

**Steuben County Industrial Development Agency
7234 Route 54 North
PO Box 393
Bath, NY 14810
June 22, 2023**

Regular Meeting Notice

The Steuben County Industrial Development Agency will hold a Regular Business Meeting at 12:00 pm on June 22, 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/82782045888>

Sincerely,

Mark Alger
Board Chair

STEUBEN COUNTY INDUSTRIAL DEVELOPMENT AGENCY
REGULAR MEETING OF THE BOARD OF DIRECTORS AGENDA
JUNE 22, 2023, 12:00 PM

1. Call to Order – Quorum Present Alger
2. Secretary’s Report:
April 27, 2023 Minutes Strobel
3. Treasurer’s Report:
April & May 2023 Financials Russo
4. 2022 Final Performance Report Johnson
5. New Business:
 - a) Updated Sexual Harassment Policy Johnson
 - b) Sky Corning Pulteney Plaza Johnson
6. Old Business:
 - a) TJA-NY-Cohocton Solar Farm Final Resolution Staats
 - b) Senator Skoufis Response Johnson
 - c) Facilities Maintenance Johnson
 - Larry’s Paving quote
 - Tom Sestak Construction quote
 - Insurance deductible replacement of basement French door
7. Other Business:
 - a) Legislative Update Johnson
8. Executive Sessions –
Public Officers Law, Article 7, Open Meetings Law Section 105, Paragraph 1f, the employment history of a particular person.
Public Officers Law, Article 7, Open Meetings Law Section 105, Paragraph 1g, proposed acquisition of real property. Alger
9. Adjournment Alger

Steuben County Industrial Development Agency
7234 Route 54N, P.O. Box 393, Bath, NY 14810
Minutes of the Regular Meeting April 27, 2023

- I. CALL TO ORDER:** The Regular Meeting of the Steuben County Industrial Development Agency (SCIDA) was called to order at 12:00 pm, by Chairman Mark Alger. Chairman Alger confirmed that there was a quorum present.

Present:	Mark Alger	Chairman
	Scott VanEtten	Vice Chair
	Tony Russo	Treasurer
	Christine Sharkey	Member
	Michelle Caulfield	Member
Absent:	Dean Strobel	Secretary
	Mike Davidson	Member
Staff:	James Johnson	Executive Director
	Jill Staats	IDA Staff (via Zoom)
	Stacy Housworth	IDA Staff
	Russ Gaenzle	SCIDA Counsel
	Stephen Maier	Harris Beach
Guests:	Kam Keeley	Three Rivers Development
	Larry Foor	Foor & Associates

- II. SECRETARY'S REPORT:** A motion to approve the March 23, 2023, Regular Meeting Minutes of the Steuben County Industrial Development Agency as presented in the board materials was made by Chris Sharkey, seconded by Scott VanEtten. All in favor. Approved.

III. TREASURER'S REPORT:

a) March 2023 Financial Statements:

The March 2023 financial statements were reported to the board. A motion to approve the financial statements as presented and included in the board materials was made by Scott VanEtten, seconded by Michelle Caulfield. All in favor. Approved.

IV. NEW BUSINESS:

a) Larry Foor and Associates, Building Conditions Report:

Larry Foor presented the board with the results of the building conditions study performed in February 2023. Larry touched on the assessment of the building's interior and exterior conditions, proposed improvements, and cost analysis of maintenance items. After a board discussion, it was agreed to move forward with maintenance work of the parking lot, carpet, and other life/health maintenance.

b) NY Bath (6105 Scudder Road) LLC Project:

Deputy Director Staats presented the application and initial resolution to the board. The total investment of this project is \$5,000,000 with approximately 35 short-term construction jobs to be created. Estimated benefits include PILOT, mortgage and sales tax savings totaling \$2,074,400 with a benefit-to-cost-ratio of 4:1.

A motion to accept the signed application and approve the initial resolution as presented in the board packet was made by Michelle Caulfield and seconded by Chris Sharkey. All in favor. Approved.

V. Old Business:

a) Baron Winds Sales Tax Extension:

Executive Director Johnson presented the board with the 6-month sales tax extension request made by Baron Winds. Baron Winds cites project delays as the reason for the extension request through September 30, 2023. Although this approval was approved as an administrative action, let the minutes reflect the board recognizes the action as a motion made by Chris Sharkey, seconded by Tony Russo. All in favor. Approved.

b) NY Pulteney I PILOT Start Date Authorizing Resolution:

Deputy Director Staats presented the board with an authorizing resolution for a one-year sales tax and PILOT extension. The board agreed that language stipulating the project should be substantially complete at the end of the extension should be added to the closing documents. A motion to accept the resolution was made by Scott VanEtten, seconded by Tony Russo. All in favor. Approved.

VI. Other Business:

a) Project Performance Updates:

Executive Director Johnson and Deputy Director Staats are currently following up on projects that did not meet project performance in 2022.

b) State Budget Update:

Executive Director updated the board on budget discussions and the major items being negotiated between the Governor and the Legislature.

c) May and June 2023 Board Meeting Dates:

The May 2023 meeting has been cancelled due to a date conflict with the annual NYS EDC Conference in Cooperstown. The board will reconvene on June 22, 2023.

VII. Executive Session: – Public Officers Law, Article 7 Open Meetings Law – Section 105, Paragraph 1f - The employment history of a particular person.

The board entered Executive Session at 1:06pm. A motion to enter Executive Session was made by Scott VanEtten, seconded by Tony Russo. All in favor. Approved.

The board left Executive Session at 1:20pm. A motion to leave Executive Session was made by Scott VanEtten, seconded by Tony Russo. All in favor. Approved.

