

**Steuben County Industrial Development Agency
7234 Route 54 North
PO Box 393
Bath, NY 14810
February 23, 2023
Regular Meeting Notice**

The Steuben County Industrial Development Agency will hold a Regular Business Meeting at 12:00 pm on February 23, 2023. This meeting is open to the public and those wishing to view the meeting as it is held may do so by visiting:

<https://us02web.zoom.us/j/85853690778?pwd=VGtyU2tJQ1MrYWpZnK9BVU5SNmxtUT09>

Sincerely,

Mark Alger
Board Chair

Steuben County Industrial Development Agency
Regular Meeting of the Board of Directors

Agenda

February 23, 2023

12:00 pm

1. Call to Order – Quorum Present Alger
2. Secretary’s Report Strobel
 - a) January 26, 2023 Minutes
3. Treasurer’s Report Russo
 - a) January 2023 Financials
4. Policy Review Johnson
<https://steubencountyida.com/public-documents/>
- 4a. Ratification of Current Policies:
 - a. Audit Finance Charter
 - b. Capitalization
 - c. Code of Ethics and Whistleblower Policy
 - d. Compensation, Reimbursement and Attendance
 - e. Defense and Indemnification
 - f. EEO Policies for Personnel Handbook
 - g. Fee Schedule
 - h. Financial Controls
 - i. Governance Committee Charter
 - j. Investment Policy
 - k. Labor Market Policy
 - l. Management-Assessment-of-Effectiveness-of-Internal-Controls
 - m. Procurement Policy
 - n. Project Evaluation Criteria
 - o. Project Progress Assessment and Verification Policy
 - p. Property Disposition Guidelines
 - q. Retail Projects
 - r. Sexual Harassment Complaint Form 4850-5997-9143-1

- s. Sexual Harassment Prevention Policy 4813-3399-5399-1
 - t. Termination of Benefits
 - 4b. Ratification of Amended Policies:
 - u. Uniform Tax Exemption Policy
 - v. Expenditure Policy Procedure
 - w. Real Property Acquisition Policy
 - c) Resolution for Record Retention Johnson
& Disposition Schedule
 - d) Appointment of Ethics and Procurement Officers
Johnson
- 5. New Business
 - a) NY Budget 2023 Policy Update Presented by Ryan Silva,
Executive Director of the New York State Economic
Development Council (NYSEDC) Johnson
- 6. Old Business
 - a) Final Resolution Finger Lakes Enviro-Tech Johnson
 - b) TJA-NY-Cohocton Public Hearing Update Staats
- 7. Other Business
 - a) Project Updates Johnson
- 8. Adjournment Alger

Steuben County Industrial Development Agency
7234 Route 54N, P.O. Box 393, Bath, NY 14810
Minutes of the Regular Meeting, January 26, 2023

- I. Call to Order:** The Regular Meeting of the Steuben County Industrial Development Agency was called to order at 12:06 pm by Chairman Mark Alger. Chairman Alger confirmed that there was a quorum present.

Present:	Mark Alger	Chair
	Dean Strobel	Secretary
	Michelle Caulfield	Member
	Chris Sharkey	Member
	Scott VanEtten	Vice Chair
	Tony Russo	Treasurer
Absent:	Mike Davidson	Member
Staff:	Jamie Johnson	Executive Director
	Jill Staats	IDA Staff
	Stacy Housworth	IDA Staff
	Russ Gaenzle	IDA Counsel
	Emma Powlin	Harris Beach

- II. Oath of Office:**
Judy Hunter, Steuben County Clerk, administered the Oath of Office to Michelle Caulfield, Member, Tony Russo, Treasurer and Scott VanEtten, Vice Chair.
- III. Kristie M. Beach CPA, PLCC Annual Audit Presentation:**
Kristie Beach presented the annual audit plan to the board. *Note: the original agenda had Kristie M. Beach CPA, PLCC listed as EFPR in error.
- IV. Secretary's Report:**
A motion to approve the December 14, 2022 Regular Meeting Minutes of the Steuben County Industrial Development Agency as presented in the board materials was made by Dean Strobel, seconded by Chris Sharkey. All in favor. Approved.
- V. Treasurer's Report:**
The December 2022 draft financial statements were reported to the board as presented in the board packet. A motion to approve the December 2022 financial statements was made by Dean Strobel, seconded by Scott VanEtten. All in favor. Approved.

VI. Appointment of Committees:

Executive Director Johnson presented the Committee Report to the board. No action taken, but board recognizes members of each committee, as presented in the board packet.

VII. New Business:

a) TJA-NY-Cohocton Solar Farm:

Executive Director Johnson presented the application and Initial Resolution to the board, as presented in the board packet. Benefits include sales tax exemption not to exceed \$387,641 and estimated PILOT savings of \$524,958 over 20 years. A motion to approve the Initial Resolution for TJA-NY-Cohocton Solar Farm was made by Michelle Caulfield, seconded by Chris Sharkey. All in favor. Approved.

b) Finger Lakes Land Holdings:

Executive Director Johnson presented the application and Initial Resolution to the board, as presented in the board packet. Benefits include only sales tax exemption not to exceed \$131,600. A motion to approve the Initial Resolution for Finger Lakes Land Holdings was made by Scott VanEtten, seconded by Dean Strobel.

All in favor. Approved.

VIII. Old Business:

a) Final Resolution Momentum of Western NY, LLC:

Executive Director Johnson presented the Final Resolution to the Board as presented in the board packet. A motion to approve the Final Resolution for Momentum of Western NY, LLC was made by Dean Strobel, seconded by Chris Sharkey. All in favor. Approved.

b) NYSEDC Conference:

Executive Director Johnson let the board know that if anyone would like to attend the March conference in Albany to let he or Stacy know and the agency would get them registered.

IX. Other Business:

a) Project Updates:

Executive Director Johnson gave a brief update on the following projects:

Amazon – The Amazon warehouse site is up and running. ED Johnson gave the board a description of types of jobs available, type of worker these positions will appeal to and the hiring process.

LP Building Solutions – An ARC Grant was awarded to upgrade the rail lines around the LP project. In kind work by B&H will be used as a match for this project.

Northside Place – House construction is moving along with several houses under construction.

Other – The board had a discussion on the changes and challenges of the NYS Climate and Community Protection Act and how climate laws may impact economic development in Steuben County.

