

**Steuben County Industrial Development Agency
7234 Route 54 North
PO Box 393
Bath, NY 14810
March 23, 2023**

Regular Meeting Notice

The Steuben County Industrial Development Agency will hold a Regular Business Meeting at 12:00 pm on March 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/88382166366>

Sincerely,

Mark Alger
Board Chair

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

Agenda

March 23, 2023

12:00 pm

1. Call to Order – Quorum Present Alger
2. Secretary’s Report Strobel
February 23, 2023 Minutes
3. Treasurer’s Report
a) February 2023 Financials Russo
b) K. M. Beach Audit Presentation FY22 Financials Russo
4. New Business
a) 2022 PARIS Report Johnson
 - 2022 Operations and Accomplishments
 - 2022 Assessment of Effectiveness & Internal Control
 - 2022 Performance Measures
b) 2022 Board Evaluation Johnson
c) 2022 NYS ST-62 Johnson
5. Other Business
a) Project Updates Johnson
b) Senator Skoufis Request/ IDA Response Letter Johnson
c) State Budget Update Johnson
6. Executive Session – Public Officers Law, Article 7, Open Meetings Law Section 105, Paragraph 1f. The employment history of a particular person Alger
7. Adjournment Alger

Steuben County Industrial Development Agency
7234 Route 54N, P.O. Box 393, Bath, NY 14810
Minutes of the Regular Meeting, February 23, 2023

- I. Call to Order:** The Regular Meeting of the Steuben County Industrial Development Agency was called to order at 12:00 pm by Chairman Mark Alger. Chairman Alger confirmed that there was a quorum present.

Present:	Mark Alger	Chair
	Scott VanEtten	Vice Chair
	Tony Russo	Treasurer
	Michelle Caulfield	Member
	Mike Davidson	Member

Absent:	Dean Strobel	Secretary
	Chris Sharkey	Member

Staff:	Jamie Johnson	Executive Director
	Jill Staats	IDA Staff
	Stacy Housworth	IDA Staff
	Russ Gaenzle	IDA Counsel
	Stephen Maier	IDA Council

II. Secretary's Report:

A motion to approve the January 26, 2022 Regular Meeting Minutes of the Steuben County Industrial Development Agency as presented in the board materials was made by Scott VanEtten, seconded by Tony Russo. All in favor. Approved.

III. Treasurer's Report:

A motion to approve the January 2023 financial statements as presented in the board materials was made by Mike Davidson, seconded by Scott VanEtten. All in favor. Approved.

IV. Policy Review:

Staff presented the annual policies which were reviewed by Harris Beach and determined that no changes were necessary.

A motion to approve these annual policies (a. – t. as presented in the board materials) of the Steuben County Industrial Development Agency was made by Michelle Caulfield, seconded by Tony Russo. All in favor. Approved.

Staff also presented those policies which were determined by Harris Beach to need updates. These changes were discussed by the board and a second motion to approve those annual policies with proposed amendments (u. – v. as presented in the board materials) of the Steuben County Industrial Development Agency was made by Scott VanEtten, seconded by Tony Russo. All in favor. Approved.

V. Resolution for Record Retention & Disposal Schedule:

Staff explained to the board that the agency was following the State’s record retention policy, but a formal policy had never been approved.

A motion to approve the Resolution for Record Retention & Disposal as presented in the board materials was made by Mike Davidson, seconded by Scott VanEtten. All in favor. Approved.

VI. Appointment of Ethics and Procurement Officers:

A motion to approve Member Chris Sharkey as Ethics Officer and SCIDA Executive Director Jamie Johnson as Procurement Officer was made by Scott VanEtten, seconded by Tony Russo. All in favor. Approved.

VII. New Business:

a) NY Budget 2023 Policy Update Presented by Ryan Silva, Executive Director of the New York State Economic Development Council (NYSEDC):

Ryan Silva gave the board a brief update from the Governor’s budget proposal and key legislative proposals that would impact economic development across NYS. The board thanked Ryan for his update.

VIII. Old Business:

a) Final Resolution Finger Lakes Enviro-Tech:

Executive Director Johnson presented the Final 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 Final Resolution for Finger Lakes Land Holdings was made by Michelle Caulfield, seconded by Scott VanEtten. All in favor. Approved.

b) TJA-NY-Cohocton Public Hearing:

Deputy Director Staats informed the board that eight people attended the public hearing on February 14 and five of those who attended made comments on the project. One resident providing verbal comments also provided written testimony. The written testimony and resident comments will be part of the project file and available for Board Members to review. The Final Resolution is currently on hold as the project’s decommissioning plan is not finalized.

IX. Other Business:

a) Project Updates:

-Finance and Compliance Manager Housworth gave the board an update on how the PARIS and PILOT processes are progressing.

Staff also gave the board a brief update on several other key projects the agency has been working on.

X. Adjournment:

With no further business to discuss, a motion was made by Tony Russo to adjourn the meeting at 12:45pm, seconded by Scott VanEtten. All in favor. Approved.

A full recording of this meeting is available at: <https://steubencyida.com/2023-videos/>

Respectfully Submitted,

Dean Strobel
Secretary

SCIDA
Balance Sheet
As of February 28, 2023

	Feb 28, 23
ASSETS	
Current Assets	
Checking/Savings	
200 · Five Star Bank checking	1,678,646.57
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	1,469,452.18
218 · Five Star CD 225343789	1,000,000.00
Total Checking/Savings	4,766,549.23
Total Current Assets	4,766,549.23
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
180 · Pension Asset	72,419.00
199 · Deferred Outflows of Resources	164,578.00
Total Other Assets	206,997.00
TOTAL ASSETS	6,207,232.14
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2100 · Payroll Liabilities	718.32
261 · Deferred Inflows of Resources	260,359.00
Total Other Current Liabilities	261,077.32
Total Current Liabilities	261,077.32
Total Liabilities	261,077.32
Equity	
1110 · Retained Earnings	5,393,453.36
1120 · Temp Restricted-Millennium	153,557.41
1125 · Temp. Restricted Infrastructure	12,316.27
Net Income	386,827.78
Total Equity	5,946,154.82
TOTAL LIABILITIES & EQUITY	6,207,232.14

SCIDA
Profit & Loss Budget Performance
February 2023

	Feb 23	Budget	Jan - Feb 23	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
2140 · Administrative Income	400,000.00	130,886.25	402,000.00	261,772.50	1,570,635.00
2401 · Interest Income	235.29	708.34	467.80	1,416.68	8,500.00
2770 · Miscellaneous Income	0.00	166.67	56.25	333.34	2,000.00
2810 · Business Development Support	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00
2813 · Grant Income Site Development	0.00	16,000.00	0.00	32,000.00	200,000.00
Total Income	475,235.29	222,761.26	477,524.05	370,522.52	1,856,135.00
Gross Profit	475,235.29	222,761.26	477,524.05	370,522.52	1,856,135.00
Expense					
6145 · Continuing Education	1,644.35	743.00	1,644.35	1,486.00	8,927.00
6160 · Dues and Subscriptions	200.73	766.00	4,180.30	1,532.00	9,200.00
6180 · Insurance					
6181 · Health Insurance	3,135.75	3,750.00	14,807.25	7,500.00	45,000.00
6182 · Dental Insurance	459.72	186.50	766.20	373.00	2,238.00
6183 · Allowances	975.50	975.50	1,463.25	1,951.00	11,706.00
6185 · Liability Insurance	0.00	833.33	1,472.00	1,666.66	10,000.00
6190 · Disability Insurance	480.24	141.66	979.36	283.32	1,700.00
6195 · Life Insurance	0.00	112.50	0.00	225.00	1,350.00
6196 · Workers' Compensation	0.00	145.83	0.00	291.66	1,750.00
Total 6180 · Insurance	5,051.21	6,145.32	19,488.06	12,290.64	73,744.00
6240 · Miscellaneous Office Expenses	18.48	250.00	210.93	500.00	3,000.00
6250 · Postage and Delivery	0.00	250.00	190.08	500.00	3,000.00
6270 · Professional Fees					
6650 · Accounting	6,000.00	4,750.00	6,000.00	4,750.00	9,500.00
6655 · Consulting	0.00	1,250.00	0.00	2,500.00	15,000.00
Total 6270 · Professional Fees	6,000.00	6,000.00	6,000.00	7,250.00	24,500.00

SCIDA
Profit & Loss Budget Performance
February 2023

	Feb 23	Budget	Jan - Feb 23	YTD Budget	Annual Budget
6277 - Site Development	0.00	20,833.33	0.00	41,666.66	250,000.00
6340 - Telephone	218.85	312.50	515.36	625.00	3,750.00
6350 - Travel & Ent	-483.84	666.66	-483.84	1,333.32	8,000.00
6390 - Utilities	319.25	358.33	421.18	716.66	4,300.00
6465 - Community Engagement	0.00	541.66	0.00	1,083.32	6,500.00
6495 - Cleaning	0.00	250.00	230.00	500.00	3,000.00
6505 - Conferences	0.00	541.66	0.00	1,083.32	6,500.00
6515 - Copier	183.14	208.33	549.42	416.66	2,500.00
6535 - Internet access	60.00	65.00	120.00	130.00	780.00
6540 - Legal Services	0.00	375.00	0.00	750.00	4,500.00
6545 - Maintenance	260.00	4,166.66	260.00	8,333.32	50,000.00
6550 - Office Supplies	0.00	397.91	0.00	795.82	4,775.00
6560 - Payroll Expenses	26,864.40	27,466.68	50,850.48	54,933.35	329,600.00
6561 - Payroll Taxes	2,120.14	2,145.83	3,985.61	4,291.70	25,750.00
6576 - Project Costs	233.51	2,083.33	1,275.08	4,166.70	25,000.00
6590 - Refuse	36.00	39.00	78.50	77.00	437.00
6595 - Retirement	0.00	0.00	0.00	0.00	36,988.00
6625 - Technology upgrades	105.00	416.71	210.00	833.40	5,000.00
6645 - Marketing	0.00	2,083.33	2,000.00	4,166.70	25,000.00
6647 - Manufacturing Day Video & Event	0.00	679.41	0.00	1,358.90	8,153.00
6651 - Payroll Fees	250.11	223.16	599.37	446.40	2,678.00
Total Expense	43,081.33	78,008.81	92,324.88	151,266.87	925,582.00
Net Ordinary Income	432,153.96	144,752.45	385,199.17	219,255.65	930,553.00
Net Income	432,153.96	144,752.45	385,199.17	219,255.65	930,553.00

Kristie M. Beach

CPAs, PLLC



MARCH 23, 2023

Financial Statement Audit Presentation

Kristie M. Beach, CPAs, PLLC

Webster, New York 14580

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The following communication was prepared as part of our audit, has consequential limitations, and is intended solely for the information and use of those charged with governance (e.g., Audit Committee and Board of Directors) and, if appropriate, management of the Organizations' and is not intended and should not be used by anyone other than these specified parties.

March 23, 2023

Board of Directors and Finance Committee
Steuben County Industrial Development Agency
Steuben County Economic Development Corporation
7234 Route 54
Bath, New York 14810

Professional standards require us to communicate with you regarding matters related to the audits, that are, in our professional judgment, significant and relevant to your responsibilities in overseeing the financial reporting process. On January 26, 2023 we communicated our audit plan document outlining our plan for the audit of Steuben County Industrial Development Agency and Steuben County Economic Development Corporation (the "Organizations") as of and for the year ended December 31, 2022, including a summary of our overall objectives for the audits, and the nature, scope, and timing of the planned audit work.

This communication is intended to elaborate on the findings from our audits, including our views on the qualitative aspects of the accounting practices and policies, management's judgments and estimates, financial statement disclosures, and other required matters.

We are pleased to be of service to the Organizations' and look forward to discussing our audit findings, as well as other matters that may be of interest to you, and to answer any questions you might have.

Respectfully,

Kristie M. Beach, CPAs, PLLC

Kristie M. Beach, CPAs, PLLC

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STATUS OF OUR AUDITS

We have substantially completed our audits of the financial statements as of and for the year ended December 31, 2022. Our audits were conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The audits of the financial statements does not relieve management or those charged with governance of their responsibilities.

- The objective of our audits was to obtain reasonable - not absolute - assurance about whether the financial statements are free from material misstatements.
- The scope of the work performed was substantially the same as that described to you in our earlier Audit Planning communications.
- We expect to issue an unmodified opinion on the financial statements of both organizations’.
- The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.
- All records and information requested by KMB were freely available for our inspection.
- Management’s cooperation was excellent. We received full access to all information that we requested while performing our audits, and we acknowledge the full cooperation extended to us by management throughout the course of our work.

SUMMARY OF OPEN ITEMS

Below are a list of the items that we are still working to wrap-up both within the financial statements and our work papers.

- Financial Statements and Other Reports -
 - Review and approval of Board of Directors and management.
- KMB Workpapers -
 - Obtain management signature on the management representation letters.

RESULTS OF OUR AUDIT

Accounting, Practices, Policies, Estimates

The following summarizes the more significant required communications related to our audit concerning the Organizations' accounting practices, policies, and estimates:

The Organizations' significant accounting practices and policies are those included in Note 1 to the respective financial statements. These accounting practices and policies are appropriate, comply with generally accepted accounting principles and industry practice, were consistently applied, and are adequately described within Note 1 to the respective financial statements.

Significant estimates are those that require management's most difficult, subjective, or complex judgments, often as a result of the need to make estimates about the effects of matters that are inherently uncertain. The Organizations' significant accounting estimates, including a description of management's processes and significant assumptions used in development of the estimates, are disclosed in Note 1 of the respective financial statements.

Significant accounting estimates of the Organization's include:

Useful lives of long lived assets and the net pension liability.

- Management did not make any other significant changes to the processes or significant assumptions used to develop the significant accounting estimates during the year ended December 31, 2022.
- The methods used to account for significant transactions, and related disclosures, are considered appropriate.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statements users. The financial statement disclosures are neutral, consistent, and clear.

Significant accounting disclosures of the Organizations' include:

- Note 6 – Restricted Assets (IDA)
- Note 7 – Employee Benefit Plan (IDA)
- Note 3 – Bond Issues (EDC)

Corrected and Uncorrected Misstatements

There were no corrected misstatement, other than those that were clearly trivial, related to accounts and/or disclosures that we brought to the attention of management as a result of our audit.

There was one uncorrected misstatements, other than those that were clearly trivial, related to accounts and/or disclosures that we presented to management. The uncorrected misstatement was to record the copier lease as an intangible right to use asset and associated lease obligation liability in accordance with the new lease standard – Government Accounting Standards Board No. 87, Leases.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the Organizations' internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the respective financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organizations' internal control. Accordingly, we do not express an opinion on the effectiveness of the Organizations' internal control.

As part of obtaining reasonable assurance about whether the Organizations' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Our consideration of internal control was for the limited purpose described above and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We are required to communicate, in writing, to those charged with governance all material weaknesses and significant deficiencies that have been identified in the Organizations' internal controls over financial reporting. The definitions of control deficiency, significant deficiency and material weakness follow:

Deficiency in Internal Control	A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.
Significant Deficiency	A deficiency or combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.
Material Weakness	A deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Organizations' financial statements will not be prevented, or detected and corrected on a timely basis.

*In conjunction with our audits of the financial statements, we noted **no material weaknesses** related to internal control over the Organizations' financial statements.*

OTHER REQUIRED COMMUNICATION

Following is a summary of those required items, along with specific discussion points as they pertain to the Organizations:

Significant changes to planned audit strategy or significant risks initially identified	There were no significant changes to the planned audit strategy or significant risks initially identified and previously communicated to those charged with governance as part of our Audit Planning communications.
Obtain information from those charged with governance relevant to the audit	There were no matters noted relevant to the audit, including, but not limited to: violations or possible violations of laws or regulations; risk of material misstatements, including fraud risks; or tips or complaints regarding the Organization's financial reporting that we were made aware of as a result of our inquiry of those charged with governance.
Consultations with other accountants	We are not aware of any consultations about accounting or auditing matters between management and other independent public accountants. Nor are we aware of opinions obtained by management from other independent public accountants on the application of generally accepted accounting principles.
Disagreements with management	There were no disagreements with management about matters, whether or not satisfactorily resolved, that individually or in aggregate could be significant to the Organization's financial statements or to our auditors' report.
Significant difficulties encountered during the audit	There were no significant difficulties encountered during the audit.
If applicable, other matters significant to the oversight of the Organization's financial reporting process, including complaints or concerns regarding accounting or auditing matters	There are no other matters that we consider significant to the oversight of the Organization's financial reporting process that have not been previously communicated.
Representations requested from management	Please refer to the management representation letter which will be available upon the completion of our audit prior to issuance.

INDEPENDENCE COMMUNICATION

Our engagement letter to you dated September 14, 2022 describes our responsibilities in accordance with professional standards and certain regulatory authorities with regard to independence and the performance of our services. These letters also stipulate the responsibilities of the Organizations' with respect to independence as agreed to by the Organizations'. Please refer to those letters for further information.

OTHER COMMUNICATIONS

Following is a summary of other communications pertaining to the Organizations':

SIGNIFICANT UPCOMING ACCOUNTING PRONOUNCEMENTS

- Statement No. 94 – *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. Effective for fiscal year beginning after June 15, 2022.
- Statement No. 96 – *Subscription-Based Information Technology Arrangements*. Effective for fiscal years beginning June 15, 2022.
- Statement No. 99 - *Omnibus 2022*. Effective for various periods through fiscal years beginning after June 15, 2023.
- Statement No. 100 - *Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62*. Effective for fiscal years beginning after June 15, 2023.
- Statement No. 101 - *Compensated Absences*. Effective for fiscal years beginning after December 15, 2023.

The Organizations' will evaluate the impact that each of these pronouncements may have on its financial statements and will implement them as applicable and when material.

STEBEN COUNTY INDUSTRIAL DEVELOPMENT AGENCY

FS Analytical Review

December 31, 2022

	2022	2021	Difference	Comment
Statements of Net Position				
Current Assets				
Cash and cash equivalents	\$ 2,603,998	\$ 2,662,563	(58,565)	Overall total cash when taking into account cash accounts and certificates of deposit increased by \$883,000. Increase attributed to the continued increase in administrative income due to the wind projects as well as closing on various other projects.
Cash and cash equivalents - restricted	165,873	224,946	(59,073)	Restricted cash represents Millennium restricted net position at year end as well as the addition of the excess infrastructure development funds. Millennium restricted funds was reduced by certain qualifying operating expenses such as marketing, technology and project costs.
Certificates of deposit	1,606,034	604,924	1,001,110	CD's with an original maturity greater than 3 months and will mature during 2023.
Prepaid expenses	8,772	8,258	514	Prepaid insurance and membership dues.
Total current assets	4,384,677	3,500,691		
Noncurrent Assets				
Property and equipment - net	1,203,686	1,589,176	(385,490)	Capital asset decrease due to donation of land in the industrial park and removal of the babcock ladder land. Depreciation - \$53k
Net pension asset - ERS	72,419	-	72,419	Amount booked to comply with GASB 68/71. Represents the IDA's piece of the overall NYSERS asset. This is an actuarially based figure.
Total noncurrent assets	1,276,105	1,589,176		
Deferred Outflows of Resources				
	164,578	216,258	(51,680)	Amounts booked to comply with GASB 68/71. Represents the amounts paid to NYSERS after the net pension liability measurement date of 3/31/22. This moves the 2023 ERS payment out of expense and into deferred outflows. 2022 expense is now in pension expense below and this amount will be in pension expense in 2023.
Current Liabilities				
Accounts payable	1,798	3,255	(1,457)	Change due to timing
Accrued liabilities	3,876	3,060	816	Change due to timing
Total current liabilities	5,674	6,315		
Noncurrent Liabilities				
Net pension liability	-	930	(930)	Amount booked to comply with GASB 68/71. Changed to a net pension asset in 2022.
Total noncurrent liabilities	-	930		
Deferred Inflows of Resources				
Deferred inflows of resources - pension	260,359	276,330	(15,971)	Amount booked to comply with GASB 68/71. Represents an acquisition of net position that applies to a future period and will not be recognized as revenue until that that. Actuarially determined figure.
Deferred inflows of resources - contract advances	-	100,000	(100,000)	ARPA funding received the County in the prior year. These funds were spent on the infrastructure development project during 2022.
Total deferred inflows of resources	260,359	376,330		
Net Position				
Net investment in capital assets	1,203,686	1,589,176	(385,490)	Represents the balance of property and equipment.
Restricted net position - Millennium	153,557	224,946	(71,389)	Reduced by allowable grant expenditures.
Restricted net position - Infrastructure	12,316	-	12,316	Excess funds upon completion of the infrastructure development project.
Unrestricted	4,189,768	3,108,428	1,081,340	See below.
Total net position	\$ 5,559,327	\$ 4,922,550		

Statements of Income, Expenses, and Changes in Net Position				
Operating Income				
Administrative income	\$ 1,556,703	\$ 1,364,615	192,088	Increase in administrative income due to the large wind projects as well as the closing on various other projects.
Business development support	75,000	75,000	-	Consistent with prior year.
Infrastructure development	834,000	-	834,000	Infrastructure development income offset by expenses noted below for construction of the Turning Lane project.
Lease income	18	3,774	(3,756)	Consistent with prior year.
Miscellaneous income	2,324	6,304	(3,980)	Consistent with prior year.
Total operating income	2,468,045	1,449,693		
Operating Expenses				
Conferences	6,677	3,486	3,191	
Contract expense	8,500	7,595	905	
Depreciation	53,462	53,234	228	
Infrastructure development fees	821,684	-	821,684	Infrastructure development fees offset by income noted above for construction of the Turning Lane project.
Insurance	60,718	54,874	5,844	
Loan forgiveness - CDBG	-	133,343	(133,343)	Loan forgiveness on the Corelle Brands note receivable during 2021.
Maintenance	7,917	6,929	988	
Office expense	84,223	54,149	30,074	Increased marketing and expenses relating to the 50th anniversary celebration.
Pension (benefit) expense	(1,377)	18,255	(19,632)	Adjusted to equal state determined proportionate share of pension expense.
Professional fees	10,960	10,014	946	
Program expense	49,312	14,195	35,117	Increase in project costs returning back to normal after multiple years in a row were reduced as a result of the pandemic. Also a result of the start of the Signfy project.
Salaries and wages	374,059	345,137	28,922	Increase due to a full year of Stacy's salary in comparison to 2021 which was a transition year.
Travel and entertainment	7,976	779	7,197	
Utilities and telephone	6,934	6,701	233	
Vehicle	13,499	11,984	1,515	
Total operating expenses	1,504,544	720,675		
Operating Income	963,501	729,018		
Nonoperating Income (Expense)				
Interest income	8,716	12,193	(3,477)	
Loss on sale of assets	(335,440)	-	(335,440)	Represents donation of Industrial Park land as well as removal of Babcock Ladder land.
Total non-operating income (expense)	(326,724)	12,193		
Change in Net Position	636,777	741,211		
Net Position - Beginning	4,922,550	4,181,339		
Net Position - Ending	\$ 5,559,327	\$ 4,922,550		

STEUBEN AREA ECONOMIC DEVELOPMENT CORPORATION
FS Analytical Review
December 31, 2022

	2022	2021	Difference	Comment
Statements of Net Position				
ASSETS				
Current Assets				
Cash and cash equivalents	\$ 139,143	\$ 145,991	(6,848)	Decrease consistent with the decrease in net assets in the current year.
Investments - certificate of deposit	98,580	98,433	147	
Total current assets	<u>237,723</u>	<u>244,424</u>		
Total Assets	\$ 237,723	\$ 244,424		
LIABILITIES AND NET ASSETS				
Net Assets - Unrestricted	\$ 237,723	\$ 244,424	(6,701)	
Total Liabilities and Net Assets	\$ 237,723	\$ 244,424		
Statements of Activities				
Revenues				
Administrative income	\$ -	\$ 25	(25)	Consistent with prior year.
Interest income	147	93	54	
Total revenues	<u>147</u>	<u>118</u>		
Total Expenses				
Accounting	975	1,950	(975)	Consistent with prior year.
Insurance	401	401	-	
Marketing	100	-	100	
Miscellaneous expense	1,522	1,000	522	
Program expense	3,600	3,600	-	
Website	250	314	(64)	
Total expenses	<u>6,848</u>	<u>7,265</u>		
Change in Net Assets	(6,701)	(7,147)		
Net Assets - Beginning	<u>244,424</u>	<u>251,571</u>		
Net Assets - Ending	\$ 237,723	\$ 244,424		

STEUBEN COUNTY INDUSTRIAL DEVELOPMENT AGENCY
FINANCIAL STATEMENTS
DECEMBER 31, 2022

DRAFT

STEBEN COUNTY INDUSTRIAL DEVELOPMENT AGENCY

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Steuben County Industrial Development Agency
Bath, New York

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Steuben County Industrial Development Agency, a discretely presented component unit of the County of Steuben, New York, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise Steuben County Industrial Development Agency's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Steuben County Industrial Development Agency, a discretely presented component unit of the County of Steuben, New York, as of and for the year ended December 31, 2022, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Steuben County Industrial Development Agency and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Prior Period Financial Statements

The financial statements of Steuben County Industrial Development Agency as of December 31, 2021 were audited by other auditors whose report dated March 25, 2022 expressed an unmodified opinion on those statements.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Steuben County Industrial Development Agency's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Steuben County Industrial Development Agency's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Steuben County Industrial Development Agency's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 - 10, schedule of the agency's proportionate share of the net pension asset/liability on page 23, the schedule of agency's pension contributions on page 24 and notes to required supplementary information on page 25 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Steuben County Industrial Development Agency's basic financial statements. The accompanying supplementary schedule of straight lease projects is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary schedule of straight lease projects is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 23, 2023, on our consideration of Steuben County Industrial Development Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Agency's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control over financial reporting and compliance.

Kristie M. Beach, CPAs, PLLC

Webster, New York

March 23, 2023 - TO BE UPDATED UPON ISSUANCE

STEBEN COUNTY INDUSTRIAL DEVELOPMENT AGENCY
Management's Discussion and Analysis
For the Year Ended December 31, 2022

The following is a discussion and analysis of Steuben County Industrial Development Agency's (the "Agency") financial performance for the years ended December 31, 2022, 2021 and 2020. Management's discussion and analysis is a summary of the Agency's financial activities based on currently known facts, decisions, or conditions. The results of the current year are discussed in comparison with the prior two years, with an emphasis placed on the current year. This section is only an introduction and should be read in conjunction with the Agency's financial statements, which immediately follow this section.

2021-2022 Financial Highlights

- Total assets amounted to \$5,660,782 and \$5,089,867 at December 31, 2022 and 2021, respectively. This represents an increase of \$570,915, or 11.2%, from the prior year. The increase in assets is primarily due to the increase in administrative income for the renewable energy projects that the Agency is involved in.
- Total operating revenues amounted to \$2,468,045 and \$1,449,693 for the years ended December 31, 2022 and 2021, respectively. This represents an increase of \$1,018,352, or 70.2%, from the prior year. As noted above, the increase in income is due to the administrative income received from the renewable energy projects that the Agency is involved in as well as the infrastructure development project that took place during 2022.
- Total operating expenses amounted to \$1,504,544 and \$720,675 for the years ended December 31, 2022 and 2021, respectively. This represents an increase of \$783,869, or 108.8% from the prior year expenses. The increase is related to the infrastructure development project that took place during 2022.

2020-2021 Financial Highlights

- Total assets amounted to \$5,089,867 and \$4,260,088 at December 31, 2021 and 2020, respectively. This represents an increase of \$829,779, or 19.5%, from the prior year. The increase in assets is primarily due to the increase in administrative income for the renewable energy projects that the Agency is involved in.
- Total operating revenues amounted to \$1,449,693 and \$606,486 for the years ended December 31, 2021 and 2020, respectively. This represents an increase of \$843,207, or 139.0%, from the prior year. As noted above, the increase in income is due to the administrative income received from the renewable energy projects that the Agency is involved in.
- Total operating expenses amounted to \$720,675 and \$947,373 for the years ended December 31, 2021 and 2020, respectively. This represents a decrease of \$226,698, or 23.9% from the prior year expenses. The decrease is a result of a one time investment the Agency made in 2020 to support the REDEC Steuben County Emergency Relief Fund.

STEBEN COUNTY INDUSTRIAL DEVELOPMENT AGENCY
Management's Discussion and Analysis
For the Year Ended December 31, 2022

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Agency's basic financial statements. This report includes the independent auditors' report, financial statements, notes to financial statements and required and other supplemental information that will enhance the reader's understanding of the financial condition of the Agency.

Required Financial Statements - The financial statements are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. The financial statements include:

- **Statements of Net Position** - Present all assets, deferred outflows of resources, liabilities, deferred inflows of resources and net position of the Agency at December 31, 2022 and 2021. The statements provide information about the amounts and investments in resources (assets) and the obligations to creditors (liabilities).
- **Statements of Revenues, Expenses, and Changes in Net Position** - Present the financial activity for the years ended December 31, 2022 and 2021 and displays how this activity changed the Agency's net position. The statements provide information on the Agency's operations and can be used to determine if the Agency has recovered all of its costs through grants, user fees and other charges.
- **Statements of Cash Flows** - Present the cash provided and used in operations, investing and capital related financing activities during 2022 and 2021 and how it affects the cash balances at December 31, 2022 and 2021.
- **Notes to Financial Statements** - Provide information regarding the Agency and explain in more detail information included in the financial statements.

Other Financial Information

In addition to the basic financial statements and accompanying notes, this report also provides certain required supplementary information. This includes the schedule of agency's proportionate share of the net pension liability and the schedule of agency's pension contribution. Also included in this section are the notes to required supplementary information.

Presented as other supplementary information, the schedule of straight lease projects, immediately follows the required supplementary information.

STEBEN COUNTY INDUSTRIAL DEVELOPMENT AGENCY
Management's Discussion and Analysis
For the Year Ended December 31, 2022

Financial Analysis

The Agency provides financial incentives and technical assistance to businesses moving to or expanding in Steuben County where job and capital creation will help improve the economic climate of the County. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Agency is improving or deteriorating. In the case of the Agency, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$5,559,327, \$4,922,550 and \$4,181,339 at December 31, 2022, 2021 and 2020, respectively.

A condensed version of the Agency's statement of net position follows:

Table 1
Condensed Statements of Net Position
December 31, 2022 and 2021 and 2020

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2022-2021 Dollar Change</u>	<u>2021-2020 Dollar Change</u>	<u>2022-2021 %</u>	<u>2021-2020 %</u>
Assets							
Current assets	\$ 4,384,677	\$ 3,500,691	\$ 2,471,507	\$ 883,986	\$ 1,029,184	25.3 %	41.6 %
Noncurrent assets	<u>1,276,105</u>	<u>1,589,176</u>	<u>1,788,581</u>	<u>(313,071)</u>	<u>(199,405)</u>	<u>(19.7)</u>	<u>(11.1)</u>
Total assets	<u>5,660,782</u>	<u>5,089,867</u>	<u>4,260,088</u>	<u>570,915</u>	<u>829,779</u>	<u>11.2</u>	<u>19.5</u>
Deferred Outflows of Resources	<u>164,578</u>	<u>216,258</u>	<u>182,229</u>	<u>(51,680)</u>	<u>34,029</u>	<u>(23.9)</u>	<u>18.7</u>
Liabilities							
Current liabilities	5,674	6,315	4,924	(641)	1,391	(10.2)	28.2
Noncurrent liabilities	<u>-</u>	<u>930</u>	<u>243,481</u>	<u>(930)</u>	<u>(242,551)</u>	<u>(100.0)</u>	<u>(99.6)</u>
Total liabilities	<u>5,674</u>	<u>7,245</u>	<u>248,405</u>	<u>(1,571)</u>	<u>(241,160)</u>	<u>(21.7)</u>	<u>(97.1)</u>
Deferred Inflows of Resources	<u>260,359</u>	<u>376,330</u>	<u>12,573</u>	<u>(115,971)</u>	<u>363,757</u>	<u>(30.8)</u>	<u>2,893.2</u>
Net Position							
Net investment in capital assets	1,203,686	1,589,176	1,630,710	(385,490)	(41,534)	(24.3)	(2.5)
Restricted net position	165,873	224,946	267,862	(59,073)	(42,916)	(26.3)	(16.0)
Unrestricted	<u>4,189,768</u>	<u>3,108,428</u>	<u>2,282,767</u>	<u>1,081,340</u>	<u>825,661</u>	<u>34.8</u>	<u>36.2</u>
Total net position	<u>\$ 5,559,327</u>	<u>\$ 4,922,550</u>	<u>\$ 4,181,339</u>	<u>\$ 636,777</u>	<u>\$ 741,211</u>	<u>12.9 %</u>	<u>17.7 %</u>

Net position increased from 2020 to 2021 and again from 2021 to 2022 due to an excess of revenues over expenses related to the increase in administrative income received from the multiple renewable energy projects that the Agency is involved in.