VIII. Employee Salary:

A motion to change Executive Director Johnson's salary was made by Chris Sharkey, seconded by Michelle Caulfield. All in favor. Approved.

IX. ADJOURNMENT

With no further business to discuss, a motion was made by Scott VanEtten to adjourn the meeting at 1:21 pm, seconded by Tony Russo. All in favor. Approved.

Respectfully submitted,

Mark Alger
Chair

SCIDA
Balance Sheet
 As of April 30, 2023

	Apr 30, 23
ASSETS	
Current Assets	
Checking/Savings	
200 · Five Star Bank checking	1,593,549.93
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	1,469,697.72
218 · Five Star CD 225343789	1,000,000.00
Total Checking/Savings	4,681,698.13
Total Current Assets	4,681,698.13
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	6,122,381.04
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2100 · Payroll Liabilities	847.27
261 · Deferred Inflows of Resources	260,359.00
Total Other Current Liabilities	261,206.27
Total Current Liabilities	261,206.27
Total Liabilities	261,206.27
Equity	
1110 · Retained Earnings	5,393,453.36
1120 · Temp Restricted-Millennium	153,557.41
1125 · Temp. Restricted Infrastructure	12,316.27
Net Income	301,847.73
Total Equity	5,861,174.77
TOTAL LIABILITIES & EQUITY	6,122,381.04

SCIDA
Profit & Loss Budget Performance
April 2023

	Apr 23	Budget	Jan - Apr 23	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
2140 · Administrative Income	0.00	130,886.25	418,125.00	523,545.00	1,570,635.00
2401 · Interest Income	245.12	708.34	988.25	2,833.36	8,500.00
2770 · Miscellaneous Income	11.00	166.67	67.25	666.68	2,000.00
2810 · Business Development Support	0.00	0.00	75,000.00	75,000.00	75,000.00
2813 · Grant Income Site Development	0.00	16,000.00	0.00	64,000.00	200,000.00
Total Income	256.12	147,761.26	494,180.50	666,045.04	1,856,135.00
Gross Profit	256.12	147,761.26	494,180.50	666,045.04	1,856,135.00
Expense					
6145 · Continuing Education	0.00	743.00	1,644.35	2,972.00	8,927.00
6160 · Dues and Subscriptions	1,279.18	766.00	5,589.82	3,064.00	9,200.00
6180 · Insurance					
6181 · Health Insurance	3,135.75	3,750.00	21,078.75	15,000.00	45,000.00
6182 · Dental Insurance	0.00	186.50	766.20	746.00	2,238.00
6183 · Allowances	975.50	975.50	3,414.25	3,902.00	11,706.00
6185 · Liability Insurance	0.00	833.33	1,472.00	3,333.32	10,000.00
6190 · Disability Insurance	0.00	141.66	979.36	566.64	1,700.00
6195 · Life Insurance	0.00	112.50	0.00	450.00	1,350.00
6196 · Workers' Compensation	1,740.70	145.83	2,961.00	583.32	1,750.00
Total 6180 · Insurance	5,851.95	6,145.32	30,671.56	24,581.28	73,744.00
6240 · Miscellaneous Office Expenses	0.00	250.00	253.13	1,000.00	3,000.00
6250 · Postage and Delivery	301.08	250.00	491.16	1,000.00	3,000.00
6270 · Professional Fees					
6650 · Accounting	1,500.00	0.00	9,500.00	9,500.00	9,500.00
6655 · Consulting	0.00	1,250.00	0.00	5,000.00	15,000.00
Total 6270 · Professional Fees	1,500.00	1,250.00	9,500.00	14,500.00	24,500.00

SCIDA
Profit & Loss Budget Performance
April 2023

	Apr 23	Budget	Jan - Apr 23	YTD Budget	Annual Budget
6276 · Infrastructure Development Fees	0.00		752.82		
6277 · Site Development	0.00	20,833.33	0.00	83,333.32	250,000.00
6340 · Telephone	510.46	312.50	1,349.03	1,250.00	3,750.00
6350 · Travel & Ent	72.20	666.66	-287.18	2,666.64	8,000.00
6390 · Utilities	271.67	358.33	1,034.06	1,433.32	4,300.00
6465 · Community Engagement	0.00	541.66	0.00	2,166.64	6,500.00
6495 · Cleaning	230.00	250.00	920.00	1,000.00	3,000.00
6505 · Conferences	1,004.19	541.66	1,299.19	2,166.64	6,500.00
6515 · Copier	183.14	208.33	921.65	833.32	2,500.00
6535 · Internet access	60.00	65.00	240.00	260.00	780.00
6540 · Legal Services	0.00	375.00	4,000.00	1,500.00	4,500.00
6545 · Maintenance	8,587.50	4,166.66	8,985.00	16,666.64	50,000.00
6550 · Office Supplies	376.84	397.91	421.11	1,591.64	4,775.00
6560 · Payroll Expenses	27,935.43	27,466.69	105,650.31	109,866.72	329,600.00
6561 · Payroll Taxes	2,200.05	2,145.83	8,303.80	8,583.36	25,750.00
6576 · Project Costs	276.20	2,083.33	4,401.34	8,333.36	25,000.00
6590 · Refuse	36.00	36.00	150.50	149.00	437.00
6595 · Retirement	0.00	0.00	0.00	0.00	36,988.00
6625 · Technology upgrades	202.50	416.66	598.75	1,666.72	5,000.00
6645 · Marketing	1,262.75	2,083.33	5,882.75	8,333.36	25,000.00
6647 · Manufacturing Day Video & Event	0.00	679.41	0.00	2,717.72	8,153.00
6651 · Payroll Fees	328.17	223.16	1,188.23	892.72	2,678.00
Total Expense	52,469.31	73,255.77	193,961.38	302,528.40	925,582.00
Net Ordinary Income	-52,213.19	74,505.49	300,219.12	363,516.64	930,553.00
Net Income	-52,213.19	74,505.49	300,219.12	363,516.64	930,553.00