X. Adjournment:

With no further business to discuss, a motion was made by Dean Strobel to adjourn the meeting at 12:59pm, seconded by Scott VanEtten. All in favor. Approved.

A full recording of this meeting is available at:

<https://steubencountyida.com/wp-content/uploads/2023/01/Board%20Meeting%201-26-23.mp4>

Respectfully Submitted,

Dean Strobel
Secretary

SCIDA
Balance Sheet
As of January 31, 2023

	Jan 31, 23
ASSETS	
Current Assets	
Checking/Savings	
200 · Five Star Bank checking	1,246,567.94
209 · Escrow Project Account	12,316.15
210 · Petty cash	100.00
213 · Five Star CD 225274906	606,034.33
215 · Chemung Canal Trust Company	1,469,214.72
218 · Five Star CD 225343789	1,000,000.00
Total Checking/Savings	4,334,233.14
Total Current Assets	4,334,233.14
Fixed Assets	
100 · Land - B&W Railroad	380,250.00
101 · B&H Railroad	102,653.00
102 · B&H Railroad Equipment	14,250.00
103 · Building - Office	161,544.00
104 · Engine House - Livonia	100,000.00
106 · Land - Railroad	39,979.00
107 · Office Equipment	33,968.35
108 · B&W Railroad	380,250.00
109 · Building Improvements	15,100.00
111 · B & H Railroad	922,522.80
112 · Accumulated Depreciation	-946,831.24
150 · Website Design	30,000.00
Total Fixed Assets	1,233,685.91
Other Assets	
151 · Accumulated Amortization	-30,000.00
199 · Deferred Outflows of Resources	216,258.00
Total Other Assets	186,258.00
TOTAL ASSETS	5,754,177.05
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2100 · Payroll Liabilities	680.95
261 · Deferred Inflows of Resources	276,330.00
Total Other Current Liabilities	277,010.95
Total Current Liabilities	277,010.95
Long Term Liabilities	
260 · Net Pension Liability	930.00
Total Long Term Liabilities	930.00
Total Liabilities	277,940.95
Equity	
1110 · Retained Earnings	5,355,813.36
1120 · Temp Restricted-Millennium	153,557.41
1125 · Temp. Restricted Infrastructure	12,316.27
Net Income	-45,450.94
Total Equity	5,476,236.10
TOTAL LIABILITIES & EQUITY	5,754,177.05

SCIDA
Profit & Loss Budget Performance
January 2023

	Jan 23	Budget	Jan 23	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
2140 · Administrative Income	2,000.00	130,886.25	2,000.00	130,886.25	1,570,635.00
2401 · Interest Income	107.75	708.34	107.75	708.34	8,500.00
2770 · Miscellaneous Income	56.25	166.67	56.25	166.67	2,000.00
2810 · Business Development Support	0.00	0.00	0.00	0.00	75,000.00
2813 · Grant Income Site Development	0.00	16,000.00	0.00	16,000.00	200,000.00
Total Income	2,164.00	147,761.26	2,164.00	147,761.26	1,856,135.00
Gross Profit	2,164.00	147,761.26	2,164.00	147,761.26	1,856,135.00
Expense					
6145 · Continuing Education	0.00	743.00	0.00	743.00	8,927.00
6160 · Dues and Subscriptions	3,979.57	766.00	3,979.57	766.00	9,200.00
6180 · Insurance					
6181 · Health Insurance	11,671.50	3,750.00	11,671.50	3,750.00	45,000.00
6182 · Dental Insurance	306.48	186.50	306.48	186.50	2,238.00
6183 · Allowances	487.75	975.50	487.75	975.50	11,706.00
6185 · Liability Insurance	1,472.00	833.33	1,472.00	833.33	10,000.00
6190 · Disability Insurance	499.12	141.66	499.12	141.66	1,700.00
6195 · Life Insurance	0.00	112.50	0.00	112.50	1,350.00
6196 · Workers' Compensation	0.00	145.83	0.00	145.83	1,750.00
Total 6180 · Insurance	14,436.85	6,145.32	14,436.85	6,145.32	73,744.00
6240 · Miscellaneous Office Expenses	192.45	250.00	192.45	250.00	3,000.00
6250 · Postage and Delivery	190.08	250.00	190.08	250.00	3,000.00
6270 · Professional Fees					
6650 · Accounting	0.00	0.00	0.00	0.00	9,500.00
6655 · Consulting	0.00	1,250.00	0.00	1,250.00	15,000.00
Total 6270 · Professional Fees	0.00	1,250.00	0.00	1,250.00	24,500.00

SCIDA
Profit & Loss Budget Performance
January 2023

	Jan 23	Budget	Jan 23	YTD Budget	Annual Budget
6277 · Site Development	0.00	20,833.33	0.00	20,833.33	250,000.00
6340 · Telephone	296.51	312.50	296.51	312.50	3,750.00
6350 · Travel & Ent	0.00	666.66	0.00	666.66	8,000.00
6390 · Utilities	101.93	358.33	101.93	358.33	4,300.00
6465 · Community Engagement	0.00	541.66	0.00	541.66	6,500.00
6495 · Cleaning	230.00	250.00	230.00	250.00	3,000.00
6505 · Conferences	0.00	541.66	0.00	541.66	6,500.00
6515 · Copier	366.28	208.33	366.28	208.33	2,500.00
6535 · Internet access	60.00	65.00	60.00	65.00	780.00
6540 · Legal Services	0.00	375.00	0.00	375.00	4,500.00
6545 · Maintenance	0.00	4,166.66	0.00	4,166.66	50,000.00
6550 · Office Supplies	0.00	397.91	0.00	397.91	4,775.00
6560 · Payroll Expenses	23,986.08	27,466.67	23,986.08	27,466.67	329,600.00
6561 · Payroll Taxes	1,865.47	2,145.87	1,865.47	2,145.87	25,750.00
6576 · Project Costs	1,041.57	2,083.37	1,041.57	2,083.37	25,000.00
6590 · Refuse	42.50	38.00	42.50	38.00	437.00
6595 · Retirement	0.00	0.00	0.00	0.00	36,988.00
6625 · Technology upgrades	105.00	416.69	105.00	416.69	5,000.00
6645 · Marketing	2,000.00	2,083.37	2,000.00	2,083.37	25,000.00
6647 · Manufacturing Day Video & Event	0.00	679.49	0.00	679.49	8,153.00
6651 · Payroll Fees	349.26	223.24	349.26	223.24	2,678.00
Total Expense	49,243.55	73,258.06	49,243.55	73,258.06	925,582.00
Net Ordinary Income	-47,079.55	74,503.20	-47,079.55	74,503.20	930,553.00
Net Income	-47,079.55	74,503.20	-47,079.55	74,503.20	930,553.00

Executive Summary

Steuben County Industrial Development Agency Governance Committee February 23, 2023

The following policies have proposed changes for 2023:

Real Property Acquisition Policy

The policy currently states that prior to contract for acquisition of real property, the SCIDA shall obtain two (2) appraisals from firms who are Members of the Appraisal Institute (AMI) or other similarly qualified groups. The proposed change is to reduce the required number to one (1) appraisal from an AMI Member.