STEBEN COUNTY INDUSTRIAL DEVELOPMENT AGENCY
Management's Discussion and Analysis
For the Year Ended December 31, 2022

A condensed version of the Agency's statements of income, expenses, and changes in net position follows:

Table 2
Condensed Statements of Revenues, Expenses, and Changes in Net Position
For the Years Ended December 31, 2022 and 2021 and 2020

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2022-2021</u> <u>Dollar</u> <u>Change</u>	<u>2021-2020</u> <u>Dollar</u> <u>Change</u>	<u>2022-2021</u> <u>%</u> <u>Change</u>	<u>2021-2020</u> <u>%</u> <u>Change</u>
Operating Revenues							
Administrative income	\$ 1,556,703	\$ 1,364,615	\$ 517,550	\$ 192,088	\$ 847,065	14.1 %	163.7 %
Business development support	75,000	75,000	75,000	-	-	-	-
Infrastructure development	834,000	-	-	834,000	-	100.0	-
Other operating income	<u>2,342</u>	<u>10,078</u>	<u>13,936</u>	<u>(7,736)</u>	<u>(3,858)</u>	<u>(76.8)</u>	<u>(27.7)</u>
Total operating revenues	<u>2,468,045</u>	<u>1,449,693</u>	<u>606,486</u>	<u>1,018,352</u>	<u>843,207</u>	<u>70.2</u>	<u>139.0</u>
Operating Expenses							
Salaries and wages	374,059	345,137	356,844	28,922	(11,707)	8.4	(3.3)
Pension (benefit) expense	(1,377)	18,255	77,616	(19,632)	(59,361)	(107.5)	(76.5)
Depreciation and amortization	53,462	53,234	62,474	228	(9,240)	0.4	(14.8)
Office expense	84,223	54,149	54,229	30,074	(80)	55.5	(0.1)
Insurance	60,718	54,874	69,738	5,844	(14,864)	10.6	(21.3)
REDEC Steuben County Emergency Relief Program	-	-	250,000	-	(250,000)	-	(100.0)
Loan forgiveness - CDBG	-	133,343	-	(133,343)	133,343	(100.0)	-
Infrastructure development fees	821,684	-	-	821,684	-	100.0	-
Other operating expenses	<u>111,775</u>	<u>61,683</u>	<u>76,472</u>	<u>50,092</u>	<u>(14,789)</u>	<u>81.2</u>	<u>(19.3)</u>
Total operating expenses	<u>1,504,544</u>	<u>720,675</u>	<u>947,373</u>	<u>783,869</u>	<u>(226,698)</u>	<u>108.8</u>	<u>(23.9)</u>
Operating Income (Loss)	963,501	729,018	(340,887)	234,483	1,069,905	32.2	313.9
Non-Operating Income	<u>(326,724)</u>	<u>12,193</u>	<u>16,708</u>	<u>(338,917)</u>	<u>(4,515)</u>	<u>(2,779.6)</u>	<u>(27.0)</u>
Change in Net Position	636,777	741,211	(324,179)	(104,434)	1,065,390	(14.1)	328.6
Net Position - Beginning	<u>4,922,550</u>	<u>4,181,339</u>	<u>4,505,518</u>	<u>741,211</u>	<u>(324,179)</u>	<u>17.7</u>	<u>(7.2)</u>
Net Position - Ending	<u>\$ 5,559,327</u>	<u>\$ 4,922,550</u>	<u>\$ 4,181,339</u>	<u>\$ 636,777</u>	<u>\$ 741,211</u>	<u>12.9 %</u>	<u>17.7 %</u>

The increase in income was due to the administrative income received from the multiple renewable energy projects that the Agency is involved in. The increase in operating expenses is primarily due to the infrastructure development project that took place at the Agency during 2022.

The prior year increase in income was due to the administrative income received from the multiple renewable energy projects that the Agency is involved in. The decrease in operating expenses is primarily due to the 2020 investment the Agency made to support the REDEC Steuben County Emergency Relief Fund to provide access to capital for local businesses impacted by the COVID pandemic.

STEBEN COUNTY INDUSTRIAL DEVELOPMENT AGENCY
Management's Discussion and Analysis
For the Year Ended December 31, 2022

Another important factor in the consideration of fiscal condition is the Agency's cash position and statements of cash flows. A condensed version of the Agency's statements of cash flows follows:

Table 3
Condensed Statements of Cash Flows
For the Years Ended December 31, 2022, 2021 and 2020

	<u>2022</u>	<u>2021</u>	<u>2020</u>
Cash flows from operating activities	\$ 878,168	\$ 1,020,433	\$ (236,890)
Cash flows from capital and related financing activities	(3,412)	(11,700)	17,512
Cash flows from investing activities	<u>(992,394)</u>	<u>816,422</u>	<u>(229,288)</u>
Net change in cash and cash equivalents	(117,638)	1,825,155	(448,666)
Cash and cash equivalents - beginning	<u>2,887,509</u>	<u>1,062,354</u>	<u>1,511,020</u>
Cash and cash equivalents - ending	<u>\$ 2,769,871</u>	<u>\$ 2,887,509</u>	<u>\$ 1,062,354</u>

Capital Assets

The Agency's capital assets consist primarily of land and equipment associated with various Agency owned railroads as well as the office building that the Agency's offices are located in.

Operations and Accomplishments

During the year, the Agency approved 5 projects which will leverage \$286 million in private investment. In addition to these projects, the Agency saw major investments in the renewable energy sector continue.

During the past reporting period Agency projects exceeded \$850 million in new private sector investment and generated \$11.1 million in PILOT revenue to municipalities and school districts throughout the County. These figures are significantly higher than in the prior year because of increased investments in renewable energy through the County. In addition to renewable energy investments, Steuben saw major business attraction efforts in 2022 helping diversify the employment base throughout the County. Active Agency projects supported more than 6,700 jobs accounting for over \$1 billion in payroll in the County.

Outlined below are several major highlights for the year.

LP Building Solutions - At the end of 2021, LP Building Solutions announced it selected Bath for its Northeast finishing facility for the company's siding division. Staff worked closely with the company during the year to help secure the necessary permitting and final funding approvals so the company could break ground on its \$31 million project which will open during the second quarter of 2023.

Northside Place - In 2022, the Agency was presented with an opportunity to support a new type of development – single family rental homes. Since 2020, Riedman had been working on a business model to construct 25 single family homes at the site of the former Northside Blodgett School in Corning.

Due to changes in market conditions and commodity pricing, Riedman determined that the original financial model no longer worked as designed. After examining the market, the company proposed constructing the same homes but offering them as long-term rental options. To make the project financially viable, the company sought assistance from the Agency in the form of property tax assistance and sales and mortgage tax exemptions.

Because the project was being offered through a rental structure owned by a single entity and there was a proven demand in the market to support talent attraction needs, the Agency approved the project in July 2022. Construction started on the first of 24 homes in late 2022 and Riedman expects to have the first home completed in early 2023.

STEBEN COUNTY INDUSTRIAL DEVELOPMENT AGENCY
Management's Discussion and Analysis
For the Year Ended December 31, 2022

Renewable Energy Development - Renewable energy development continued to be a major focus for the Agency in 2022. Baron Winds (Phase I) and Eight Point Wind both began construction during the year which will result in a combined 224 MW of electricity production. These projects will result in more than \$300 million in new investment and provide \$40.3 million in new revenue through PILOT payments to the taxing jurisdictions over 20 years.

Staff also worked with three additional wind projects going through the various stages of approvals for development. Baron Wind Phase II, Canisteo Wind, and Prattsburgh Wind will provide an additional 560 MW of generation, making the county the largest onshore wind producer in the state.

The Agency was also active in solar development in 2022 with eight community solar projects generating up to 37 MW of power. In addition, several utility-size projects (20 MW or larger) were proposed in Addison, Woodhull, Cohocton, and Wayland. These projects have the capacity to generate 240 MW of electricity.

Route 54 Corridor - The route 54 corridor in the Town of Bath was a hotbed of activity this past year with more than \$30 million in new investment occurring. The Agency worked closely with each project to help advance these developments. This new activity started nearly two years ago when Amazon announced it was considering a facility on Industrial Park Road in the Town of Bath for a regional distribution center. To facilitate the Amazon project, the Agency constructed a new turning lane into the industrial park. This investment allowed Amazon to move their project forward in 2022.

Other noteworthy investments along this corridor in 2022 included:

Momentum of Western NY – This newly formed material recovery and recycling company, formed in 2022, will fill a growing need locally and nationally to separate recyclable parts from the waste stream, with the goal being to decrease the amount of waste going to landfills. The project worked through its approvals in 2022 and anticipates a 2023 construction.

Finger Lakes Community Health – After several delays, this new healthcare facility completed construction of its new facility on land in the Agency's Industrial Park and anticipates opening in early 2023.

Goodrich Auto Works – Staff worked closely with the company to secure the necessary infrastructure approvals to relocate its automotive graphic design division from the existing location in Bath to a new, 8,000 square foot building along Route 54 due to growing demand.

Infrastructure Support - During the past year Agency staff continued to support development of important municipal infrastructure projects in the county.

Hammondsport Wastewater – After three and a half years of continuous work on funding, legal organization, and engineering, bids were opened on construction of the Village of Hammondsport's Downtown Business District Wastewater Project. Award of construction contracts in 2022 will result in substantial completion of this project before the end of 2023 resulting in wastewater service being available for all commercial properties in the core area around the village square.

Bath Wastewater – The Agency helped lead the team developing wastewater service for Lake Salubria and the nearby portions of NYS Route 415 in 2022. With Agency involvement, a sewer district has been formed that will give the town legal authority to design, construct, and operate infrastructure to address chronic water quality issues in Lake Salubria and offer economic development and business growth opportunities along the Route 415 corridor.

Factors Bearing on the Future of the Agency

This past year the Agency celebrated its 50th year of providing economic development services to the communities of Steuben County and also leveraged nearly \$1 billion in new investment. This marked the organization's best year on record resulting in millions of dollars in newly generated PILOT revenue to municipalities and school districts throughout the County.

STEBEN COUNTY INDUSTRIAL DEVELOPMENT AGENCY
Management's Discussion and Analysis
For the Year Ended December 31, 2022

The Agency was also involved in advancing several key infrastructure projects; such as wastewater expansions in the Town of Bath and Village of Hammondsport, as well as direct investments into transportation infrastructure on Route 54 in Bath to support the attraction of Amazon, Momentum of Western NY, T&R Environmental, and Goodrich Auto Works.

Companies such as LP Building Solutions, BelGioioso, Alstom, Amazon, Corning Museum of Glass, and Momentum of Western NY will bring these investments online in 2023, creating hundreds of new jobs over the next three years. The upcoming year will also see projects such as Northside Place develop new single family housing options with the assistance of the Agency.

These investments in 2022 are in addition to continued economic growth of existing businesses. In total, current Agency projects in 2022 generated over \$11 million in revenue to local taxing entities through the PILOT income collected and impacted more than 6,700 jobs.

As companies continue to expand in Steuben County, the employment pressure this creates will place additional strain on the local labor market. Partner resources are already driving efforts on talent attraction and labor participation with efforts underway to secure funding to support re-engaging the disengaged labor force. The Agency serves as a lead partner in this initiative along with other efforts to promote demand occupations to our youth.

These efforts and investments are all occurring as New York State looks to advance major climate change initiatives which will promote substantial renewable energy development in the County but also present significant challenges as businesses and residents struggle with the policy to substitute their carbon based fuel sources.

The Agency anticipates the following in 2023:

- Continued investment in renewable energy throughout the County.
- Expansion of Storflex to Erwin.
- Continued expansions of Alstom as the company's rail shell plant comes online.
- Construction to be completed at LP Building Solution's plant in Bath.
- Redevelopment of the Philips building.
- Construction of Momentum of Western NY's resource recovery plant.
- Relocation of T&R Environmental.
- Workforce development investments.

Contacting the Agency's Financial Management

This financial report is written to provide citizens, investors and creditors with a general overview of the finances of the Agency and to demonstrate our accountability with the money we receive. If you have any questions about this report or need additional financial information, please contact:

Steuben County Industrial Development Agency
Mr. James Johnson, Executive Director
7234 Route 54 P.O. Box 393
Bath, New York, 14810
607-776-3316

STEBEN COUNTY INDUSTRIAL DEVELOPMENT AGENCY
Statements of Net Position
December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Current Assets		
Cash and cash equivalents	\$ 2,603,998	\$ 2,662,563
Cash and cash equivalents - restricted	165,873	224,946
Certificates of deposit	1,606,034	604,924
Prepaid expenses	<u>8,772</u>	<u>8,258</u>
Total current assets	<u>4,384,677</u>	<u>3,500,691</u>
Noncurrent Assets		
Property and equipment - net	1,203,686	1,589,176
Net pension asset - ERS	<u>72,419</u>	<u>-</u>
Total noncurrent assets	<u>1,276,105</u>	<u>1,589,176</u>
Total Assets	<u>5,660,782</u>	<u>5,089,867</u>
Deferred Outflows of Resources		
Deferred outflows of resources - pension	<u>164,578</u>	<u>216,258</u>
Current Liabilities		
Accounts payable	1,798	3,255
Accrued liabilities	<u>3,876</u>	<u>3,060</u>
Total current liabilities	<u>5,674</u>	<u>6,315</u>
Noncurrent Liabilities		
Net pension liability - ERS	<u>-</u>	<u>930</u>
Total Liabilities	<u>5,674</u>	<u>7,245</u>
Deferred Inflows of Resources		
Deferred inflows of resources - pension	260,359	276,330
Deferred inflows of resources - contract advances	<u>-</u>	<u>100,000</u>
Total deferred inflows of resources	<u>260,359</u>	<u>376,330</u>
Net Position		
Net investment in capital assets	1,203,686	1,589,176
Restricted net position - Millennium	153,557	224,946
Restricted net position - Infrastructure	12,316	-
Unrestricted	<u>4,189,768</u>	<u>3,108,428</u>
Total net position	<u>\$ 5,559,327</u>	<u>\$ 4,922,550</u>

The accompanying notes are an integral part of these financial statements.

STEBEN COUNTY INDUSTRIAL DEVELOPMENT AGENCY
Statements of Revenues, Expenses, and Changes in Net Position
For the Years Ended December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Operating Revenues		
Administrative income	\$ 1,556,703	\$ 1,364,615
Business development support	75,000	75,000
Infrastructure development	834,000	-
Lease income	18	3,774
Miscellaneous income	<u>2,324</u>	<u>6,304</u>
Total operating revenues	<u>2,468,045</u>	<u>1,449,693</u>
Operating Expenses		
Conferences	6,677	3,486
Contract expense	8,500	7,595
Depreciation	53,462	53,234
Infrastructure development fees	821,684	-
Insurance	60,718	54,874
Loan forgiveness - CDBG	-	133,343
Maintenance	7,917	6,929
Office expense	84,223	54,149
Pension (benefit) expense	(1,377)	18,255
Professional fees	10,960	10,014
Program expense	49,312	14,195
Salaries and wages	374,059	345,137
Travel and entertainment	7,976	779
Utilities and telephone	6,934	6,701
Vehicle	<u>13,499</u>	<u>11,984</u>
Total operating expenses	<u>1,504,544</u>	<u>720,675</u>
Operating Income	963,501	729,018
Non-Operating Income (Expense)		
Interest income	8,716	12,193
Loss on sale/donation of assets	<u>(335,440)</u>	<u>-</u>
Total non-operating income (expense)	<u>(326,724)</u>	<u>12,193</u>
Change in Net Position	636,777	741,211
Net Position - Beginning	<u>4,922,550</u>	<u>4,181,339</u>
Net Position - Ending	<u>\$ 5,559,327</u>	<u>\$ 4,922,550</u>

The accompanying notes are an integral part of these financial statements.

STEBEN COUNTY INDUSTRIAL DEVELOPMENT AGENCY
Statements of Cash Flows
For the Years Ended December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Cash Flows from Operating Activities		
Cash received from operating revenues	\$ 2,468,045	\$ 1,607,564
Cash paid for operating expenses	(1,489,877)	(687,131)
Cash received from grants	-	100,000
Cash paid for grant expense	(100,000)	-
Net cash flows from operating activities	<u>878,168</u>	<u>1,020,433</u>
Cash Flows from Capital and Related Financing Activities		
Purchases of fixed assets	(3,412)	(11,700)
Net cash flows from capital and related financing activities	<u>(3,412)</u>	<u>(11,700)</u>
Cash Flows from Investing Activities		
Interest income	8,716	12,193
Purchase of certificates of deposit	(1,606,034)	(604,924)
Redemption of certificates of deposit	604,924	1,409,153
Net cash flows from investing activities	<u>(992,394)</u>	<u>816,422</u>
Net Change in Cash and Cash Equivalents	(117,638)	1,825,155
Cash and Cash Equivalents - Beginning	<u>2,887,509</u>	<u>1,062,354</u>
Cash and Cash Equivalents - Ending	<u>\$ 2,769,871</u>	<u>\$ 2,887,509</u>
Cash and cash equivalents - unrestricted	\$ 2,603,998	\$ 2,662,563
Cash and cash equivalents - restricted	165,873	224,946
Cash and Cash Equivalents - Ending	<u>\$ 2,769,871</u>	<u>\$ 2,887,509</u>
Reconciliation of Change in Net Position to Net Cash Flows from Operating Activities		
Change in net position from operations	\$ 963,501	\$ 729,018
Adjustments		
Depreciation	53,462	53,234
Changes in assets, liabilities and deferred outflows and inflows of resources		
Deferred outflows of resources - pension	51,680	(34,029)
Note receivable	-	157,871
Accounts payable	(1,457)	314
Prepaid expenses	(514)	(8,258)
Accrued liabilities	816	1,077
Deferred inflows of resources - pension	(15,971)	263,757
Deferred inflows of resources - contract advances	(100,000)	100,000
Net pension asset - ERS	(72,419)	-
Net pension liability - ERS	(930)	(242,551)
Net cash flow from operating activities	<u>\$ 878,168</u>	<u>\$ 1,020,433</u>

The accompanying notes are an integral part of these financial statements.

STEBEN COUNTY INDUSTRIAL DEVELOPMENT AGENCY
Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies

Organization and Purpose - The Steuben County Industrial Development Agency (the Agency) has been established to aid Steuben County in promoting the economic welfare of its citizens and to actively promote, attract, encourage, and develop economically sound commerce and industry by enhancing job opportunities through assistance in constructing, maintaining and equipping industrial, commercial, manufacturing, and research facilities. The Agency is designed to function as a prime community resource.

Steuben County Industrial Development Agency is a public benefit corporation under Title I Article 18-A of New York Municipal Law for the purpose of encouraging financially sound companies to locate and expand in the County of Steuben, New York. The Agency is exempt from Federal income taxes and New York State franchise taxes.

The Agency is a discretely presented component unit of the County of Steuben, New York.

The Agency assists in the financing of projects through the sale of industrial revenue bonds. Under Section 103(c)(6) of the Internal Revenue Code (IRC), the interest on such bonds (up to a specific amount) issued by a political subdivision of a state is exempt from federal income taxes, subject to the limitations of the IRC.

The Agency exercises its mandated power and lawful authority to cause bonds to be issued, to have proceeds used to construct and equip facilities, to mortgage such facilities as security, and lease such facilities for rentals sufficient to repay bond proceeds and the related interest. The bonds are special obligations of the Agency payable solely from the revenues and receipts derived from the leasing or sale of the underlying facility, or from enforcement of any security provided by the mortgage and assignment. In effect, while the Agency serves as a vital conduit in arranging for the financing of construction and is the apparent owner of record, as a practical matter, bondholders look to the facility and to the owners of the beneficial interest therein for ultimate satisfaction of their debt. The agreements recite that neither the members of the Agency, nor any person executing the bonds is personally liable. It is contemplated that the beneficial owners of the facility will acquire the facility for a nominal consideration upon termination of the lease term and the repayment of the bond issued.

Because of the economic interest described above, the bond liabilities and the related assets consisting of underlying properties are not reflected in the financial statements of the Agency.

Basis of Accounting - The Agency complies with the provisions of GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. This statement codifies all sources of accounting principles generally accepted in the United States of America into the GASB's authoritative literature. The accounts of the Agency are maintained on the accrual basis of accounting. Proprietary funds are used to account for activities that are similar to those often found in the private sector. The measurement focus is on the determination of operating income, financial position, changes in net position and cash flows. Operating revenues include charges for services. Operating expenses include costs of services as well as materials, contracts, personnel and depreciation.

Future Changes in Accounting Standards

The Governmental Accounting Standards Board has issued the following pronouncements which will be implemented in the years required. The effects of the implementation of these pronouncements are not known at this time.

Statement No. 94 - *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. Effective for fiscal years beginning June 15, 2022.

Statement No. 96 - *Subscription-Based Information Technology Arrangements*. Effective for fiscal years beginning June 15, 2022.

STEBEN COUNTY INDUSTRIAL DEVELOPMENT AGENCY
Notes to Financial Statements

Statement No. 99 - *Omnibus 2022*. Effective for various periods through fiscal years beginning after June 15, 2023.

Statement No. 100 - *Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62*. Effective for fiscal years beginning after June 15, 2023.

Statement No. 101 - *Compensated Absences*. Effective for fiscal years beginning after December 15, 2023.

Estimates - The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Basis of Presentation - The Agency complies with the provisions of GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and Statement No. 65, *Items Previously Reported as Assets and Liabilities*. These statements provide guidance on presenting deferred outflows, deferred inflows and net position. Net position represent assets and deferred outflows of resources less liabilities and deferred inflows of resources. GASB requires the classification of net position into three classifications defined as follows:

Net investment in capital assets - This component of net position consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.

Restricted net position - This component of net position is considered restricted if its use is constrained to a particular purpose. Restrictions are imposed by grant agreements with external organizations. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets. At December 31, 2022 and 2021, the Agency had \$165,873 and \$224,946 in restricted net position. See Note 6 for further detail on restricted net position.

Unrestricted net position - This component of net position consists of all other net position that does not meet the definition of the above two components and is available for general use by the Agency.

Cash and Cash Equivalents - For the purposes of the statements of financial position and statements of cash flows, cash and cash equivalents include deposits with original maturities of three months or less. The Agency maintains cash and cash equivalents which periodically may exceed federally insured limits.

Cash and Cash Equivalents - Restricted - This account is used to record cash transactions relating to the restricted net position described further in Note 6.

Certificates of Deposit - The Agency invests cash in excess of immediate needs in certificates of deposits with high credit quality financial institutions. Non-negotiable certificates of deposit are valued at cost plus accrued interest, which approximates fair value due to the short-term nature of these investments. Interest income, which approximate change in the fair value of the certificates of deposit, is recorded in the statements of revenues, expenses, and changes in net position.

STEBEN COUNTY INDUSTRIAL DEVELOPMENT AGENCY
Notes to Financial Statements

Property and Equipment - Property and equipment acquired by the Agency are stated at cost (or estimated historical cost) including interest capitalized during construction where applicable. Contributed assets are recorded at fair market value at the date received. Assets purchased or acquired with a cost of \$1,000 or greater and a useful life exceeding one year are capitalized. Depreciation is recognized on a straight-line basis over the estimated useful lives of the assets. Depreciation is computed over the following periods:

Machinery and equipment	5 - 7 Years
Buildings, building improvements, and railroads	15 - 31.5 Years

Accounting and Financial Reporting for Pensions - The Agency complies with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions - Amendment to GASB Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - An Amendment of GASB Statement No. 68*. The primary objective of the Statements is to improve accounting and financial reporting by state and local governments for pensions. The implementation of the Statements requires the Agency to report as a liability its portion of the collective pension liability in the New York State and Local Employees' Retirement System. The implementation of the Statements also requires the Agency to report a deferred outflow and/or inflow for the effect of the net change in the Agency's proportion of the collective net pension liability and difference during the measurement period between the Agency's contributions and its proportion share of total contributions to the pension systems not included in pension expense. Also included as a deferred outflow is the Agency contributions to the pension system subsequent to the measurement date. See Note 7.

Deferred Outflows and Inflows of Resources - In addition to assets, the statements of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense) until then. The Agency reports deferred outflows of resources related to the pension plan in the statement of net position. The types of deferred outflows of resources related to the pension plan are described in Note 7.

In addition to liabilities, the statements of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The Agency reports deferred inflows of resources related to the pension plan which is described in Note 7.

Note 2. Note Receivable

In September 2018, the Agency entered into an agreement with Corelle Brands to provide \$157,871 in assistance to support investments into the company and the creation of 25 jobs. The funding was established as a no principal or interest loan that would be forgivable if the company met its benchmarks within a three year period. The Agency monitored this agreement annually and because of several business factors including the impacts of COVID the company did not meet its obligation. In September 2021, the contract with the company was amended and a final payment of \$24,528 was made. The remainder of the loan was forgiven by the Agency and is recorded as \$133,343 in loan forgiveness on the statement of revenues, expenses and changes in net position as of December 31, 2021.

STEBEN COUNTY INDUSTRIAL DEVELOPMENT AGENCY
Notes to Financial Statements

Note 3. Industrial Revenue Bond and Note Transactions

Certain industrial development revenue bonds and notes issued by the Agency are secured by property which is leased to companies and is retired by lease payments. The bonds and notes are not obligations of the Agency or the State. The Agency does not record assets or liabilities resulting from completed bond and note issues in its accounts, since its primary function is to arrange the financing between the borrowing companies and the bond and note holders. The funds arising from these transactions are controlled by trustees or banks acting as fiscal agents. For providing this service, the Agency receives bond administration fees from the borrowing companies. Such administrative fee income is recognized immediately upon issuance of the bonds and notes.

Note 4. Deposits and Investments

The Agency's investment policies are governed by state law. Collateral is required for demand deposits, certificates of deposit, and repurchase agreements not covered by federal deposit insurance. Obligations which may be pledged as collateral are obligations of the United States and its agencies and obligations of the State and its municipalities and school districts.

The Agency has a formal investment policy which is in compliance with the laws of the State of New York, Chapter 838, Title 7, Section 2925. The Agency is permitted to invest funds in the following types of investments: special time deposit accounts, certificates of deposit, obligations of the United States of America, obligations guaranteed by agencies of the United States of America where payment of principal and interest are guaranteed by the United States of America and obligations of the State of New York. All deposits of the Agency are public funds and shall have a pledge of collateral by the bank or trust company in which the funds are deposited. The Agency may contract for the purchase of investments through the following: directly, including through a repurchase agreement, from an authorized trading partner, by participation in a cooperative investment program with another authorized governmental entity or by utilizing an ongoing investment program with an authorized trading partner pursuant to a contract authorized by the governing board. It is the policy of the Agency to diversify its deposits and investments by financial institution, by investment instrument and by maturity scheduling. The Agency maintains a listing of financial institutions and dealers approved for investment purposes. The Agency also establishes appropriate limits to the amount of investments which can be made with each financial institution or dealer. The Agency maintains proper books and records supporting all investment and deposit accounts held by the Agency.

The amounts on deposit in banking institutions and the related collateral as of December 31, 2022 are as follows:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Demand and savings deposits	\$ 2,769,871	\$ 2,759,284
Certificates of deposit	<u>1,606,034</u>	<u>1,606,034</u>
Total deposits	<u>\$ 4,375,905</u>	<u>\$ 4,365,318</u>
Covered by FDIC insurance		\$ 1,719,215
Pledged collateral		<u>2,646,103</u>
Total deposits		<u>\$ 4,365,318</u>

STEBEN COUNTY INDUSTRIAL DEVELOPMENT AGENCY
Notes to Financial Statements

Certificates of Deposit

Non-negotiable certificates of deposit consisted of the following as of December 31, 2022:

<u>Fund</u>	<u>Amount</u>	<u>Interest Rate</u>	<u>Original Maturity</u>	<u>Final Maturity Date</u>
Five Star Bank	\$ 1,000,000	0.95%	12 month	5/3/2023
Five Star Bank	<u>606,034</u>	1.10%	12 month	7/21/2023
Total	<u>\$ 1,606,034</u>			

The certificates are subject to fixed interest rates ranging from .95% to 1.10% and have original maturities of 12 months, with penalties for early withdrawal. Any penalties would not have a material effect on the financial statements.

Note 5. Property and Equipment

Property and equipment consists of the following at December 31, 2022:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Land	\$ 958,322	\$ -	\$ (335,440)	\$ 622,882
Machinery and equipment	44,807	3,412	-	48,219
Buildings, building improvements, and railroads	<u>1,479,417</u>	<u>-</u>	<u>-</u>	<u>1,479,417</u>
Sub-total	2,482,546	3,412	(335,440)	2,150,518
Less, accumulated depreciation	<u>(893,370)</u>	<u>(53,462)</u>	<u>-</u>	<u>(946,832)</u>
Property and equipment - net	<u>\$ 1,589,176</u>	<u>\$ (50,050)</u>	<u>\$ (335,440)</u>	<u>\$ 1,203,686</u>

Depreciation expense amounted to \$53,462 and \$53,234 for the years ended December 31, 2022 and 2021, respectively.

Note 6. Restricted Assets

Millennium - On December 4, 2008, Millennium Pipeline Company, L.L.C. agreed to contribute \$1,080,000, payable over a ten year period in annual installments, not to exceed \$108,000 per year to the Agency. The last payment was received by the Agency during the year ended December 31, 2018. The funds will continue to be used in Steuben County for economic development. The balance in the restricted net position of this commitment as of December 31, 2022 and 2021 was \$153,557 and \$224,946, respectively.

Infrastructure - In 2022, the Agency completed an infrastructure support project where the remaining portion of the Agency's allocation of this project was left with the Agency to be reported as restricted net position for future infrastructure development projects. The funds will be used in Steuben County for infrastructure development. The balance in the restricted net position related to this as of December 31, 2022 and 2021 was \$12,316 and \$-, respectively.

STEBEN COUNTY INDUSTRIAL DEVELOPMENT AGENCY
Notes to Financial Statements

Note 7. Employee Benefit Plan

Plan Description and Funding Policy

The Agency participates in the New York State and Local Employees' Retirement System (ERS). This is a cost-sharing multiple-employer retirement system. The System provides retirement benefits as well as death and disability benefits. The net position of the System is held in the New York State Common Retirement Fund (the Fund), which was established to hold all net assets and record changes in plan net position allocated to the System. The Comptroller of the State of New York serves as the trustee of the Fund and is the administrative head of the System. System benefits are established under the provisions of the New York State Retirement and Social Security Law (RSSL). Once a public employer elects to participate in the System, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute. The System is included in the State's financial report as a pension trust fund. That report, including information with regard to benefits provided, may be found at www.osc.state.ny.us/retire/publications/index.php or obtained by writing to the New York State and Local Retirement System, 110 State Street, Albany, NY 12244.

The System is noncontributory except for employees who joined after July 27, 1976, who contribute 3 percent of their salary for the first ten years of membership, and employees who joined on or after January 1, 2010 who generally contribute 3.0 to 3.5 percent of their salary for their entire length of service. In addition, employee contribution rates under ERS tier VI vary based on a sliding salary scale. The Comptroller annually certifies the actuarially determined rates expressly used in computing the employers' contributions based on salaries paid during the Systems' fiscal year ending March 31.

Contributions for the current year and two preceding years were equal to 100 percent of the contributions required, and were as follows:

2022	\$	36,263
2021	\$	31,078
2020	\$	35,810

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The total pension liability used to calculate the net pension liability was determined by an actuarial valuation. The Agency's proportion of the net pension liability was based on a projection of the Agency's long-term share of contributions to the System relative to the projected contributions of all participating members, actuarially determined. This information was provided by the ERS System in reports provided to the Agency. At December 31, 2022 and 2021, the Agency reported the following liability for its proportionate share of the net pension liability for the System, which was measured as of March 31, 2022 and March 31, 2021, respectively:

	<u>2022</u>	<u>2021</u>
Actuarial valuation date	4/1/2021	4/1/2020
Net pension (asset) liability	\$ (72,419)	\$ 930
Agency's portion of the Plan's total net pension liability	0.0008859 %	0.0009337 %

At December 31, 2022, the Agency's proportion was 0.0008859%, which was a decrease of 0.0000478 from its proportion measured as of December 31, 2021.

For the years ended December 31, 2022 and 2021, the Agency's recognized pension (benefit) expense for ERS of \$(1,377) and \$18,255, respectively. At December 31, 2022 and 2021, the Agency's reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

STEBEN COUNTY INDUSTRIAL DEVELOPMENT AGENCY
Notes to Financial Statements

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
<u>2022</u>		
Differences between expected and actual experience	\$ 5,484	\$ 7,114
Changes of assumptions	120,859	2,039
Net difference between projected and actual investment earnings on pension plan investments	-	237,141
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,972	14,065
Employer contributions subsequent to the measurement date	<u>36,263</u>	<u>-</u>
Total	<u>\$ 164,578</u>	<u>\$ 260,359</u>
<u>2021</u>		
Differences between expected and actual experience	\$ 11,354	\$ -
Changes in assumptions	170,946	3,224
Net difference between projected and actual investment earnings on pension plan investments	-	267,071
Changes in proportion and differences between employer contributions and proportionate share of contributions	2,880	6,035
Employer contributions subsequent to the measurement date	<u>31,078</u>	<u>-</u>
Total	<u>\$ 216,258</u>	<u>\$ 276,330</u>

The components of deferred outflows of resources and deferred inflows of resources, other than the difference between the projected and actual earnings on plan investments, are amortized into pension expense over a 5 year closed period, which reflects the weighted average remaining service life of all plan members, beginning the year in which the deferred amount occurs. The annual difference between the projected and actual earnings on plan investments is amortized over a five-year closed period beginning the year in which the difference occurs. The cumulative amounts of deferred outflows of resources and deferred inflows of resources reported will be recognized in pension expense as follows:

For the fiscal year ended:	
2023	\$ (21,984)
2024	(29,816)
2025	(64,625)
2026	<u>(15,619)</u>
Total	<u>\$ (132,044)</u>

Actuarial Assumptions

The total pension liability as of the measurement date was determined by using an actuarial valuation as noted in the table below, with update procedures used to roll forward the total pension liability to the measurement date. Significant actuarial assumptions used in the valuations were as follows:

Measurement dates	3/31/2022, 3/31/2021
Actuarial valuation dates	4/1/2021, 4/1/2020
Interest rate	5.9%, 5.9%, compounded annually
Salary scale	4.4%, 4.4%, indexed by service
Inflation	2.7%, 2.7%
Decrement table	Developed from the Plan's 2020 experience study of the period April 1, 2015 - March 31, 2020
Mortality improvement	Society of Actuaries Scale MP-2020

STEBEN COUNTY INDUSTRIAL DEVELOPMENT AGENCY
Notes to Financial Statements

The actuarial valuation as of April 1, 2021 and April 1, 2020 used the actuarial assumption of annuitant mortality rates based on April 1, 2015 - March 31, 2020 System's experience with adjustments for mortality improvements based on MP-2020.