SCIDA
Balance Sheet
As of May 31, 2023

	May 31, 23
ASSETS	
Current Assets	
Checking/Savings	
200 · Five Star Bank checking	1,539,961.70
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	1,469,822.53
218 · Five Star CD 225343789	1,009,500.00
Total Checking/Savings	4,637,734.71
Total Current Assets	4,637,734.71
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	6,078,417.62
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2100 · Payroll Liabilities	1,187.34
261 · Deferred Inflows of Resources	260,359.00
Total Other Current Liabilities	261,546.34
Total Current Liabilities	261,546.34
Total Liabilities	261,546.34
Equity	
1110 · Retained Earnings	5,393,453.36
1120 · Temp Restricted-Millennium	153,557.41
1125 · Temp. Restricted Infrastructure	12,316.27
Net Income	257,544.24
Total Equity	5,816,871.28
TOTAL LIABILITIES & EQUITY	6,078,417.62

SCIDA
Profit & Loss Budget Performance
May 2023

	May 23	Budget	Jan - May 23	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
2140 · Administrative Income	0.00	130,886.25	418,125.00	654,431.25	1,570,635.00
2401 · Interest Income	9,645.66	708.33	10,633.91	3,541.69	8,500.00
2770 · Miscellaneous Income	0.00	166.67	67.25	833.35	2,000.00
2810 · Business Development Support	0.00	0.00	75,000.00	75,000.00	75,000.00
2813 · Grant Income Site Development	0.00	16,000.00	0.00	80,000.00	200,000.00
Total Income	9,645.66	147,761.25	503,826.16	813,806.29	1,856,135.00
Gross Profit	9,645.66	147,761.25	503,826.16	813,806.29	1,856,135.00
Expense					
6145 · Continuing Education	0.00	743.00	1,644.35	3,715.00	8,927.00
6160 · Dues and Subscriptions	902.79	766.00	6,492.61	3,830.00	9,200.00
6180 · Insurance					
6181 · Health Insurance	3,135.75	3,750.00	24,214.50	18,750.00	45,000.00
6182 · Dental Insurance	459.72	186.50	1,225.92	932.50	2,238.00
6183 · Allowances	975.50	975.50	4,389.75	4,877.50	11,706.00
6185 · Liability Insurance	0.00	833.33	1,472.00	4,166.65	10,000.00
6190 · Disability Insurance	480.24	141.66	1,459.60	708.30	1,700.00
6195 · Life Insurance	1,254.99	112.50	1,254.99	562.50	1,350.00
6196 · Workers' Compensation	0.00	145.83	2,961.00	729.15	1,750.00
Total 6180 · Insurance	6,306.20	6,145.32	36,977.76	30,726.60	73,744.00
6240 · Miscellaneous Office Expenses	29.45	250.00	282.58	1,250.00	3,000.00
6250 · Postage and Delivery	284.00	250.00	775.16	1,250.00	3,000.00
6270 · Professional Fees					
6650 · Accounting	0.00	0.00	9,500.00	9,500.00	9,500.00
6655 · Consulting	0.00	1,250.00	0.00	6,250.00	15,000.00
Total 6270 · Professional Fees	0.00	1,250.00	9,500.00	15,750.00	24,500.00

SCIDA
Profit & Loss Budget Performance
May 2023

	May 23	Budget	Jan - May 23	YTD Budget	Annual Budget
6276 · Infrastructure Development Fees	0.00		752.82		
6277 · Site Development	0.00	20,833.33	0.00	104,166.65	250,000.00
6340 · Telephone	294.70	312.50	1,643.73	1,562.50	3,750.00
6350 · Travel & Ent	436.12	666.66	148.94	3,333.30	8,000.00
6390 · Utilities	192.88	358.33	1,226.94	1,791.65	4,300.00
6465 · Community Engagement	0.00	541.66	0.00	2,708.30	6,500.00
6495 · Cleaning	230.00	250.00	1,150.00	1,250.00	3,000.00
6505 · Conferences	2,186.57	541.66	3,485.76	2,708.30	6,500.00
6515 · Copier	183.14	208.33	1,104.79	1,041.65	2,500.00
6535 · Internet access	60.00	65.00	300.00	325.00	780.00
6540 · Legal Services	0.00	375.00	4,000.00	1,875.00	4,500.00
6545 · Maintenance	1,707.50	4,166.66	10,692.50	20,833.30	50,000.00
6550 · Office Supplies	0.00	397.91	421.11	1,989.55	4,775.00
6560 · Payroll Expenses	36,254.34	27,466.66	141,904.65	137,333.38	329,600.00
6561 · Payroll Taxes	2,833.52	2,145.83	11,137.32	10,729.19	25,750.00
6576 · Project Costs	1,541.52	2,083.33	5,942.86	10,416.69	25,000.00
6590 · Refuse	36.00	36.00	186.50	185.00	437.00
6595 · Retirement	0.00	0.00	0.00	0.00	36,988.00
6625 · Technology upgrades	105.00	416.66	703.75	2,083.38	5,000.00
6645 · Marketing	0.00	2,083.33	5,882.75	10,416.69	25,000.00
6647 · Manufacturing Day Video & Event	0.00	679.41	0.00	3,397.13	8,153.00
6651 · Payroll Fees	365.42	223.16	1,553.65	1,115.88	2,678.00
Total Expense	53,949.15	73,255.74	247,910.53	375,784.14	925,582.00
Net Ordinary Income	-44,303.49	74,505.51	255,915.63	438,022.15	930,553.00
Net Income	-44,303.49	74,505.51	255,915.63	438,022.15	930,553.00



memo

To: Board of Directors
From: James C. Johnson
CC: Stacy Housworth, Jill Staats
Date: 6/5/2023
Re: 2022 Performance

Based on an initial overview of the 2022 PARIS reports, Steuben County IDA had 58 active projects for the year, an increase of seven from the prior year.