The importance of an AMI certified appraiser is that they are the only ones whose testimony can be submitted to a court regarding valuations of property. In our region the only AMI certified firm is out of Penn Yann making it difficult and costly to seek out a second qualified appraiser for purposes of real estate acquisition.

Expenditure Policy and Procedure

The policy is currently titled “Expenditure Policy and Procedure” and lists several categories of expenses. While the IDA does use many of these categories in developing annual budgets, there are years where some are used, not used and/or new categories added. For that reason and after consulting with legal, it was advised to change to title to “Expenditure Policy and Procedure including Travel and Discretionary Funds”. This change ensures the policy is inclusive of any category the IDA may use for budgeting purposes.

Uniform Tax Exemption Policy

Recent changes to general municipal law now require that all IDA’s send out certified mail our public hearing notifications and a copy of our initial inducement resolution, including a project description to all taxing entities and the school board clerk. Furthermore, all IDA’s are required to formally recognize this process as part of our policies. As a practice, Harris Beach already notifies our taxing entities of all public hearings and will now include the initial inducement resolution with this notification. They will also include the school board clerk in distribution to comply with the new law. After much review with legal counsel, it is being recommended that we add the highlighted language to the attached Uniform Tax Exemption Policy to further comply with the new law.

*Attached to this memo are the redlined versions of the proposed policy changes.

In addition to these proposed changes, Harris Beach advised the IDA to adopt a Records and Retention Policy. Attached is a Resolution to adopt a formal policy. The IDA has proposed a policy that follows the

NYS Record and Retention schedule. Standards include years required to retain board minutes, video recordings, accounting documents and payroll records.

*Attached to this memo is the proposed Resolution.

STEUBEN COUNTY INDUSTRIAL DEVELOPMENT AGENCY

EXPENDITURE POLICY & PROCEDURE

(including Travel and Discretionary Funds)

SECTION I

The purpose of this Section is to establish general policy with regard to expenditure of budgeted items. This policy also implements a provision of the Public Authorities Accountability Act requiring the adoption of a travel policy and adheres to the recommended practices of the NYS Authorities Budget Office to protect against the use of discretionary funds for purposes that do not advance the Agency's mission and public purposes:

1. **Contracted Services/Consultants** – Fee established annually by the Agency and supported by contract.
2. **Wages/Salaries** – Amounts established annually by the Agency.
3. **Accounting** – This expenditure is established annually to cover cost of monthly accounting and annual audit.
4. **Legal** – A retainer amount is established annually for the Agency's Attorney. This item also provides for additional legal fees which must be approved by the Agency.
5. **Vehicle Lease & Maintenance** – This account covers lease of automobile as well as gas, oil and maintenance.
6. **Dues and Memberships** – This item is approved on an annual basis by the Agency for specified dues and memberships to organizations recommended by the Executive Director. All dues and memberships must be approved by the Audit Committee.
7. **Meals & Entertainment** – This item is specifically for events held by or participated in by the Agency for the purpose of entertaining, existing or potential clients, honoring specific individuals determined by the Agency or participating in community affairs by Agency employees or members. The Executive Director has authority to spend up to \$2,500 without further Agency approval. Agency approval is needed for amounts over \$2,500.
8. **Travel** – This item is meant to cover travel, lodging, entertainment, and miscellaneous costs incurred by the Executive Director or member of the Agency while exercising the duties in carrying out the policy and purpose of the Agency as described in Section 852 of the General Municipal Law of the State of New York. The Executive Director will present to the Agency at their monthly meeting, any scheduled trips or meeting which he is aware of for their approval. In the event a special unanticipated trip or meeting arises, the Executive Director shall notify the Chairman of the Agency or in his absence, the Treasurer. These expenditures will only be reimbursed when submitted monthly with supporting documents indicating the nature of the expenditures, date and amount, and names of persons and their affiliates whom were entertained. In the event the names are

confidential, such unnamed clients, it shall be noted in the minutes of the next meeting of the Agency. These monies shall be designated as monies received from private source through approved Agency activities.

9. **Equipment Rental** – This item shall cover necessary rentals of office or miscellaneous equipment necessary for the operation of the Agency. New rental agreements shall be approved by the Agency.
10. **Equipment** – This item shall cover estimated cost of purchase of equipment necessary for the operation of the Agency either approved for specific items in the budget or as needed and approved by the Agency for amounts exceeding \$2,500.
11. **Telephone** – This item covers Agency’s net cost of phone service including equipment, line charges and long-distance calls, as well as fax line. These bills are prorated and submitted monthly.
12. **Insurance/General** – This item covers auto, property, office liability as approved annually. Any additional insurance must be approved by the Agency.
13. **Contingency** – This account is for overruns or items which are extraordinary in nature and approved by the Agency.
14. **Postage** – This item is to cover cost of postage incurred by the Agency.
15. **Repair & Maintenance/Property** – This item is for repair and maintenance of property owned by the IDA. Emergency expenditures not to exceed \$500 may be approved by the Executive Director and reported to the Agency at next monthly meeting. Any expenditure over \$2,500 must be approved by the Agency or in emergency by any two members.
16. **Repair & Maintenance/Equipment** – This item is for office equipment and may be used at the discretion of the Finance and Compliance Manager with approval of Executive Director.
17. **Office Expense/Cleaning** – Any amount not to exceed \$2,500 may be approved by the Executive Director. Amount over \$2,500 needs Agency approval.
18. **Outside Services** – This item refers to special services such as surveying, engineering, etc. when approved by Executive Director up to \$2,500 each.
19. **Promotion** – This item is to cover expenditures for special promotional efforts participated by the Agency. Executive Director may approve expenditures up to \$2,500. Expenditures over \$2,500 must be approved by Agency.
20. **Mileage Reimbursements** – Staff and members shall be reimbursed at applicable IRS mileage rates for use of personal vehicles to attend and return from IDA meetings, hearings, committee meetings, or other business functions ordinary and necessarily applicable to or for the benefit of IDA matters. Reimbursement will be from the Staff or Member’s home or normal place of business. Reimbursement requests shall be submitted on a standard form that states the name, date(s) of travel, purpose of function, start and destination locations and the combined mileage for one trip to/from the destination. Multiple reimbursement requests may be submitted on one form.
21. **Discretionary Funds** – The expenditure of Agency funds must relate to an enumerated power, duty or purpose of the Agency. Therefore, the use of discretionary funds shall be limited to expenditures that benefit the Agency in advancing its mission and public