The long term rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates of return by each the target asset allocation percentage and by adding expected inflation. Best estimates of the arithmetic real rates of return for each major asset class included in the target asset allocation for both of the years ended December 31, 2022 and 2021 are summarized below:

Asset Type	Long Term		Target Allocation	
	Expected Real Rate*		2022	2021
	2022	2021		
Domestic equity	3.3 %	4.0 %	32.0 %	32.0 %
International equity	5.9 %	6.3 %	15.0 %	15.0 %
Private equity	6.5 %	6.8 %	10.0 %	10.0 %
Real estate	5.0 %	5.0 %	9.0 %	9.0 %
Opportunistic/absolute return strategies	4.1 %	4.5 %	3.0 %	3.0 %
Credit	3.8 %	3.6 %	4.0 %	4.0 %
Real assets	5.8 %	6.0 %	3.0 %	3.0 %
Fixed income	- %	- %	23.0 %	23.0 %
Cash	(1.0)%	0.5 %	1.0 %	1.0 %
Inflation-indexed bonds	- %	- %	- %	- %
Bonds and mortgages	- %	- %	- %	- %
			100.0 %	100.0 %

*Real rates of return are net of a long-term inflation assumption of 2.5% and 2.0% for the years ended December 31, 2022 and 2021, respectively.

Discount Rate

The discount rate used to calculate the total pension liability was 5.9% for the years ended December 31, 2022 and 2021, respectively. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially. Based upon the assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

STEBEN COUNTY INDUSTRIAL DEVELOPMENT AGENCY
Notes to Financial Statements

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate Assumption

The following presents the Agency's proportionate share of the net pension liability (asset) as of December 31, 2022 and 2021, calculated using the discount rate of 5.9% per annum (the "current rate"), as well as what the Agency's proportionate share of the net position liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (4.9%) or 1% point higher (6.9%) than the current rate:

	1% Decrease (4.9%)	Current Assumption (5.9%)	1% Increase (6.9%)
2022	\$ 186,405	\$ (72,419)	\$ (288,912)
2021	\$ 258,055	\$ 930	\$ (236,200)

Pension Plan Fiduciary Net Position

The components of the current year net pension liability of the employers as of valuation date was as follows:

	<u>2022</u>	<u>2021</u>
Valuation date	4/1/2021	4/1/2020
Employers' total pension liability	\$ 223,874,888,000	\$ 220,680,157,000
Plan net position	<u>(232,049,473,000)</u>	<u>(220,580,583,000)</u>
Employers' net pension liability	<u>\$ (8,174,585,000)</u>	<u>\$ 99,574,000</u>
 Ratio of plan net position to the employers' total pension liability	 103.65 %	 99.95 %

Note 8. Related Party Transactions

The Agency is related through common Board of Directors membership with the Steuben Area Economic Development Corporation (EDC), which also promotes economic development in the County.

Note 9. Railroad Agreement

During the year ended December 31, 2011, the Agency entered into an agreement with a railroad company that allows the company the use of rail facilities and equipment owned by the Agency in order for the company to operate, maintain, and conduct freight and other rail services in Steuben County. The terms of the agreement call for an annual fee of \$1, plus additional revenue sharing amounts once carload traffic reaches certain thresholds. The agreement was renewed in 2020 and expires in November 2031, with the option to renew for an additional term of 10 years.

Note 10. Supplemental Cash Flow Information

	<u>2022</u>	<u>2021</u>
Non-cash capital and related financing activities		
Loss on sale/donation of land	\$ 335,440	\$ -

Note 11. Reclassifications

Certain reclassifications have been made to the financial statements for the year ended December 31, 2021. These reclassifications are for comparative purposes only and have no effect on net position as originally reported.

STEUBEN COUNTY INDUSTRIAL DEVELOPMENT AGENCY
Schedule of Agency's Proportionate Share of the Net Pension Asset/Liability
For the Year Ended December 31, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
The Agency's proportion of the net pension asset/liability	0.0008859 %	0.0009337 %	0.0009195 %	0.0008859 %	0.0008698 %	0.0008838 %	0.0008623 %	0.0008751 %	0.0008751 %
The Agency's proportionate share of the net pension (asset) liability	\$ (72,419)	\$ 930	\$ 243,481	\$ 62,772	\$ 28,073	\$ 83,042	\$ 138,408	\$ 29,561	\$ 39,543
The Agency's covered employee payroll	\$ 374,059	\$ 345,137	\$ 356,844	\$ 331,228	\$ 311,056	\$ 263,883	\$ 256,977	\$ 227,864	\$ 234,902
The Agency's proportionate share of the net pension (asset) liability as a percentage of covered employee payroll	(19.36)%	0.27 %	68.23 %	18.95 %	9.03 %	31.47 %	53.86 %	12.97 %	16.83 %
Plan fiduciary net position as a percentage of the total pension asset/liability	103.65 %	99.95 %	86.39 %	96.30 %	98.20 %	94.70 %	90.70 %	97.20 %	97.20 %

See accompanying notes to required supplementary information

STEUBEN COUNTY INDUSTRIAL DEVELOPMENT AGENCY
Schedule of Agency's Pension Contributions
For the Year Ended December 31, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually required contribution	\$ 36,263	\$ 31,078	\$ 35,810	\$ 33,126	\$ 30,684	\$ 44,609	\$ 47,907	\$ 27,019	\$ 39,542	\$ 29,355
Contribution in relation to the contractually required contribution	<u>36,263</u>	<u>31,078</u>	<u>35,810</u>	<u>33,126</u>	<u>30,684</u>	<u>44,609</u>	<u>47,907</u>	<u>27,019</u>	<u>39,542</u>	<u>29,355</u>
Contribution deficiency (excess)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Covered payroll	\$ <u>374,059</u>	\$ <u>345,137</u>	\$ <u>356,844</u>	\$ <u>331,228</u>	\$ <u>311,056</u>	\$ <u>263,883</u>	\$ <u>256,977</u>	\$ <u>227,864</u>	\$ <u>234,902</u>	\$ <u>225,983</u>
Contribution as a percentage of covered employee payroll	9.69 %	9.00 %	10.04 %	10.00 %	9.86 %	16.90 %	18.64 %	11.86 %	16.83 %	12.99 %

See accompanying notes to required supplementary information

STEBEN COUNTY INDUSTRIAL DEVELOPMENT AGENCY
Notes to Required Supplementary Information
For The Year Ended December 31, 2022

Note 1. Schedule of Agency's Proportionate Share of the Net Pension Asset/Liability and Schedule of Agency's Pension Contributions

The information presented in these required supplementary schedules was determined as part of the audit of the New York State Employees' Retirement System Plan. Additional information for the pension schedules can be found in the notes to the financial statements.

The Schedule of Agency's Proportionate Share of the Net Pension Asset/Liability is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend is compiled, the Agency will present information for those years for which information is available.

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Steuben County Industrial Development Agency
Schedule of Straight Lease Projects
For the Year Ended December 31, 2022

Project Name	Corning Inc. Decker Parking Garage	Empire Pipeline Inc.	Corning Inc. Photonics Facility	Corning Inc. Photonics Plan Expansion
Project Code	4603 01 01A	4603 07 01A	AR008	4603 00 05A
Project Owner	Corning	Empire Pipeline	Corning	Corning
Project Address	Corning	Corning	Painted Post	Painted Post
Project Purpose Code	Construction	Transp.	Mfg	Mfg
Not for Profit	No	No	No	No
New Tax Revenue if no Exemptions Granted				
Total Project Amount	\$ 9,800,000	\$ 3,200,000	\$ 7,650,000	\$ 28,700,000
Benefited Project Amount	\$ 9,788,523	\$ 3,170,000	\$ 7,625,627	\$ 27,784,900
Lease Amount	\$ 9,800,000	\$ 3,200,000	\$ 7,650,000	\$ 28,700,000
Tax Exemptions:				
Total Sales Tax Cap				
State Sales Tax				
Local Sales Tax				
County Real Property Tax	46,904	15,050	32,041	7,068
Local Property Tax	65,559	10,601	32,940	7,266
School Property Tax	137,514	59,422	149,098	32,889
Mortgage Recording Tax				
Total Exemptions	<u>249,977</u>	<u>85,073</u>	<u>214,079</u>	<u>47,223</u>
County PILOT	45,731	14,619	32,510	7,068
Local PILOT	63,920	10,297	33,423	7,266
School District PILOT	134,076	57,722	151,281	32,889
Total PILOTS	<u>243,728</u>	<u>82,639</u>	<u>217,214</u>	<u>47,223</u>
Net Exemptions	\$ 6,249	\$ 2,434	\$ (3,135)	\$ -
Date Project Approved	03/29/01	04/26/07	06/26/97	09/28/00
Date IDA Took Title of Property	03/01/01	07/01/07	07/01/97	10/01/00
# of FTE's Employees at Project Location before IDA Status	54	-	-	-
Original Estimate of Jobs to be Created	350	-	1,000	-
Average Estimated Salary of Jobs to be Created	\$ 84,742	\$ 50,000	\$ -	\$ -
Original Estimate of Jobs to be Retained	54	-	-	-
Average Estimated Salary of Jobs to be Retained	\$ 84,742	\$ -	\$ -	\$ -
# of Current FTE Employees	613	-	314	-
# of FTE's Jobs Created During the Fiscal Year	29	-	29	-
# of FTE's Jobs Retained During the Fiscal Year	584	-	285	-
# of FTE Construction Jobs during 2022	-	-	-	-

Steuben County Industrial Development Agency
Schedule of Straight Lease Projects
For the Year Ended December 31, 2022

Project Name	T&K Realty LLC	736 Addison Road LLC	Corning Inc. Upgrade of Intg. Die Manuf.	Corning Children's Center
Project Code	4603 06 06A	4603 05 04A	4603 10 06A	4603 08 06A
Project Owner	T & K Realty	Lexington Corp. Properties Trust	Corning	Corning
Project Address	Painted Post	Painted Post	Painted Post	Corning
Project Purpose Code	Services	Transport.	Mfg	Services
Not for Profit	No	No	No	No
New Tax Revenue if no Exemptions Granted				
Total Project Amount	\$ 1,500,000	\$ 11,852,000	\$ 11,500,000	\$ 7,500,000
Benefited Project Amount	\$ 1,485,000	\$ 11,836,000	\$ 11,500,000	\$ 7,500,000
Lease Amount	\$ 1,500,000	\$ 11,852,000	\$ 11,500,000	\$ 1
Tax Exemptions:				
Total Sales Tax Cap				
State Sales Tax				
Local Sales Tax				
County Real Property Tax	6,522	49,676	9,631	26,400
Local Property Tax	6,705	51,172	9,901	36,900
School Property Tax	30,349	231,620	31,903	77,400
Mortgage Recording Tax				
Total Exemptions	<u>43,575</u>	<u>332,467</u>	<u>51,435</u>	<u>140,700</u>
County PILOT	5,954	44,959	6,741	19,008
Local PILOT	6,121	46,313	6,931	26,568
School District PILOT	27,705	209,628	22,332	55,728
Total PILOTS	<u>39,780</u>	<u>300,900</u>	<u>36,004</u>	<u>101,304</u>
Net Exemptions	\$ 3,796	\$ 31,567	\$ 15,430	\$ 39,396
Date Project Approved	02/26/06	10/27/05	10/21/10	05/15/08
Date IDA Took Title of Property	06/01/06	11/01/05	10/21/10	06/01/08
# of FTE's Employees at Project Location before IDA Status	12	-	105	46
Original Estimate of Jobs to be Created	-	45	52	-
Average Estimated Salary of Jobs to be Created	\$ 38,000	\$ -	\$ 43,094	\$ -
Original Estimate of Jobs to be Retained	12	-	105	46
Average Estimated Salary of Jobs to be Retained	\$ -	\$ -	\$ 55,708	\$ -
# of Current FTE Employees	44	77	179	52
# of FTE's Jobs Created During the Fiscal Year	1	-	1	-
# of FTE's Jobs Retained During the Fiscal Year	43	77	178	52
# of FTE Construction Jobs during 2022	-	-	-	-

Steuben County Industrial Development Agency
Schedule of Straight Lease Projects
For the Year Ended December 31, 2022

Project Name	Millennium Pipeline LLC	Arlington Storage Co LLC	Wyckoff Gas Storage Co LLC	Howard Wind LLC
Project Code	4603 08 06A	4603 08 05A	4603 09 01A	4603 10 03A
Project Owner	Millennium Pipeline LLC	Inergy	SemGas	Howard Wind
Project Address	Corning	Bath	Jasper	Howard
Project Purpose Code	Transport.	Transport.	Trans.	Electric
Not for Profit	No	No	No	No
New Tax Revenue if no Exemptions Granted				
Total Project Amount	\$ 27,400,000	\$ 66,925,000	\$ 50,000,000	\$ 90,000,000
Benefited Project Amount	\$ 27,348,250	\$ 66,913,500	\$ 49,985,500	\$ 90,000,000
Lease Amount	\$ 27,400,000	\$ 66,925,000	\$ 50,000,000	\$ 90,000,000
Tax Exemptions:				
Total Sales Tax Cap				
State Sales Tax				
Local Sales Tax				
County Real Property Tax	242,916	331,127	148,848	564,975
Local Property Tax	175,675	212,909	235,041	367,875
School Property Tax	956,084	684,436	386,653	1,128,600
Mortgage Recording Tax				
Total Exemptions	<u>1,374,675</u>	<u>1,228,472</u>	<u>770,543</u>	<u>2,061,450</u>
County PILOT	97,986	255,238	45,856	91,578
Local PILOT	72,486	164,281	72,409	285,834
School District PILOT	384,589	527,569	119,116	177,606
Total PILOTS	<u>555,061</u>	<u>947,087</u>	<u>237,381</u>	<u>555,018</u>
Net Exemptions	\$ 819,614	\$ 281,385	\$ 533,162	\$ 1,506,432
Date Project Approved	07/30/08	07/30/08	06/22/06	03/11/11
Date IDA Took Title of Property	11/01/08	02/01/10	02/01/09	11/01/10
# of FTE's Employees at Project Location before IDA Status	13	-	-	-
Original Estimate of Jobs to be Created	-	3	6	5
Average Estimated Salary of Jobs to be Created	\$ 100,000	\$ 62,000	\$ 50,000	\$ -
Original Estimate of Jobs to be Retained	13	-	-	-
Average Estimated Salary of Jobs to be Retained	\$ 100,000	\$ -	\$ -	\$ -
# of Current FTE Employees	-	5	5	6
# of FTE's Jobs Created During the Fiscal Year	-	-	-	-
# of FTE's Jobs Retained During the Fiscal Year	-	5	5	6
# of FTE Construction Jobs during 2022	-	-	-	-

Steuben County Industrial Development Agency
Schedule of Straight Lease Projects
For the Year Ended December 31, 2022

Project Name	NYSEG Corp Corning Valley Transmission	Corning Inc. Expansion of Glass Research	RM14 Holdings LLC Sr. Housing	Corning Museum of Glass Renovation & Expansion
Project Code	4603 10 01A	4603 10 04A	4603 11 01A	4603 12 01A
Project Owner	Iberdrola	Corning	RM14 Holdings	Corning Property Mgmt
Project Address	Erwin	Painted Post	Erwin	City of Corning
Project Purpose Code	Electric	Mfg.	Sr. Housing	Other
Not for Profit	No	No	No	No
New Tax Revenue if no Exemptions Granted				
Total Project Amount	\$ 53,000,000	\$ 9,200,000	\$ 9,108,163	\$ 64,000,000
Benefited Project Amount	\$ 53,000,000	\$ 9,200,000	\$ 9,108,163	\$ 63,995,186
Lease Amount	\$ 53,000,000	\$ 9,200,000	\$ 9,108,163	\$ 1
Tax Exemptions:				
Total Sales Tax Cap				
State Sales Tax				
Local Sales Tax				
County Real Property Tax	214,071	6,737	49,900	218,240
Local Property Tax	124,570	6,926	51,300	305,040
School Property Tax	586,523	31,347	232,200	639,840
Mortgage Recording Tax				
Total Exemptions	<u>925,164</u>	<u>45,009</u>	<u>333,400</u>	<u>1,163,120</u>
County PILOT	261,693	4,716	28,080	141,444
Local PILOT	189,267	4,848	28,868	197,700
School District PILOT	863,119	21,943	130,666	414,687
Total PILOTS	<u>1,314,079</u>	<u>31,506</u>	<u>187,615</u>	<u>753,831</u>
Net Exemptions	\$ <u>(388,915)</u>	\$ <u>13,503</u>	\$ <u>145,785</u>	\$ <u>409,289</u>
Date Project Approved	04/29/10	08/26/10	06/21/11	02/23/12
Date IDA Took Title of Property	02/23/11	10/01/10	07/01/11	06/01/12
# of FTE's Employees at Project Location before IDA Status	-	-	-	110
Original Estimate of Jobs to be Created	-	3	2	13
Average Estimated Salary of Jobs to be Created	\$ -	\$ 60,000	\$ -	\$ 59,000
Original Estimate of Jobs to be Retained	-	-	-	110
Average Estimated Salary of Jobs to be Retained	\$ -	\$ -	\$ -	\$ 59,000
# of Current FTE Employees	-	179	3	148
# of FTE's Jobs Created During the Fiscal Year	-	5	-	6
# of FTE's Jobs Retained During the Fiscal Year	-	174	3	142
# of FTE Construction Jobs during 2022	-	-	-	-

Steuben County Industrial Development Agency
Schedule of Straight Lease Projects
For the Year Ended December 31, 2022

Project Name	Howard Wind 2 Turbine Expan.	Erwin Hospitality Associates LLC Hampton Inn	26-32 Bridge St LLC	Corning War Memorial Apts
Project Code	4603 12 02A	4603 13 01A	4603 13 7A	4603 067
Project Owner	Everpower	Erwin Hospitality	26-32 Bridge St	Corning War Mem.
Project Address	Howard	Erwin	City of Corning	City of Corning
Project Purpose Code	Electric	Retail	Services	Other
Not for Profit	No	No	No	No
New Tax Revenue if no Exemptions Granted				
Total Project Amount	\$ 6,800,000	\$ 7,130,000	\$ 2,945,000	\$ 1,596,000
Benefited Project Amount	\$ 6,759,592	\$ 7,053,700	\$ 2,908,400	\$ 1,568,500
Lease Amount	\$ 1	\$ -	\$ 1	\$ 1
Tax Exemptions:				
Total Sales Tax Cap				
State Sales Tax				
Local Sales Tax				
County Real Property Tax	42,905	22,954	15,383	7,040
Local Property Tax	27,937	23,598	21,525	9,840
School Property Tax	85,297	106,812	45,150	20,640
Mortgage Recording Tax				
Total Exemptions	<u>156,138</u>	<u>153,364</u>	<u>82,058</u>	<u>37,520</u>
County PILOT	7,564	19,361	8,409	6,173
Local PILOT	4,925	19,904	11,767	8,628
School District PILOT	15,038	90,094	24,682	18,097
Total PILOTS	<u>27,527</u>	<u>129,359</u>	<u>44,858</u>	<u>32,898</u>
Net Exemptions	\$ <u>128,611</u>	\$ <u>24,005</u>	\$ <u>37,200</u>	\$ <u>4,622</u>
Date Project Approved	08/12/11	02/28/13	07/25/13	12/07/12
Date IDA Took Title of Property	10/01/12	03/01/13	07/01/13	02/01/13
# of FTE's Employees at Project Location before IDA Status	-	-	93	-
Original Estimate of Jobs to be Created	-	12	8	1
Average Estimated Salary of Jobs to be Created	\$ -	\$ 25,000	\$ 35,306	\$ 26,235
Original Estimate of Jobs to be Retained	-	-	101	-
Average Estimated Salary of Jobs to be Retained	\$ -	\$ -	\$ 35,578	\$ -
# of Current FTE Employees	-	12	131	-
# of FTE's Jobs Created During the Fiscal Year	-	-	8	-
# of FTE's Jobs Retained During the Fiscal Year	-	12	123	-
# of FTE Construction Jobs during 2022	-	-	-	-

Steuben County Industrial Development Agency
Schedule of Straight Lease Projects
For the Year Ended December 31, 2022

Project Name	Pulteney Plaza	Corning Diesel Expansion	Marsh Hill Wind Energy LLC	CFA Apartments
Project Code	4603 13 03A	4603 13 04A	4603 13 02	4603 14 03
Project Owner	Pulteney Plaza	Corning Inc.	Marsh Hill Wind	CFA Apartments
Project Address	Riverside	Erwin	Jasper	City of Corning
Project Purpose Code	Retail	Manufacturing	Trans., Elec.	Real Estate
Not for Profit	No	No	No	No
New Tax Revenue if no Exemptions Granted				
Total Project Amount	\$ 4,500,000	\$ 250,000,000	\$ 31,800,000	\$ 13,330,936
Benefited Project Amount	\$ 4,452,595	\$ 249,829,650	\$ 31,772,000	\$ 13,305,936
Lease Amount	\$ 1	\$ 1	\$ 1	\$ 1
Tax Exemptions:				
Total Sales Tax Cap				
State Sales Tax				
Local Sales Tax				
County Real Property Tax	22,328	160,696	134,275	44,660
Local Property Tax	11,645	165,205	202,175	62,423
School Property Tax	65,274	532,327	333,263	130,935
Mortgage Recording Tax				
Total Exemptions	<u>99,247</u>	<u>858,229</u>	<u>669,713</u>	<u>238,018</u>
County PILOT	19,345	95,849	16,586	17,460
Local PILOT	10,089	98,538	26,190	24,405
School District PILOT	56,553	317,512	43,084	51,191
Total PILOTS	<u>85,986</u>	<u>511,899</u>	<u>85,860</u>	<u>93,056</u>
Net Exemptions	\$ <u>13,261</u>	\$ <u>346,330</u>	\$ <u>583,853</u>	\$ <u>144,962</u>
Date Project Approved	06/20/13	06/20/13	06/20/13	06/19/14
Date IDA Took Title of Property	11/01/13	07/01/13	03/01/14	08/28/14
# of FTE's Employees at Project Location before IDA Status	-	500	-	-
Original Estimate of Jobs to be Created	80	250	1	2
Average Estimated Salary of Jobs to be Created	\$ 21,886	\$35k - \$83k	\$30k - \$120k	\$ 60,000
Original Estimate of Jobs to be Retained	-	500	-	2
Average Estimated Salary of Jobs to be Retained	\$ -	\$ 38,235	\$ 65,000	\$ 60,000
# of Current FTE Employees	45	903	4	3
# of FTE's Jobs Created During the Fiscal Year	-	-	-	-
# of FTE's Jobs Retained During the Fiscal Year	45	903	4	3
# of FTE Construction Jobs during 2022	-	-	-	-

Steuben County Industrial Development Agency
Schedule of Straight Lease Projects
For the Year Ended December 31, 2022

Project Name	Hawkes, LLC	East Lake Holdings LLC	Hilton Garden Inn	UNC Real Estate I, LLC
Project Code	4603 14 05	4603 14 02	4603 14 04	4603 17 03
Project Owner	Hawkes, LLC	E Lake Holdings	Fitpatrick Holdings	Upstate Niagara
Project Address	City of Corning	Urbana	City of Corning	Campbell
Project Purpose Code	Real Estate	Retail Trade	Retail	Manufacturing
Not for Profit	No	No	No	No
New Tax Revenue if no Exemptions Granted				
Total Project Amount	\$ 1,500,000	\$ 4,850,000	\$ 13,650,000	\$ 10,200,000
Benefited Project Amount	\$ 1,484,500	\$ 4,830,000	\$ 13,627,000	\$ 10,168,000
Lease Amount	\$ 1	\$ 1	\$ 1	\$ 1
Tax Exemptions:				
Total Sales Tax Cap				120,000
State Sales Tax				
Local Sales Tax				
County Real Property Tax	9,680	9,938	70,400	
Local Property Tax	13,530	11,557	98,400	
School Property Tax	28,380	19,344	206,400	
Mortgage Recording Tax				
Total Exemptions	<u>51,590</u>	<u>40,839</u>	<u>375,200</u>	<u>-</u>
County PILOT	7,744	6,333	23,335	
Local PILOT	10,824	7,364	32,616	
School District PILOT	22,704	12,326	68,415	
Total PILOTS	<u>41,272</u>	<u>26,022</u>	<u>124,366</u>	
Net Exemptions	\$ 10,318	\$ 14,817	\$ 250,834	\$ -
Date Project Approved	01/15/15	03/27/14	08/13/14	07/28/17
Date IDA Took Title of Property	03/01/15	03/01/15	11/01/16	08/11/17
# of FTE's Employees at Project Location before IDA Status	9	-	-	-
Original Estimate of Jobs to be Created	-	27	40	150
Average Estimated Salary of Jobs to be Created	\$ -	\$ 29,000	\$ 26,000	\$ 47,700
Original Estimate of Jobs to be Retained	12	-	-	-
Average Estimated Salary of Jobs to be Retained	\$ 26,235	\$ -	\$ -	\$ -
# of Current FTE Employees	12	14	31	
# of FTE's Jobs Created During the Fiscal Year	-	-	-	
# of FTE's Jobs Retained During the Fiscal Year	12	14	31	
# of FTE Construction Jobs during 2022	-	-	-	

Steuben County Industrial Development Agency
Schedule of Straight Lease Projects
For the Year Ended December 31, 2022

Project Name	BelGioioso	Corning Property Management Corp.	The Gunlocke Company	Red Lilac Properties, LLC
Project Code	4603-22-02A	4603 17 06	4603 17 01	4603 17 03
Project Owner	BelGioioso	CPMCo	The Gunlocke	Manufacturing Automated Systems
Project Address	Campbell	Erwin	Wayland	Erwin
Project Purpose Code	Manufacturing	Manufacturing	Manufacturing	Manufacturing
Not for Profit	No	No	No	No
New Tax Revenue if no Exemptions Granted				
Total Project Amount	\$ 3,050,000	\$ 66,900,000	\$ 2,977,170	\$ 300,000
Benefited Project Amount	\$ 3,045,000	\$ 66,860,000	\$ 2,950,170	\$ 294,500
Lease Amount	\$ -	\$ 1	\$ 1	\$ 1
Tax Exemptions:				
Total Sales Tax Cap	244,000	392,000		30,000
State Sales Tax	17,065			
Local Sales Tax	17,065			
County Real Property Tax	56,835	503,454	114,447	2,773
Local Property Tax	24,520	650,437	123,375	2,880
School Property Tax	118,561	1,724,040	266,393	13,208
Mortgage Recording Tax				
Total Exemptions	<u>234,046</u>	<u>2,877,931</u>	<u>504,216</u>	<u>18,861</u>
County PILOT	13,095	456,944	73,573	1,221
Local PILOT	5,649	587,187	79,313	1,268
School District PILOT	27,317	1,579,483	171,253	5,816
Total PILOTS	<u>46,061</u>	<u>2,623,615</u>	<u>324,138</u>	<u>8,305</u>
Net Exemptions	\$ <u>187,985</u>	\$ <u>254,316</u>	\$ <u>180,078</u>	\$ <u>10,556</u>
Date Project Approved	07/28/22	11/16/17	03/17/17	7/21/2016
Date IDA Took Title of Property	08/25/22	12/01/17	06/05/17	4/6/2017
# of FTE's Employees at Project Location before IDA Status	-	2,836	601	8.00
Original Estimate of Jobs to be Created	150	-	150	5.00
Average Estimated Salary of Jobs to be Created	\$ 47,700	\$ 172,250	\$ 50,400	\$ 61,484
Original Estimate of Jobs to be Retained	-	2,836	601	8.00
Average Estimated Salary of Jobs to be Retained	\$ -	\$ 172,250	\$ 50,400	\$ 61,484
# of Current FTE Employees	216	2,983	173	14.00
# of FTE's Jobs Created During the Fiscal Year	-	92	9	2.00
# of FTE's Jobs Retained During the Fiscal Year	216	2,891	164	12.00
# of FTE Construction Jobs during 2022	-	-	-	-

Steuben County Industrial Development Agency
Schedule of Straight Lease Projects
For the Year Ended December 31, 2022

Project Name	BD Realty Group	7100A Route 70/a LLC	Riedman-Purcell CH II LLC	Marzo Brown LLC
Project Code	4603 17 04	4603 170 5	4603 18 02	4603 18 01
Project Owner	Bath/Dansville Dental Prof.	7100 Route 70A LLC	Riedman-Purcell CH II	Maria E. Marzo DDS P.C.
Project Address	Bath	Hornellsville	City of Corning	Town of Erwin
Project Purpose Code	Services	Services	Other	Services
Not for Profit	No	No	No	No
New Tax Revenue if no Exemptions Granted				
Total Project Amount	\$ 1,666,000	\$ 8,934,206	\$ 15,220,000	\$ 1,863,000
Benefited Project Amount	\$ 1,654,000	\$ 8,916,706	\$ 15,210,000	\$ 1,855,000
Lease Amount	\$ 1	\$ 1	\$ 1	\$ 1
Tax Exemptions:				
Total Sales Tax Cap	66,640	576,000	600,000	66,000
State Sales Tax				
Local Sales Tax				
County Real Property Tax	5,712	51,578	8,033	6,312
Local Property Tax	3,038	33,374	11,227	6,489
School Property Tax	11,830	122,026	23,550	29,373
Mortgage Recording Tax				
Total Exemptions	<u>20,580</u>	<u>206,978</u>	<u>42,810</u>	<u>42,175</u>
County PILOT	1,943	28,249	4,923	3,291
Local PILOT	1,033	18,279	6,881	3,383
School District PILOT	4,023	66,834	14,434	15,314
Total PILOTS	<u>6,999</u>	<u>113,362</u>	<u>26,238</u>	<u>21,988</u>
Net Exemptions	\$ 13,581	\$ 93,616	\$ 16,572	\$ 20,187
Date Project Approved	9/28/2017	9/28/2017	4/26/2018	2/22/2018
Date IDA Took Title of Property	10/23/2017	1/1/2018	9/7/2018	4/1/2018
# of FTE's Employees at Project Location before IDA Status	6.00	24.00	-	12.00
Original Estimate of Jobs to be Created	7.00	5.00	3.00	10.00
Average Estimated Salary of Jobs to be Created	\$ 63,395	\$ 93,250	\$ 30,766	\$ 80,500
Original Estimate of Jobs to be Retained	6.00	24.00	-	12.00
Average Estimated Salary of Jobs to be Retained	\$ 60,666	\$ 93,250	\$ -	\$ 80,500
# of Current FTE Employees	30.00	332.00	3.00	15.00
# of FTE's Jobs Created During the Fiscal Year	3.00	15.00	1.00	-
# of FTE's Jobs Retained During the Fiscal Year	27.00	317.00	2.00	15.00
# of FTE Construction Jobs during 2022	-	-	-	-

Steuben County Industrial Development Agency
Schedule of Straight Lease Projects
For the Year Ended December 31, 2022

Project Name	Corning Property Management Corporation C Building Renovation	FHFCU HQ LLC and FHFCU LOT LLC	54 W Market LLC	Empire Telephone Corporation
Project Code	4603 18 05	4603 19 01	4603 19 07	4603 19 02
Project Owner	CPMCo	FHFCU HQ LLC and FHFCU LOT LLC	54 W Market LLC	Empire Telephone Corporation
Project Address	City of Corning	City of Corning	City of Corning	Town of Prattsburgh
Project Purpose Code	Other	Finance	Finance	Communication
Not for Profit	No	No	No	No
New Tax Revenue if no Exemptions Granted				
Total Project Amount	\$ 25,000,000	\$ 10,300,000	\$ 2,264,175	\$ 1,385,000
Benefited Project Amount	\$ 24,980,000	\$ 10,275,000	\$ 2,244,993	\$ 1,377,500
Lease Amount		\$ 1	\$ 1	\$ 1
Tax Exemptions:				
Total Sales Tax Cap	2,000,000	360,000	61,000	106,000
State Sales Tax				
Local Sales Tax				
County Real Property Tax	-	33,890	2,637	4,164
Local Property Tax	-	47,369	3,690	3,950
School Property Tax	-	99,358	7,740	6,733
Mortgage Recording Tax	-			
Total Exemptions	-	180,617	14,067	14,846
County PILOT	-	1,828	2,508	1,056
Local PILOT	-	2,555	3,510	1,002
School District PILOT	-	5,359	7,362	1,708
Total PILOTS	-	9,741	13,380	3,767
Net Exemptions	\$ -	\$ 170,876	\$ 687	\$ 11,079
Date Project Approved	12/13/2018	4/25/2019	10/24/2019	2/28/2019
Date IDA Took Title of Property	12/13/2018	7/17/2019	11/15/2019	4/3/2019
# of FTE's Employees at Project Location before IDA Status	300	73	0	24
Original Estimate of Jobs to be Created	-	20.00	-	6.00
Average Estimated Salary of Jobs to be Created	\$ -	\$ 61,950	\$ -	\$ 54,000
Original Estimate of Jobs to be Retained	300	73	-	24
Average Estimated Salary of Jobs to be Retained	\$ 232,688	\$ 61,950	\$ -	\$ 54,000
# of Current FTE Employees	8	87	-	32
# of FTE's Jobs Created During the Fiscal Year	-	11	-	3.00
# of FTE's Jobs Retained During the Fiscal Year	8	76	-	29
# of FTE Construction Jobs during 2022	-	-	-	-