During the 2022 reporting period, IDA projects totaled \$741,860,389 in new private sector investment, representing a \$553,093,569 increase over the previous year. IDA projects also generated \$11,128,123 in PILOT revenue which was distributed to municipalities and school districts throughout the County. This represents a \$383,669 increase from the prior year.

In addition, active IDA projects supported 6,901 jobs in 2022 which was 200 more than the prior year. However, eleven companies reported fewer jobs than the prior year. The 2022 employment accounted for \$1,045,291,985 in payroll, \$119 million more than the prior year.

In 2022, there were 20 companies who failed to reach or maintain their original employment goals set at time of application resulting in a 1,496 underperformance of jobs. Out of this number, three companies are still within their three-year employment creation window and include:

Clark Specialty
LP Building Solutions
Northside Place

The combined employment number these projects need to reach to meet the job commitments is 62.

In addition, 2022 was the final year of benefits for three projects which have consistently failed to reach/maintain employment commitments:

Corning Photonics
Corning Photonics Phase II
Corning C Building

After this reporting year, these projects will no longer be included. The combined job commitment for these projects is 1,978.

When removing the employment from those projects still within the three-year employment window and the three projects which will no longer report after this reporting period, IDA projects have surpassed employment goals by 544 employees during the 2022 reporting year.

The remaining projects owners were contacted to determine why they have not met/maintained their employment commitments. The responses and staff recommendations are outlined below.

2-4 Market Street – Because of the pandemic the business was not able to open until a year after their original plan. The business model relied heavily on corporate travelers. Since the pandemic, corporate travel is still at a reduced capacity which has prevented the anticipated growth. In addition, the company has struggled to fill open positions.

Staff Recommendation – Continue to monitor the situation and reassess employment totals in one year.

Automated Cells and Equipment – The company is on pace to see a 38% increase in sales over 2021. However, they have also seen operational changes post covid that have impacted local employment. This includes shared employees with their sister facility in Rochester and hiring staff who are now working remote. This has resulted in a drop in employment. However, the company signed a 15-year lease and expects to hire additional local employees in 2023.

Staff Recommendation – Continue to monitor the situation and reassess employment totals in one year.

B&H Railroad – Staff followed up and found the project failed to report employees from the Lakeville Railroad who are dedicated to this project. With these jobs included, employment increased to eight as of the end of the reporting period with one open position which has since been filled allowing the project to meet its employment goal.

Staff Recommendation – With the updated numbers it is recommended that no further action be taken.

CPP I - The project is below its job thresholds due to a lower maintenance need resulting from newer equipment and transmission deficiencies which limits the project generation capacity.

Staff Recommendation – Continue to monitor the situation and reassess employment totals in one year.

CMOG – The company continues to recover from COVID reductions and increased employment by six in 2022. While the project is still under the original employment goals, the company is recruiting for additional open positions that will increase employment back to 160.

Staff Recommendation – Continue to monitor the situation and reassess employment totals in one year.

Corning War Memorial – As in years past, this project included with the performance report a list of local third-party services that are utilized to manage the project. When including these services in the job count, the employment impact exceeds the original job commitments.

Staff Recommendation – Accept local third-party services toward job commitments.

East Lake Holdings – At the time of the report the project was one job below its committed jobs. Because of the seasonality of the business, the project increases employment to 18 FTE during the tourism season. This exceeds the total commitment by 4 jobs for over half the year.

Staff Recommendation – Accept seasonal employment numbers toward employment goal at 50% discount due to the fact they only work half of the year. This would increase employment totals by 2 which would exceed the project job commitments.

FHFCU – The company's growth at the project location was delayed because of COVID and the company is one year behind their employment plan. In addition to a delay, changes in the delivery of services have changed the employment make up of the entire operation. The need for tellers has declined, however this will increase the need for administrative and back-office hires which will ultimately increase the total employment at the project site.

Staff Recommendation – Continue to monitor the situation and reassess employment totals in one year.

Hilton Garden Inn - The hotel currently has 43 FT&PT employees and has job postings for multiple positions which are posted on iHire and are organically distributed to multiple job posting sites. Turnover is a problem, as 60 employees left their positions in 2022. While 10 of these terminations were for cause, the other 50 were voluntary with little notice.

Staff Recommendation – Because of the labor market challenges staff recommendation is to take no action and continue to annually monitor employment.

Marzo Brown – The project has struggled to attract a second dentist to the office which has delayed hiring additional support staff. Since the report was submitted, a dentist has been hired and other hiring has followed bringing the total employment to 19 from the 15 reported. The company growth plan has additional staff being hired as new patients are attracted to the practice allowing for the employment totals to meet the committed levels by the end of 2023.

Staff Recommendation – Continue to monitor the situation and reassess employment totals in one year.

NYSEG Erwin Valley - This project is an infrastructure project to support growth in other manufacturers in the Erwin area. The resulting job growth has occurred but as part of outside business growth utilizing this investment.

Staff Recommendation – No further action

Pulteney Plaza – The original employment goals anticipated a 24-hour grocery store which never happened. With current market conditions the project does not anticipate this to occur and as a result there has been a request to the board to consider lowering the job commitment down to 40.

Staff Recommendation – Due to the impacts of COVID on the 24-hour retail model a reduction in employment should be considered.