purposes. Discretionary funds shall not be used in a manner that primarily benefits the individual board member, officer or employee.

A. APPROVAL – All expenditures of discretionary funds shall be approved by the Executive Director prior to such expenditure and fall within Annual Budget Allocations. Provided, however, in the instance where the Executive Director will seek an expenditure of discretionary funds, such expenditure shall be pre-authorized by the Chairman or Treasurer of the Agency. The Executive Director or the Chairman or Treasurer, as the case may be, shall review the proposed use of funds and reasonably determine whether such use (i) primarily benefits the Agency as opposed to an individual board member, officer or employee and (ii) advances the mission and public purpose of the Agency. Scrutiny of all expenses will be guided by judgment relating to the relevance of such costs and the benefits which may accrue from such activities.

B. APPROPRIATE EXPENDITURE GUIDANCE

- (i) **Membership Dues** – Membership dues paid for the Agency to belong to a professional peer organization is a permissible use of Agency funds. However, individual membership costs for board members, officers and employees to belong to a professional, social or fraternal organization whereby the membership is of and the primary benefit is to, the individual rather than the Agency, should not be an Agency expenditure.
- (ii) **Charitable Contributions & Sponsorships** – The appropriateness of such sponsorship or charitable contribution will depend on whether it relates to the powers, duty and purposes of the Agency, and whether such expenditure will advance the Agency’s core mission and public purposes.
- (iii) **Food & Beverages** – With the exception of food and beverages purchased during business travel as provided herein, expenditures of food and beverages for the personal consumption of board members, officers and employees should not be considered an appropriate use of Agency discretionary funds. Provided, however, expenditures for food and beverages purchased during the conduct of Agency business with persons that do business with the Agency may be an appropriate expenditure of Agency discretionary funds, provided that the expense is reasonable in light of the circumstances surrounding the Agency activity and is pre-approved as set forth herein.
- (iv) **Professional Training, Certification and Licensing** – Paying the costs to attend training to maintain certifications or licenses, or to attend professional conferences may be an appropriate expenditure of Agency discretionary funds.

- (v) Marketing – expenses incurred in the course of marketing our are to prospects and relations with existing industries and businesses and supporting partners in the furtherance of our mission may be an appropriate expenditure of Agency discretionary funds.

SECTION II

The purpose for this Section is to set forth policy regarding payment procedures:

- I. Method by which bills will be processed and paid.
 - A. All bills will be submitted by the Executive Director to the Finance and Compliance Manager with detailed notations on the following:
 - 1. Purpose
 - 2. Person involved
 - 3. Date
 - 4. Amount to be paid
 - B. Finance and Compliance Manager will prepare and consecutively number vouchers.
 - C. Finance and Compliance Manager will enter voucher on master transcript.
 - D. Vouchers will be placed in special file.
 - E. Vouchers will be reviewed by one or more members of the Audit Committee at their pleasure throughout the month. Vouchers should be reviewed prior to payment whenever possible, except in the case of “accelerated payment” situations noted hereafter.
 - F. When vouchers are reviewed and approved by at least two members of the Audit Committee, the date and approval is entered on master transcript.
 - G. Finance and Compliance Manager prepares all checks.
 - H. Checks must have two signatures, one being the Treasurer and/or Chief Financial Officer and the other being either the Executive Director for amounts up to \$2,500 and the Chairman or Vice Chairman for amounts over \$2,500.
 - I. Finance and Compliance Manager will send check to vendors and note on master transcript the date sent and check number.

- J. All invoices will be clearly stamped “PAID” with the date and check number to reduce the possibility of an invoice being paid twice.
- II. Method of which accelerated payment of vouchers will be accomplished:
 - A. All of the above procedures will be followed including approval by at least two members of the Audit Committee except checks may be sent prior to formal Audit Committee.
 - B. Executive Director will be prepared to justify special conditions.
 - C. Finance and Compliance Manager will note accelerated payment on master transcript by words post-audit.

III. SECTION III

Record keeping and filing

- A. Recommend that a fire proof lockable file be obtained and place in IDA office. All unissued check stock, vouchers, etc. shall be stored in a fireproof, lockable file, which shall remain locked and only opened as necessary.
- B. Finance and Compliance Manager keeps books in accordance with recommendations of Treasurer and Accountant.
- C. Finance and Compliance Manager prepares monthly statements from books at IDA office.

Approved and adopted this 23rd day of February, 2023.

STEUBEN COUNTY INDUSTRIAL DEVELOPMENT AGENCY
REAL PROPERTY ACQUISITION POLICY

I. INTRODUCTION

Pursuant to Article 18-A of the General Municipal Law, the Steuben County Industrial Development Agency's ("SCIDA") purposes and mission is to undertake projects and to develop strategies to advance job opportunities, health, recreational opportunities, general prosperity and the economic welfare of the people of Steuben County. In furtherance of these purposes, the SCIDA has the power to acquire, including by lease, purchase, grant, gift and condemnation, and to use such real property, rights or easements necessary for its corporate purposes. This policy shall apply to any acquisitions of real property by the SCIDA.

II. GENERAL

A. All acquisitions of real property shall comply with applicable State, federal and local law, including but not limited to Chapter 766 of the Laws of New York 2005, better known as the Public Authorities Accountability Act ("PAAA"), the State Environmental Quality Review Act ("SEQRA"), the Eminent Domain Procedure Law ("EDPL"), any requirements of the SCIDA's bond resolutions, and any other applicable state and local law or regulation.