Steuben County Industrial Development Agency
Schedule of Straight Lease Projects
For the Year Ended December 31, 2022

Project Name	Abundant Solar Power (Troupsburg) LLC	MAS Red Lilac Properties, LLC Phase II	Canandaigua Power Partners, LLC 2019	Canandaigua Power Partners, LLC II 2019
Project Code	4603 19 12	4603 19 06	4603 19 08	4603 19 09
Project Owner	Abundant Solar Power (Troupsburg) LLC	Red Lilac Properties, LLC Phase II	Canandaigua Power Partners, LLC	Canandaigua Power Partners, LLC
Project Address	Troupsburg Electric	Painted Post Manufacturing	Cohocton Electric	Cohocton Electric
Project Purpose Code	No	No	No	No
Not for Profit				
New Tax Revenue if no Exemptions Granted				
Total Project Amount	\$ 7,892,050	\$ -	\$ 71,000,000	\$ 31,000,000
Benefited Project Amount	\$ 7,858,050	\$ -	\$ 70,831,700	\$ 30,831,700
Lease Amount	\$ 1	\$ -	\$ 1	\$ 1
Tax Exemptions:				
Total Sales Tax Cap	196,000		112,000	48,000
State Sales Tax			10,033	4,300
Local Sales Tax			10,033	4,300
County Real Property Tax	39,162		885,500	365,400
Local Property Tax	28,548		617,750	248,150
School Property Tax	77,714		1,813,011	697,250
Mortgage Recording Tax				
Total Exemptions	145,424	-	3,336,327	1,319,400
County PILOT	6,208		155,078	65,710
Local PILOT	4,352		105,354	44,625
School District PILOT	12,390		309,981	134,127
Total PILOTS	22,950	-	570,413	244,462
Net Exemptions	\$ 122,474	\$ -	\$ 2,765,915	\$ 1,074,938
Date Project Approved	12/11/2019		10/24/2019	10/24/2019
Date IDA Took Title of Property	12/13/2019		12/6/2019	12/6/2019
# of FTE's Employees at Project Location before IDA Status	0	0	9	0
Original Estimate of Jobs to be Created	-	-	-	-
Average Estimated Salary of Jobs to be Created	\$ -	\$ -	\$ 82,500	\$ -
Original Estimate of Jobs to be Retained	-	-	9	-
Average Estimated Salary of Jobs to be Retained	\$ -	\$ -	\$ 82,500	\$ -
# of Current FTE Employees	-	-	8	-
# of FTE's Jobs Created During the Fiscal Year	-	-	-	-
# of FTE's Jobs Retained During the Fiscal Year	-	-	8	-
# of FTE Construction Jobs during 2022	-	-	5.00	-

Steuben County Industrial Development Agency
Schedule of Straight Lease Projects
For the Year Ended December 31, 2022

Project Name	2-4 Market Street, LLC	Automated Cells & Equipment LLC Acquisition	Bright Hill Solar LLC	NY Bath I, LLC
Project Code	4603 19 10	4603 19 04	4603 20 02	4603 20 01
Project Owner	2-4 Market Street, LLC	Automated Cells & Equipment LLC Acquisition	Bright Hill Solar, LLC	NY Bath I, LLC
Project Address	Corning	Painted Post	Dansville	Bath
Project Purpose Code	Retail Trade	Mfg	Electric	Electric
Not for Profit	No	No	No	No
New Tax Revenue if no Exemptions Granted				
Total Project Amount	\$ 1,390,000	\$ 12,000,000	\$ 6,438,930	\$ 8,633,219
Benefited Project Amount	\$ 1,382,000	\$ 11,992,000	\$ 6,349,930	\$ 8,530,719
Lease Amount	\$ 1	\$ 1	\$ 1	\$ 1
Tax Exemptions:				
Total Sales Tax Cap	72,000	-	317,114	406,042
State Sales Tax			-	
Local Sales Tax			-	
County Real Property Tax	7,208	2,777	28,709	42,591
Local Property Tax	10,086	2,855	43,241	22,653
School Property Tax	21,156	12,924	109,136	88,210
Mortgage Recording Tax				
Total Exemptions	<u>38,450</u>	<u>18,557</u>	<u>181,087</u>	<u>153,453</u>
County PILOT	2,808	1,805	4,488	8,415
Local PILOT	3,929	1,856	6,848	4,304
School District PILOT	8,241	8,401	17,209	17,480
Total PILOTS	<u>14,978</u>	<u>12,062</u>	<u>28,545</u>	<u>30,199</u>
Net Exemptions	\$ 23,472	\$ 6,495	\$ 152,542	\$ 123,254
Date Project Approved	10/24/2019	4/25/2019	5/28/2020	5/28/2020
Date IDA Took Title of Property	10/16/2019	4/25/2019	7/1/2020	6/1/2020
# of FTE's Employees at Project Location before IDA Status	0	60	0	0
Original Estimate of Jobs to be Created	18	-	-	-
Average Estimated Salary of Jobs to be Created	\$ 34,980	\$ -	\$ -	\$ -
Original Estimate of Jobs to be Retained	-	60	-	-
Average Estimated Salary of Jobs to be Retained	\$ -	\$ 63,000	\$ -	\$ -
# of Current FTE Employees	8	54	-	-
# of FTE's Jobs Created During the Fiscal Year	-	5.00	-	-
# of FTE's Jobs Retained During the Fiscal Year	8	49	-	-
# of FTE Construction Jobs during 2022	-	-	-	-

Steuben County Industrial Development Agency
Schedule of Straight Lease Projects
For the Year Ended December 31, 2022

Project Name	Riedman Purchell CH II, LLC Phase 2	B&H Railcorp	NY Troupsburg I, LLC	BLW Properties, LLC
Project Code	4603 19 13	4603 20 04	4603 20 08	4603-21-03
Project Owner	Riedman Purcell CH II, LLC Phase 2	B & H Railcorp	NY Troupsburg I, LLC	BLW Properties, LLC
Project Address	Corning	Steuben County	Troupsburg	Bath
Project Purpose Code	Other	Transport	Electric	Other
Not for Profit	No	No	No	No
New Tax Revenue if no Exemptions Granted				
Total Project Amount	\$ 8,720,000	\$ 750,000	\$ 9,346,173	\$ 2,689,400
Benefited Project Amount	\$ 8,607,800	\$ 740,000	\$ 9,228,173	\$ 2,669,896
Lease Amount	\$ 1	\$ 1	\$ 1	\$ 1
Tax Exemptions:				
Total Sales Tax Cap	280,000	-	406,042	120,000
State Sales Tax				48,000
Local Sales Tax				48,000
County Real Property Tax	4,389	15,463	-	21,216
Local Property Tax	6,135	11,155	-	11,284
School Property Tax	12,869	41,769	-	43,940
Mortgage Recording Tax			-	-
Total Exemptions	23,394	68,387	-	172,440
County PILOT	5,879	11,778	-	19,056
Local PILOT	8,217	8,061	-	10,135
School District PILOT	17,236	31,155	-	39,583
Total PILOTS	31,332	50,994	-	68,775
Net Exemptions	\$ (7,938)	\$ 17,393	\$ -	\$ 103,665
Date Project Approved	1/23/2020	7/1/2020	12/10/2020	7/22/2021
Date IDA Took Title of Property	2/1/2020	12/1/2001	12/23/2020	8/25/2021
# of FTE's Employees at Project Location before IDA Status	0	18	0	0
Original Estimate of Jobs to be Created	-	-	-	-
Average Estimated Salary of Jobs to be Created	\$ -	\$ -	\$ -	\$ -
Original Estimate of Jobs to be Retained	3	18	-	-
Average Estimated Salary of Jobs to be Retained	\$ -	\$ 55,467	\$ -	\$ -
# of Current FTE Employees		1	-	98
# of FTE's Jobs Created During the Fiscal Year		-	-	9.00
# of FTE's Jobs Retained During the Fiscal Year		1	-	90
# of FTE Construction Jobs during 2022		-	-	20.00

Steuben County Industrial Development Agency
Schedule of Straight Lease Projects
For the Year Ended December 31, 2022

Project Name	Baron Winds, LLC	Canisteo Solar I, LLC	Clark Speciality	NY Arkport Crossett Road Solar, LLC
Project Code	4603 19 03	4603-21-04	4603 21 01	4603 20 07
Project Owner	Baron Winds, LLC	Canisteo Solar I, LLC	Clark Speciality	NY Troupsburg I, LLC
Project Address	Wayland	Hornell	Bath	Troupsburg
Project Purpose Code	Clean Energy	Clean Energy	Manufacturing	Electric
Not for Profit	No	No	No	No
New Tax Revenue if no Exemptions Granted				
Total Project Amount	\$ 304,171,000	\$ 8,788,740	\$ 100,000	\$ 8,287,000
Benefited Project Amount	\$ 304,096,000	\$ 8,700,940	\$ 100,000	\$ 8,204,130
Lease Amount	\$ 1	\$ 1	\$ 1	\$ 1
Tax Exemptions:				
Total Sales Tax Cap	8,000,000	227,150	100,000	280,668
State Sales Tax	1,167,746	113,575		
Local Sales Tax	1,167,746	113,575		
County Real Property Tax	-	-	5,712	-
Local Property Tax	-	-	10,528	-
School Property Tax	-	-	11,830	-
Mortgage Recording Tax	-	-	-	-
Total Exemptions	2,335,492	227,150	28,070	-
County PILOT	-	-	448	-
Local PILOT	-	-	971	-
School District PILOT	-	-	927	-
Total PILOTS	-	-	2,346	-
Net Exemptions	\$ 2,335,492	\$ 227,150	\$ 25,724	\$ -
Date Project Approved	5/28/2020	7/22/2021	2/25/2021	3/25/2021
Date IDA Took Title of Property	9/20/2021	12/15/2021	2/26/2021	7/19/2021
# of FTE's Employees at Project Location before IDA Status	0	0	32	0
Original Estimate of Jobs to be Created	-	-	10	-
Average Estimated Salary of Jobs to be Created	\$ -	\$ -	\$ 30,000	\$ -
Original Estimate of Jobs to be Retained	-	-	32	-
Average Estimated Salary of Jobs to be Retained	\$ -	\$ -	\$ 30,000	\$ -
# of Current FTE Employees	-	4	39	-
# of FTE's Jobs Created During the Fiscal Year	-	2.00	-	-
# of FTE's Jobs Retained During the Fiscal Year	-	2	39	-
# of FTE Construction Jobs during 2022	-	25.00	-	-

Steuben County Industrial Development Agency
Schedule of Straight Lease Projects
For the Year Ended December 31, 2022

Project Name	NY Pulteney I, LLC	Thurston Ridge Solar, LLC	Eight Point Wind	LP Building Solutions
Project Code	4603 21 06	4603 21 05	4603 21 02	4603 21 07A
Project Owner	NY Pulteney I, LLC	Thurston Ridge Solar, LLC	Eight Point Wind LLC	LP Building Solutions
Project Address	Pulteney	Thurston	Eight Point Wind LLC	Bath
Project Purpose Code	Clean Energy	Clean Energy	Clean Energy	Mtg
Not for Profit	No	No	No	No
New Tax Revenue if no Exemptions Granted				
Total Project Amount	\$ 6,160,000	\$ 8,971,755	\$ 210,000,000	\$ 23,350,000
Benefited Project Amount	\$ 6,098,400	\$ 8,882,055	\$ 209,650,000	\$ 23,272,000
Lease Amount	\$ 1	\$ 1	\$ 1	\$ 1
Tax Exemptions:				
Total Sales Tax Cap	278,000	186,584	9,995,000	2,040,000
State Sales Tax		93,292	1,829,733	259,360
Local Sales Tax		93,292	1,829,733	259,360
County Real Property Tax	-	-	-	-
Local Property Tax	-	-	-	-
School Property Tax	-	-	-	-
Mortgage Recording Tax	-	-	-	-
Total Exemptions	-	186,584	3,659,466	518,720
County PILOT	-	-	-	-
Local PILOT	-	-	-	-
School District PILOT	-	-	-	-
Total PILOTS	-	-	-	-
Net Exemptions	\$ -	\$ 186,584	\$ 3,659,466	\$ 518,720
Date Project Approved	9/23/2021	7/22/2021	3/25/2021	12/20/2021
Date IDA Took Title of Property	12/23/2021	12/15/2021	1/31/2022	5/2/2022
# of FTE's Employees at Project Location before IDA Status	0	0	0	0
Original Estimate of Jobs to be Created	-	-	-	61
Average Estimated Salary of Jobs to be Created	\$ -	\$ -	\$ -	\$ 48,000
Original Estimate of Jobs to be Retained	-	-	-	-
Average Estimated Salary of Jobs to be Retained	\$ -	\$ -	\$ -	\$ -
# of Current FTE Employees	-	4	9	3
# of FTE's Jobs Created During the Fiscal Year	-	2.00	9.00	3.00
# of FTE's Jobs Retained During the Fiscal Year	-	2	-	-
# of FTE Construction Jobs during 2022	-	27.00	252.00	8.50

Steuben County Industrial Development Agency
Schedule of Straight Lease Projects
For the Year Ended December 31, 2022

Project Name	<u>Northside Place</u>	<u>StudioNext</u>
Project Code	4603 22 01	4603 22 04
Project Owner	<u>Northside Place</u>	<u>Corning Museum of Glass</u>
Project Address	Corning	Corning
Project Purpose Code	Services	Services
Not for Profit	No	No
New Tax Revenue if no Exemptions Granted		
Total Project Amount	\$ 9,214,000	\$ 40,878,360
Benefited Project Amount	\$ 9,183,300	\$ 40,863,360
Lease Amount	<u>\$ 1</u>	<u>\$ -</u>
Tax Exemptions:		
Total Sales Tax Cap	280,000	652,000
State Sales Tax		51,137
Local Sales Tax		51,137
County Real Property Tax	-	-
Local Property Tax	-	-
School Property Tax	-	-
Mortgage Recording Tax	87,500	
Total Exemptions	<u>87,500</u>	<u>102,274</u>
County PILOT	-	-
Local PILOT	-	-
School District PILOT	-	-
Total PILOTS	<u>-</u>	<u>-</u>
Net Exemptions	<u>\$ 87,500</u>	<u>\$ 102,274</u>
Date Project Approved	5/19/2022	8/25/2022
Date IDA Took Title of Property	11/3/2022	10/20/2022
# of FTE's Employees at Project Location before IDA Status	0	0
Original Estimate of Jobs to be Created	1	-
Average Estimated Salary of Jobs to be Created	\$ 88,000	\$ 60,000
Original Estimate of Jobs to be Retained	-	-
Average Estimated Salary of Jobs to be Retained	\$ -	\$ 60,000
# of Current FTE Employees	-	-
# of FTE's Jobs Created During the Fiscal Year	-	-
# of FTE's Jobs Retained During the Fiscal Year	-	-
# of FTE Construction Jobs during 2022	1.00	-

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors
Steuben County Industrial Development Agency
Bath, New York

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States the financial statements of Steuben County Industrial Development Agency, a discretely presented component unit of the County of Steuben, New York, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise Steuben County Industrial Development Agency's basic financial statements, and have issued our report thereon dated March 23, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Steuben County Industrial Development Agency's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Steuben County Industrial Development Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of Steuben County Industrial Development Agency's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Steuben County Industrial Development Agency's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the Agency's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Kristie M. Beach, CPAs, PLLC
Webster, New York
March 23, 2023

DRAFT

Annual Report for Steuben County Industrial Development Agency

Fiscal Year Ending: 12/31/2022

Run Date: 03/21/2023
 Status: UNSUBMITTED
 Certified Date: N/A

Governance Information (Authority-Related)

Question	Response	URL(If Applicable)
1. Has the Authority prepared its annual report on operations and accomplishments for the reporting period as required by section 2800 of PAL?	Yes	https://steubencountyida.com/2833-2/
2. As required by section 2800(9) of PAL, did the Authority prepare an assessment of the effectiveness of its internal controls?	Yes	https://steubencountyida.com/2833-2/
3. Has the lead audit partner for the independent audit firm changed in the last five years in accordance with section 2802(4) of PAL?	Yes	N/A
4. Does the independent auditor provide non-audit services to the Authority?	No	N/A
5. Does the Authority have an organization chart?	Yes	https://steubencountyida.com/public-documents/
6. Are any Authority staff also employed by another government agency?	No	
7. Does the Authority have Claw Back agreements?	Yes	N/A
8. Has the Authority posted their mission statement to their website?	Yes	https://steubencountyida.com/public-documents/
9. Has the Authority's mission statement been revised and adopted during the reporting period?	No	N/A
10. Attach the Authority's measurement report, as required by section 2824-a of PAL and provide the URL?		https://steubencountyida.com/2833-2/

Annual Report for Steuben County Industrial Development Agency

Fiscal Year Ending: 12/31/2022

Run Date: 03/21/2023
 Status: UNSUBMITTED
 Certified Date: N/A

Governance Information (Board-Related)

Question	Response	URL(if Applicable)
1. Has the Board established a Governance Committee in accordance with Section 2824(7) of PAL?	Yes	N/A
2. Has the Board established an Audit Committee in accordance with Section 2824(4) of PAL?	Yes	N/A
3. Has the Board established a Finance Committee in accordance with Section 2824(8) of PAL?	Yes	N/A
4. Provide a URL link where a list of Board committees can be found (including the name of the committee and the date established):		https://steubencountyida.com/wp-content/uploads/2023/02/Steuben-County-IDA-Committee-Appointments-2023.pdf
5. Does the majority of the Board meet the independence requirements of Section 2825(2) of PAL?	Yes	N/A
6. Provide a URL link to the minutes of the Board and committee meetings held during the covered fiscal year		https://steubencountyida.com/2022-approved-minutes/
7. Has the Board adopted bylaws and made them available to Board members and staff?	Yes	https://steubencountyida.com/wp-content/uploads/2022/01/By-Laws.pdf
8. Has the Board adopted a code of ethics for Board members and staff?	Yes	https://steubencountyida.com/public-documents/
9. Does the Board review and monitor the Authority's implementation of financial and management controls?	Yes	N/A
10. Does the Board execute direct oversight of the CEO and management in accordance with Section 2824(1) of PAL?	Yes	N/A
11. Has the Board adopted policies for the following in accordance with Section 2824(1) of PAL?		
Salary and Compensation	Yes	N/A
Time and Attendance	Yes	N/A
Whistleblower Protection	Yes	N/A
Defense and Indemnification of Board Members	Yes	N/A
12. Has the Board adopted a policy prohibiting the extension of credit to Board members and staff in accordance with Section 2824(5) of PAL?	Yes	N/A
13. Are the Authority's Board members, officers, and staff required to submit financial disclosure forms in accordance with Section 2825(3) of PAL?	Yes	N/A
14. Was a performance evaluation of the board completed?	Yes	N/A
15. Was compensation paid by the Authority made in accordance with employee or union contracts?	Yes	N/A
16. Has the board adopted a conditional/additional compensation policy governing all employees?	Yes	https://steubencountyida.com/public-documents/
17. Has the board adopted a Uniform Tax Exemption Policy(UTEP) according to Section 874(4) of GML?	Yes	https://steubencountyida.com/public-documents/

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 Status: UNSUBMITTED
 Certified Date: N/A

Board of Directors Listing

Name	Alger, Mark	Nominated By	Local
Chair of the Board	Yes	Appointed By	Local
If yes, Chair Designated by	Elected by Board	Confirmed by Senate?	N/A
Term Start Date	1/1/2022	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	12/31/2024	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	No
Designee Name		Ex-Officio	

Name	Caulfield, Michelle	Nominated By	Local
Chair of the Board	No	Appointed By	Local
If yes, Chair Designated by		Confirmed by Senate?	No
Term Start Date	1/1/2022	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	12/31/2025	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	No
Designee Name		Ex-Officio	

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Name	Davidson, Mike	Nominated By	Local
Chair of the Board	No	Appointed By	Local
If yes, Chair Designated by		Confirmed by Senate?	No
Term Start Date	12/1/2020	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	12/31/2023	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	No
Designee Name		Ex-Officio	

Name	Russo, Anthony	Nominated By	Local
Chair of the Board	No	Appointed By	Local
If yes, Chair Designated by		Confirmed by Senate?	N/A
Term Start Date	1/1/2022	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	12/31/2025	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	No
Designee Name		Ex-Officio	

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Name	Sharkey, Christine G	Nominated By	Local
Chair of the Board	No	Appointed By	Local
If yes, Chair Designated by		Confirmed by Senate?	N/A
Term Start Date	1/1/2020	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	12/31/2023	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	No
Designee Name		Ex-Officio	

Name	Strobel, Dean	Nominated By	Local
Chair of the Board	No	Appointed By	Local
If yes, Chair Designated by		Confirmed by Senate?	N/A
Term Start Date	1/1/2022	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	12/31/2024	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	No
Designee Name		Ex-Officio	

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 Certified Date: N/A

Name	VanEtten, Scott	Nominated By	Local
Chair of the Board	No	Appointed By	Local
If yes, Chair Designated by		Confirmed by Senate?	N/A
Term Start Date	1/1/2022	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	12/31/2023	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	Yes
Designee Name		Ex-Officio	

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 Certified Date: N/A

Staff Listing

Name	Title	Group	Department / Subsidiary	Union Name	Bargaining Unit	Full Time/ Part Time	Exempt	Base Annualized Salary	Actual salary paid to the Individual	Over time paid by Authority	Performance Bonus	Extra Pay	Other Compensation/ Allowances/ Adjustments	Total Compensation	Individual also paid by another entity to perform the work of the authority	If yes Is payment made by state or local government
Housworth, Stacy	Finance and Compliance Manager	Administrative and Clerical				FT	Yes	\$74,675.00	\$74,675.00	\$0.00	\$0.00	\$0.00	\$5,713.00	\$80,388.00	No	
Johnson, James C	Executive Director	Executive				FT	Yes	\$164,525.00	\$164,525.00	\$0.00	\$0.00	\$0.00	\$10,691.00	\$175,216.00	No	
Smith, James C	Infrastructure Specialist	Professional				PT	Yes	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$2,295.00	\$32,295.00	No	
Staats, Jill	Deputy Director of Operations	Professional				FT	Yes	\$80,037.00	\$80,037.00	\$0.00	\$0.00	\$0.00	\$6,123.00	\$86,160.00	No	

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Benefit Information

During the fiscal year, did the authority continue to pay for any of the above mentioned benefits for former staff or individuals affiliated with the authority after those individuals left the authority?	No
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Board Members

Name	Title	Severance Package	Payment For Unused Leave	Club Memberships	Use of Corporate Credit Cards	Personal Loans	Auto	Transportation	Housing Allowance	Spousal / Dependent Life Insurance	Tuition Assistance	Multi-Year Employment	None of these benefits	Other
Alger, Mark	Board of Directors												X	
Caulfield, Michelle	Board of Directors												X	
Davidson, Mike	Board of Directors												X	
Russo, Anthony	Board of Directors												X	
Sharkey, Christine G	Board of Directors												X	
Strobel, Dean	Board of Directors												X	
VanEtten, Scott	Board of Directors												X	

Staff

Name	Title	Severance Package	Payment For Unused Leave	Club Memberships	Use of Corporate Credit Cards	Personal Loans	Auto	Transportation	Housing Allowance	Spousal / Dependent Life Insurance	Tuition Assistance	Multi-Year Employment	None of these benefits	Other
Johnson, James C	Executive Director				X		X					X		

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Subsidiary/Component Unit Verification

Is the list of subsidiaries, as assembled by the Office of the State Comptroller, correct?	Yes
Are there other subsidiaries or component units of the Authority that are active, not included in the PARIS reports submitted by this Authority and not independently filing reports in PARIS?	No

Name of Subsidiary/Component Unit	Status
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Request Subsidiary/Component Unit Change

Name of Subsidiary/Component Unit	Status	Requested Changes
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Request Add Subsidiaries/Component Units

Name of Subsidiary/Component Unit	Establishment Date	Purpose of Subsidiary/Component Unit
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Request Delete Subsidiaries/Component Units

Name of Subsidiary/Component Unit	Termination Date	Reason for Termination	Proof of Termination Document Name
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Summary Financial Information

SUMMARY STATEMENT OF NET ASSETS

			Amount
Assets			
Current Assets			
	Cash and cash equivalents		\$2,603,998.00
	Investments		\$1,606,034.00
	Receivables, net		\$0.00
	Other assets		\$8,772.00
	Total current assets		\$4,218,804.00
Noncurrent Assets			
	Restricted cash and investments		\$165,873.00
	Long-term receivables, net		\$0.00
	Other assets		\$236,997.00
	Capital Assets		
		Land and other nondepreciable property	\$622,882.00
		Buildings and equipment	\$1,527,636.00
		Infrastructure	\$0.00
		Accumulated depreciation	\$946,832.00
		Net Capital Assets	\$1,203,686.00
	Total noncurrent assets		\$1,606,556.00
Total assets			\$5,825,360.00
Liabilities			
Current Liabilities			
	Accounts payable		\$1,798.00
	Pension contribution payable		\$0.00
	Other post-employment benefits		\$0.00
	Accrued liabilities		\$3,876.00
	Deferred revenues		\$0.00
	Bonds and notes payable		\$0.00
	Other long-term obligations due within one year		\$0.00
	Total current liabilities		\$5,674.00
Noncurrent Liabilities			

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	Pension contribution payable		\$0.00
	Other post-employment benefits		\$0.00
	Bonds and notes payable		\$0.00
	Long term leases		\$0.00
	Other long-term obligations		\$260,359.00
	Total noncurrent liabilities		\$260,359.00
Total liabilities			\$266,033.00
Net Asset (Deficit)			
Net Assets			
	Invested in capital assets, net of related debt		\$1,203,686.00
	Restricted		\$165,873.00
	Unrestricted		\$4,189,768.00
	Total net assets		\$5,559,327.00

SUMMARY STATEMENT OF REVENUE, EXPENSES AND CHANGES IN NET ASSETS

			Amount
Operating Revenues			
	Charges for services		\$1,556,703.00
	Rental and financing income		\$0.00
	Other operating revenues		\$911,342.00
	Total operating revenue		\$2,468,045.00
Operating Expenses			
	Salaries and wages		\$374,059.00
	Other employee benefits		\$0.00
	Professional services contracts		\$10,960.00
	Supplies and materials		\$84,223.00
	Depreciation and amortization		\$53,462.00
	Other operating expenses		\$981,840.00
	Total operating expenses		\$1,504,544.00
Operating income (loss)			\$963,501.00
Nonoperating Revenues			
	Investment earnings		\$8,716.00
	State subsidies/grants		\$0.00
	Federal subsidies/grants		\$0.00

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	Municipal subsidies/grants		\$0.00
	Public authority subsidies		\$0.00
	Other nonoperating revenues		\$0.00
	Total nonoperating revenue		\$8,716.00
Nonoperating Expenses			
	Interest and other financing charges		\$0.00
	Subsidies to other public authorities		\$0.00
	Grants and donations		\$0.00
	Other nonoperating expenses		\$335,440.00
	Total nonoperating expenses		\$335,440.00
	Income (loss) before contributions		\$636,777.00
Capital contributions			\$0.00
Change in net assets			\$636,777.00
Net assets (deficit) beginning of year			\$4,922,550.00
Other net assets changes			\$0.00
Net assets (deficit) at end of year			\$5,559,327.00

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Current Debt

Question	Response
1. Did the Authority have any outstanding debt, including conduit debt, at any point during the reporting period?	No
2. If yes, has the Authority issued any debt during the reporting period?	

New Debt Issuances

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Schedule of Authority Debt

Type of Debt			Statutory Authorization(\$)	Outstanding Start of Fiscal Year(\$)	New Debt Issuances(\$)	Debt Retired (\$)	Outstanding End of Fiscal Year(\$)
State Obligation	State Guaranteed						
State Obligation	State Supported						
State Obligation	State Contingent Obligation						
State Obligation	State Moral Obligation						
Other State-Funded	Other State-Funded						
Authority Debt - General Obligation	Authority Debt - General Obligation						
Authority Debt - Revenue	Authority Debt - Revenue						
Authority Debt - Other	Authority Debt - Other						
Conduit		Conduit Debt					
Conduit		Conduit Debt - Pilot Increment Financing					
TOTALS							

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Real Property Acquisition/Disposal List

This Authority has indicated that it had no real property acquisitions or disposals during the reporting period.