The Gunlocke Company - Staff met with the company in January when the reports were sent out and learned that sales continue to increase as the pandemic impacts ease. In addition, product lines that were moved from Wayland to other sites outside of the State are being shifted back to NY. These changes will impact employment at the location over the coming months.

Staff Recommendation – Continue to monitor the situation and reassess employment totals in one year.

Wyckoff Gas Storage – Staff contacted the project, and the Wyckoff Gas Storage facility has been subject to unfavorable commodity pricing for its storage/withdrawal business model. The recent spike in inflation has also put tremendous pressure on the OPEX required to maintain the compression and equipment at Wyckoff. The company is hoping commodity pricing will normalize in 2023 and they are working with vendors to look for operating efficiencies which will allow the project to once again reach employment goals.

Staff Recommendation – The project had previously reached its employment goals. Staff recommends continued monitoring and reassess employment totals in one year.

Memo

To: Jamie Johnson, Executive Director
From: Stacy L. Housworth, Finance and Compliance Manager
cc:
Date: June 5, 2023
Re: NYS Sexual Harassment Policy Changes

Jamie,

New York State recently updated its sexual harassment prevention policy and training requirements, which the IDA will need to incorporate into their policy and communication with employees and board members. Harris Beach provided us with the updated policy, attached below. The areas highlighted in red are new/significant language changes from the IDA's previous policy. Below the updated policy is the IDA's original policy attached for reference.

NYS has offered a brief overview of the new language changes and are offered below:

- Harassment does not need to be "severe or pervasive" to be illegal in New York.
- Adds more examples of sexual harassment, discrimination, and retaliation, including circumstances in which sexual harassment can occur while working remotely.
- Adds a section on bystander intervention and provides tools and methods that can be used when an employee witnesses discrimination or harassment.
- Adds language regarding gender diversity and gender-based harassment and discrimination, which can include gender stereotyping and treating employees differently because they identify as cisgender, transgender or nonbinary.
- Provides emphasis and guidance on supervisors' and managers' responsibility to report harassment and discrimination.

- Explains that harmless intent is not a defense for harassment and discrimination, and that the impact of the behavior on a person is what counts.
- Adds information regarding the New York State Division of Human Rights' sexual harassment hotline.
- New York's law is stricter than federal law, which holds that harassment must be severe or pervasive to be considered illegal.
- Sexual harassment can occur in texts, e-mails and Zoom meetings.
- Offers some tips for bystanders who witness harassment in the workplace. They could interrupt and distract the harasser, ask a third party to intervene, take notes to benefit a future investigation, or check in with the person who was harassed after the incident.

Harris Beach did confirm that the Sexual Harassment Complaint Form that the Board approved in February 2023 has not changed.

The IDA uses the sexual harassment supervisor and employee training through our insurance carrier, Philadelphia Insurance. Any required training changes will be included in the September 2023 training course.

Sincerely,

Stacy L. Housworth

Sexual Harassment Policy for All Employers in New York State



Combating Sexual Harassment

Purpose and Goals

The Steuben County Industrial Development Agency (“SCIDA”) is committed to maintaining a workplace free from harassment and discrimination. Sexual harassment is a form of workplace discrimination that subjects an employee to inferior conditions of employment due to their gender, gender identity, gender expression (perceived or actual), and/or sexual orientation. Sexual harassment is often viewed simply as a form of gender-based discrimination, but SCIDA recognizes that discrimination can be related to or affected by other identities beyond gender. Under the New York State Human Rights Law, it is illegal to discriminate based on sex, sexual orientation, gender identity or expression, age, race, creed, color, national origin, military status, disability, predisposing genetic characteristics, familial status, marital status, criminal history, or status as a victim of domestic violence. Our different identities impact our understanding of the world and how others perceive us. For example, an individual’s race, ability, or immigration status may impact their experience with gender discrimination in the workplace. While this policy is focused on sexual harassment and gender discrimination, the methods for reporting and investigating discrimination based on other protected identities are the same. The purpose of this policy is to teach employees to recognize discrimination, including discrimination due to an individual’s intersecting identities, and provide the tools to take action when it occurs. All employees, managers, and supervisors are required to work in a manner designed to prevent sexual harassment and discrimination in the workplace. This policy is one component of the Agency's commitment to a discrimination-free work environment.

Goals of this Policy:

Sexual harassment and discrimination are against the law. After reading this policy, employees will understand their right to a workplace free from harassment. Employees will also learn what harassment and discrimination look like, what actions they can take to prevent and report harassment, and how they are protected from retaliation after taking action. The policy will also explain the investigation process into any claims of harassment. Employees are encouraged to report sexual harassment or discrimination by filing a complaint internally with the Agency. Employees can also file a complaint with a government agency or in court under federal, state, or local antidiscrimination laws. To file an employment complaint with the New York State Division of Human Rights, please visit <https://dhr.ny.gov/complaint>. To file a complaint with the United States Equal Employment Opportunity Commission, please visit <https://www.eeoc.gov/filing-charge-discrimination>.

Sexual Harassment and Discrimination Prevention Policy:

1. SCIDA’s policy applies to all employees, applicants for employment, and interns, whether paid or unpaid. The policy also applies to additional covered individuals. It applies to anyone who is (or is employed by) a contractor, subcontractor, vendor, consultant, or anyone providing services in our workplace. These individuals include persons commonly referred to as independent contractors, gig workers, and temporary workers. Also included are persons providing equipment repair, cleaning services, or any other services through a contract with the Agency. For the remainder of this policy, we will use the term “covered individual” to refer to these individuals who are not direct employees of the company.