B. The Executive Director is hereby authorized to negotiate the terms and conditions of the acquisition of real property necessary to accomplish the Agency's purposes and consistent with this policy. The SCIDA may acquire in the name of the SCIDA by purchase or condemnation, gift or grant, real property or rights therein, including by lease, license and easement, on terms necessary or convenient in furtherance of its purposes.

C. The SCIDA shall maintain a record for each transaction that documents its compliance with this policy.

D. The SCIDA shall maintain a system of inventory for all real property under its control.

E. The SCIDA shall procure any outside professional services, such as title insurance and commercial real estate brokerage services, pursuant to the SCIDA's Procurement Policy.

III. IMPLEMENTATION

A. The Executive Director shall identify parcels necessary for SCIDA's purposes.

B. Once potentially acceptable parcels have been identified, those parcels shall be evaluated internally under the direction of the Executive Director of the SCIDA. When necessary or convenient, the Executive Director may seek participation from SCIDA staff, real estate counsel, engineering, environmental, archeological, and other consultants, title insurance company and a licensed commercial real estate broker or brokers. Any evaluation of the affected parcel shall examine such issues as ownership; zoning; road access, including access to interstates; easements and other encumbrances; parcel history; recent sales history; proximity to environmentally compromised areas; potential government funding sources for parcel remediation or developments; market availability; recent appraisals; brokerage arrangements; existing tenants and the terms and conditions of their leases.

C. Prior to contract for the acquisition of real property, the SCIDA shall obtain ~~two~~one (21) ~~appraisals~~appraisal by ~~Members~~Member of the Appraisal Institute (“AMI”) or other reasonable and professionally prepared valuation ~~projections~~ consistent with then-current industry standards and practices. ~~If the appraisals are materially different, the SCIDA may attempt to reconcile the differences in value through determining an average of the two appraisals, or by seeking a third review appraisal which shall constitute the final determination of value.~~ The contract price for acquiring real property is subject to the approval of the SCIDA Board, in its sole discretion.

D. The SCIDA may enter into a contract to obtain the right to enter onto real property being considered for acquisition for the purposes of conducting archeological, environmental, geotechnical and any other relevant studies and investigations of such property, either separately or as part of a contract for acquisition of such property.

E. Notwithstanding any other provision of this Policy, no contract for the acquisition of real property shall be binding on the SCIDA until first approved by the Board of the SCIDA.

IV. EMINENT DOMAIN

A. Notwithstanding the foregoing, if the SCIDA finds and determines that it is necessary in the furtherance of its public purpose, and that other efforts to acquire particular properties have proven ineffective, then the SCIDA may proceed pursuant to the Eminent Domain Procedure Law (“EDPL”), as authorized by Article 18-A of the General Municipal Law.

STEUBEN COUNTY INDUSTRIAL DEVELOPMENT AGENCY
UNIFORM TAX EXEMPTION POLICY

Pursuant to the authority vested in it by Article 18 – A of the General Municipal Law of the State of New York, the Steuben County Industrial Development Agency (“Agency”) may provide financial assistance to qualified applicants for qualified projects in the form of issuance of its tax-exempt or taxable bonds or by participation in straight lease transactions.

The Agency has adopted this Uniform Tax Exemption Policy to provide guidelines for the claiming of real property, sales and use tax and mortgage recording tax abatement. The Agency reserves the right to deviate from such policies in compliance with all applicable law and Paragraph E below.

A. Real Property Taxes

The Agency maintains a policy for the provision of real property tax abatements for qualified projects. The abatement provided applies to value/value added by the acquisition, construction or renovation and the existing parcel involved. The period of the exemption will not exceed the period of the respective financing or lease and, unless otherwise approved by the Agency, the period of the exemption shall not exceed forty (40) years. The Agency’s policy generally results in a schedule of abatement applicable to County, Town, Municipal and School taxes. Each schedule shall have a maximum initial abatement of one hundred percent (100%). Examples of eligible projects include industrial projects (i.e. manufacturing, remanufacturing, assembly, processing, product research and development, etc.) and non-industrial projects (i.e. warehouse, wholesale/distribution, office, infrastructure, commercial/retail, hotel, etc. and any other project permitted under applicable law).

Any deviations from the standard policy will be made only with specific approval of the Agency’s Board of Directors based on all or any number of factors listed in Paragraph E below and those described in the NYS General Municipal Law Section 874(4)(a) (or applicable law). Additionally, the Agency shall notify the affected local taxing jurisdictions of the proposed deviation from such policy and the reasons therefore.

Since payments are based upon the assessed value of the project (or in the alternative, area fixed payment amount), there is no need for real property appraisals to be performed as part of an application for tax exemption. The project applicant has the right to challenge any applicable assessments.

B. Payment in Lieu of Taxes (PILOT)

Each project receiving an abatement will be subject to a Payment In Lieu of Tax Agreement (PILOT) in a form acceptable to the Agency. The Agency will consider project factors, similar to those described in Paragraph E, when determining the abatement under the PILOT. A copy of the agreement will be forwarded to each of the affected taxing jurisdictions within fifteen (15) days of execution (or within such period as required under applicable law). Unless otherwise agreed by the Agency, with approval from the affected taxing jurisdictions, such payments shall be allocated among the affected taxing jurisdictions in proportion to the amount of real property tax and other taxes which would have been received by each affected taxing jurisdiction had the project not been tax exempt due to the status of the Agency involved in the project.

C. Sales and Use Tax Exemptions

1. Purchases of construction materials and equipment rentals and purchases of project related equipment and furnishings are made as agent of the Agency, and are therefore afforded full exemption from local and New York State Sales and Use taxes until the project is completed (i.e. certificate of occupancy). Operating and maintenance expenses of projects are not incurred as agent of the Agency, and no sales tax exemption is provided thereof.

2. All project applicants must agree in writing to file with New York State Department of Taxation, inform and at times required, an annual statement of the full value of all sales and use taxes, exemption claimed in connection with the facility in full compliance with Section 874(8) of the General Municipal Law and any other filing requirements contained in Section 875(3) of the General Municipal Law. Sales tax exemptions may be subject to recapture in compliance with Section 875(3) of the General Municipal Law.

D. Mortgage Recording Tax Exemptions

1. The Agency's Policy is to permit mortgage recording tax exemptions all project related financing/refinancing to the full extent permitted by New York State Law, whether or not the Agency has issued its bonds to refinance the Project.