Personal Property

1. Property Description	36 Delaware Ave: "A 9.08 acre site including 78,564 sq ft of aged industrial facilities in poor-fair condition.
Estimated Fair Market Value	\$12,000.00
How was Fair Market Value Determined?	Other
Transaction Date	1/1/2021
Sale Price	\$12,000.00
Purchaser Organization	Clark Specialty Co, Inc
Last Name	
First Name	
Purchaser Address	
Address Line1	36 Delaware Ave
Address Line2	
City	BATH
State	NY
Postal Code	14810
Plus4	
Province/Region	
Country	United States

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2. Property Description	Industrial Park I: "Land" means the real property consisting of approximately 75.87+/- acres, located at 7234 State Route 54, Town of Bath, County of Steuben and State of New York.
Estimated Fair Market Value	\$379,000.00
How was Fair Market Value Determined?	Appraisal
Transaction Date	3/1/2022
Sale Price	\$1.00
Purchaser Organization	Louisiana-Pacific Corporation
Last Name	
First Name	
Purchaser Address	
Address Line1	414 Union Street
Address Line2	Suite 2000
City	NASHVILLE
State	TN
Postal Code	37219
Plus4	
Province/Region	
Country	United States

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Property Documents

Question	Response	URL (If Applicable)
1. In accordance with Section 2896(3) of PAL, the Authority is required to prepare a report at least annually of all real property of the Authority. Has this report been prepared?	Yes	https://steubencountyida.com/2833-2/
2. Has the Authority prepared policies, procedures, or guidelines regarding the use, awarding, monitoring, and reporting of contracts for the acquisition and disposal of property?	Yes	https://steubencountyida.com/public-documents/
3. In accordance with Section 2896(1) of PAL, has the Authority named a contracting officer who shall be responsible for the Authority's compliance with and enforcement of such guidelines?	Yes	N/A

IDA Projects

General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	4603 19 10			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	2-4 Market Street Corning, LLC	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$7,208.00	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$10,086.00	
Original Project Code		School Property Tax Exemption	\$21,156.00	
Project Purpose Category	Retail Trade	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$1,390,000.00	Total Exemptions	\$38,450.00	
Benefited Project Amount	\$1,382,000.00	Total Exemptions Net of RPTL Section 485-b	\$8,912.00	
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$2,808.00	\$2,808.00
Not For Profit	No	Local PILOT	\$3,929.00	\$3,929.00
Date Project approved	10/24/2019	School District PILOT	\$8,241.00	\$8,241.00
Did IDA took Title to Property	Yes	Total PILOT	\$14,978.00	\$14,978.00
Date IDA Took Title to Property	10/1/2019	Net Exemptions	\$23,472.00	
Year Financial Assistance is Planned to End	2030	Project Employment Information		
Notes				
Location of Project		# of FTEs before IDA Status	0.00	
Address Line1	2-4 Market Street	Original Estimate of Jobs to be Created	18.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	34,980.00	
City	CORNING	Annualized Salary Range of Jobs to be Created	24,960.00	To: 45,000.00
State	NY	Original Estimate of Jobs to be Retained	0.00	
Zip - Plus4	14830	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00	
Province/Region		Current # of FTEs	8.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	8.00	
Applicant Name	2-4 Market Street Corning, LLC	Project Status		
Address Line1	PO Box 331			
Address Line2				
City	ARKPORT	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project		
Zip - Plus4	14807	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4603 13 07A				
Project Type	Lease	State Sales Tax Exemption	\$0.00		
Project Name	26-32 Bridge Street, LLC	Local Sales Tax Exemption	\$0.00		
		County Real Property Tax Exemption	\$15,383.00		
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$21,525.00		
Original Project Code		School Property Tax Exemption	\$45,150.00		
Project Purpose Category	Services	Mortgage Recording Tax Exemption	\$0.00		
Total Project Amount	\$2,945,000.00	Total Exemptions	\$82,058.00		
Benefited Project Amount	\$2,908,400.00	Total Exemptions Net of RPTL Section 485-b	\$30,166.00		
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement	
Federal Tax Status of Bonds			County PILOT	\$8,409.00	\$8,409.00
Not For Profit	No		Local PILOT	\$11,767.00	\$11,767.00
Date Project approved	6/20/2013		School District PILOT	\$24,682.00	\$24,682.00
Did IDA took Title to Property	Yes		Total PILOT	\$44,858.00	\$44,858.00
Date IDA Took Title to Property	7/1/2013		Net Exemptions	\$37,200.00	
Year Financial Assistance is Planned to End	2024	Project Employment Information			
Notes					
Location of Project		# of FTEs before IDA Status	92.50		
Address Line1	26-32 Bridge Street	Original Estimate of Jobs to be Created	8.00		
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	35,306.00		
City	CORNING	Annualized Salary Range of Jobs to be Created	30,000.00	To: 35,306.00	
State	NY	Original Estimate of Jobs to be Retained	92.50		
Zip - Plus4	14830	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	35,578.00		
Province/Region		Current # of FTEs	131.00		
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00		
Applicant Information		Net Employment Change	38.50		
Applicant Name	26-32 Bridge Street LLC				
Address Line1	16 W. William Street	Project Status			
Address Line2					
City	BATH	Current Year Is Last Year for Reporting			
State	NY	There is no Debt Outstanding for this Project			
Zip - Plus4	14810	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	4603 19 07			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	54 W Market Street LLC	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$2,637.00	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$3,690.00	
Original Project Code		School Property Tax Exemption	\$7,740.00	
Project Purpose Category	Finance, Insurance and Real Estate	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$2,264,175.00	Total Exemptions	\$14,067.00	
Benefited Project Amount	\$2,244,993.00	Total Exemptions Net of RPTL Section 485-b	\$0.00	
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$2,508.00	\$2,508.00
Not For Profit	No	Local PILOT	\$3,510.00	\$3,510.00
Date Project approved	10/24/2019	School District PILOT	\$7,362.00	\$7,362.00
Did IDA took Title to Property	Yes	Total PILOT	\$13,380.00	\$13,380.00
Date IDA Took Title to Property	11/15/2019	Net Exemptions	\$687.00	
Year Financial Assistance is Planned to End	2043	Project Employment Information		
Notes				
Location of Project		# of FTEs before IDA Status	0.00	
Address Line1	54 W Market Street	Original Estimate of Jobs to be Created	0.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	0.00	
City	CORNING	Annualized Salary Range of Jobs to be Created	0.00	To: 0.00
State	NY	Original Estimate of Jobs to be Retained	0.00	
Zip - Plus4	14830	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00	
Province/Region		Current # of FTEs	0.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	0.00	
Applicant Name	54 W Market LLC			
Address Line1	330 East 14th Street	Project Status		
Address Line2				
City	ELMIRA HEIGHTS	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project		
Zip - Plus4	14903	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4603 17 05				
Project Type	Lease	State Sales Tax Exemption	\$0.00		
Project Name	7100 Route 70A LLC	Local Sales Tax Exemption	\$0.00		
		County Real Property Tax Exemption	\$51,578.00		
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$33,374.00		
Original Project Code		School Property Tax Exemption	\$122,026.00		
Project Purpose Category	Services	Mortgage Recording Tax Exemption	\$0.00		
Total Project Amount	\$8,934,206.00	Total Exemptions	\$206,978.00		
Benefited Project Amount	\$8,916,706.00	Total Exemptions Net of RPTL Section 485-b	\$28,467.00		
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement	
Federal Tax Status of Bonds			County PILOT	\$28,249.00	\$28,249.00
Not For Profit	No		Local PILOT	\$18,279.00	\$18,279.00
Date Project approved	9/28/2017		School District PILOT	\$66,834.00	\$66,834.00
Did IDA took Title to Property	Yes		Total PILOT	\$113,362.00	\$113,362.00
Date IDA Took Title to Property	1/1/2018		Net Exemptions	\$93,616.00	
Year Financial Assistance is Planned to End	2038	Project Employment Information			
Notes					
Location of Project		# of FTEs before IDA Status	24.00		
Address Line1	7100 County Route 70A & State Route 36	Original Estimate of Jobs to be Created	5.00		
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	93,250.00		
City	HORNELL	Annualized Salary Range of Jobs to be Created	45,000.00	To: 250,000.00	
State	NY	Original Estimate of Jobs to be Retained	24.00		
Zip - Plus4	14843	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	93,250.00		
Province/Region		Current # of FTEs	332.00		
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00		
Applicant Information		Net Employment Change	308.00		
Applicant Name	7100 Route 70A LLC				
Address Line1	1080 Pittsford Victor Road	Project Status			
Address Line2					
City	PITTSFORD	Current Year Is Last Year for Reporting			
State	NY	There is no Debt Outstanding for this Project			
Zip - Plus4	14534	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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Run Date: 03/21/2023
 Status: UNSUBMITTED
 Certified Date: N/A

General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	4603 05 04A			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	736 Addison Road LLC	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$49,676.00	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$51,172.00	
Original Project Code		School Property Tax Exemption	\$231,620.00	
Project Purpose Category	Transportation, Communication, Electric, Gas and Sanitary Services	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$11,852,000.00	Total Exemptions	\$332,468.00	
Benefited Project Amount	\$11,836,000.00	Total Exemptions Net of RPTL Section 485-b	\$0.00	
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$44,959.00	\$44,959.00
Not For Profit	No	Local PILOT	\$46,313.00	\$46,313.00
Date Project approved	10/27/2005	School District PILOT	\$209,628.00	\$209,628.00
Did IDA took Title to Property	Yes	Total PILOT	\$300,900.00	\$300,900.00
Date IDA Took Title to Property	11/1/2005	Net Exemptions	\$31,568.00	
Year Financial Assistance is Planned to End	2026	Project Employment Information		
Notes	Acquire, construct and equip 400,000 600,000 sq.ft. warehouse, light manufacturing			
Location of Project		# of FTEs before IDA Status	0.00	
Address Line1	736 Addison Road	Original Estimate of Jobs to be Created	45.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	0.00	
City	PAINTED POST	Annualized Salary Range of Jobs to be Created	0.00	To: 0.00
State	NY	Original Estimate of Jobs to be Retained	0.00	
Zip - Plus4	14870	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00	
Province/Region		Current # of FTEs	77.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	77.00	
Applicant Name	The Kroger Corp.			
Address Line1	4 Centre Drive	Project Status		
Address Line2				
City	ORCHARD PARK	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project		
Zip - Plus4	14127	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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 Certified Date: N/A

General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4603 19 12				
Project Type	Lease	State Sales Tax Exemption	\$0.00		
Project Name	Abundant Solar Power (Troupsburg) LLC	Local Sales Tax Exemption	\$0.00		
		County Real Property Tax Exemption	\$39,162.00		
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$28,548.00		
Original Project Code		School Property Tax Exemption	\$77,714.00		
Project Purpose Category	Transportation, Communication, Electric, Gas and Sanitary Services	Mortgage Recording Tax Exemption	\$0.00		
Total Project Amount	\$7,892,050.00	Total Exemptions	\$145,424.00		
Benefited Project Amount	\$7,858,050.00	Total Exemptions Net of RPTL Section 485-b	\$0.00		
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement	
Federal Tax Status of Bonds					
Not For Profit	No	County PILOT	\$6,208.00	\$6,208.00	
Date Project approved	12/11/2019	Local PILOT	\$4,352.00	\$4,352.00	
Did IDA took Title to Property	Yes	School District PILOT	\$12,390.00	\$12,390.00	
Date IDA Took Title to Property	12/13/2019	Total PILOT	\$22,950.00	\$22,950.00	
Year Financial Assistance is Planned to End	2040	Net Exemptions	\$122,474.00		
		Project Employment Information			
Notes					
Location of Project		# of FTEs before IDA Status	0.00		
Address Line1	2985 Co Rd 84	Original Estimate of Jobs to be Created	0.00		
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	0.00		
City	TROUPSBURG	Annualized Salary Range of Jobs to be Created	0.00	To: 0.00	
State	NY	Original Estimate of Jobs to be Retained	0.00		
Zip - Plus4	14885	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00		
Province/Region		Current # of FTEs	0.00		
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00		
Applicant Information		Net Employment Change	0.00		
Applicant Name	Abundant Solar Power (Troupsburg) LLC				
Address Line1	700 W Metro Park	Project Status			
Address Line2					
City	ROCHESTER	Current Year Is Last Year for Reporting			
State	NY	There is no Debt Outstanding for this Project			
Zip - Plus4	14623	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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 Certified Date: N/A

General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4603 08 05A				
Project Type	Lease	State Sales Tax Exemption	\$0.00		
Project Name	Arlington Storage Company, LLC	Local Sales Tax Exemption	\$0.00		
		County Real Property Tax Exemption	\$331,127.00		
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$212,909.00		
Original Project Code		School Property Tax Exemption	\$684,436.00		
Project Purpose Category	Transportation, Communication, Electric, Gas and Sanitary Services	Mortgage Recording Tax Exemption	\$0.00		
Total Project Amount	\$66,925,000.00	Total Exemptions	\$1,228,472.00		
Benefited Project Amount	\$66,913,500.00	Total Exemptions Net of RPTL Section 485-b	\$0.00		
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement	
Federal Tax Status of Bonds		County PILOT	\$255,238.00	\$255,238.00	
Not For Profit	No	Local PILOT	\$164,281.00	\$164,281.00	
Date Project approved	7/30/2008	School District PILOT	\$527,569.00	\$527,569.00	
Did IDA took Title to Property	No	Total PILOT	\$947,088.00	\$947,088.00	
Date IDA Took Title to Property		Net Exemptions	\$281,384.00		
Year Financial Assistance is Planned to End	2030	Project Employment Information			
Notes					
Location of Project		# of FTEs before IDA Status	0.00		
Address Line1	5050 Coss Corners Road	Original Estimate of Jobs to be Created	3.00		
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	62,000.00		
City	BATH	Annualized Salary Range of Jobs to be Created	55,000.00	To: 65,000.00	
State	NY	Original Estimate of Jobs to be Retained	0.00		
Zip - Plus4	14810	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00		
Province/Region		Current # of FTEs	5.00		
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00		
Applicant Information		Net Employment Change	5.00		
Applicant Name	Arlington Storage Company LLC				
Address Line1	Two Bruch Creek Blvd.	Project Status			
Address Line2					
City	KANSAS CITY	Current Year Is Last Year for Reporting			
State	MO	There is no Debt Outstanding for this Project			
Zip - Plus4	64112	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	4603 19 04			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	Automated Cells & Equipment Acquisition, LLC	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$2,777.00	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$2,855.00	
Original Project Code		School Property Tax Exemption	\$12,924.00	
Project Purpose Category	Manufacturing	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$12,000,000.00	Total Exemptions	\$18,556.00	
Benefited Project Amount	\$11,992,000.00	Total Exemptions Net of RPTL Section 485-b	\$0.00	
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$1,805.00	\$1,805.00
Not For Profit	No	Local PILOT	\$1,856.00	\$1,856.00
Date Project approved	4/25/2019	School District PILOT	\$8,401.00	\$8,401.00
Did IDA took Title to Property	Yes	Total PILOT	\$12,062.00	\$12,062.00
Date IDA Took Title to Property	4/25/2019	Net Exemptions	\$6,494.00	
Year Financial Assistance is Planned to End	2028	Project Employment Information		
Notes				
Location of Project		# of FTEs before IDA Status	60.00	
Address Line1	9699 Enterprise Drive	Original Estimate of Jobs to be Created	0.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	0.00	
City	PAINTED POST	Annualized Salary Range of Jobs to be Created	0.00	To: 0.00
State	NY	Original Estimate of Jobs to be Retained	60.00	
Zip - Plus4	14870	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	63,000.00	
Province/Region		Current # of FTEs	54.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	-6.00	
Applicant Name	Automated Cells & Equipment Acquisition, LLC			
Address Line1	9699 Enterprise Drive	Project Status		
Address Line2				
City	PAINTED POST	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project		
Zip - Plus4	14870	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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 Certified Date: N/A

General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	4603 20 04			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	B & H Railcorp Extension	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$15,463.00	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$11,155.00	
Original Project Code		School Property Tax Exemption	\$41,769.00	
Project Purpose Category	Transportation, Communication, Electric, Gas and Sanitary Services	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$750,000.00	Total Exemptions	\$68,387.00	
Benefited Project Amount	\$740,000.00	Total Exemptions Net of RPTL Section 485-b	\$0.00	
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds			County PILOT	\$11,778.00
Not For Profit	No		Local PILOT	\$8,061.00
Date Project approved	7/1/2020		School District PILOT	\$31,155.00
Did IDA took Title to Property	Yes		Total PILOT	\$50,994.00
Date IDA Took Title to Property	12/1/2001		Net Exemptions	\$17,393.00
Year Financial Assistance is Planned to End	2029	Project Employment Information		
Notes				
Location of Project		# of FTEs before IDA Status	18.00	
Address Line1	5769 Sweeteners Blvd.	Original Estimate of Jobs to be Created	0.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	0.00	
City	LAKEVILLE	Annualized Salary Range of Jobs to be Created	0.00	To: 0.00
State	NY	Original Estimate of Jobs to be Retained	18.00	
Zip - Plus4	14480	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	55,466.67	
Province/Region		Current # of FTEs	1.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	-17.00	
Applicant Name	B & H Railcorp			
Address Line1	5769 Sweeteners Blvd.	Project Status		
Address Line2				
City	LAKEVILLE	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project		
Zip - Plus4	14480	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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 Certified Date: N/A

General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	4603 17 04			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	BD Realty Holdings LLC	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$5,712.00	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$3,038.00	
Original Project Code		School Property Tax Exemption	\$11,830.00	
Project Purpose Category	Services	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$1,666,000.00	Total Exemptions	\$20,580.00	
Benefited Project Amount	\$1,654,000.00	Total Exemptions Net of RPTL Section 485-b	\$7,784.00	
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$1,943.00	\$1,943.00
Not For Profit	No	Local PILOT	\$1,033.00	\$1,033.00
Date Project approved	9/28/2017	School District PILOT	\$4,023.00	\$4,023.00
Did IDA took Title to Property	Yes	Total PILOT	\$6,999.00	\$6,999.00
Date IDA Took Title to Property	10/23/2017	Net Exemptions	\$13,581.00	
Year Financial Assistance is Planned to End	2028	Project Employment Information		
Notes				
Location of Project		# of FTEs before IDA Status	6.00	
Address Line1	County Route 116	Original Estimate of Jobs to be Created	7.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	63,395.00	
City	BATH	Annualized Salary Range of Jobs to be Created	23,400.00	To: 69,284.00
State	NY	Original Estimate of Jobs to be Retained	6.00	
Zip - Plus4	14810	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	38,694.00	
Province/Region		Current # of FTEs	30.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	24.00	
Applicant Name	Bath/Dansville Dental Professionals	Project Status		
Address Line1	113 E. Steuben Street			
Address Line2				
City	BATH	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project		
Zip - Plus4	14810	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	4603-21-03			
Project Type	Lease	State Sales Tax Exemption	\$48,000.00	
Project Name	BLW Properties, LLC	Local Sales Tax Exemption	\$48,000.00	
		County Real Property Tax Exemption	\$21,216.00	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$11,284.00	
Original Project Code		School Property Tax Exemption	\$43,940.00	
Project Purpose Category	Other Categories	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$2,689,400.00	Total Exemptions	\$172,440.00	
Benefited Project Amount	\$2,669,896.00	Total Exemptions Net of RPTL Section 485-b	\$0.00	
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$19,056.00	\$19,056.00
Not For Profit	No	Local PILOT	\$10,135.00	\$10,135.00
Date Project approved	6/24/2021	School District PILOT	\$39,583.00	\$39,583.00
Did IDA took Title to Property	Yes	Total PILOT	\$68,774.00	\$68,774.00
Date IDA Took Title to Property	8/25/2021	Net Exemptions	\$103,666.00	
Year Financial Assistance is Planned to End	2030	Project Employment Information		
Notes				
Location of Project		# of FTEs before IDA Status	90.00	
Address Line1	7520 State Rte 415	Original Estimate of Jobs to be Created	10.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	45,076.00	
City	BATH	Annualized Salary Range of Jobs to be Created	10,329.00	To: 116,161.00
State	NY	Original Estimate of Jobs to be Retained	90.00	
Zip - Plus4	14810	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	45,076.00	
Province/Region		Current # of FTEs	98.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	20.00	
Applicant Information		Net Employment Change	8.00	
Applicant Name	Brian Wilkins			
Address Line1	423 Seneca Road	Project Status		
Address Line2				
City	HORNELL	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project		
Zip - Plus4	14843	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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 Certified Date: N/A

General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	4603 19 03			
Project Type	Lease	State Sales Tax Exemption	\$1,167,746.00	
Project Name	Baron Winds, LLC	Local Sales Tax Exemption	\$1,167,746.00	
		County Real Property Tax Exemption	\$0.00	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$0.00	
Original Project Code		School Property Tax Exemption	\$0.00	
Project Purpose Category	Clean Energy	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$304,171,000.00	Total Exemptions	\$2,335,492.00	
Benefited Project Amount	\$290,309,400.00	Total Exemptions Net of RPTL Section 485-b	\$0.00	
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$0.00	\$0.00
Not For Profit	No	Local PILOT	\$0.00	\$0.00
Date Project approved	5/28/2020	School District PILOT	\$0.00	\$0.00
Did IDA took Title to Property	Yes	Total PILOT	\$0.00	\$0.00
Date IDA Took Title to Property	9/20/2021	Net Exemptions	\$2,335,492.00	
Year Financial Assistance is Planned to End	2041	Project Employment Information		
Notes	In 2022 the project was under construction and only reported sales tax benefit. Based on the current construction schedule the PILOT benefit will not be granted until 2024 when construction is anticipated to be complete.			
Location of Project		# of FTEs before IDA Status	0.00	
Address Line1	3058 Emo Road	Original Estimate of Jobs to be Created	7.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	60,000.00	
City	WAYLAND	Annualized Salary Range of Jobs to be Created	45,000.00	To: 110,000.00
State	NY	Original Estimate of Jobs to be Retained	0.00	
Zip - Plus4	14572	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	60,000.00	
Province/Region		Current # of FTEs	0.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	0.00	
Applicant Name	Andrew Young			
Address Line1	200 N LaSalla St	Project Status		
Address Line2				
City	CHICAGO	Current Year Is Last Year for Reporting		
State	IL	There is no Debt Outstanding for this Project		
Zip - Plus4	60601	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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 Certified Date: N/A

General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	4603 22 02A			
Project Type	Lease	State Sales Tax Exemption	\$17,065.00	
Project Name	BelGioioso	Local Sales Tax Exemption	\$17,065.00	
		County Real Property Tax Exemption	\$56,835.00	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$24,520.00	
Original Project Code		School Property Tax Exemption	\$118,561.00	
Project Purpose Category	Manufacturing	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$3,050,000.00	Total Exemptions	\$234,046.00	
Benefited Project Amount	\$3,045,000.00	Total Exemptions Net of RPTL Section 485-b	\$0.00	
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$13,095.00	\$13,095.00
Not For Profit		Local PILOT	\$5,649.00	\$5,649.00
Date Project approved	7/28/2022	School District PILOT	\$27,317.00	\$27,317.00
Did IDA took Title to Property	Yes	Total PILOT	\$46,061.00	\$46,061.00
Date IDA Took Title to Property	8/25/2022	Net Exemptions	\$187,985.00	
Year Financial Assistance is Planned to End	2023	Project Employment Information		
Notes	Former UNC Real Estate Project. In addition to keeping current PILOT schedule, sales tax benefits were added to support additional capital investments at the facility.			
Location of Project		# of FTEs before IDA Status	150.00	
Address Line1	8600 E. Main Street	Original Estimate of Jobs to be Created	150.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	47,700.00	
City	CAMPBELL	Annualized Salary Range of Jobs to be Created	40,000.00	To: 50,000.00
State	NY	Original Estimate of Jobs to be Retained	150.00	
Zip - Plus4	14821	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	47,700.00	
Province/Region		Current # of FTEs	216.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	66.00	
Applicant Name	BelGioioso	Project Status		
Address Line1	8600 E Main Street			
Address Line2				
City	CAMPBELL	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project		
Zip - Plus4	14821	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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 Certified Date: N/A

General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4603 20 02				
Project Type	Lease	State Sales Tax Exemption	\$0.00		
Project Name	Bright Hill Solar, LLC	Local Sales Tax Exemption	\$0.00		
		County Real Property Tax Exemption	\$28,709.00		
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$43,241.00		
Original Project Code		School Property Tax Exemption	\$109,136.00		
Project Purpose Category	Clean Energy	Mortgage Recording Tax Exemption	\$0.00		
Total Project Amount	\$6,438,930.00	Total Exemptions	\$181,086.00		
Benefited Project Amount	\$6,349,930.00	Total Exemptions Net of RPTL Section 485-b	\$0.00		
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement	
Federal Tax Status of Bonds			County PILOT	\$4,488.00	\$4,488.00
Not For Profit	No		Local PILOT	\$6,848.00	\$6,848.00
Date Project approved	5/28/2020		School District PILOT	\$17,209.00	\$17,209.00
Did IDA took Title to Property	Yes		Total PILOT	\$28,545.00	\$28,545.00
Date IDA Took Title to Property	5/28/2020		Net Exemptions	\$152,541.00	
Year Financial Assistance is Planned to End	2041	Project Employment Information			
Notes					
Location of Project		# of FTEs before IDA Status	0.00		
Address Line1	721 Eveland Road	Original Estimate of Jobs to be Created	0.00		
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	0.00		
City	ARKPORT	Annualized Salary Range of Jobs to be Created	0.00	To: 0.00	
State	NY	Original Estimate of Jobs to be Retained	0.00		
Zip - Plus4	14807	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00		
Province/Region		Current # of FTEs	0.00		
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00		
Applicant Information		Net Employment Change	0.00		
Applicant Name	Bright Hill Solar, LLC				
Address Line1	396 Springfield Avenue	Project Status			
Address Line2					
City	SUMMIT	Current Year Is Last Year for Reporting			
State	NJ	There is no Debt Outstanding for this Project			
Zip - Plus4	07901	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4603 14 03				
Project Type	Lease	State Sales Tax Exemption	\$0.00		
Project Name	CFA Apartments, LLC	Local Sales Tax Exemption	\$0.00		
		County Real Property Tax Exemption	\$44,660.00		
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$62,423.00		
Original Project Code		School Property Tax Exemption	\$130,935.00		
Project Purpose Category	Finance, Insurance and Real Estate	Mortgage Recording Tax Exemption	\$0.00		
Total Project Amount	\$13,330,936.00	Total Exemptions	\$238,018.00		
Benefited Project Amount	\$13,305,936.00	Total Exemptions Net of RPTL Section 485-b	\$0.00		
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement	
Federal Tax Status of Bonds			County PILOT	\$17,460.00	\$17,460.00
Not For Profit	No		Local PILOT	\$24,405.00	\$24,405.00
Date Project approved	6/19/2014		School District PILOT	\$51,191.00	\$51,191.00
Did IDA took Title to Property	Yes		Total PILOT	\$93,056.00	\$93,056.00
Date IDA Took Title to Property	8/28/2014		Net Exemptions	\$144,962.00	
Year Financial Assistance is Planned to End	2035	Project Employment Information			
Notes					
Location of Project		# of FTEs before IDA Status	0.00		
Address Line1	11 West Third Street	Original Estimate of Jobs to be Created	2.00		
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	40,000.00		
City	CORNING	Annualized Salary Range of Jobs to be Created	30,000.00	To: 60,000.00	
State	NY	Original Estimate of Jobs to be Retained	0.00		
Zip - Plus4	14830	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00		
Province/Region		Current # of FTEs	3.00		
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00		
Applicant Information		Net Employment Change	3.00		
Applicant Name	CFA Apartments, LLC				
Address Line1	566 Coffeen Street	Project Status			
Address Line2					
City	WATERTOWN	Current Year Is Last Year for Reporting			
State	NY	There is no Debt Outstanding for this Project			
Zip - Plus4	13601	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4603 19 08				
Project Type	Lease	State Sales Tax Exemption		\$10,033.00	
Project Name	Canandaigua Power Partners 2019	Local Sales Tax Exemption		\$10,033.00	
		County Real Property Tax Exemption		\$885,500.00	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption		\$617,750.00	
Original Project Code		School Property Tax Exemption		\$1,813,011.00	
Project Purpose Category	Transportation, Communication, Electric, Gas and Sanitary Services	Mortgage Recording Tax Exemption		\$0.00	
Total Project Amount	\$71,000,000.00	Total Exemptions		\$3,336,327.00	
Benefited Project Amount	\$70,831,700.00	Total Exemptions Net of RPTL Section 485-b		\$0.00	
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$1.00			Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds				County PILOT	\$155,078.00
Not For Profit	No			Local PILOT	\$105,354.00
Date Project approved	10/24/2019			School District PILOT	\$309,981.00
Did IDA took Title to Property	Yes			Total PILOT	\$570,413.00
Date IDA Took Title to Property	12/6/2019			Net Exemptions	\$2,765,914.00
Year Financial Assistance is Planned to End	2041	Project Employment Information			
Notes					
Location of Project		# of FTEs before IDA Status	7.00		
Address Line1	Lent Hill Road	Original Estimate of Jobs to be Created	0.00		
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	0.00		
City	COHOCTON	Annualized Salary Range of Jobs to be Created	65,000.00	To: 100,000.00	
State	NY	Original Estimate of Jobs to be Retained	7.00		
Zip - Plus4	14826	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	82,500.00		
Province/Region		Current # of FTEs	8.00		
Country	United States	# of FTE Construction Jobs during Fiscal Year	5.00		
Applicant Information		Net Employment Change	1.00		
Applicant Name	Canandaigua Power Partners, LLC				
Address Line1	10535 Rynders Road	Project Status			
Address Line2					
City	COHOCTON	Current Year Is Last Year for Reporting			
State	NY	There is no Debt Outstanding for this Project			
Zip - Plus4	14826	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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 Certified Date: N/A

General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4603 19 09				
Project Type	Lease	State Sales Tax Exemption	\$4,300.00		
Project Name	Canandaigua Power Partners II 2019	Local Sales Tax Exemption	\$4,300.00		
		County Real Property Tax Exemption	\$365,400.00		
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$248,150.00		
Original Project Code		School Property Tax Exemption	\$697,250.00		
Project Purpose Category	Transportation, Communication, Electric, Gas and Sanitary Services	Mortgage Recording Tax Exemption	\$0.00		
Total Project Amount	\$31,000,000.00	Total Exemptions	\$1,319,400.00		
Benefited Project Amount	\$30,831,700.00	Total Exemptions Net of RPTL Section 485-b	\$0.00		
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement	
Federal Tax Status of Bonds					
Not For Profit	No	County PILOT	\$65,710.00	\$65,710.00	
Date Project approved	10/24/2019	Local PILOT	\$44,625.00	\$44,625.00	
Did IDA took Title to Property	Yes	School District PILOT	\$134,127.00	\$134,127.00	
Date IDA Took Title to Property	12/6/2019	Total PILOT	\$244,462.00	\$244,462.00	
Year Financial Assistance is Planned to End	2041	Net Exemptions	\$1,074,938.00		
		Project Employment Information			
Notes					
Location of Project		# of FTEs before IDA Status	0.00		
Address Line1	Dutch Hill Road	Original Estimate of Jobs to be Created	0.00		
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	0.00		
City	COHOCTON	Annualized Salary Range of Jobs to be Created	0.00	To: 0.00	
State	NY	Original Estimate of Jobs to be Retained	0.00		
Zip - Plus4	14826	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00		
Province/Region		Current # of FTEs	0.00		
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00		
Applicant Information		Net Employment Change	0.00		
Applicant Name	Canandaigua Power Partners, LLC				
Address Line1	10535 Rynders Road	Project Status			
Address Line2					
City	COHOCTON	Current Year Is Last Year for Reporting			
State	NY	There is no Debt Outstanding for this Project			
Zip - Plus4	14826	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	4603-21-04			
Project Type	Lease	State Sales Tax Exemption	\$113,575.00	
Project Name	Canisteo Solar I, LLC	Local Sales Tax Exemption	\$113,575.00	
		County Real Property Tax Exemption	\$0.00	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$0.00	
Original Project Code		School Property Tax Exemption	\$0.00	
Project Purpose Category	Clean Energy	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$8,788,740.00	Total Exemptions	\$227,150.00	
Benefited Project Amount	\$8,700,940.00	Total Exemptions Net of RPTL Section 485-b	\$0.00	
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$0.00	\$0.00
Not For Profit	No	Local PILOT	\$0.00	\$0.00
Date Project approved	6/24/2021	School District PILOT	\$0.00	\$0.00
Did IDA took Title to Property	Yes	Total PILOT	\$0.00	\$0.00
Date IDA Took Title to Property	12/15/2021	Net Exemptions	\$227,150.00	
Year Financial Assistance is Planned to End	2043	Project Employment Information		
Notes	In 2022 the project was under construction and only reported sales tax benefits. Based on the current construction schedule the PILOT benefit will not be granted until 2024 when construction is anticipated to be complete.			
Location of Project		# of FTEs before IDA Status	0.00	
Address Line1	County Route 64	Original Estimate of Jobs to be Created	0.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	0.00	
City	HORNELL	Annualized Salary Range of Jobs to be Created	0.00	To: 0.00
State	NY	Original Estimate of Jobs to be Retained	0.00	
Zip - Plus4	14843	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00	
Province/Region		Current # of FTEs	0.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	25.00	
Applicant Information		Net Employment Change	0.00	
Applicant Name	Canisteo Solar, LLC			
Address Line1	101 Summer St	Project Status		
Address Line2				
City	BOSTON	Current Year Is Last Year for Reporting		
State	MA	There is no Debt Outstanding for this Project		
Zip - Plus4	02110	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4603 21 01				
Project Type	Lease	State Sales Tax Exemption	\$0.00		
Project Name	Clark Specialty Co., Inc.	Local Sales Tax Exemption	\$0.00		
		County Real Property Tax Exemption	\$5,712.00		
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$10,528.00		
Original Project Code		School Property Tax Exemption	\$11,830.00		
Project Purpose Category	Manufacturing	Mortgage Recording Tax Exemption	\$0.00		
Total Project Amount	\$100,000.00	Total Exemptions	\$28,070.00		
Benefited Project Amount	\$100,000.00	Total Exemptions Net of RPTL Section 485-b	\$0.00		
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement	
Federal Tax Status of Bonds			County PILOT	\$448.00	\$448.00
Not For Profit			Local PILOT	\$971.00	\$971.00
Date Project approved	1/28/2021		School District PILOT	\$927.00	\$927.00
Did IDA took Title to Property	Yes		Total PILOT	\$2,346.00	\$2,346.00
Date IDA Took Title to Property	2/26/2021		Net Exemptions	\$25,724.00	
Year Financial Assistance is Planned to End	2031	Project Employment Information			
Notes					
Location of Project		# of FTEs before IDA Status	32.00		
Address Line1	36 Delaware Ave	Original Estimate of Jobs to be Created	10.00		
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	30,000.00		
City	BATH	Annualized Salary Range of Jobs to be Created	30,000.00	To: 35,000.00	
State	NY	Original Estimate of Jobs to be Retained	32.00		
Zip - Plus4	14810	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	32,000.00		
Province/Region		Current # of FTEs	39.00		
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00		
Applicant Information		Net Employment Change	7.00		
Applicant Name	Clark Specialty Company, LLC	Project Status			
Address Line1	36 Delaware Ave				
Address Line2					
City	BATH	Current Year Is Last Year for Reporting			
State	NY	There is no Debt Outstanding for this Project			
Zip - Plus4	14810	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4603 08 04A				
Project Type	Lease	State Sales Tax Exemption	\$0.00		
Project Name	Corning Children's Center	Local Sales Tax Exemption	\$0.00		
		County Real Property Tax Exemption	\$26,400.00		
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$36,900.00		
Original Project Code		School Property Tax Exemption	\$77,400.00		
Project Purpose Category	Services	Mortgage Recording Tax Exemption	\$0.00		
Total Project Amount	\$7,500,000.00	Total Exemptions	\$140,700.00		
Benefited Project Amount	\$7,500,000.00	Total Exemptions Net of RPTL Section 485-b	\$0.00		
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement	
Federal Tax Status of Bonds			County PILOT	\$19,008.00	\$19,008.00
Not For Profit	No		Local PILOT	\$26,568.00	\$26,568.00
Date Project approved	5/15/2008		School District PILOT	\$55,728.00	\$55,728.00
Did IDA took Title to Property	Yes		Total PILOT	\$101,304.00	\$101,304.00
Date IDA Took Title to Property	6/1/2008		Net Exemptions	\$39,396.00	
Year Financial Assistance is Planned to End	2029	Project Employment Information			
Notes	New building will be constructed to replace the existing Corning Children's Center and modular annex. The modular annex will be removed and the existing building will be razed.				
Location of Project		# of FTEs before IDA Status	46.00		
Address Line1	107 Arthur Street	Original Estimate of Jobs to be Created	0.00		
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	0.00		
City	CORNING	Annualized Salary Range of Jobs to be Created	0.00 To: 0.00		
State	NY	Original Estimate of Jobs to be Retained	46.00		
Zip - Plus4	14830	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00		
Province/Region		Current # of FTEs	52.00		
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00		
Applicant Information		Net Employment Change	6.00		
Applicant Name	Corning Property Management Corporation				
Address Line1	One Riverfront Plaza	Project Status			
Address Line2					
City	CORNING	Current Year Is Last Year for Reporting			
State	NY	There is no Debt Outstanding for this Project			
Zip - Plus4	14831	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	4603 01 01A			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	Corning Inc. Decker Parking Garage	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$46,904.00	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$65,559.00	
Original Project Code		School Property Tax Exemption	\$137,514.00	
Project Purpose Category	Construction	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$9,800,000.00	Total Exemptions	\$249,977.00	
Benefited Project Amount	\$9,788,523.00	Total Exemptions Net of RPTL Section 485-b	\$0.00	
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$45,731.00	\$45,731.00
Not For Profit	No	Local PILOT	\$63,920.00	\$63,920.00
Date Project approved	3/29/2001	School District PILOT	\$134,076.00	\$134,076.00
Did IDA took Title to Property	Yes	Total PILOT	\$243,727.00	\$243,727.00
Date IDA Took Title to Property	3/1/2001	Net Exemptions	\$6,250.00	
Year Financial Assistance is Planned to End	2022	Project Employment Information		
Notes	Construct a multistory 700 space parking garage across the street from WC Decker Building			
Location of Project		# of FTEs before IDA Status	54.00	
Address Line1	Pulteney Street	Original Estimate of Jobs to be Created	350.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	84,742.00	
City	CORNING	Annualized Salary Range of Jobs to be Created	0.00 To: 0.00	
State	NY	Original Estimate of Jobs to be Retained	54.00	
Zip - Plus4	14830	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	84,742.00	
Province/Region		Current # of FTEs	613.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	559.00	
Applicant Name	Corning Incorporated	Project Status		
Address Line1	One Riverfront Plaza			
Address Line2				
City	CORNING	Current Year Is Last Year for Reporting	Yes	
State	NY	There is no Debt Outstanding for this Project	Yes	
Zip - Plus4	14831	IDA Does Not Hold Title to the Property	Yes	
Province/Region		The Project Receives No Tax Exemptions	Yes	
Country	USA			