Adoption of this policy does not constitute a conclusive defense to charges of unlawful sexual harassment. Each claim of sexual harassment will be determined in accordance with existing legal standards, with due consideration of the particular facts and circumstances of the claim, including but not limited to the existence of an effective anti-harassment policy and procedure.

2. **Sexual harassment is unacceptable.** Any employee or covered individual who engages in sexual harassment, discrimination, or retaliation will be subject to action, including appropriate discipline for employees. In New York, harassment does not need to be severe or pervasive to be illegal. Employees and covered individuals should not feel discouraged from reporting harassment because they do not believe it is bad enough, or conversely because they do not want to see a colleague fired over less severe behavior. Just as harassment can happen in different degrees, potential discipline for engaging in sexual harassment will depend on the degree of harassment and might include education and counseling. It may lead to suspension or termination when appropriate.
3. **Retaliation Prohibition:** Any employee or covered individual that reports an incident of sexual harassment or discrimination complaint is protected from retaliation. No one should fear reporting sexual harassment if they believe it has occurred. So long as a person reasonably believes that they have witnessed or experienced such behavior, they are protected from retaliation. Any employee of the Agency who retaliates against anyone involved in a sexual harassment or discrimination investigation will face disciplinary action, up to and including termination. All employees and covered individuals working in the workplace who believe they have been subject to such retaliation should inform a supervisor, manager, or Executive Director. All employees and covered individuals who believe they have been a target of such retaliation may also seek relief from government agencies, as explained below in the section on Legal Protections.
4. Discrimination of any kind, including sexual harassment, is a violation of our policies, is unlawful, and may subject the Agency to liability for the harm experienced by targets of discrimination. Harassers may also be individually subject to liability and employers or supervisors who fail to report or act on harassment may be liable for aiding and abetting such behavior. Employees at every level who engage in harassment or discrimination, including managers and supervisors who engage in harassment or discrimination or who allow such behavior to continue, will be penalized for such misconduct.
5. **SCIDA will conduct a prompt and thorough investigation that is fair for all parties.** An investigation will happen whenever management receives a complaint about discrimination or sexual harassment, or when it otherwise knows of possible discrimination or sexual harassment occurring. SCIDA will keep the investigation confidential to the extent possible. If an investigation ends with the finding that discrimination or sexual harassment occurred, the Agency will act as required. In addition to any required discipline, the Agency will also take steps to ensure a safe work environment for the employee(s) who experienced the discrimination or harassment. All employees, including managers and supervisors, are required to cooperate with any internal investigation of discrimination or sexual harassment.
6. All employees and covered individuals are encouraged to report any harassment or behaviors that violate this policy. All employees will have access to a complaint form to report harassment and file complaints. Use of this form is not required. For anyone who would rather make a complaint verbally, or by email, these complaints will be treated with equal priority. An employee or covered individual who prefers not to report harassment to their manager or employer may instead report harassment to the New York State Division of Human Rights and/or the United States Equal Employment Opportunity Commission. Complaints may be made to both the employer and a government agency.

Managers and supervisors are required to report any complaint that they receive, or any harassment that they observe or become aware of, to the Executive Director.

7. This policy applies to all employees and covered individuals, such as contractors, subcontractors, vendors, consultants, or anyone providing services in the workplace, and all must follow and uphold this policy. This policy must be provided to all employees in person or digitally through email upon hiring and will be posted prominently in all work locations. For those offices operating remotely, in addition to sending the policy through email, it will also be available on the organization's shared network.

What Is Sexual Harassment

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

Sexual harassment is unlawful when it subjects an individual to inferior terms, conditions, or privileges of employment. Harassment does not need to be severe or pervasive to be illegal. It can be any harassing behavior that rises above petty slights or trivial inconveniences. Every instance of harassment is unique to those experiencing it, and there is no single boundary between petty slights and harassing behavior. However, the Human Rights Law specifies that whether harassing conduct is considered petty or trivial is to be viewed from the standpoint of a reasonable victim of discrimination with the same protected characteristics. Generally, any behavior in which an employee or covered individual is treated worse because of their gender (perceived or actual), sexual orientation, or gender expression is considered a violation of the Agency's policy. The intent of the behavior, for example, making a joke, does not neutralize a harassment claim. Not intending to harass is not a defense. The impact of the behavior on a person is what counts. Sexual harassment includes any unwelcome conduct which is either directed at an individual because of that individual's gender identity or expression (perceived or actual), or is of a sexual nature when:

- The purpose or effect of this behavior unreasonably interferes with an individual's work performance or creates an intimidating, hostile or offensive work environment. The impacted person does not need to be the intended target of the sexual harassment;
- Employment depends implicitly or explicitly on accepting such unwelcome behavior; or
- Decisions regarding an individual's employment are based on an individual's acceptance to or rejection of such behavior. Such decisions can include what shifts and how many hours an employee might work, project assignments, as well as salary and promotion decisions.

There are two main types of sexual harassment:

- Behaviors that contribute to a hostile work environment include, but are not limited to, words, signs, jokes, pranks, intimidation, or physical violence which are of a sexual nature, or which are directed at an individual because of that individual's sex, gender identity, or gender expression. Sexual harassment also consists of any unwanted verbal or physical advances, sexually explicit derogatory, or discriminatory statements which an employee finds offensive or objectionable, causes an employee discomfort or humiliation, or interferes with the employee's job performance.

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

Any employee or covered individual who feels harassed is encouraged to report the behavior so that any violation of this policy can be corrected promptly. Any harassing conduct, even a single incident, can be discrimination and is covered by this policy.