2. The Agency may, in its sole discretion, permit mortgage recording tax Exemptions on on-project related financing, e.g. second mortgages on the project to secure subordinated indebtedness of the project applicant. In determining whether to permit such exemptions on non-project related financing, the Agency, shall consider such factors as it deems appropriate, including but not limited to the use of the property, the degree of investment, the degree and nature of the employment and the economic condition of the areas in which the facility is located.

E. Deviations

In addition to or in lieu of the foregoing the Agency may determine, on a

case by case basis, to deviate from the guidelines described above or provide enhanced benefits for a project expected to have significant impact in the locality where the project will be located. If required by current law, any deviations from the guidelines set forth above requires the written notification by the Agency to the chief executive officer of each affected taxing jurisdiction. The Agency may consider any or all of the following factors in making such determination, no single one of which is determinative.

1. The nature of the propose project (e.g. manufacturing, commercial, civic, etc.).
2. The nature of the property before the project begins (e.g. vacant land, vacant building, etc.)
3. The economic condition of the area at the time of the application and the economic multiplying effect the project will have on the area.
4. The extent to which the project will create or retain permanent, private sector jobs, the number of jobs to be created/retained and/or the salary ranges of such jobs.
5. The estimated value of tax exemptions/abatement to be provided.
6. The economic impact of the project and the proposed tax exemptions on affected taxing 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 likelihood of accomplishing the proposed project in a timely fashion.
10. The effect of the proposed project upon the environment and surrounding property.
11. The extent to which the proposed project will require the provision of additional services including, but not limited to, educational, transportation, emergency medical or police and fire services.
12. The extent to which the proposed project will provide additional sources of revenue to municipalities and school district in which the project is located.
13. The extent to which the proposed project will provide a benefit (economic or otherwise) not otherwise available within the municipality in which the project is located.

In accordance with GML Section 859-a(7), the Agency shall issue or cause to be issued copies of each initial project resolution along with all applicable notices of public hearing and/or contemplated deviations in accordance with GML Section 859-a(1-a), which may be issued via certified mail, return receipt requested and/or an electronic correspondence with a read receipt

F. Recapture of Benefits

The Agency, at its sole discretion and subject to all applicable law, and on a case-by-case basis, may determine (but shall not be required to do so unless required by applicable law) with respect to a particular project to require the project applicant to agree to recapture by the Agency of the

value of any or all exemption from taxation granted with respect to the project by virtue of the Agency's involvement. Events that the Agency may determine will trigger recapture may include, but not limited to:

1. Sale or closure of facility;
2. Significant employment reduction;
3. Significant change in use in facility;
4. Significant change in business activities of project applicant or operator;
5. Material noncompliance with or breach of terms of Agency transaction documents or of zoning or land use laws or regulations federal, state or local environmental laws or regulations; or
6. Failure to comply with Section 875(3) of the General Municipal Law.

If the Agency determines to provide for the recapture with respect to a particular project, the Agency also shall, in its sole discretion and on a case-by-case basis, determine the timing and percentage of recapture.

G. Effective Date

This Uniform Tax Exemption Policy shall apply to all project for which the Agency has adopted or adopts an Inducement Resolution after April 22, 1999 and all refinancing of any project induced or closed before April 22, 1999.

H. Amendments

The Agency, by resolution of its members, and, if required by current law, upon notice to all affected tax jurisdictions, may amend or modify the foregoing policy as it may, from time to time, in its sole discretion determine.

Approved and Adopted this 23rd day of February, 2023.

RESOLUTION

(Record Retention and Disposition Schedule)

A regular meeting of the Steuben County Industrial Development Agency was convened on February 23, 2023, at 12:00 p.m.

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

Resolution No. 02/2023/06

RESOLUTION OF THE STEUBEN COUNTY INDUSTRIAL DEVELOPMENT AGENCY ADOPTING A RECORD RETENTION AND DISPOSITION SCHEDULE

WHEREAS, by Title 1 of Article 18-A of the General Municipal Law (“GML”) of the State of New York (the “State”), as amended, and Chapter 178 of the Laws of 1972 of the State, (hereinafter collectively called the “Act”), the **STEUBEN COUNTY INDUSTRIAL DEVELOPMENT AGENCY** (hereinafter called the “Agency”) was created as a public benefit corporation of the State; and

WHEREAS, pursuant to Article 57-A of the Arts and Cultural Affairs Law and the regulations promulgated pursuant thereto, the Agency is required to formally adopt by resolution a Records Retention and Disposition Schedule, which indicates the minimum length of time that Agency officials must retain records before such records may be disposed of; and

WHEREAS, pursuant to 8 NYCRR Part 185, the Agency, by definition, is classified as a miscellaneous local government entity for purposes of the regulatory Records Retention and Disposition Schedules contained in the Appendices thereof;

NOW, THEREFORE, BE IT RESOLVED by the members of the Board of the Agency (the “Board”) as follows:

Section 1. Record Retention and Disposition Schedule MI-1, issued pursuant to Article 57-A of the Arts and Cultural Affairs Law, and containing legal minimum retention periods of records for miscellaneous local government entities, is hereby adopted.

Section 2. Only those records will be disposed of that are described in the Records Retention and Disposition Schedule MI-1 after they have met the minimum retention periods described therein and only those records will be disposed of that do not have sufficient administrative, fiscal, legal, or historical value to merit retention beyond legal minimum periods.

Section 3. 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:

	Yea	Nea	Absent	Abstain
Mark R. Alger	[]	[]	[]	[]
Scott J. VanEtten	[]	[]	[]	[]
Anthony Russo	[]	[]	[]	[]
Dean Strobel	[]	[]	[]	[]
Mike Davidson	[]	[]	[]	[]
Christine G. Sharkey	[]	[]	[]	[]
Michelle Caulfield	[]	[]	[]	[]

The Resolution was thereupon duly adopted.

STATE OF NEW YORK)
COUNTY OF STEUBEN) SS:

I, the undersigned Secretary of the Steuben County Industrial Development Agency, DO HEREBY CERTIFY:

That I have compared the annexed extract of minutes of the meeting of the Steuben County Industrial Development Agency (the "Agency"), including the resolution contained therein, held on _____, 2023, with the original thereof on file in my office, and that the same is a true and correct copy of the proceedings of the Agency and of such resolution set forth therein and of the whole of said original insofar as the same related to the subject matters therein referred to.