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	4603 13 04A			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	Corning Inc. Diesel Plant Expansion	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$160,696.00	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$165,205.00	
Original Project Code		School Property Tax Exemption	\$532,327.00	
Project Purpose Category	Manufacturing	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$250,000,000.00	Total Exemptions	\$858,228.00	
Benefited Project Amount	\$249,829,650.00	Total Exemptions Net of RPTL Section 485-b	\$0.00	
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$95,849.00	\$95,849.00
Not For Profit	No	Local PILOT	\$98,538.00	\$98,538.00
Date Project approved	6/20/2013	School District PILOT	\$317,512.00	\$317,512.00
Did IDA took Title to Property	Yes	Total PILOT	\$511,899.00	\$511,899.00
Date IDA Took Title to Property	6/1/2013	Net Exemptions	\$346,329.00	
Year Financial Assistance is Planned to End	2034	Project Employment Information		
Notes	Please see Corning Diesel Plant project. Diesel closed as of 2013 per ABO office.			
Location of Project		# of FTEs before IDA Status	500.00	
Address Line1	890 Addison Road	Original Estimate of Jobs to be Created	250.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	66,925.00	
City	PAINTED POST	Annualized Salary Range of Jobs to be Created	35,000.00	To: 83,225.00
State	NY	Original Estimate of Jobs to be Retained	500.00	
Zip - Plus4	14870	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	38,235.00	
Province/Region		Current # of FTEs	903.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	403.00	
Applicant Name	Corning Incorporated	Project Status		
Address Line1	One Riverfront Plaza			
Address Line2				
City	CORNING	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project		
Zip - Plus4	14830	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4603 10 04A				
Project Type	Lease	State Sales Tax Exemption		\$0.00	
Project Name	Corning Inc. Expansion of Glass Research	Local Sales Tax Exemption		\$0.00	
		County Real Property Tax Exemption		\$6,737.00	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption		\$6,926.00	
Original Project Code		School Property Tax Exemption		\$31,347.00	
Project Purpose Category	Manufacturing	Mortgage Recording Tax Exemption		\$0.00	
Total Project Amount	\$9,200,000.00	Total Exemptions		\$45,010.00	
Benefited Project Amount	\$9,200,000.00	Total Exemptions Net of RPTL Section 485-b		\$0.00	
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$1.00			Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds				County PILOT	\$4,716.00
Not For Profit	No			Local PILOT	\$4,848.00
Date Project approved	8/26/2010			School District PILOT	\$21,943.00
Did IDA took Title to Property	Yes			Total PILOT	\$31,507.00
Date IDA Took Title to Property	10/1/2010			Net Exemptions	\$13,503.00
Year Financial Assistance is Planned to End	2031			Project Employment Information	
Notes	Upgrade of existing Glass Research capabilities by adding approx. 36,000 sf building space to existing PRC building				
Location of Project		# of FTEs before IDA Status		0.00	
Address Line1	1 Science Center Drive	Original Estimate of Jobs to be Created		20.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)		60,000.00	
City	PAINTED POST	Annualized Salary Range of Jobs to be Created		50,000.00	To: 60,000.00
State	NY	Original Estimate of Jobs to be Retained		0.00	
Zip - Plus4	14870	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)		0.00	
Province/Region		Current # of FTEs		179.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year		0.00	
Applicant Information		Net Employment Change		179.00	
Applicant Name	Corning Property Management Corporation	Project Status			
Address Line1	1 Riverfront Plaza				
Address Line2					
City	CORNING	Current Year Is Last Year for Reporting			
State	NY	There is no Debt Outstanding for this Project			
Zip - Plus4	14831	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	AR008				
Project Type	Lease	State Sales Tax Exemption	\$0.00		
Project Name	Corning Inc. Photonics Facility	Local Sales Tax Exemption	\$0.00		
		County Real Property Tax Exemption	\$32,041.00		
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$32,940.00		
Original Project Code		School Property Tax Exemption	\$149,098.00		
Project Purpose Category	Manufacturing	Mortgage Recording Tax Exemption	\$0.00		
Total Project Amount	\$7,650,000.00	Total Exemptions	\$214,079.00		
Benefited Project Amount	\$7,625,627.00	Total Exemptions Net of RPTL Section 485-b	\$0.00		
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement	
Federal Tax Status of Bonds			County PILOT	\$32,510.00	\$32,510.00
Not For Profit	No		Local PILOT	\$33,423.00	\$33,423.00
Date Project approved	6/26/1997		School District PILOT	\$151,281.00	\$151,281.00
Did IDA took Title to Property	Yes		Total PILOT	\$217,214.00	\$217,214.00
Date IDA Took Title to Property	7/1/1997		Net Exemptions	-\$3,135.00	
Year Financial Assistance is Planned to End	2022	Project Employment Information			
Notes	Additional production capacity for its fiber optic related component products				
Location of Project		# of FTEs before IDA Status	0.00		
Address Line1	Canada Road	Original Estimate of Jobs to be Created	1,000.00		
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	0.00		
City	PAINTED POST	Annualized Salary Range of Jobs to be Created	0.00	To: 0.00	
State	NY	Original Estimate of Jobs to be Retained	0.00		
Zip - Plus4	14870	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00		
Province/Region		Current # of FTEs	315.00		
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00		
Applicant Information		Net Employment Change	315.00		
Applicant Name	Corning Incorporated	Project Status			
Address Line1	One Riverfront Plaza				
Address Line2					
City	CORNING	Current Year Is Last Year for Reporting	Yes		
State	NY	There is no Debt Outstanding for this Project	Yes		
Zip - Plus4	14831	IDA Does Not Hold Title to the Property	Yes		
Province/Region		The Project Receives No Tax Exemptions	Yes		
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4603 00 05A				
Project Type	Lease	State Sales Tax Exemption	\$0.00		
Project Name	Corning Inc. Photonics Plant Expansion	Local Sales Tax Exemption	\$0.00		
		County Real Property Tax Exemption	\$7,068.00		
Project Part of Another Phase or Multi Phase	Yes	Local Property Tax Exemption	\$7,266.00		
Original Project Code	AR008	School Property Tax Exemption	\$32,889.00		
Project Purpose Category	Manufacturing	Mortgage Recording Tax Exemption	\$0.00		
Total Project Amount	\$27,800,000.00	Total Exemptions	\$47,223.00		
Benefited Project Amount	\$27,784,900.00	Total Exemptions Net of RPTL Section 485-b	\$0.00		
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement	
Federal Tax Status of Bonds			County PILOT	\$7,068.00	\$7,068.00
Not For Profit	No		Local PILOT	\$7,266.00	\$7,266.00
Date Project approved	9/28/2000		School District PILOT	\$32,889.00	\$32,889.00
Did IDA took Title to Property	Yes		Total PILOT	\$47,223.00	\$47,223.00
Date IDA Took Title to Property	10/1/2000		Net Exemptions	\$0.00	
Year Financial Assistance is Planned to End	2022	Project Employment Information			
Notes	Expand facility				
Location of Project		# of FTEs before IDA Status	0.00		
Address Line1	21 Lynn Morse Drive	Original Estimate of Jobs to be Created	0.00		
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	0.00		
City	PAINTED POST	Annualized Salary Range of Jobs to be Created	0.00	To: 0.00	
State	NY	Original Estimate of Jobs to be Retained	0.00		
Zip - Plus4	14870	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00		
Province/Region		Current # of FTEs	0.00		
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00		
Applicant Information		Net Employment Change	0.00		
Applicant Name	Corning Incorporated				
Address Line1	One Riverfront Plaza	Project Status			
Address Line2					
City	CORNING	Current Year Is Last Year for Reporting	Yes		
State	NY	There is no Debt Outstanding for this Project	Yes		
Zip - Plus4	14831	IDA Does Not Hold Title to the Property	Yes		
Province/Region		The Project Receives No Tax Exemptions	Yes		
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	4603 10 06A			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	Corning Inc. Upgrade of Integrated Die Manufacturing	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$9,631.00	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$9,901.00	
Original Project Code		School Property Tax Exemption	\$31,903.00	
Project Purpose Category	Manufacturing	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$11,500,000.00	Total Exemptions	\$51,435.00	
Benefited Project Amount	\$11,500,000.00	Total Exemptions Net of RPTL Section 485-b	\$0.00	
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds			County PILOT	\$6,741.00
Not For Profit			Local PILOT	\$6,931.00
Date Project approved	10/21/2010		School District PILOT	\$22,332.00
Did IDA took Title to Property	Yes		Total PILOT	\$36,004.00
Date IDA Took Title to Property	10/21/2010		Net Exemptions	\$15,431.00
Year Financial Assistance is Planned to End	2031	Project Employment Information		
Notes	Upgrade to existing Die Manufacturing Capabilities by adding approximately 38,000 sf of building space to existing IDM building			
Location of Project		# of FTEs before IDA Status	105.00	
Address Line1	905-907 Addison Road	Original Estimate of Jobs to be Created	52.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	43,094.00	
City	PAINTED POST	Annualized Salary Range of Jobs to be Created	40,000.00	To: 45,000.00
State	NY	Original Estimate of Jobs to be Retained	102.00	
Zip - Plus4	14870	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	55,708.00	
Province/Region		Current # of FTEs	179.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	74.00	
Applicant Name	Corning Property Management Corporation			
Address Line1	One Riverfront Plaza	Project Status		
Address Line2				
City	CORNING	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project		
Zip - Plus4	14831	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	4603 12 01			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	Corning Museum of Glass Renovation & Expansion	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$218,240.00	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$305,040.00	
Original Project Code		School Property Tax Exemption	\$639,840.00	
Project Purpose Category	Other Categories	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$64,000,000.00	Total Exemptions	\$1,163,120.00	
Benefited Project Amount	\$63,955,186.00	Total Exemptions Net of RPTL Section 485-b	\$387,160.00	
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$141,444.00	\$141,444.00
Not For Profit	No	Local PILOT	\$197,700.00	\$197,700.00
Date Project approved	2/23/2012	School District PILOT	\$414,687.00	\$414,687.00
Did IDA took Title to Property	Yes	Total PILOT	\$753,831.00	\$753,831.00
Date IDA Took Title to Property	6/1/2012	Net Exemptions	\$409,289.00	
Year Financial Assistance is Planned to End	2033	Project Employment Information		
Notes				
Location of Project		# of FTEs before IDA Status	110.00	
Address Line1	Museum Way	Original Estimate of Jobs to be Created	13.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	59,000.00	
City	CORNING	Annualized Salary Range of Jobs to be Created	55,000.00	To: 59,000.00
State	NY	Original Estimate of Jobs to be Retained	110.00	
Zip - Plus4	14830	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	59,000.00	
Province/Region		Current # of FTEs	148.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	38.00	
Applicant Name	Corning Property Management Corporation			
Address Line1	1 Riverfront Plaza	Project Status		
Address Line2				
City	CORNING	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project		
Zip - Plus4	14831	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	4603 17 06			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	Corning Property Management Corp.	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$503,454.00	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$650,437.00	
Original Project Code		School Property Tax Exemption	\$1,724,040.00	
Project Purpose Category	Manufacturing	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$66,900,000.00	Total Exemptions	\$2,877,931.00	
Benefited Project Amount	\$66,860,000.00	Total Exemptions Net of RPTL Section 485-b	\$0.00	
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$456,944.00	\$456,944.00
Not For Profit	No	Local PILOT	\$587,187.00	\$587,187.00
Date Project approved	11/16/2017	School District PILOT	\$1,579,483.00	\$1,579,483.00
Did IDA took Title to Property	Yes	Total PILOT	\$2,623,614.00	\$2,623,614.00
Date IDA Took Title to Property	12/1/2017	Net Exemptions	\$254,317.00	
Year Financial Assistance is Planned to End	2029	Project Employment Information		
Notes	This project is a retention project that restates several Corning Inc. projects into a single benefit.			
Location of Project		# of FTEs before IDA Status	2,836.00	
Address Line1	1 Science Center Rd/103 Canada Rd	Original Estimate of Jobs to be Created	0.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	172,250.00	
City	CORNING	Annualized Salary Range of Jobs to be Created	117,000.00 To: 273,000.00	
State	NY	Original Estimate of Jobs to be Retained	2,836.00	
Zip - Plus4	14830	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	172,250.00	
Province/Region		Current # of FTEs	2,983.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	147.00	
Applicant Name	Corning Property Management Corp.	Project Status		
Address Line1	1 Riverfront Plaza			
Address Line2				
City	CORNING	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project		
Zip - Plus4	14831	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4603 18 05				
Project Type	Tax Exemptions	State Sales Tax Exemption		\$0.00	
Project Name	Corning Property Management Corporation - C Building Renovation	Local Sales Tax Exemption		\$0.00	
		County Real Property Tax Exemption			
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption			
Original Project Code		School Property Tax Exemption			
Project Purpose Category	Other Categories	Mortgage Recording Tax Exemption		\$0.00	
Total Project Amount	\$25,000,000.00	Total Exemptions		\$0.00	
Benefited Project Amount	\$24,980,000.00	Total Exemptions Net of RPTL Section 485-b			
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment				Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds					
Not For Profit		County PILOT			
Date Project approved	12/13/2018	Local PILOT			
Did IDA took Title to Property	Yes	School District PILOT			
Date IDA Took Title to Property	12/13/2018	Total PILOT	\$0.00		\$0.00
Year Financial Assistance is Planned to End	2020	Net Exemptions	\$0.00		
Notes	Due to Covid, renovations were placed on hold and extended until January 2021.				
Location of Project		# of FTEs before IDA Status	300.00		
Address Line1	100 E. Pulteney St.	Original Estimate of Jobs to be Created	0.00		
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	0.00		
City	CORNING	Annualized Salary Range of Jobs to be Created	0.00	To: 0.00	
State	NY	Original Estimate of Jobs to be Retained	300.00		
Zip - Plus4	14830	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	232,688.00		
Province/Region		Current # of FTEs	8.00		
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00		
Applicant Information		Net Employment Change	-292.00		
Applicant Name	Corning Property Management Corporation				
Address Line1	1 Riverfront Plaza	Project Status			
Address Line2					
City	CORNING	Current Year Is Last Year for Reporting	Yes		
State	NY	There is no Debt Outstanding for this Project	Yes		
Zip - Plus4	14830	IDA Does Not Hold Title to the Property	Yes		
Province/Region		The Project Receives No Tax Exemptions	Yes		
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	4603 067			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	Corning War Memorial Apartments	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$7,040.00	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$9,840.00	
Original Project Code		School Property Tax Exemption	\$20,640.00	
Project Purpose Category	Other Categories	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$1,596,000.00	Total Exemptions	\$37,520.00	
Benefited Project Amount	\$1,568,500.00	Total Exemptions Net of RPTL Section 485-b	\$0.00	
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$6,173.00	\$6,173.00
Not For Profit	No	Local PILOT	\$8,628.00	\$8,628.00
Date Project approved	12/6/2012	School District PILOT	\$18,097.00	\$18,097.00
Did IDA took Title to Property	Yes	Total PILOT	\$32,898.00	\$32,898.00
Date IDA Took Title to Property	2/1/2013	Net Exemptions	\$4,622.00	
Year Financial Assistance is Planned to End	2025	Project Employment Information		
Notes	The project no longer hires a full time property manager, but rather contracts for services with several local vendors.			
Location of Project		# of FTEs before IDA Status	0.00	
Address Line1	147 Pine Street	Original Estimate of Jobs to be Created	1.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	26,235.00	
City	CORNING	Annualized Salary Range of Jobs to be Created	24,000.00	To: 29,000.00
State	NY	Original Estimate of Jobs to be Retained	0.00	
Zip - Plus4	14830	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	26,235.00	
Province/Region		Current # of FTEs	0.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	0.00	
Applicant Name	Corning War Memorial Apartments LLC	Project Status		
Address Line1	8299 Lewis Road			
Address Line2				
City	HOLLAND	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project		
Zip - Plus4	14080	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	4603 14 02			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	East Lake Holdings LLC	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$9,938.00	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$11,557.00	
Original Project Code		School Property Tax Exemption	\$19,344.00	
Project Purpose Category	Retail Trade	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$3,880,000.00	Total Exemptions	\$40,839.00	
Benefited Project Amount	\$3,860,000.00	Total Exemptions Net of RPTL Section 485-b	\$4,463.00	
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$6,333.00	\$6,333.00
Not For Profit	No	Local PILOT	\$7,364.00	\$7,364.00
Date Project approved	3/27/2014	School District PILOT	\$12,326.00	\$12,326.00
Did IDA took Title to Property	Yes	Total PILOT	\$26,023.00	\$26,023.00
Date IDA Took Title to Property	3/1/2015	Net Exemptions	\$14,816.00	
Year Financial Assistance is Planned to End	2027	Project Employment Information		
Notes				
Location of Project		# of FTEs before IDA Status	0.00	
Address Line1	8440 State Route 54	Original Estimate of Jobs to be Created	15.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	25,000.00	
City	HAMMONDSPORT	Annualized Salary Range of Jobs to be Created	20,000.00	To: 30,000.00
State	NY	Original Estimate of Jobs to be Retained	0.00	
Zip - Plus4	14840	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00	
Province/Region		Current # of FTEs	14.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	14.00	
Applicant Name	East Lake Holdings LLC			
Address Line1	8805 State Route 415	Project Status		
Address Line2				
City	CAMPBELL	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project		
Zip - Plus4	14821	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4603 21 02				
Project Type	Lease	State Sales Tax Exemption		\$1,829,733.00	
Project Name	Eight Point Wind	Local Sales Tax Exemption		\$1,829,733.00	
		County Real Property Tax Exemption		\$0.00	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption		\$0.00	
Original Project Code		School Property Tax Exemption		\$0.00	
Project Purpose Category	Clean Energy	Mortgage Recording Tax Exemption		\$0.00	
Total Project Amount	\$210,000,000.00	Total Exemptions		\$3,659,466.00	
Benefited Project Amount	\$209,650,000.00	Total Exemptions Net of RPTL Section 485-b		\$0.00	
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$1.00			Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds				County PILOT	\$0.00
Not For Profit	No			Local PILOT	\$0.00
Date Project approved	3/25/2021			School District PILOT	\$0.00
Did IDA took Title to Property	Yes			Total PILOT	\$0.00
Date IDA Took Title to Property	1/31/2022			Net Exemptions	\$3,659,466.00
Year Financial Assistance is Planned to End	2043	Project Employment Information			
Notes	Only sales tax benefit portion has closed for 2022. Tax agreement will close in 2023.				
Location of Project		# of FTEs before IDA Status		0.00	
Address Line1	Eight Point Wind	Original Estimate of Jobs to be Created		0.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)		0.00	
City	BATH	Annualized Salary Range of Jobs to be Created		0.00	To: 0.00
State	NY	Original Estimate of Jobs to be Retained		0.00	
Zip - Plus4	14810	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)		0.00	
Province/Region		Current # of FTEs		9.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year		252.00	
Applicant Information		Net Employment Change		9.00	
Applicant Name	Eight Point Wind	Project Status			
Address Line1	700 Universe Blvd				
Address Line2					
City	JUNO BEACH	Current Year Is Last Year for Reporting			
State	FL	There is no Debt Outstanding for this Project			
Zip - Plus4	33408	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4603 07 01A				
Project Type	Lease	State Sales Tax Exemption		\$0.00	
Project Name	Empire Pipeline Inc.	Local Sales Tax Exemption		\$0.00	
		County Real Property Tax Exemption		\$15,050.00	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption		\$10,601.00	
Original Project Code		School Property Tax Exemption		\$59,422.00	
Project Purpose Category	Transportation, Communication, Electric, Gas and Sanitary Services	Mortgage Recording Tax Exemption		\$0.00	
Total Project Amount	\$3,200,000.00	Total Exemptions		\$85,073.00	
Benefited Project Amount	\$3,170,000.00	Total Exemptions Net of RPTL Section 485-b		\$0.00	
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$1.00			Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds					
Not For Profit	No	County PILOT		\$14,619.00	\$14,619.00
Date Project approved	4/26/2007	Local PILOT		\$10,297.00	\$10,297.00
Did IDA took Title to Property	Yes	School District PILOT		\$57,722.00	\$57,722.00
Date IDA Took Title to Property	7/1/2007	Total PILOT		\$82,638.00	\$82,638.00
Year Financial Assistance is Planned to End	2024	Net Exemptions		\$2,435.00	
Notes	Acquisition, construction & equipping 78.3 miles 24" natural gas pipeline from Victor, NY to Corning, NY				
Location of Project		# of FTEs before IDA Status		0.00	
Address Line1	Route 414	Original Estimate of Jobs to be Created		0.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)		0.00	
City	CORNING	Annualized Salary Range of Jobs to be Created		50,000.00	To: 60,000.00
State	NY	Original Estimate of Jobs to be Retained		0.00	
Zip - Plus4	14830	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)		0.00	
Province/Region		Current # of FTEs		0.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year		0.00	
Applicant Information		Net Employment Change		0.00	
Applicant Name	Empire State Pipeline & Empire Pipeline Inc.				
Address Line1	6363 Main Street	Project Status			
Address Line2					
City	WILLIAMSON	Current Year Is Last Year for Reporting			
State	NY	There is no Debt Outstanding for this Project			
Zip - Plus4	14589	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	4603 19 02			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	Empire Telephone Corporation	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$4,164.00	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$3,950.00	
Original Project Code		School Property Tax Exemption	\$6,733.00	
Project Purpose Category	Transportation, Communication, Electric, Gas and Sanitary Services	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$1,385,000.00	Total Exemptions	\$14,847.00	
Benefited Project Amount	\$1,377,500.00	Total Exemptions Net of RPTL Section 485-b	\$4,474.00	
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$1,056.00	\$1,056.00
Not For Profit	No	Local PILOT	\$1,002.00	\$1,002.00
Date Project approved	2/28/2019	School District PILOT	\$1,708.00	\$1,708.00
Did IDA took Title to Property	Yes	Total PILOT	\$3,766.00	\$3,766.00
Date IDA Took Title to Property	4/3/2019	Net Exemptions	\$11,081.00	
Year Financial Assistance is Planned to End	2030	Project Employment Information		
Notes				
Location of Project		# of FTEs before IDA Status	24.00	
Address Line1	34 and 26 Main Street	Original Estimate of Jobs to be Created	6.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	54,000.00	
City	PRATTSBURGH	Annualized Salary Range of Jobs to be Created	34,000.00	To: 74,000.00
State	NY	Original Estimate of Jobs to be Retained	24.00	
Zip - Plus4	14873	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	54,000.00	
Province/Region		Current # of FTEs	32.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	8.00	
Applicant Name	Empire Telephone Corporation			
Address Line1	34 Main Street	Project Status		
Address Line2				
City	PRATTSBURGH	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project		
Zip - Plus4	14873	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	4603 19 01			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	FHFCU HQ LLC and FHFCU LOT LLC	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$33,890.00	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$47,369.00	
Original Project Code		School Property Tax Exemption	\$99,358.00	
Project Purpose Category	Finance, Insurance and Real Estate	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$10,300,000.00	Total Exemptions	\$180,617.00	
Benefited Project Amount	\$10,275,000.00	Total Exemptions Net of RPTL Section 485-b	\$91,964.00	
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds			County PILOT	\$1,828.00
Not For Profit	No		Local PILOT	\$2,555.00
Date Project approved	4/25/2019		School District PILOT	\$5,359.00
Did IDA took Title to Property	Yes		Total PILOT	\$9,742.00
Date IDA Took Title to Property	7/17/2019		Net Exemptions	\$170,875.00
Year Financial Assistance is Planned to End	2030	Project Employment Information		
Notes				
Location of Project		# of FTEs before IDA Status	73.00	
Address Line1	210 East Denison	Original Estimate of Jobs to be Created	20.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	61,950.00	
City	CORNING	Annualized Salary Range of Jobs to be Created	31,100.00	To: 104,250.00
State	NY	Original Estimate of Jobs to be Retained	73.00	
Zip - Plus4	14830	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	61,950.00	
Province/Region		Current # of FTEs	87.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	14.00	
Applicant Name	FHFCU HQ LLC and FHFCU LOT LLC			
Address Line1	110 Village Square	Project Status		
Address Line2				
City	PAINTED POST	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project		
Zip - Plus4	14870	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	4603 13 01A			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	Hampton Inn Hotel Project	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$22,954.00	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$23,598.00	
Original Project Code		School Property Tax Exemption	\$106,812.00	
Project Purpose Category	Retail Trade	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$7,130,000.00	Total Exemptions	\$153,364.00	
Benefited Project Amount	\$7,053,700.00	Total Exemptions Net of RPTL Section 485-b	\$6,001.00	
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds			County PILOT	\$19,361.00
Not For Profit	No		Local PILOT	\$19,904.00
Date Project approved	2/28/2013		School District PILOT	\$90,094.00
Did IDA took Title to Property	Yes		Total PILOT	\$129,359.00
Date IDA Took Title to Property	3/1/2013		Net Exemptions	\$24,005.00
Year Financial Assistance is Planned to End	2023	Project Employment Information		
Notes				
Location of Project		# of FTEs before IDA Status	0.00	
Address Line1	248 Town Center Road	Original Estimate of Jobs to be Created	12.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	25,000.00	
City	PAINTED POST	Annualized Salary Range of Jobs to be Created	20,000.00	To: 25,000.00
State	NY	Original Estimate of Jobs to be Retained	0.00	
Zip - Plus4	14870	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00	
Province/Region		Current # of FTEs	12.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	12.00	
Applicant Name	Erwin Hospitality Associates LLC			
Address Line1	382 East Second Street	Project Status		
Address Line2				
City	CORNING	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project		
Zip - Plus4	14830	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	4603 14 05			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	Hawkes, LLC	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$9,680.00	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$13,530.00	
Original Project Code		School Property Tax Exemption	\$28,380.00	
Project Purpose Category	Finance, Insurance and Real Estate	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$1,500,000.00	Total Exemptions	\$51,590.00	
Benefited Project Amount	\$1,484,500.00	Total Exemptions Net of RPTL Section 485-b	\$3,869.00	
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$7,744.00	\$7,744.00
Not For Profit	No	Local PILOT	\$10,824.00	\$10,824.00
Date Project approved	1/15/2015	School District PILOT	\$22,704.00	\$22,704.00
Did IDA took Title to Property	No	Total PILOT	\$41,272.00	\$41,272.00
Date IDA Took Title to Property		Net Exemptions	\$10,318.00	
Year Financial Assistance is Planned to End	2027	Project Employment Information		
Notes				
Location of Project		# of FTEs before IDA Status	9.00	
Address Line1	77 West Market Street	Original Estimate of Jobs to be Created	0.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	0.00	
City	CORNING	Annualized Salary Range of Jobs to be Created	0.00 To: 0.00	
State	NY	Original Estimate of Jobs to be Retained	9.00	
Zip - Plus4	14830	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	26,235.00	
Province/Region		Current # of FTEs	12.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	3.00	
Applicant Name	Hawkes, LLC			
Address Line1	330 East 14th Street	Project Status		
Address Line2				
City	ELMIRA HEIGHTS	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project		
Zip - Plus4	14903	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	4603 14 04			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	Hilton Garden Inn	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$70,400.00	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$98,400.00	
Original Project Code		School Property Tax Exemption	\$206,400.00	
Project Purpose Category	Retail Trade	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$13,650,000.00	Total Exemptions	\$375,200.00	
Benefited Project Amount	\$13,627,000.00	Total Exemptions Net of RPTL Section 485-b	\$128,017.00	
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$23,335.00	\$23,335.00
Not For Profit	No	Local PILOT	\$32,616.00	\$32,616.00
Date Project approved	8/13/2014	School District PILOT	\$68,415.00	\$68,415.00
Did IDA took Title to Property	Yes	Total PILOT	\$124,366.00	\$124,366.00
Date IDA Took Title to Property	11/1/2016	Net Exemptions	\$250,834.00	
Year Financial Assistance is Planned to End	2030	Project Employment Information		
Notes				
Location of Project		# of FTEs before IDA Status	0.00	
Address Line1	27 Riverside Drive	Original Estimate of Jobs to be Created	40.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	26,000.00	
City	CORNING	Annualized Salary Range of Jobs to be Created	26,000.00	To: 30,000.00
State	NY	Original Estimate of Jobs to be Retained	0.00	
Zip - Plus4	14830	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00	
Province/Region		Current # of FTEs	31.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	31.00	
Applicant Name	Fitzpatrick Holdings LLC			
Address Line1	37 Pyrex Drive	Project Status		
Address Line2				
City	CORNING	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project		
Zip - Plus4	14830	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	4603 10 03A			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	Howard Wind LLC	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$564,975.00	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$367,875.00	
Original Project Code		School Property Tax Exemption	\$1,128,600.00	
Project Purpose Category	Transportation, Communication, Electric, Gas and Sanitary Services	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$90,000,000.00	Total Exemptions	\$2,061,450.00	
Benefited Project Amount	\$90,000,000.00	Total Exemptions Net of RPTL Section 485-b	\$0.00	
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$91,578.00	\$91,578.00
Not For Profit	No	Local PILOT	\$285,834.00	\$285,834.00
Date Project approved	3/11/2011	School District PILOT	\$177,606.00	\$177,606.00
Did IDA took Title to Property	Yes	Total PILOT	\$555,018.00	\$555,018.00
Date IDA Took Title to Property	11/1/2010	Net Exemptions	\$1,506,432.00	
Year Financial Assistance is Planned to End	2032	Project Employment Information		
Notes	60 mw windfarm in the Town of Howard			
Location of Project		# of FTEs before IDA Status	0.00	
Address Line1	Town of Howard	Original Estimate of Jobs to be Created	5.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	0.00	
City	AVOCA	Annualized Salary Range of Jobs to be Created	0.00	To: 0.00
State	NY	Original Estimate of Jobs to be Retained	0.00	
Zip - Plus4	14809	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00	
Province/Region		Current # of FTEs	6.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	6.00	
Applicant Name	Howard Wind LLC			
Address Line1	75 Ninth Avenue, suite 3G	Project Status		
Address Line2				
City	NEW YORK	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project		
Zip - Plus4	10011	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	4603 12 02			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	Howard Wind LLC - 2 Turbine Expansion	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$42,905.00	
Project Part of Another Phase or Multi Phase	Yes	Local Property Tax Exemption	\$27,937.00	
Original Project Code	4603 10 01A	School Property Tax Exemption	\$85,297.00	
Project Purpose Category	Transportation, Communication, Electric, Gas and Sanitary Services	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$6,800,000.00	Total Exemptions	\$156,139.00	
Benefited Project Amount	\$6,759,592.50	Total Exemptions Net of RPTL Section 485-b	\$0.00	
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$7,564.00	\$7,564.00
Not For Profit	No	Local PILOT	\$4,925.00	\$4,925.00
Date Project approved	8/12/2011	School District PILOT	\$15,038.00	\$15,038.00
Did IDA took Title to Property	Yes	Total PILOT	\$27,527.00	\$27,527.00
Date IDA Took Title to Property	10/1/2011	Net Exemptions	\$128,612.00	
Year Financial Assistance is Planned to End	2033	Project Employment Information		
Notes				
Location of Project		# of FTEs before IDA Status	0.00	
Address Line1	Town of Howard	Original Estimate of Jobs to be Created	0.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	0.00	
City	AVOCA	Annualized Salary Range of Jobs to be Created	0.00	To: 0.00
State	NY	Original Estimate of Jobs to be Retained	0.00	
Zip - Plus4	14809	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00	
Province/Region		Current # of FTEs	0.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	0.00	
Applicant Name	Howard Wind LLC			
Address Line1	24 West 40th Street, 12th Floor	Project Status		
Address Line2				
City	NEW YORK	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project		
Zip - Plus4	10018	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4603 21 07A				
Project Type	Lease	State Sales Tax Exemption	\$259,360.00		
Project Name	LP Building Solutions	Local Sales Tax Exemption	\$259,360.00		
		County Real Property Tax Exemption	\$0.00		
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$0.00		
Original Project Code		School Property Tax Exemption	\$0.00		
Project Purpose Category	Manufacturing	Mortgage Recording Tax Exemption	\$0.00		
Total Project Amount	\$23,350,000.00	Total Exemptions	\$518,720.00		
Benefited Project Amount	\$23,272,000.00	Total Exemptions Net of RPTL Section 485-b	\$0.00		
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement	
Federal Tax Status of Bonds			County PILOT	\$0.00	\$0.00
Not For Profit	No		Local PILOT	\$0.00	\$0.00
Date Project approved	12/20/2021		School District PILOT	\$0.00	\$0.00
Did IDA took Title to Property	Yes		Total PILOT	\$0.00	\$0.00
Date IDA Took Title to Property	5/2/2022		Net Exemptions	\$518,720.00	
Year Financial Assistance is Planned to End	2042	Project Employment Information			
Notes	Sales tax only reported for 2022. PILOT payments start in 2025 upon completion of construction.				
Location of Project		# of FTEs before IDA Status	0.00		
Address Line1	6945 County RT 113	Original Estimate of Jobs to be Created	61.00		
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	48,000.00		
City	BATH	Annualized Salary Range of Jobs to be Created	40,000.00	To: 60,000.00	
State	NY	Original Estimate of Jobs to be Retained	0.00		
Zip - Plus4	14810	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	48,000.00		
Province/Region		Current # of FTEs	3.00		
Country	United States	# of FTE Construction Jobs during Fiscal Year	8.00		
Applicant Information		Net Employment Change	3.00		
Applicant Name	LP Building Solutions				
Address Line1	6945 County RT 113	Project Status			
Address Line2					
City	BATH	Current Year Is Last Year for Reporting			
State	NY	There is no Debt Outstanding for this Project			
Zip - Plus4	14810	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	4603 13 02			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	Marsh Hill Energy LLC	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$134,275.00	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$202,175.00	
Original Project Code		School Property Tax Exemption	\$333,263.00	
Project Purpose Category	Transportation, Communication, Electric, Gas and Sanitary Services	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$31,800,000.00	Total Exemptions	\$669,713.00	
Benefited Project Amount	\$31,772,000.00	Total Exemptions Net of RPTL Section 485-b	\$0.00	
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$16,586.00	\$16,586.00
Not For Profit	No	Local PILOT	\$26,190.00	\$26,190.00
Date Project approved	6/20/2013	School District PILOT	\$43,084.00	\$43,084.00
Did IDA took Title to Property	Yes	Total PILOT	\$85,860.00	\$85,860.00
Date IDA Took Title to Property	3/1/2014	Net Exemptions	\$583,853.00	
Year Financial Assistance is Planned to End	2035	Project Employment Information		
Notes				
Location of Project		# of FTEs before IDA Status	0.00	
Address Line1	Marsh Hill Road	Original Estimate of Jobs to be Created	0.50	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	65,000.00	
City	JASPER	Annualized Salary Range of Jobs to be Created	30,000.00	To: 120,000.00
State	NY	Original Estimate of Jobs to be Retained	0.00	
Zip - Plus4	14855	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00	
Province/Region		Current # of FTEs	4.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	4.00	
Applicant Name	Marsh Hill Energy LLC			
Address Line1	One S. Wacker Drive	Project Status		
Address Line2				
City	CHICAGO	Current Year Is Last Year for Reporting		
State	IL	There is no Debt Outstanding for this Project		
Zip - Plus4	60606	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4603 18 01				
Project Type	Lease	State Sales Tax Exemption	\$0.00		
Project Name	Marzo Brown LLC	Local Sales Tax Exemption	\$0.00		
		County Real Property Tax Exemption	\$6,312.00		
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$6,489.00		
Original Project Code		School Property Tax Exemption	\$29,373.00		
Project Purpose Category	Services	Mortgage Recording Tax Exemption	\$0.00		
Total Project Amount	\$1,863,000.00	Total Exemptions	\$42,174.00		
Benefited Project Amount	\$1,855,000.00	Total Exemptions Net of RPTL Section 485-b	\$8,652.00		
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement	
Federal Tax Status of Bonds			County PILOT	\$3,291.00	\$3,291.00
Not For Profit	No		Local PILOT	\$3,383.00	\$3,383.00
Date Project approved	2/22/2018		School District PILOT	\$15,314.00	\$15,314.00
Did IDA took Title to Property	Yes		Total PILOT	\$21,988.00	\$21,988.00
Date IDA Took Title to Property	4/1/2018		Net Exemptions	\$20,186.00	
Year Financial Assistance is Planned to End	2029	Project Employment Information			
Notes					
Location of Project		# of FTEs before IDA Status	12.24		
Address Line1	275 S. Hamilton Street	Original Estimate of Jobs to be Created	10.00		
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	80,500.00		
City	PAINTED POST	Annualized Salary Range of Jobs to be Created	25,000.00	To: 250,000.00	
State	NY	Original Estimate of Jobs to be Retained	12.00		
Zip - Plus4	14870	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	80,500.00		
Province/Region		Current # of FTEs	15.00		
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00		
Applicant Information		Net Employment Change	2.76		
Applicant Name	Maria E. Marzo, DDS, P.C.	Project Status			
Address Line1	326 N. Hamilton Street				
Address Line2					
City	PAINTED POST	Current Year Is Last Year for Reporting			
State	NY	There is no Debt Outstanding for this Project			
Zip - Plus4	14870	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4603 08 06A				
Project Type	Lease	State Sales Tax Exemption	\$0.00		
Project Name	Millennium Pipeline LLC	Local Sales Tax Exemption	\$0.00		
		County Real Property Tax Exemption	\$242,916.00		
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$175,675.00		
Original Project Code		School Property Tax Exemption	\$956,084.00		
Project Purpose Category	Transportation, Communication, Electric, Gas and Sanitary Services	Mortgage Recording Tax Exemption	\$0.00		
Total Project Amount	\$27,400,000.00	Total Exemptions	\$1,374,675.00		
Benefited Project Amount	\$27,348,250.00	Total Exemptions Net of RPTL Section 485-b	\$0.00		
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement	
Federal Tax Status of Bonds			County PILOT	\$97,986.00	\$97,986.00
Not For Profit	No		Local PILOT	\$72,486.00	\$72,486.00
Date Project approved	7/30/2008		School District PILOT	\$384,589.00	\$384,589.00
Did IDA took Title to Property	Yes		Total PILOT	\$555,061.00	\$555,061.00
Date IDA Took Title to Property	11/1/2008		Net Exemptions	\$819,614.00	
Year Financial Assistance is Planned to End	2025	Project Employment Information			
Notes	Installation of a 15,000 hp compressor station and 0.8 / miles of 30" pipe				
Location of Project		# of FTEs before IDA Status	13.00		
Address Line1	State Route 414	Original Estimate of Jobs to be Created	0.00		
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	100,000.00		
City	CORNING	Annualized Salary Range of Jobs to be Created	100,000.00	To: 105,000.00	
State	NY	Original Estimate of Jobs to be Retained	13.00		
Zip - Plus4	14830	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	100,000.00		
Province/Region		Current # of FTEs	0.00		
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00		
Applicant Information		Net Employment Change	-13.00		
Applicant Name	Millennium Pipeline Compahy, LLC	Project Status			
Address Line1	One Blue Hill Plaza, 7th Floor				
Address Line2					
City	PEARL RIVER	Current Year Is Last Year for Reporting			
State	NY	There is no Debt Outstanding for this Project			
Zip - Plus4	10965	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	4603 20 07			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	NY Arkport Crossett Road Solar LLC	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$0.00	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$0.00	
Original Project Code		School Property Tax Exemption	\$0.00	
Project Purpose Category	Clean Energy	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$8,287,000.00	Total Exemptions	\$0.00	
Benefited Project Amount	\$8,204,130.00	Total Exemptions Net of RPTL Section 485-b	\$0.00	
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$0.00	\$0.00
Not For Profit		Local PILOT	\$0.00	\$0.00
Date Project approved	10/22/2020	School District PILOT	\$0.00	\$0.00
Did IDA took Title to Property	Yes	Total PILOT	\$0.00	\$0.00
Date IDA Took Title to Property	7/19/2021	Net Exemptions	\$0.00	
Year Financial Assistance is Planned to End	2042	Project Employment Information		
Notes	No information to report as construction has not gotten underway.			
Location of Project		# of FTEs before IDA Status	0.00	
Address Line1	835 Crosset Road	Original Estimate of Jobs to be Created	0.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	0.00	
City	DANSVILLE	Annualized Salary Range of Jobs to be Created	0.00	To: 0.00
State	NY	Original Estimate of Jobs to be Retained	0.00	
Zip - Plus4	14437	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00	
Province/Region		Current # of FTEs	0.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	0.00	
Applicant Name	ReneSola Holdings, LLC			
Address Line1	850 Canal Street	Project Status		
Address Line2				
City	STAMFORD	Current Year Is Last Year for Reporting		
State	CT	There is no Debt Outstanding for this Project		
Zip - Plus4	06920	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	4603 20 01			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	NY Bath I, LLC	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$42,591.00	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$22,653.00	
Original Project Code		School Property Tax Exemption	\$88,210.00	
Project Purpose Category	Clean Energy	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$8,633,219.00	Total Exemptions	\$153,454.00	
Benefited Project Amount	\$8,530,719.00	Total Exemptions Net of RPTL Section 485-b	\$0.00	
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$8,415.00	\$8,415.00
Not For Profit	No	Local PILOT	\$4,304.00	\$4,304.00
Date Project approved	5/28/2020	School District PILOT	\$17,480.00	\$17,480.00
Did IDA took Title to Property	Yes	Total PILOT	\$30,199.00	\$30,199.00
Date IDA Took Title to Property	6/1/2020	Net Exemptions	\$123,255.00	
Year Financial Assistance is Planned to End	2041	Project Employment Information		
Notes				
Location of Project		# of FTEs before IDA Status	0.00	
Address Line1	Wildflower Way	Original Estimate of Jobs to be Created	0.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	0.00	
City	BATH	Annualized Salary Range of Jobs to be Created	0.00	To: 0.00
State	NY	Original Estimate of Jobs to be Retained	0.00	
Zip - Plus4	14810	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00	
Province/Region		Current # of FTEs	0.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	0.00	
Applicant Name	NY Bath I, LLC			
Address Line1	33 Irving Place Suite 1090	Project Status		
Address Line2				
City	NEW YORK	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project		
Zip - Plus4	10003	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4603 21 06				
Project Type	Lease	State Sales Tax Exemption		\$0.00	
Project Name	NY Pulteney I, LLC	Local Sales Tax Exemption		\$0.00	
		County Real Property Tax Exemption		\$0.00	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption		\$0.00	
Original Project Code		School Property Tax Exemption		\$0.00	
Project Purpose Category	Clean Energy	Mortgage Recording Tax Exemption		\$0.00	
Total Project Amount	\$6,160,000.00	Total Exemptions		\$0.00	
Benefited Project Amount	\$6,098,400.00	Total Exemptions Net of RPTL Section 485-b		\$0.00	
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$1.00			Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$0.00	\$0.00	
Not For Profit		Local PILOT	\$0.00	\$0.00	
Date Project approved	8/26/2021	School District PILOT	\$0.00	\$0.00	
Did IDA took Title to Property	Yes	Total PILOT	\$0.00	\$0.00	
Date IDA Took Title to Property	12/23/2021	Net Exemptions	\$0.00		
Year Financial Assistance is Planned to End	2043	Project Employment Information			
Notes	No information to report in 2022. PILOT payments begin in 2024 upon completion of construction.				
Location of Project		# of FTEs before IDA Status	0.00		
Address Line1	8897 Chidsey Hill Road	Original Estimate of Jobs to be Created	0.00		
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	0.00		
City	PULTENEY	Annualized Salary Range of Jobs to be Created	0.00	To: 0.00	
State	NY	Original Estimate of Jobs to be Retained	0.00		
Zip - Plus4	14874	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00		
Province/Region		Current # of FTEs	0.00		
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00		
Applicant Information		Net Employment Change	0.00		
Applicant Name	NY Pulteney I, LLC	Project Status			
Address Line1	140 E 45th Street				
Address Line2					
City	NEW YORK	Current Year Is Last Year for Reporting			
State	NY	There is no Debt Outstanding for this Project			
Zip - Plus4	10017	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4603 20 08				
Project Type	Lease	State Sales Tax Exemption		\$0.00	
Project Name	NY Troupsburg I, LLC	Local Sales Tax Exemption		\$0.00	
		County Real Property Tax Exemption		\$0.00	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption		\$0.00	
Original Project Code		School Property Tax Exemption		\$0.00	
Project Purpose Category	Clean Energy	Mortgage Recording Tax Exemption		\$0.00	
Total Project Amount	\$9,346,173.00	Total Exemptions		\$0.00	
Benefited Project Amount	\$9,228,173.00	Total Exemptions Net of RPTL Section 485-b		\$0.00	
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$1.00			Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds				County PILOT	\$0.00
Not For Profit	No			Local PILOT	\$0.00
Date Project approved	12/10/2020			School District PILOT	\$0.00
Did IDA took Title to Property	Yes			Total PILOT	\$0.00
Date IDA Took Title to Property	12/1/2020			Net Exemptions	\$0.00
Year Financial Assistance is Planned to End	2042			Project Employment Information	
Notes	There is no information to report for 2022. First PILOT payment due in 2023.				
Location of Project		# of FTEs before IDA Status		0.00	
Address Line1	County Road 84	Original Estimate of Jobs to be Created		0.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)		0.00	
City	TROUPSBURG	Annualized Salary Range of Jobs to be Created		0.00	To: 0.00
State	NY	Original Estimate of Jobs to be Retained		0.00	
Zip - Plus4	14885	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)		0.00	
Province/Region		Current # of FTEs		0.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year		0.00	
Applicant Information		Net Employment Change		0.00	
Applicant Name	NY Troupburg I, LLC				
Address Line1	140 E. 45th Street	Project Status			
Address Line2					
City	NEW YORK	Current Year Is Last Year for Reporting			
State	NY	There is no Debt Outstanding for this Project			
Zip - Plus4	10017	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	4603 10 01A			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	New York State Electric & Gas Corporation Corning Valley Transmission Project	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$214,071.00	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$124,570.00	
Original Project Code		School Property Tax Exemption	\$586,523.00	
Project Purpose Category	Services	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$53,000,000.00	Total Exemptions	\$925,164.00	
Benefited Project Amount	\$53,000,000.00	Total Exemptions Net of RPTL Section 485-b	\$0.00	
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$261,693.00	\$261,693.00
Not For Profit	No	Local PILOT	\$189,267.00	\$189,267.00
Date Project approved	4/29/2010	School District PILOT	\$863,119.00	\$863,119.00
Did IDA took Title to Property	Yes	Total PILOT	\$1,314,079.00	\$1,314,079.00
Date IDA Took Title to Property	2/23/2011	Net Exemptions	-\$388,915.00	
Year Financial Assistance is Planned to End	2032	Project Employment Information		
Notes	new 230115 Kv substationnew 11512.5 kv substationnew 9.2 mile 115 kv line			
Location of Project		# of FTEs before IDA Status	0.00	
Address Line1	Town of Campbell	Original Estimate of Jobs to be Created	0.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	0.00	
City	PAINTED POST	Annualized Salary Range of Jobs to be Created	0.00	To: 0.00
State	NY	Original Estimate of Jobs to be Retained	0.00	
Zip - Plus4	14870	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00	
Province/Region		Current # of FTEs	0.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	0.00	
Applicant Name	New York State Electric & Gas Corporation			
Address Line1	PO Box 5224	Project Status		
Address Line2				
City	BINGHAMTON	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project		
Zip - Plus4	13902	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	4603 22 01			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	Northside Place	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$0.00	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$0.00	
Original Project Code		School Property Tax Exemption	\$0.00	
Project Purpose Category	Construction	Mortgage Recording Tax Exemption	\$87,500.00	
Total Project Amount	\$9,214,000.00	Total Exemptions	\$87,500.00	
Benefited Project Amount	\$9,183,300.00	Total Exemptions Net of RPTL Section 485-b	\$0.00	
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$0.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$0.00	\$0.00
Not For Profit	No	Local PILOT	\$0.00	\$0.00
Date Project approved	5/19/2022	School District PILOT	\$0.00	\$0.00
Did IDA took Title to Property	Yes	Total PILOT	\$0.00	\$0.00
Date IDA Took Title to Property	11/3/2022	Net Exemptions	\$87,500.00	
Year Financial Assistance is Planned to End	2044	Project Employment Information		
Notes	During the reporting period, only mortgage tax benefits were received because construction did not begin until 2023.			
Location of Project		# of FTEs before IDA Status	0.00	
Address Line1	136 Kingsburg Ave	Original Estimate of Jobs to be Created	1.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	88,000.00	
City	CORNING	Annualized Salary Range of Jobs to be Created	60,000.00	To: 90,000.00
State	NY	Original Estimate of Jobs to be Retained	0.00	
Zip - Plus4	14830	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	88,000.00	
Province/Region		Current # of FTEs	0.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	1.00	
Applicant Information		Net Employment Change	0.00	
Applicant Name	David Riedman			
Address Line1	45 East Ave	Project Status		
Address Line2				
City	ROCHESTER	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project		
Zip - Plus4	14604	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4603 13 03A				
Project Type	Lease	State Sales Tax Exemption	\$0.00		
Project Name	Pulteney Plaza Renovation Project	Local Sales Tax Exemption	\$0.00		
		County Real Property Tax Exemption	\$22,328.00		
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$11,645.00		
Original Project Code		School Property Tax Exemption	\$65,274.00		
Project Purpose Category	Retail Trade	Mortgage Recording Tax Exemption	\$0.00		
Total Project Amount	\$4,500,000.00	Total Exemptions	\$99,247.00		
Benefited Project Amount	\$4,452,595.00	Total Exemptions Net of RPTL Section 485-b	\$7,140.00		
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement	
Federal Tax Status of Bonds			County PILOT	\$19,345.00	\$19,345.00
Not For Profit	No		Local PILOT	\$10,089.00	\$10,089.00
Date Project approved	6/20/2013		School District PILOT	\$56,553.00	\$56,553.00
Did IDA took Title to Property	Yes		Total PILOT	\$85,987.00	\$85,987.00
Date IDA Took Title to Property	11/1/2013		Net Exemptions	\$13,260.00	
Year Financial Assistance is Planned to End	2034	Project Employment Information			
Notes					
Location of Project		# of FTEs before IDA Status	0.00		
Address Line1	364 - 372 Pulteney Street	Original Estimate of Jobs to be Created	80.00		
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	21,886.00		
City	CORNING	Annualized Salary Range of Jobs to be Created	20,000.00	To: 25,000.00	
State	NY	Original Estimate of Jobs to be Retained	0.00		
Zip - Plus4	14830	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00		
Province/Region		Current # of FTEs	45.00		
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00		
Applicant Information		Net Employment Change	45.00		
Applicant Name	Pulteney Plaza Inc. & Pulteney Plaza II Inc.	Project Status			
Address Line1	111 N. Main Street				
Address Line2					
City	ELMIRA	Current Year Is Last Year for Reporting			
State	NY	There is no Debt Outstanding for this Project			
Zip - Plus4	14901	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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 Certified Date: N/A