Examples of Sexual Harassment

The following describes some of the types of acts that may be unlawful sexual harassment and that are strictly prohibited. This list is just a sample of behaviors and should not be considered exhaustive. Any employee who believes they have experienced sexual harassment, even if it does not appear on this list, should feel encouraged to report it:

- Physical acts of a sexual nature, such as:
 - Touching, pinching, patting, kissing, hugging, grabbing, brushing against another employee's body, or poking another employee's body; or
 - Rape, sexual battery, molestation, or attempts to commit these assaults, which may be considered criminal conduct outside the scope of this policy (please contact local law enforcement if you wish to pursue criminal charges).
- Unwanted sexual comments, advances, or propositions, such as:
 - Requests for sexual favors accompanied by implied or overt threats concerning the target's job performance evaluation, a promotion, or other job benefits;
 - This can include sexual advances/pressure placed on a service industry employee by customers or clients, especially those industries where hospitality and tips are essential to the customer/employee relationship;
 - Subtle or obvious pressure for unwelcome sexual activities; or
 - Repeated requests for dates or romantic gestures, including gift-giving.
- Sexually oriented gestures, noises, remarks or jokes, or questions and comments about a person's sexuality, sexual experience, or romantic history which create a hostile work environment. This is not limited to interactions in person. Remarks made over virtual platforms and in messaging apps when employees are working remotely can create a similarly hostile work environment.
- Sex stereotyping, which occurs when someone's conduct or personality traits are judged based on other people's ideas or perceptions about how individuals of a particular sex should act or look:
 - Remarks regarding an employee's gender expression, such as wearing a garment typically associated with a different gender identity; or
 - Asking employees to take on traditionally gendered roles, such as asking a woman to serve meeting refreshments when it is not part of, or appropriate to, her job duties.
- Sexual or discriminatory displays or publications anywhere in the workplace, such as:
 - Displaying pictures, posters, calendars, graffiti, objects, promotional material, reading materials, or other materials that are sexually demeaning or pornographic. This includes such sexual displays on workplace computers or cell phones and sharing such displays while in the workplace;

- This also extends to the virtual or remote workspace and can include having such materials visible in the background of one's home during a virtual meeting.
- Hostile actions taken against an individual because of that individual's sex, sexual orientation, gender identity, or gender expression, such as:
 - Interfering with, destroying, or damaging a person's workstation, tools or equipment, or otherwise interfering with the individual's ability to perform the job;
 - Sabotaging an individual's work;
 - Bullying, yelling, or name-calling;
 - Intentional misuse of an individual's preferred pronouns; or
 - Creating different expectations for individuals based on their perceived identities:
 - Dress codes that place more emphasis on women's attire;
 - Leaving parents/caregivers out of meetings.

Who can be a target of sexual harassment?

Sexual harassment can occur between any individuals, regardless of their sex or gender. Harassment does not have to be between members of the opposite sex or gender. New York Law protects employees and all covered individuals described earlier in the policy. Harassers can be anyone in the workplace. A supervisor, a supervisee, or a coworker can all be harassers. Anyone else in the workplace can also be harassers including an independent contractor, contract worker, vendor, client, customer, patient, constituent, or visitor.

Sexual harassment does not happen in a vacuum and discrimination experienced by an employee can be impacted by biases and identities beyond an individual's gender. For example:

- Placing different demands or expectations on black women employees than white women employees can be both racial and gender discrimination.
- An individual's immigration status may lead to perceptions of vulnerability and increased concerns around illegal retaliation for reporting sexual harassment; or
- Past experiences as a survivor of domestic or sexual violence may lead an individual to feel re-traumatized by someone's behaviors in the workplace.

Individuals bring personal history with them to the workplace that might impact how they interact with certain behavior. It is especially important for all employees to be aware of how words or actions might impact someone with a different experience than their own in the interest of creating a safe and equitable workplace.

Where can sexual harassment occur?

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

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

Retaliation

Retaliation is unlawful and is any action by an employer or supervisor that punishes an individual upon learning of a harassment claim, that seeks to discourage a worker or covered individual from making a formal complaint or supporting a sexual harassment or discrimination claim, or that punishes those who have come forward. These actions need not be job-related or occur in the workplace to constitute unlawful retaliation. For example, threats of physical violence outside of work hours or disparaging someone on social media would be covered as retaliation under this policy.

Examples of retaliation may include, but are not limited to:

- Demotion, termination, denying accommodations, reduced hours, or the assignment of less desirable shifts;
- Publicly releasing personnel files;
- Refusing to provide a reference or providing an unwarranted negative reference;
- Labeling an employee as “difficult” and excluding them from projects to avoid “drama”;
- Undermining an individual’s immigration status; or
- Reducing work responsibilities, passing over for a promotion, or moving an individual’s desk to a less desirable office location.

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

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

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

Reporting Sexual Harassment

Everyone must work toward preventing sexual harassment, but leadership matters. Supervisors and managers have a special responsibility to make sure employees feel safe at work and that workplaces are

free from harassment and discrimination. Any employee or covered individual is encouraged to report harassing or discriminatory behavior to a supervisor, manager or the Executive Director. Anyone who witnesses or becomes aware of potential instances of sexual harassment should report such behavior to a supervisor, manager, or the Executive Director.

Reports of sexual harassment may be made verbally or in writing. A written complaint form is attached to this policy if an employee would like to use it, but the complaint form is not required. Employees who are reporting sexual harassment on behalf of other employees may use the complaint form and should note that it is on another employee's behalf. A verbal or otherwise written complaint (such as an email) on behalf of oneself or another employee is also acceptable.