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

I FURTHER CERTIFY, that 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 modified.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said Agency this ___ day of _____, 2023.

Secretary

[SEAL]

FINAL RESOLUTION

(Finger Lakes Land Holdings LLC – Finger Lakes Enviro-Tech, LLC Project)

A regular meeting of the Steuben County Industrial Development Agency was convened on Thursday, February 23, 2023.

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

Resolution No. 02/2023 - 07

RESOLUTION OF THE STEUBEN COUNTY INDUSTRIAL DEVELOPMENT AGENCY (i) ACKNOWLEDGING THE PUBLIC HEARING HELD WITH RESPECT TO THE FINGER LAKES LAND HOLDINGS LLC PROJECT ON FEBRUARY 15, 2023; (ii) AUTHORIZING FINANCIAL ASSISTANCE (AS MORE FULLY DESCRIBED BELOW) FOR THE BENEFIT OF FINGER LAKES LAND HOLDINGS LLC; (iii) MAKING A DETERMINATION WITH RESPECT TO ARTICLE 8 OF THE ENVIRONMENTAL CONSERVATION LAW AND 6 N.Y.C.R.R. PART 617; AND (iv) AUTHORIZING THE EXECUTION AND DELIVERY OF A PROJECT AGREEMENT, MORTGAGE AND RELATED DOCUMENTS WITH RESPECT TO THE PROJECT.

WHEREAS, by Title 1 of Article 18-A of the General Municipal Law of the State of New York, as amended, and Chapter 178 of the Laws of 1972 of the State of New York, as amended (hereinafter collectively called the "Act"), the **STEUBEN COUNTY INDUSTRIAL DEVELOPMENT AGENCY** (the "Agency") was created with the authority and power to own, lease and sell property for the purpose of, among other things, acquiring, constructing and equipping industrial, manufacturing and commercial facilities as authorized by the Act; and

WHEREAS, **FINGER LAKES LAND HOLDINGS LLC**, for itself and/or on behalf of an entity or entities formed or to be formed (collectively, the "Company"), has submitted an application to the Agency requesting the Agency's assistance with a certain project (the "Project") consisting of: (i) the addition to an approximately 25,000 square foot industrial warehouse facility (the "Existing Improvements") to accommodate repair/maintenance bays, together with the planning, design and construction of an approximately 8,000 square foot administrative building all located at 6824 Industrial Park Road in the Town of Bath, Steuben County, New York (the "Land", being more particularly described as tax parcel No. 144.00-02-005.123) and to be leased by the Company to **FINGER LAKES ENVIRO-TECH, LLC** (collectively, the "Improvements"); and (ii) the acquisition of and installation in and around the Land, the Existing Improvements and the Improvements by the Company of certain items of machinery, equipment and other tangible personal property (the "Equipment"; and, together with the Land, the Existing Improvements and the Improvements, the "Facility"); and

WHEREAS, by resolution adopted by the Agency on January 26, 2023 (the "Inducement Resolution"), the Agency accepted the Application as submitted by the Company and, among other things, (i) described the Financial Assistance (as defined below) being contemplated by the Agency and (ii) authorized the Agency to hold a public hearing regarding the contemplated Financial Assistance; and

WHEREAS, pursuant to the New York State Environmental Quality Review Act, Article 8 of the Environmental Conservation Law and the regulations adopted pursuant thereto at 6 N.Y.C.R.R. Part 617, as amended (collectively referred to as "SEQRA"), the Agency must satisfy the applicable requirements set forth in SEQRA, as necessary, prior to making a final determination whether to undertake the Project; and

WHEREAS, pursuant to Section 859-a of the Act, on Wednesday, February 15, 2023, at 9:00 a.m., the Agency held a public hearing with respect to the Project and the proposed Financial Assistance being contemplated by the Agency (the "Public Hearing") whereat interested parties were provided a reasonable opportunity, both orally and in writing, to present their views. A copy of the Notice of Public Hearing published and forwarded to the affected taxing jurisdictions at least ten (10) days prior to said Public Hearing are attached hereto as Exhibit A; and

WHEREAS, the Town of Bath Planning Board (the "Planning Board"), as lead agency, conducted an uncoordinated review of the Project pursuant to SEQRA, which resulted in the issuance of a negative declaration by the Planning Board, dated October 4, 2022 (the "Negative Declaration) attached hereto as Exhibit B, concluding the SEQRA process; and

WHEREAS, the Agency desires to adopt a resolution (i) acknowledging that the Public Hearing was held in compliance with the Act, (ii) authorizing the negotiation, execution and delivery by the Agency of a Project Agreement and related documents, and (iii) authorizing the Financial Assistance to the Company.

NOW, THEREFORE, BE IT RESOLVED BY THE STEUBEN COUNTY INDUSTRIAL DEVELOPMENT AGENCY AS FOLLOWS:

Section 1. The Public Hearing held by the Agency Wednesday, February 15, 2023, at 9:00 a.m., concerning the Project and the Financial Assistance was duly held in accordance with the Act, including but not limited to the giving of at least ten (10) days published notice of the Public Hearing (such notice also provided to the Chief Executive Officer of each affected tax jurisdiction), affording interested parties a reasonable opportunity, both orally and in writing, to present their views with respect to the Project.

Section 2. The Planning Board has conducted an uncoordinated review of the Project pursuant to Article 8 of the Environmental Conservation Law and 6 N.Y.C.R.R. Part 617 (collectively referred to as "SEQRA"). In addition to the Planning Board classifying the Project as an "Unlisted" action pursuant to SEQRA, the Planning Board also issued a Negative Declaration on October 4, 2022, determining that the Project did not present a potential significant adverse environmental impact. The Agency, having reviewed the materials presented

by the Company, including but not limited to, the Short Environmental Assessment Form, further determines that the Project does not pose a potential significant adverse environmental impact and thus ratifies the Negative Declaration previously issued by the Planning Board pursuant to 6 N.Y.C.R.R. Part 617.7.

Section 3. The Agency is hereby authorized to provide to the Company financial assistance in the form of a sales and use tax exemption for purchases and rentals related to the acquisition, construction, reconstruction, renovation and equipping of the Project (the "Financial Assistance").