General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4603 11 01A				
Project Type	Lease	State Sales Tax Exemption	\$0.00		
Project Name	RM14 Holdings, LLC	Local Sales Tax Exemption	\$0.00		
		County Real Property Tax Exemption	\$49,900.00		
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$51,300.00		
Original Project Code		School Property Tax Exemption	\$232,200.00		
Project Purpose Category	Other Categories	Mortgage Recording Tax Exemption	\$0.00		
Total Project Amount	\$9,108,163.00	Total Exemptions	\$333,400.00		
Benefited Project Amount	\$9,108,163.00	Total Exemptions Net of RPTL Section 485-b	\$129,115.00		
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement	
Federal Tax Status of Bonds			County PILOT	\$28,080.00	\$28,080.00
Not For Profit	No		Local PILOT	\$28,868.00	\$28,868.00
Date Project approved	6/23/2011		School District PILOT	\$130,666.00	\$130,666.00
Did IDA took Title to Property	Yes		Total PILOT	\$187,614.00	\$187,614.00
Date IDA Took Title to Property	7/1/2001		Net Exemptions	\$145,786.00	
Year Financial Assistance is Planned to End	2032	Project Employment Information			
Notes					
Location of Project		# of FTEs before IDA Status	0.00		
Address Line1	100 Creekside Drive	Original Estimate of Jobs to be Created	2.00		
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	35,000.00		
City	PAINTED POST	Annualized Salary Range of Jobs to be Created	30,000.00	To: 35,000.00	
State	NY	Original Estimate of Jobs to be Retained	0.00		
Zip - Plus4	14870	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00		
Province/Region		Current # of FTEs	3.00		
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00		
Applicant Information		Net Employment Change	3.00		
Applicant Name	RM14 Holdings, LLC				
Address Line1	3949 Forest Parkway, Suite 100	Project Status			
Address Line2					
City	NORTH TONAWANDA	Current Year Is Last Year for Reporting			
State	NY	There is no Debt Outstanding for this Project			
Zip - Plus4	14120	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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 Certified Date: N/A

General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4603 19 06				
Project Type	Tax Exemptions	State Sales Tax Exemption		\$0.00	
Project Name	Red Lilac Properties LLC - Phase II	Local Sales Tax Exemption		\$0.00	
		County Real Property Tax Exemption			
Project Part of Another Phase or Multi Phase	Yes	Local Property Tax Exemption			
Original Project Code	4603 17 02	School Property Tax Exemption			
Project Purpose Category	Manufacturing	Mortgage Recording Tax Exemption		\$0.00	
Total Project Amount	\$5,865,000.00	Total Exemptions		\$0.00	
Benefited Project Amount	\$5,861,250.00	Total Exemptions Net of RPTL Section 485-b			
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment				Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT			
Not For Profit		Local PILOT			
Date Project approved	8/22/2019	School District PILOT			
Did IDA took Title to Property	No	Total PILOT		\$0.00	\$0.00
Date IDA Took Title to Property		Net Exemptions		\$0.00	
Year Financial Assistance is Planned to End	2033	Project Employment Information			
Notes					
Location of Project		# of FTEs before IDA Status		17.00	
Address Line1	9183 Presho School Road	Original Estimate of Jobs to be Created		14.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)		47,750.00	
City	PAINTED POST	Annualized Salary Range of Jobs to be Created		30,000.00	To: 65,000.00
State	NY	Original Estimate of Jobs to be Retained		17.00	
Zip - Plus4	14870	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)		47,750.00	
Province/Region		Current # of FTEs		0.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year		0.00	
Applicant Information		Net Employment Change		-17.00	
Applicant Name	Manufacturing Automation Systems, LLC	Project Status			
Address Line1	9183 Presho School Road				
Address Line2					
City	PAINTED POST	Current Year Is Last Year for Reporting		Yes	
State	NY	There is no Debt Outstanding for this Project		Yes	
Zip - Plus4	14870	IDA Does Not Hold Title to the Property		Yes	
Province/Region		The Project Receives No Tax Exemptions		Yes	
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	4603 17 02			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	Red Lilac Properties, LLC	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$2,773.00	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$2,880.00	
Original Project Code		School Property Tax Exemption	\$13,208.00	
Project Purpose Category	Manufacturing	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$300,000.00	Total Exemptions	\$18,861.00	
Benefited Project Amount	\$294,500.00	Total Exemptions Net of RPTL Section 485-b	\$4,398.00	
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$1,221.00	\$1,221.00
Not For Profit	No	Local PILOT	\$1,268.00	\$1,268.00
Date Project approved	7/21/2016	School District PILOT	\$5,816.00	\$5,816.00
Did IDA took Title to Property	Yes	Total PILOT	\$8,305.00	\$8,305.00
Date IDA Took Title to Property	4/6/2018	Net Exemptions	\$10,556.00	
Year Financial Assistance is Planned to End	2028	Project Employment Information		
Notes	We have reviewed our records and can confirm that 2028 is the correct anticipated project end date.			
Location of Project		# of FTEs before IDA Status	8.00	
Address Line1	1727 Glendenning Creek Road	Original Estimate of Jobs to be Created	5.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	61,484.00	
City	LINDLEY	Annualized Salary Range of Jobs to be Created	30,000.00	To: 60,000.00
State	NY	Original Estimate of Jobs to be Retained	8.00	
Zip - Plus4	14858	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	61,484.00	
Province/Region		Current # of FTEs	14.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	6.00	
Applicant Name	Manufacturing Automation Systems, LLC	Project Status		
Address Line1	9183 Presho School Road			
Address Line2				
City	PAINTED POST	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project		
Zip - Plus4	14870	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4603 19 13A				
Project Type	Lease	State Sales Tax Exemption	\$0.00		
Project Name	Riedman Purcell CH II, LLC Phase II	Local Sales Tax Exemption	\$0.00		
		County Real Property Tax Exemption	\$4,389.00		
Project Part of Another Phase or Multi Phase	Yes	Local Property Tax Exemption	\$6,135.00		
Original Project Code	4603 18 02	School Property Tax Exemption	\$12,869.00		
Project Purpose Category	Other Categories	Mortgage Recording Tax Exemption	\$0.00		
Total Project Amount	\$8,720,000.00	Total Exemptions	\$23,393.00		
Benefited Project Amount	\$8,607,800.00	Total Exemptions Net of RPTL Section 485-b	\$0.00		
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement	
Federal Tax Status of Bonds			County PILOT	\$5,879.00	\$5,879.00
Not For Profit	No		Local PILOT	\$8,217.00	\$8,217.00
Date Project approved	1/23/2020		School District PILOT	\$17,236.00	\$17,236.00
Did IDA took Title to Property	Yes		Total PILOT	\$31,332.00	\$31,332.00
Date IDA Took Title to Property	2/1/2020		Net Exemptions	-\$7,939.00	
Year Financial Assistance is Planned to End	2041	Project Employment Information			
Notes	This project was removed from report in error. The IDA is aware that the PILOT payment is more than the actual taxes. This is due to an assessment on the division of property.				
Location of Project		# of FTEs before IDA Status	0.00		
Address Line1	171 East First St	Original Estimate of Jobs to be Created	0.00		
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	31,702.00		
City	CORNING	Annualized Salary Range of Jobs to be Created	0.00	To: 0.00	
State	NY	Original Estimate of Jobs to be Retained	0.00		
Zip - Plus4	14830	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00		
Province/Region		Current # of FTEs	0.00		
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00		
Applicant Information		Net Employment Change	0.00		
Applicant Name	Riedman Purcell Phase II				
Address Line1	45 East Ave	Project Status			
Address Line2					
City	ROCHESTER	Current Year Is Last Year for Reporting			
State	NY	There is no Debt Outstanding for this Project			
Zip - Plus4	14604	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4603 18 02				
Project Type	Lease	State Sales Tax Exemption	\$0.00		
Project Name	Riedman-Purcell CH II, LLC	Local Sales Tax Exemption	\$0.00		
		County Real Property Tax Exemption	\$8,033.00		
Project Part of Another Phase or Multi Phase	Yes	Local Property Tax Exemption	\$11,227.00		
Original Project Code	4603 16 01	School Property Tax Exemption	\$23,550.00		
Project Purpose Category	Other Categories	Mortgage Recording Tax Exemption	\$0.00		
Total Project Amount	\$15,220,000.00	Total Exemptions	\$42,810.00		
Benefited Project Amount	\$15,210,000.00	Total Exemptions Net of RPTL Section 485-b	\$16,572.00		
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement	
Federal Tax Status of Bonds			County PILOT	\$4,923.00	\$4,923.00
Not For Profit	No		Local PILOT	\$6,881.00	\$6,881.00
Date Project approved	4/26/2018		School District PILOT	\$14,434.00	\$14,434.00
Did IDA took Title to Property	Yes		Total PILOT	\$26,238.00	\$26,238.00
Date IDA Took Title to Property	9/7/2018		Net Exemptions	\$16,572.00	
Year Financial Assistance is Planned to End	2038	Project Employment Information			
Notes					
Location of Project		# of FTEs before IDA Status	0.00		
Address Line1	176 E Dennison St.	Original Estimate of Jobs to be Created	3.00		
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	30,766.00		
City	CORNING	Annualized Salary Range of Jobs to be Created	27,300.00	To: 40,000.00	
State	NY	Original Estimate of Jobs to be Retained	0.00		
Zip - Plus4	14830	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00		
Province/Region		Current # of FTEs	3.00		
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00		
Applicant Information		Net Employment Change	3.00		
Applicant Name	Riedman-Purcell CH II, LLC				
Address Line1	45 East Ave	Project Status			
Address Line2					
City	ROCHESTER	Current Year Is Last Year for Reporting			
State	NY	There is no Debt Outstanding for this Project			
Zip - Plus4	14614	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	4603 22 04			
Project Type	Tax Exemptions	State Sales Tax Exemption	\$51,137.00	
Project Name	StudioNext	Local Sales Tax Exemption	\$51,137.00	
		County Real Property Tax Exemption		
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption		
Original Project Code		School Property Tax Exemption		
Project Purpose Category	Services	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$40,878,360.00	Total Exemptions	\$102,274.00	
Benefited Project Amount	\$40,863,360.00	Total Exemptions Net of RPTL Section 485-b		
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment			Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT		
Not For Profit		Local PILOT		
Date Project approved	8/25/2022	School District PILOT		
Did IDA took Title to Property	Yes	Total PILOT	\$0.00	\$0.00
Date IDA Took Title to Property	10/20/2022	Net Exemptions	\$102,274.00	
Year Financial Assistance is Planned to End	2024	Project Employment Information		
Notes	Sales tax benefit only			
Location of Project		# of FTEs before IDA Status	0.00	
Address Line1	100 East Pulteney St	Original Estimate of Jobs to be Created	0.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	0.00	
City	CORNING	Annualized Salary Range of Jobs to be Created	0.00	To: 0.00
State	NY	Original Estimate of Jobs to be Retained	0.00	
Zip - Plus4	14830	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00	
Province/Region		Current # of FTEs	0.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	0.00	
Applicant Name	Corning PM CO			
Address Line1	One Riverfront Plaza	Project Status		
Address Line2				
City	CORNING	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project		
Zip - Plus4	14830	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4603 06 06A				
Project Type	Lease	State Sales Tax Exemption	\$0.00		
Project Name	T & K Realty LLC	Local Sales Tax Exemption	\$0.00		
		County Real Property Tax Exemption	\$6,522.00		
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$6,705.00		
Original Project Code		School Property Tax Exemption	\$30,349.00		
Project Purpose Category	Services	Mortgage Recording Tax Exemption	\$0.00		
Total Project Amount	\$1,500,000.00	Total Exemptions	\$43,576.00		
Benefited Project Amount	\$1,485,000.00	Total Exemptions Net of RPTL Section 485-b	\$0.00		
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement	
Federal Tax Status of Bonds			County PILOT	\$5,954.00	\$5,954.00
Not For Profit	No		Local PILOT	\$6,121.00	\$6,121.00
Date Project approved	2/26/2006		School District PILOT	\$27,705.00	\$27,705.00
Did IDA took Title to Property	Yes		Total PILOT	\$39,780.00	\$39,780.00
Date IDA Took Title to Property	6/1/2006		Net Exemptions	\$3,796.00	
Year Financial Assistance is Planned to End	2027	Project Employment Information			
Notes	Purchase property & existing vacant bldg. Renovation, rehabilitation & upgrade for use by Birnie Transporation Services as part of its school bus maintenance, repair and related business.				
Location of Project		# of FTEs before IDA Status	12.00		
Address Line1	124 Victory Highway	Original Estimate of Jobs to be Created	0.00		
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	0.00		
City	PAINTED POST	Annualized Salary Range of Jobs to be Created	38,000.00	To: 40,000.00	
State	NY	Original Estimate of Jobs to be Retained	12.00		
Zip - Plus4	14870	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00		
Province/Region		Current # of FTEs	44.00		
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00		
Applicant Information		Net Employment Change	32.00		
Applicant Name	T & K Realty				
Address Line1	248 Otis Street	Project Status			
Address Line2					
City	ROME	Current Year Is Last Year for Reporting			
State	NY	There is no Debt Outstanding for this Project			
Zip - Plus4	13442	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	4603 17 01			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	The Gunlocke Company	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$114,447.00	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$123,375.00	
Original Project Code		School Property Tax Exemption	\$266,393.00	
Project Purpose Category	Manufacturing	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$2,977,170.00	Total Exemptions	\$504,215.00	
Benefited Project Amount	\$2,950,170.00	Total Exemptions Net of RPTL Section 485-b	\$0.00	
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$73,573.00	\$73,573.00
Not For Profit	No	Local PILOT	\$79,313.00	\$79,313.00
Date Project approved	3/17/2017	School District PILOT	\$171,253.00	\$171,253.00
Did IDA took Title to Property	Yes	Total PILOT	\$324,139.00	\$324,139.00
Date IDA Took Title to Property	6/5/2017	Net Exemptions	\$180,076.00	
Year Financial Assistance is Planned to End	2028	Project Employment Information		
Notes	This is a restructure of an existing benefit to support the creation of 150 new jobs at the company.			
Location of Project		# of FTEs before IDA Status	601.00	
Address Line1	One Gunlocke Drive	Original Estimate of Jobs to be Created	150.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	50,400.00	
City	WAYLAND	Annualized Salary Range of Jobs to be Created	40,400.00	To: 60,400.00
State	NY	Original Estimate of Jobs to be Retained	601.00	
Zip - Plus4	14572	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	50,400.00	
Province/Region		Current # of FTEs	173.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	-428.00	
Applicant Name	The Gunlocke Company	Project Status		
Address Line1	One Gunlocke Drive			
Address Line2				
City	WAYLAND	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project		
Zip - Plus4	14572	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4603-21-05A				
Project Type	Lease	State Sales Tax Exemption	\$93,292.00		
Project Name	Thurston Ridge Solar, LLC	Local Sales Tax Exemption	\$93,292.00		
		County Real Property Tax Exemption	\$0.00		
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$0.00		
Original Project Code		School Property Tax Exemption	\$0.00		
Project Purpose Category	Clean Energy	Mortgage Recording Tax Exemption	\$0.00		
Total Project Amount	\$8,971,755.22	Total Exemptions	\$186,584.00		
Benefited Project Amount	\$8,882,055.00	Total Exemptions Net of RPTL Section 485-b	\$0.00		
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement	
Federal Tax Status of Bonds			County PILOT	\$0.00	\$0.00
Not For Profit	No		Local PILOT	\$0.00	\$0.00
Date Project approved	6/24/2021		School District PILOT	\$0.00	\$0.00
Did IDA took Title to Property	Yes		Total PILOT	\$0.00	\$0.00
Date IDA Took Title to Property	12/15/2021		Net Exemptions	\$186,584.00	
Year Financial Assistance is Planned to End	2043	Project Employment Information			
Notes	In 2022 the project was under construction and only reported sales tax benefits. Based on the current construction schedule, the PILOT benefit will not be granted until 2024 when construction is anticipated to be completed.				
Location of Project		# of FTEs before IDA Status	0.00		
Address Line1	3905 Lewis Road	Original Estimate of Jobs to be Created	0.00		
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	0.00		
City	CAMPBELL	Annualized Salary Range of Jobs to be Created	0.00	To: 0.00	
State	NY	Original Estimate of Jobs to be Retained	0.00		
Zip - Plus4	14821	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00		
Province/Region		Current # of FTEs	0.00		
Country	United States	# of FTE Construction Jobs during Fiscal Year	27.00		
Applicant Information		Net Employment Change	0.00		
Applicant Name	Thurston Solar Ridge, LLC				
Address Line1	101 Summer St	Project Status			
Address Line2					
City	BOSTON	Current Year Is Last Year for Reporting			
State	MA	There is no Debt Outstanding for this Project			
Zip - Plus4	02110	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4603 17 03				
Project Type	Lease	State Sales Tax Exemption	\$0.00		
Project Name	UNC Real Estate I, LLC	Local Sales Tax Exemption	\$0.00		
		County Real Property Tax Exemption	\$0.00		
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$0.00		
Original Project Code		School Property Tax Exemption	\$0.00		
Project Purpose Category	Manufacturing	Mortgage Recording Tax Exemption	\$0.00		
Total Project Amount	\$10,200,000.00	Total Exemptions	\$0.00		
Benefited Project Amount	\$10,168,000.00	Total Exemptions Net of RPTL Section 485-b	\$0.00		
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement	
Federal Tax Status of Bonds			County PILOT	\$0.00	\$0.00
Not For Profit	No		Local PILOT	\$0.00	\$0.00
Date Project approved	7/28/2017		School District PILOT	\$0.00	\$0.00
Did IDA took Title to Property	Yes		Total PILOT	\$0.00	\$0.00
Date IDA Took Title to Property	8/11/2017		Net Exemptions	\$0.00	
Year Financial Assistance is Planned to End	2030	Project Employment Information			
Notes	For 2022, please see all project information reported under BelGioioso. BelGioioso purchased UNC Real Estate in 2022 and the current PILOT schedule transferred over.				
Location of Project		# of FTEs before IDA Status	0.00		
Address Line1	8600 Main Street	Original Estimate of Jobs to be Created	150.00		
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	47,700.00		
City	CAMPBELL	Annualized Salary Range of Jobs to be Created	45,000.00	To: 50,000.00	
State	NY	Original Estimate of Jobs to be Retained	0.00		
Zip - Plus4	14821	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00		
Province/Region		Current # of FTEs	0.00		
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00		
Applicant Information		Net Employment Change	0.00		
Applicant Name	Upstate Niagara Cooperative, Inc.				
Address Line1	25 Anderson Road	Project Status			
Address Line2					
City	CHEEKTOWAGA	Current Year Is Last Year for Reporting	Yes		
State	NY	There is no Debt Outstanding for this Project	Yes		
Zip - Plus4	14225	IDA Does Not Hold Title to the Property	Yes		
Province/Region		The Project Receives No Tax Exemptions	Yes		
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	4603 09 01A			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	Wyckoff Gas Storage Company, L.L.C.	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$148,848.00	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$235,041.00	
Original Project Code		School Property Tax Exemption	\$386,653.00	
Project Purpose Category	Transportation, Communication, Electric, Gas and Sanitary Services	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$50,000,000.00	Total Exemptions	\$770,542.00	
Benefited Project Amount	\$49,985,500.00	Total Exemptions Net of RPTL Section 485-b	\$0.00	
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$45,856.00	\$45,856.00
Not For Profit	No	Local PILOT	\$72,409.00	\$72,409.00
Date Project approved	6/22/2006	School District PILOT	\$119,116.00	\$119,116.00
Did IDA took Title to Property	Yes	Total PILOT	\$237,381.00	\$237,381.00
Date IDA Took Title to Property	2/1/2009	Net Exemptions	\$533,161.00	
Year Financial Assistance is Planned to End	2029	Project Employment Information		
Notes				
Location of Project		# of FTEs before IDA Status	0.00	
Address Line1	Timmerman Road	Original Estimate of Jobs to be Created	6.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	50,000.00	
City	JASPER	Annualized Salary Range of Jobs to be Created	50,000.00	To: 55,000.00
State	NY	Original Estimate of Jobs to be Retained	0.00	
Zip - Plus4	14855	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00	
Province/Region		Current # of FTEs	5.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	5.00	
Applicant Name	Wyckoff Gas Storage Company L.L.C.			
Address Line1	6733 S. Yale Avenue	Project Status		
Address Line2				
City	TULSA	Current Year Is Last Year for Reporting		
State	OK	There is no Debt Outstanding for this Project		
Zip - Plus4	74136	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

