental review by the Agency pursuant to the State Environmental Quality Review Act (“SEQRA”), and the requested Additional Financial Assistance does not require reconsideration or further review by the Agency under SEQRA;

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

Section 1. The granting of the Additional Financial Assistance is not considered a substantial change to the Project that would require further or supplemental review under SEQRA.

Section 2. The granting of the Additional Financial Assistance will be an inducement to the Company to continue to develop the Project in the Town of Clay, County of Onondaga, will enable the Company to ensure the continued physical and financial viability of the Project and will promote employment opportunities and prevent economic deterioration in the County of Onondaga by the creation and preservation of jobs.

Section 3. Subject to the terms and conditions of this Resolution, the Agency will grant the Additional Financial Assistance, provided that: (i) no default shall have occurred and be continuing under any document between the parties, or binding thereon, relative to the Project; (ii) the Company shall execute and deliver all other certificates and documents necessary or appropriate for the grant of the Additional Financial Assistance requested by the Agency, in a form and substance acceptable to the Agency; and (iii) the Company shall provide to the Agency any and all reporting information required by the Agency in compliance with the Act. Notwithstanding anything herein to the contrary, the amount of State and local sales and use tax exemption benefits comprising the Original Sales Tax Exemption and the Additional Sales Tax Exemption shall not, in the aggregate, exceed \$912,000.

Section 4. Subject to the satisfaction of the conditions of this Resolution, and the payment by the Company of any attendant fees, including but not limited to administrative fees and the Agency's legal fees and costs, the appointment of the Company and its designees as the true and lawful agent of the Agency to proceed with the Project is hereby extended to, through and including January 31, 2019, all with the same powers and the same validity as if the Agency were acting in its own behalf.

Section 5. The Chief Executive Officer is hereby authorized and directed, for and in the name and on behalf of the Agency, to execute and deliver the documents and agreements identified herein and any such additional certificates, instruments, documents or affidavits, to pay any such other fees, charges and expenses, to make such other changes, omissions, insertions, revisions, or amendments to the documents referred to herein and to do and cause to be done any such other acts and things, as they determine, on advice of counsel to the Agency, may be necessary or desirable to consummate the transactions contemplated by this resolution.

Section 6. No covenant, stipulation, obligation or agreement contained in this resolution or any document referred to above shall be deemed to be the covenant, stipulation, obligation or agreement of any member, officer, agent or employee of the Agency in his or her individual capacity. Neither the members nor officers of the Agency, nor any person executing any documents referred to above on behalf of the Agency, shall be liable thereon or be subject to any personal liability or accountability by reason of the execution or delivery thereof.

Section 7. Should the granting of the Additional Financial Assistance be challenged by any party, in the courts or otherwise, the Company shall defend, indemnify and hold harmless the Agency and its members, officers and employees from any and all losses arising from any such challenge including, but not limited to, the fees and disbursement of the Agency's counsel. Should any court of competent jurisdiction determine that the Agency is not authorized under the Act to provide the Additional Financial Assistance, this Resolution shall automatically become null, void and of no further force and effect, and the Agency shall have no liability to the Company hereunder or otherwise.

Section 8. Counsel to the Agency is hereby authorized to work with the Company and others to prepare for submission to the Agency any and all documents necessary to effect the grant of the Additional Financial Assistance.

Section 9. A copy of this Resolution shall be placed on file in the office of the Agency where the same shall be available for public inspection during business hours.

Section 10. The Chief Executive Officer of the Agency is hereby authorized and directed to distribute copies of this Resolution to the Company and to do such further things or perform such acts as may be necessary or convenient to implement the provisions of this Resolution.

Section 11. This Resolution shall take effect immediately.

The question of the adoption of the foregoing Resolution was duly put to a vote on roll call, which resulted as follows:

<u>Aye</u>	Abstained	<u>Nay</u>
Patrick Hogan	Kevin Ryan	
Victor Ianno		
Janice Herzog		
Steve Morgan		
Susan Stanczyk		
Fanny Villarreal		

The Resolution was thereupon declared duly adopted.

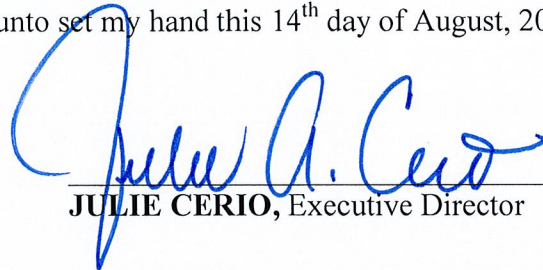
STATE OF NEW YORK)
) ss.:
COUNTY OF ONONDAGA)

I, the undersigned Executive Director of the Onondaga County Industrial Development Agency, DO HEREBY CERTIFY that I have compared the foregoing extract of the minutes of the meeting of the members of the Agency, including the Resolution contained therein, held on August 14, 2018, with the original thereof on file in my office, and that the same is a true and correct copy of such proceedings of the Agency and of such Resolution set forth therein and of the whole of said original so far as the same relates to the subject matter therein referred to.

I FURTHER CERTIFY that (A) all members of the Agency had due notice of said meeting, (B) said meeting was in all respects duly held, (C) pursuant to Article 7 of the Public Officers Law (the "Open Meetings Law"), said meeting was open to the general public and due notice of the time and place of said meeting was duly given in accordance with such Open Meetings Law, and (D) there was a quorum of the members of the Agency present throughout said meeting.

I FURTHER CERTIFY that as of the date hereof, the attached Resolution is in full force and effect and has not been amended, repealed, or rescinded.

IN WITNESS WHEREOF, I have hereunto set my hand this 14th day of August, 2018.



JULIE CERIO, Executive Director