Section 4. Based upon the representation and warranties made by the Company in the Application, the Agency hereby authorizes and approves the Company, as its agent, to make purchases of goods and services relating to the Project and that would otherwise be subject to New York State and local sales and use tax in an amount up to approximately **\$1,645,000.00**, which result in New York State and local sales and use tax exemption benefits ("Sales and Use Tax Exemption Benefits") not to exceed **\$131,600.00**. The Agency agrees to consider any requests by the Company for increase to the amount of Sales and Use Tax Exemption Benefits authorized by the Agency upon being provided with appropriate documentation detailing the additional purchases of property or services, and, to the extent required, the Agency authorizes and conducts any supplemental public hearing(s).

Section 5. Pursuant to Section 875(3) of the Act, the Agency may recover or recapture from the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, any Sales and Use Tax Exemption Benefits taken or purported to be taken by the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, if it is determined that: (i) the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, is not entitled to the Sales and Use Tax Exemption Benefits; (ii) the Sales and Use Tax Exemption Benefits are in excess of the amounts authorized to be taken by the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project; (iii) the Sales and Use Tax Exemption Benefits are for property or services not authorized by the Agency as part of the Project; (iv) the Company has made a material false statement on its application for financial assistance; (v) the Sales and Use Tax Exemption Benefits are taken in cases where the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project fails to comply with a material term or condition to use property or services in the manner approved by the Agency in connection with the Project; and/or (vi) the Company obtains mortgage recording tax benefits and/or real property tax abatements and fails to comply with a material term or condition to use property or services in the manner approved by the Agency in connection with the Project (collectively, items (i) through (vi) hereby defined as a "Recapture Event").

As a condition precedent of receiving Sales and Use Tax Exemption Benefits and real property tax abatement benefits, the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, must (i) if a Recapture Event determination is made by the Agency, cooperate with the Agency in its efforts to recover

or recapture any Sales and Use Tax Exemption Benefits, mortgage recording tax benefits and/or real property tax abatement benefits, and (ii) promptly pay over any such amounts to the Agency that the Agency demands, if and as so required to be paid over as determined by the Agency.

Section 6. Subject to the Company executing the Project Agreement and the delivery to the Agency of a binder, certificate or other evidence of liability insurance policy for the Project satisfactory to the Agency, the Agency hereby authorizes the Company to proceed with the acquisition, construction and equipping of the Project and hereby appoints the Company as the true and lawful agent of the Agency: (i) to acquire, reconstruct, renovate and equip the Project; (ii) to make, execute, acknowledge and deliver any contracts, orders, receipts, writings and instructions, as the stated agent for the Agency with the authority to delegate such agency, in whole or in part, to agents, subagents, contractors, and subcontractors of such agents and subagents and to such other parties as the Company chooses; and (iii) in general, to do all things which may be requisite or proper for completing the Project, all with the same powers and the same validity that the Agency could do if acting in its own behalf; *provided, however*, the Project Agreement shall expire on **December 31, 2024** (unless extended for good cause by the Executive Director of the Agency) if the Lease Agreement, the Leaseback Agreement and the Tax Agreement contemplated have not been executed and delivered

Section 7. The Chairman, Vice Chairman and/or the Executive Director of the Agency are hereby authorized, on behalf of the Agency, to negotiate and execute (A) the Project Agreement, pursuant to which the Agency will appoint the Company as its agent to undertake the Project and (B) related documents.

Section 8. The Chairman, Vice Chairman and/or Executive Director of the Agency are hereby authorized, on behalf of the Agency, to execute, deliver and record any mortgage, assignment of leases and rents, security agreement, UCC-1 Financing Statements and all documents reasonably contemplated by these resolutions or required by any lender/financial institution identified by the Company (the "Lender") up to a maximum principal amount necessary to undertake the Project, acquire the Facility and/or finance or re-finance equipment and other personal property and related transactional costs (hereinafter, with the Project Agreement and related documents, collectively called the "Agency Documents"); and, where appropriate, the Secretary or Assistant Secretary of the Agency is hereby authorized to affix the seal of the Agency to the Agency Documents and to attest the same, all with such changes, variations, omissions and insertions as the Chairman, Vice Chairman and/or Executive Director of the Agency shall approve, the execution thereof by the Chairman, Vice Chairman and/or Executive Director of the Agency to constitute conclusive evidence of such approval; provided in all events recourse against the Agency is limited to the Agency's interest in the Project.

Section 9. The officers, employees and agents of the Agency are hereby authorized and directed for and in the name and on behalf of the Agency to do all acts and things required and to execute and deliver all such certificates, instruments and documents, to pay all such fees, charges and expenses and to do all such further acts and things as may be necessary or, in the opinion of the officer, employee or agent acting, desirable and proper to effect the purposes of the foregoing resolutions and to cause compliance by the Agency with all of the terms, covenants and provisions of the documents executed for and on behalf of the Agency.

Section 10. In the event that the Company does not close with the Agency on the proposed financial assistance within twelve (12) months of the date hereof, the Agency reserves the right to rescind and cancel this resolution and all approvals made hereunder or under any other Agency resolution or action.

Section 11. These Resolutions 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:

	<i>Yea</i>	<i>Nay</i>	<i>Absent</i>	<i>Abstain</i>
Mark R. Alger	[]	[]	[]	[]
Scott J. Van Etten	[]	[]	[]	[]
Anthony Russo	[]	[]	[]	[]
Dean Strobel	[]	[]	[]	[]
Mike Davidson	[]	[]	[]	[]
Christine G. Sharkey	[]	[]	[]	[]
Michelle Caulfield	[]	[]	[]	[]

The Resolutions were thereupon duly adopted.

SECRETARY'S CERTIFICATION

(Finger Lakes Land Holdings LLC – Finger Lakes Enviro-Tech, LLC Project)

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

I, the undersigned, Secretary, of the Steuben County Industrial Development Agency, DO HEREBY CERTIFY:

That I have compared the annexed extract of minutes of the meeting of the Steuben County Industrial Development Agency (the "Agency"), including the resolution contained therein, held on February 23, 2023, with the original thereof on file in the office of the Agency, and that the same is a true and correct copy of the proceedings of the Agency and of such resolution set forth therein and of the whole of said original insofar as the same related to the subject matters therein referred to.

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

I FURTHER CERTIFY, that 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 modified.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said Agency this 23 day of February, 2023.

Secretary

EXHIBIT A

Notice Documents

[See Attached]

EXHIBIT B

Negative Declaration of Town of Bath Planning Board

[See Attached]