Annual Report for Steuben County Industrial Development Agency

Fiscal Year Ending: 12/31/2022

Run Date: 03/21/2023
 Status: UNSUBMITTED
 Certified Date: N/A

IDA Projects Summary Information:

Total Number of Projects	Total Exemptions	Total PILOT Paid	Net Exemptions	Net Employment Change
62	\$28,587,579.00	\$11,128,123.00	\$17,459,456.00	1694

Annual Report for Steuben County Industrial Development Agency

Fiscal Year Ending: 12/31/2022

Run Date: 03/21/2023
Status: UNSUBMITTED
Certified Date: N/A

Additional Comments

2022 STEUBEN COUNTY IDA OPERATIONS & ACCOMPLISHMENTS

During the year, the IDA approved 5 projects which will leverage \$286 million in private investment. In addition to these projects, the agency saw major investments in the renewable energy sector continue

During the past reporting period IDA projects exceeded \$850 million in new private sector investment and generated \$11.1 million in PILOT revenue to municipalities and school districts throughout the County. These figures are significantly higher than in the prior year because of increased investments in renewable energy through the County. In addition to renewable energy investments, Steuben saw major business attraction efforts in 2022 helping diversify the employment base throughout the County. Active IDA projects supported more than 6,700 jobs accounting for over \$1 billion in payroll in the County.

Outlined below are several major highlights for the year.

LP Building Solutions

At the end of 2021, LP Building Solutions announced it selected Bath for its Northeast finishing facility for the company's siding division. Staff worked closely with the company during the year to help secure the necessary permitting and final funding approvals so the company could break ground on its \$31 million project which will open during the second quarter of 2023.

Northside Place

In 2022, the IDA was presented with an opportunity to support a new type of development – single family rental homes. Since 2020, Riedman had been working on a business model to construct 25 single family homes at the site of the former Northside Blodgett School in Corning.

Due to changes in market conditions and commodity pricing, Riedman determined that the original financial model no longer worked as designed. After examining the market, the company proposed constructing the same homes but offering them as long-term rental options. To make the project financially viable, the company sought assistance from the IDA in the form of property tax assistance and sales and mortgage tax exemptions.

Because the project was being offered through a rental structure owned by a single entity and a there was a proven demand in the market to support talent attraction needs, the IDA approved the project in July. Construction started on the first of 24 homes in late 2022 and Riedman expects to have the first home completed in early 2023.

Renewable Energy Development

Renewable energy development continued to be a major focus for the IDA in 2022. Baron Winds (Phase I) and Eight Point Wind both began construction during the year which will result in a combined 224 MW of electricity production. These projects will result in more than \$300 million in new investment and provide \$40.3 million in new revenue through PILOT payments to the taxing jurisdictions over 20 years.

Staff also worked with three additional wind projects going through the various stages of approvals for development. Baron Wind Phase II, Canisteo Wind, and Prattsburgh Wind will provide an additional 560 MW of generation, making the county the largest onshore wind producer in the state.

The agency was also active in solar development in 2022 with eight community solar projects generating up to 37 MW of power. In addition, several utility-size projects (20 MW or larger) were proposed in Addison, Woodhull, Cohocton, and Wayland. These projects have the capacity to generate 240 MW of electricity.

Route 54 Corridor

The route 54 corridor in the Town of Bath was a hotbed of activity this past year with more than \$30 million in new investment occurring. The IDA worked closely with each project to help advance these developments. This new activity started nearly two years ago when Amazon announced it was considering a facility on Industrial Park Road in the Town of Bath for a regional distribution center. To facilitate the Amazon project, the IDA constructed a new turning lane into the industrial park. This investment allowed Amazon to move their project forward in 2022.

Other noteworthy investments along this corridor in 2022 included:

Momentum of Western NY – This newly formed material recovery and recycling company, formed in 2022, will fill a growing need locally and nationally to separate recyclable parts from the waste stream, with the goal being to decrease the amount of waste going to landfills. The project worked through its approvals in 2022 and anticipates a 2023 construction.

Finger Lakes Community Health – After several delays, this new healthcare facility completed construction of its new facility on land in the IDA Industrial Park and anticipates opening in early 2023.

Goodrich Auto Works – Staff worked closely with the company to secure the necessary infrastructure approvals to relocate its automotive graphic design division from the existing location in Bath to a new, 8,000 sq. ft. building along Rt. 54 due to growing demand.

Infrastructure Support

During the past year Steuben County IDA staff continued to support development of important municipal infrastructure projects in the county.

Hammondsport Wastewater – After three and a half years of continuous work on funding, legal organization, and engineering, bids were opened on construction of the Village of Hammondsport's Downtown Business District Wastewater Project. Award of construction contracts in 2022 will result in substantial completion of this project before the end of 2023 resulting in wastewater service being available for all commercial properties in the core area around the village square.

Bath Wastewater – The IDA helped lead the team developing wastewater service for Lake Salubria and the nearby portions of NYS Route 415 in 2022. With IDA involvement, a sewer district has been formed that will give the town legal authority to design, construct, and operate infrastructure to address chronic water quality issues in Lake Salubria and offer economic development and business growth opportunities along the Route 415 corridor.

Steuben County Industrial Development Agency
Management Assessment
of
Effectiveness of Internal Controls

Mission

The purpose of the Steuben County Industrial Development Agency (IDA) is to advance the job opportunities, general prosperity and economic welfare of the people of the County.

The goal is to create and stimulate an economic climate that competitively positions Steuben County to attract a talented workforce, public and private investment in infrastructure and business development, and other compatible and diverse sustainable economic development opportunities. This will be accomplished by undertaking projects and development strategies that promote business development, and assist businesses to respond to opportunities, reduce risks, and overcome barriers to ensure long-term sustainability.

Steuben County IDA will work openly and cooperatively with its stakeholders to leverage the county's major assets and build the economic development capacity necessary to catalyze and sustain Steuben County's economy. Stakeholders include Steuben County's residents, workforce, municipal government entities, existing and prospective businesses, educational institutions and other organizations and agencies that can serve to enhance the county's economic prosperity.

Internal Controls

The Steuben County IDA FY2022 independent audit and financial statements are the ultimate responsibility of the Steuben IDA management and Board of Directors. The statements were prepared in accordance with accounting principles generally accepted in the United States of America. Financial information from the audit can be found on the Steuben IDA website as required by the Public Authorities Reform Act of 2009 (PARA) or at the Steuben IDA offices.

Although the auditors were not asked to perform a formal audit of internal controls, they do provide any comments they may have regarding the subject within their management letter if/when they believe there to be internal weaknesses in the procedures or operations of the Steuben County IDA

The Steuben County IDA and the Board of Directors conducts an annual review and assessment of the effectiveness of agency policies. The objectives of this review are to provide reasonable assurance as to the protection of an accountability for assets, compliance with applicable laws and regulations, proper authorization and recording of transactions, and the reliability of financial records for preparing financial statements.

- Specific agency policies that address internal controls have been reviewed and approved by the board. These include the following:
 - Agency by-laws
 - Procurement Policy
 - Code of Ethics
 - Property Disposition Policy
 - Whistleblower Policy
 - Travel Policy
 - Real Property Acquisition Policy
 - Investment Policy
 - Uniform Tax Exemption Policy
 - Whistleblower Policy
 - Property Disposition Policy
 - Retail Project Policy
 - Termination of Benefits Policy
 - Fee Schedule
 - Financial Control Policy
 - Expenditure Policy
 - Compensation Reimbursement and Attendance Policy
 - Defense and Indemnification Policy
 - Capitalization Policy
 - Governance Committee Charter
 - Audit/Finance Committee Charter
 - Records Retention

The Steuben County IDA staff and management are committed to an ongoing assessment of the control structure throughout the year and, accordingly, are focused on ensuring timely compliance with PAAA/PARA statutory requirements including assurances of transparency, public reporting and accountability.

Therefore, in our opinion and after due consideration, the present internal control structure appears to be sufficient to meet internal control objectives that pertain to the effective and responsible operations of the Steuben County IDA.

Reviewed by Management on February 23, 2023:

Executive Director

Board Vice Chair

Authority Mission Statement and Performance Measurements

Name of Public Authority:

Steuben County Industrial Development Agency

Public Authority's Mission Statement:

The purpose of the Steuben County Industrial Development Agency (SCIDA) is to advance the job opportunities, general prosperity, and economic welfare of the people of the County. The goal is to create and stimulate an economic climate that competitively positions Steuben County to attract a talented workforce, public and private investment in infrastructure and business development, and other compatible and diverse sustainable economic development opportunities. This will be accomplished by undertaking projects and development strategies that promote business development, and assist businesses to respond to opportunities, reduce risks, and overcome barriers to ensure long term sustainability SCIDA will work openly and cooperatively with its stakeholders to leverage the county's major assets and build the economic development capacity necessary to catalyze and sustain Steuben County's economy. Stakeholders include Steuben County's residents, workforce, municipal government entities, existing and prospective businesses, educational institutions and other organizations and agencies that can serve to enhance the county's economic prosperity. **Date Adopted: March 23, 2023**

March 23, 2023

List of Performance Goals (If additional space is needed, please attach):

- Continue Business Retention and Expansion Program That Targets Business Growth Sectors
- Promote New Ventures and Innovations in Product/Production Technologies
- Provide Economic Development Business Support Services
- Enhance Basic Infrastructure
- Increase Access to Rail
- Site Development
- Pursue Zero Emissions Development Projects
- Build a Strategy for Global Business Development
- Overcome Challenges and Barriers to Business Development
- Build Networks and Partnerships
- Strengthen Existing Businesses
- Support Entrepreneurial Activities
- Commercialization of Technology

Additional questions:

1. Have the board members acknowledged that they have read and understood the mission of the public authority?

Yes

2. Who has the power to appoint the management of the public authority?

The Board of Directors

3. If the Board appoints management, do you have a policy you follow when appointing the management of the public authority?

Yes, the board appoints a personnel committee to provide guidance and recommendation to the full board who then appoint management based on the personnel committee direction.

4. Briefly describe the role of the Board and the role of management in the implementation of the mission.

The Board sets the mission of the organization and provides oversight and guidance to management who is responsible for implementation of the mission of the organization.

5. Has the Board acknowledged that they have read and understood the responses to each of these questions?

Yes, the board reviewed and approved these responses at their March 23, 2023 meeting.

Summary Results of Confidential Evaluation of Board Performance

Criteria	Agree	Somewhat Agree	Somewhat Disagree	Disagree
	#	#	#	#
Board members have a shared understanding of the mission and purpose of the Authority.	7			
The policies, practices and decisions of the Board are always consistent with this mission.	7			
Board members comprehend their role and fiduciary responsibilities and hold themselves and each other to these principles.	7			
The Board has adopted policies, by-laws, and practices for the effective governance, management and operations of the Authority and reviews these annually.	7			
The Board sets clear and measurable performance goals for the Authority that contribute to accomplishing its mission.	6	1		
The decisions made by Board members are arrived at through independent judgment and deliberation, free of political influence or self-interest.	7			
Individual Board members communicate effectively with executive staff so as to be well informed on the status of all important issues.	7			
Board members are knowledgeable about the Authority's programs, financial statements, reporting requirements, and other transactions.	7			
The Board meets to review and approve all documents and reports prior to public release and is confident that the information being presented is accurate and complete.	7			
The Board knows the statutory obligations of the Authority and if the Authority is in compliance with state law.	6	1		
Board and committee meetings facilitate open, deliberate and thorough discussion, and the active participation of members.	7			
Board members have sufficient opportunity to research, discuss, question and prepare before decisions are made and votes taken.	7			
Individual Board members feel empowered to delay votes, defer agenda items, or table actions if they feel additional information or discussion is required.	7			
The Board exercises appropriate oversight of the CEO and other executive staff, including setting performance expectations and reviewing performance annually.	7			
The Board has identified the areas of most risk to the Authority and works with management to implement risk mitigation strategies before problems occur.	7			
Board members demonstrate leadership and vision and work respectfully with each other.	7			

Name of Authority: Steuben County IDA

Date Completed: February 1, 2023



IDA Annual Compliance Report State Sales Tax Recapture

For IDA fiscal year ending _____
(mmdyy)

Due within 90 days of the end of each fiscal year.

IDA information

Name of IDA		
Street address	Telephone number ()	
City	State	ZIP code

Terms and conditions for the recapture of state sales tax exemption benefits for projects established, amended, or extended on or after March 28, 2013

- 1 Did the IDA provide state sales tax exemption benefits to any project established, amended, or extended during the fiscal year entered above? 1 Yes No
If Yes, continue below.
If No, skip to question 3.
- 2 When an IDA establishes a project, appoints an agent/project operator, or amends or extends a project established in a prior year, the IDA must include terms and conditions for the recapture of state sales tax exemption benefits in its resolutions and project documents. This applies to all projects established, amended, or extended on or after March 28, 2013 (see instructions).
Did the IDA use the same terms and conditions regarding the recapture of state sales tax exemption benefits in the project documents for each of its projects (as described above)? 2 Yes No
If Yes, attach a copy of the terms and conditions used.
If No, attach a copy of each version used. Be sure to identify the projects to which each version of the terms and conditions relate.
If the IDA did not include terms and conditions for the recapture of state sales tax exemption benefits in the project documents, attach a list of these projects (see instructions).

Activities and efforts to recapture state sales tax exemption benefits for projects established, amended, or extended on or after March 28, 2013

- 3 Did the IDA make efforts to recapture any state sales and use tax exemption benefits from an agent, project operator, or other person or entity (see instructions)? 3 Yes No
If Yes, continue below.
If No, skip question 4 and complete the Certification below.
- 4 Did the IDA file Form ST-65, IDA Report of Recaptured Sales and Use Tax Benefits, for each recapture, and remit the funds to the Tax Department? 4 Yes No
If Yes, you must keep a copy of Form ST-65 and supporting documentation related to the recapture activities.
If No, attach an explanation of the IDA's recapture efforts (see instructions).

Certification

I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements with the knowledge that willfully providing false or fraudulent information with this document may constitute a felony or other crime under New York State Law, punishable by a substantial fine and possible jail sentence. I also understand that the Tax Department is authorized to investigate the validity of any information entered on this document.			
Print name of person signing on behalf of the IDA		Print title of person signing on behalf of the IDA	
Signature	Date	Telephone number ()	

Mailing instructions

Mail completed form and attachments to:

**NYS TAX DEPARTMENT
IDA UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227-0866**

If not using U.S. Mail, see Publication 55, Designated Private Delivery Services.

Instructions

Filing requirements

Every IDA must file this compliance report every year. The report must include:

- the terms and conditions for the recapture of state sales tax exemption benefits (as described in General Municipal Law (GML) section 875(3)) within all of the IDA's resolutions and project documents. This applies to:
 - projects established and agents or project operators appointed, and any financial assistance or agreement for payments in lieu of taxes provided, on or after March 28, 2013; and
 - any amendment or revision for additional funds or benefits made on or after March 28, 2013, to projects established, agents or project operators appointed, financial assistance provided, or payments in lieu of taxes provided, prior to March 28, 2013.
- information about efforts the IDA has made to recover, recapture, receive, or obtain any state sales tax exemption benefits and payments in lieu of state sales taxes from an agent/project operator, or other person or entity.

Every IDA must file Form ST-62 within 90 days of the end of each fiscal year.

The term *state sales tax* as used in this form includes both state sales tax and the state use tax.

For more information, see TSB-M-14(1.1)S, *Sales Tax Reporting and Recordkeeping Requirements for Industrial Development Agencies and Authorities*.

Any IDA that fails to file or substantially complete this report may lose its authority to provide state sales tax exemption benefits.

Terms and conditions for the recapture of state sales tax exemption benefits

Line 2 – If the IDA:

- **used the same** standard terms and conditions for the recapture of state sales tax exemption benefits in the project documents for all projects covered by this report, attach a copy of the terms and conditions used. You are **not** required to attach the entire document. Attach only the sections describing the state sales tax recapture requirements described in GML section 875(3).
- **used different** terms and conditions for the recapture of state sales tax exemption benefits in the project documents for the projects covered by this report, attach a copy of the terms and conditions used and identify the project(s) to which they relate. Be sure to include the project name and address, and the legal name and EIN of the agent or project operator for each project identified.
- provided state sales tax exemption benefits **but did not include** terms and conditions for the recapture of those benefits, attach a list of these projects. Include the project name and address, the legal name and EIN of the agent or project operator, and the reason why terms and conditions regarding recapture were not included.

Activities and efforts to recapture state sales tax exemption benefits

The GML requires that each IDA recapture state sales tax exemption benefits that were claimed by a project operator or agent, or other person or entity, whenever the benefits were:

- not entitled or authorized to be taken,
- in excess of the amounts authorized,
- for unauthorized property or services, or
- for property or services not used according to the terms of the agreement with the IDA.

See Form ST-65, *IDA Report of Recaptured Sales and Use Tax Benefits*, for more information.

IDAs must remit recaptured state sales tax benefit amounts to the Tax Department within 30 calendar days, using Form ST-65.

Line 4: If the IDA made efforts to recapture sales tax exemption benefits during the fiscal year covered by this report and **has not filed** Form ST-65, attach an explanation.

The attachment must include:

- name and address of the project and project number;
- legal name, EIN, and address of the agent/project operator, or other person or entity;
- project beginning and end dates;
- the basis for recapture, as described above;
- date of recapture efforts;
- amounts identified as required to be recaptured; and
- amount recaptured, if different.

When identifying recapture amounts, be sure to break down the total dollar amount into the categories below:

- state tax,
- local tax,
- MCTD tax (if applicable),
- penalties, and
- interest.

If the amount recaptured was not paid in full, also include copies of correspondence exchanged between the IDA and the agent/project operator, or other entity or person regarding the recapture efforts.

Need help?

Visit our website at www.tax.ny.gov.

CHAIR
INVESTIGATIONS & GOVERNMENT OPERATIONS

COMMITTEES
CORPORATIONS, AUTHORITIES & COMMISSIONS
ENVIRONMENTAL CONSERVATION
FINANCE
JUDICIARY
LABOR
LOCAL GOVERNMENT



SENATOR
JAMES SKOUFIS
42ND SENATORIAL DISTRICT
STATE OF NEW YORK

ALBANY OFFICE:
ROOM 815
LEGISLATIVE OFFICE BUILDING
ALBANY, NY 12247
OFFICE: 518-455-3290

DISTRICT OFFICE:
47 GRAND STREET
NEWBURGH, NY 12550
OFFICE: 845-567-1270

e-mail:
skoufis@nysenate.gov

February 22, 2023

Mark R. Alger, Chairman
James C. Johnson, Executive Director
Steuben County Industrial Development Agency
scida@SteubenCountyIDA.com

Re: Information and Document Request – Steuben County Industrial Development Agency

Dear Mark and James:

The New York State Senate Standing Committee on Investigations and Government Operations is currently investigating aspects of the form and substance of applications for financial assistance made to Industrial Development Agencies (“IDA”) throughout the State. The purpose of this letter is to solicit responses to the enclosed Information and Document Request.

Please provide the following documents and information, as well as permit their inspection, copying, testing, or sampling, as soon as possible, but **no later than March 15, 2023**, or any agreed upon adjourned date or time.

Please deliver production sets to the Senate Investigations and Government Operations Committee in Room 815 of the New York State Legislative Office Building. The Committee prefers, if possible, to receive all documents in electronic format that may be provided to the contact below. An attachment to this letter provides additional information about responding to the Committee’s requests. As a reminder, pursuant to Legislative Law §62-A, the Committee has the authority to issue a subpoena.

Please contact Evan R. Gallo, Esq. at (518) 455-3293 or egallo@nysenate.gov with any questions about this request. Thank you for your attention to this matter.

Sincerely,

A handwritten signature in blue ink, appearing to read "James Skoufis".

Senator James Skoufis
Chair, Committee on Investigations and Government Operations

INFORMATION AND DOCUMENT REQUEST

1. Within the information gathered as part of a general application for financial assistance, do you inquire as to the likelihood of an applicant undertaking a project without receiving the requested incentives?
 - a. If so, please supply the following:
 - i. The actual question(s) asked of an applicant, an explanation of the timing and format this question is posed, and a description of any additional/supporting statements or materials required of the applicant in justification of its response;
 - ii. A description of any follow-up or due diligence measures conducted by the IDA to verify an applicant's response;
 - iii. A statement of how much priority the IDA gives to this information as part of evaluating and issuing a determination on an application (i.e. the extent to which this question is a determining factor in granting financial incentives and whether economic assistance is typically approved for those projects that would likely proceed without it); and
 - iv. An accounting of all applicants asked this question (or similar) since 2018 that affirmed the project would likely proceed without incentives yet nonetheless had incentives provided by the IDA.
 - b. If not directly asked as part of the formal application, is any similar question posed or analysis conducted regarding a project's likelihood of moving forward with or without incentives provided by the IDA?

STEUBEN COUNTY IDA

INDUSTRIAL DEVELOPMENT AGENCY

MAKING CONNECTIONS
CREATING SOLUTIONS

March 7, 2023

Senator James Skoufis
Chair, Committee on Investigation and Government Operations
Room 815
Legislative Office Building
Albany, NY 12247

Senator Skoufis,

Please find the following response to your request for information from the Steuben County Industrial Development Agency.

- i. The Steuben County IDA Application for Financial Assistance asks each applicant to complete a series of questions related to financial need and whether the project will be undertaken if financial assistance is not granted.

IDA staff work with each applicant to review a draft application prior to submission to the board of directors for consideration. Additional information may be requested from the applicants depending on the responses given, type of industry seeking assistance, or competitive alternative.

Additional information could include, but is not limited to, a market analysis, financial demonstration of need, or other pertinent information related to the project and its request for assistance.

These items are submitted to the organization along with the applicant's certified statement that the materials submitted are accurate.

Outlined below is the portion of the Steuben County IDA Application for Financial Assistance 2018-2021 (bottom of page 4 and top of page 5) which asks the specific questions:

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

Please confirm by checking the box, below, if there is likelihood that the Project would not be undertaken but for the Financial Assistance provided by the Agency?

Yes or No

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

If the Applicant is unable to obtain Financial Assistance for the Project, what will be the impact on the Applicant and County/City/Town/Village? _____

In 2022, the Steuben County IDA undertook a review of its application and made some modifications, including the section which asks whether the project can demonstrate need. The specific questions related to need in the updated application for financial assistance (page 7) are outlined below.

Describe the reasons why the IDA's assistance is necessary, and the effect the Project will have on Applicant's operations. Focus on competitiveness issues, Project shortfalls, etc.

Type here to enter text.

Is there likelihood that the Project would not be undertaken but for the financial assistance provided by the IDA?

Yes No

If the Project could be undertaken without financial assistance provided by the IDA, explain below why the Project should be provided financial assistance.

Type here to enter text.

What would be the impact on the Applicant and the associated municipalities if the IDA does not provide financial assistance?

Type here to enter text.

- ii. IDA staff work with every applicant throughout the application process to determine completeness and accuracy of the materials submitted. Each applicant is required to affirm via signature that the information submitted is accurate as presented.

In some circumstances, staff may follow up with community leaders, bankers, contractors, or other professional staff with knowledge to the project for further confirmation of the applicants' responses. During the application process the project sponsor may also be asked to make a formal presentation to the IDA board in an open meeting to further verify the information submitted.

- iii. The IDA staff and its Board of Directors take into account all materials submitted when determining whether IDA assistance will be granted. IDA staff screen projects prior to the submission of a formal application and in some cases discourage applicants from submitting based on the ability of the applicant to demonstrate if IDA assistance is necessary for the project to move forward.

If an application showing a project may move forward without IDA assistance is advanced to the board for review the board will consider a variety of factors in its determination. These factors may include but are not limited to:

- Impact on the timeline and job creation of the project if IDA assistance isn't received.
- Cost benefit analysis.
- Impact on strategic industry clusters.
- Competitive alternatives.
- Demonstrated market need.

- iv. IDA staff screen projects prior to the submission of a formal application and in some cases discourage applicants from submitting based on the ability of the applicant to demonstrate if IDA assistance is necessary for the project to move forward.

The following is an accounting of projects, between 2018 and present, that did indicate that there may be a likelihood that the project or a portion of it may have moved forward without IDA assistance. Included in this accounting is an overview of the determining factor in the Board's decision to approve the projects for financial assistance.

2018

Red Lilac Properties, LLC (Manufacturing and Automation Systems) – At time of application the company was located in a leased space and was designing custom automation systems for manufacturing customers. These systems were being manufactured by a third party outside of the region. The proposed project would allow the company to purchase and renovate a long vacant elementary school to expand engineering services and bring manufacturing in house. If IDA assistance was not granted, the applicant indicated that they would only expand engineering and continue to outsource manufacturing.

The Board approved IDA assistance to allow for repurposing of the vacant school and to support the creation of new manufacturing jobs to the region.

2019

Automated Cells & Equipment Acquisition LLC – The proposed project was a request to transfer the remaining IDA benefits granted to Automated Cells and Equipment in 2007 to support the construction of a new manufacturing facility. Automated Cells & Equipment LLC was purchasing the assets of the existing company and made the request to transfer remaining benefits and secure a mortgage tax abatement to support the acquisition.

The purchasing company had other facilities outside of the region and indicated that they would proceed with the purchase but without IDA benefits they would likely look to expand future employment opportunities to another location. After confirmation of these other locations by staff, the Board agreed to transfer the remaining PILOT benefits and grant a one time mortgage tax abatement to support the continued growth of this company in the community.

2020

B&H PILOT Extension - The B&H Railroad requested an extension of their current PILOT on a section of leased rail which connects with the IDA owned short line railroad. Without this leased segment of track, customers along the agency owned shortline would no longer be able to utilize rail service.

The company requested an extension of the PILOT schedule to align with a new lease on the section of line impacted by the PILOT. It was determined by the Board that the negotiated fixed payment PILOT was necessary to provide a stabilized financial model for the railroad to assure continued rail service to customers along the corridor. Without a stabilized financial model, the B&H could not assure future rail service.

2022

Storflex Solutions – Storflex Solutions requested IDA assistance for a major expansion of their manufacturing presence in Steuben County. The expansion would create a manufacturing center of excellence in Steuben County including a \$34 million expansion and the creation of 50 new jobs. The company indicated that without IDA assistance they would make a partial investment into their NY operation but would look toward the Midwest for the expanded facilities and employment growth.

After reviewing the submitted documentation and receiving a board presentation the decision was made to grant IDA incentives to the project to secure the growth of the business in Steuben County.

Finger Lakes Enviro-Tech – The company recently purchased a long vacant property in a planned industrial park to expand their environmental response and cleanup operation. IDA assistance was requested to support this growing operation and after meeting with the company it was recommended by staff that the company only apply for a sales tax benefit to support the a new administrative property on site.

The company did indicate that the project may move forward but at a much slower pace impacting job creation opportunities. To help support the rapid expansion opportunity presented, the board approved the reduced incentive proposal of sales tax only.

Thank you for the opportunity to respond to your request. Should you have additional questions please feel free to contact me at (607) 776-3316 or by email at jjohnson@steubencountyida.com.

Sincerely,



James C. Johnson
Executive Director

Cc:

Mark Alger, Chair

Russ Gaenzle, Harris Beach