Employees and covered individuals who believe they have been a target of sexual harassment may at any time seek assistance in additional available forums, as explained below in the section on Legal Protections

Supervisory Responsibilities

Supervisors and managers have a responsibility to prevent sexual harassment and discrimination. All supervisors and managers who receive a complaint or information about suspected sexual harassment, observe what may be sexually harassing or discriminatory behavior, or for any reason suspect that sexual harassment or discrimination is occurring, are required to report such suspected sexual harassment to the Executive Director. Managers and supervisors should not be passive and wait for an employee to make a claim of harassment. If they observe such behavior, they must act.

Supervisors and managers can be disciplined if they engage in sexually harassing or discriminatory behavior themselves. Supervisors and managers can also be disciplined for failing to report suspected sexual harassment or allowing sexual harassment to continue after they know about it.

Supervisors and managers will also be subject to discipline for engaging in any retaliation.

Bystander Intervention

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

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

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

Complaints and Investigations of Sexual Harassment

An investigation of any complaint, information, or knowledge of suspected sexual harassment will be prompt, thorough, and started and completed as soon as possible. The investigation will be kept confidential to the extent possible. All individuals involved, including those making a harassment claim, witnesses, and alleged harassers deserve a fair and impartial investigation.

Any employee may be required to cooperate as needed in an investigation of suspected sexual harassment. The Agency will take disciplinary action against anyone engaging in retaliation against employees who file complaints, support another's complaint, or participate in harassment investigations.

The Agency recognizes that participating in a harassment investigation can be uncomfortable and has the potential to retraumatize an employee. Those receiving claims and leading investigations will handle complaints and questions with sensitivity toward those participating.

While the process may vary from case to case, investigations will be done in accordance with the following steps. Upon receipt of a complaint, the Executive Director:

1. Will conduct a prompt review of the allegations, assess the appropriate scope of the investigation, and take any interim actions (for example, instructing the individual(s) about whom the complaint was made to refrain from communications with the individual(s) who reported the harassment), as appropriate. If complaint is verbal, request that the individual completes the complaint form in writing. If the person reporting prefers not to fill out the form, the Executive Director will prepare a complaint form or equivalent documentation based on the verbal reporting;
2. Will take steps to obtain, review, and preserve documents sufficient to assess the allegations, including documents, emails or phone records that may be relevant to the investigation. The Executive Director will consider and implement appropriate document request, review, and preservation measures, including for electronic communications;
3. Will seek to interview all parties involved, including any relevant witnesses;
4. Will create a written documentation of the investigation (such as a letter, memo or email), which contains the following:
 - a. A list of all documents reviewed, along with a detailed summary of relevant documents;
 - b. A list of names of those interviewed, along with a detailed summary of their statements;
 - c. A timeline of events;
 - d. A summary of any prior relevant incidents disclosed in the investigation, reported or unreported; and
 - e. The basis for the decision and final resolution of the complaint, together with any corrective action(s).
5. Will keep the written documentation and associated documents in a secure and confidential location;
6. Will promptly notify the individual(s) who reported the harassment and the individual(s) about whom the complaint was made that the investigation has been completed and implement any corrective actions identified in the written document; and

7. Will inform the individual(s) who reported of the right to file a complaint or charge externally as outlined in the next section.

Legal Protections And External Remedies

Sexual harassment is not only prohibited by the Agency, but it is also prohibited by state, federal, and, where applicable, local law.

The internal process outlined in the policy above is one way for employees to report sexual harassment. Employees and covered individuals may also choose to pursue legal remedies with the following governmental entities. While a private attorney is not required to file a complaint with a governmental agency, you may also seek the legal advice of an attorney.

New York State Division of Human Rights:

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

Complaints of sexual harassment filed with DHR may be submitted any time within three years of the harassment. If an individual does not file a complaint with DHR, they can bring a lawsuit directly in state court under the Human Rights Law, within three years of the alleged sexual harassment. An individual may not file with DHR if they have already filed a HRL complaint in state court.

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

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

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

DHR's main office contact information is: NYS Division of Human Rights, One Fordham Plaza, Fourth Floor, Bronx, New York 10458. You may call (718) 741-8400 or visit: www.dhr.ny.gov.

Go to dhr.ny.gov/complaint for more information about filing a complaint with DHR. The website has a digital complaint process that can be completed on your computer or mobile device from start to finish. The website has a complaint form that can be downloaded, filled out, and mailed to DHR as well as a form that can be submitted online. The website also contains contact information for DHR's regional offices across New York State.

Call the DHR sexual harassment hotline at 1(800) HARASS3 for more information about filing a sexual harassment complaint. This hotline can also provide you with a referral to a volunteer attorney experienced in sexual harassment matters who can provide you with limited free assistance and counsel over the phone.

The United States Equal Employment Opportunity Commission:

The United States Equal Employment Opportunity Commission (EEOC) enforces federal anti-discrimination laws, including Title VII of the 1964 federal Civil Rights Act, 42 U.S.C. § 2000e et seq. An individual can file a complaint with the EEOC anytime within 300 days from the most recent incident of harassment. There is no cost to file a complaint with the EEOC. The EEOC will investigate the complaint and determine whether there is reasonable cause to believe that discrimination has occurred. If the EEOC determines that the law may have been violated, the EEOC will try to reach a voluntary settlement with the employer. If the EEOC cannot reach a settlement, the EEOC (or the Department of Justice in certain cases) will decide whether to file a lawsuit. The EEOC will issue a Notice of Right to Sue permitting workers to file a lawsuit in federal court if the EEOC closes the charge, is unable to determine if federal employment discrimination laws may have been violated, or believes that unlawful discrimination occurred but does not file a lawsuit.

Individuals may obtain relief in mediation, settlement or conciliation. In addition, federal courts may award remedies if discrimination is found to have occurred. In general, private employers must have at least 15 employees to come within the jurisdiction of the EEOC.

An employee alleging discrimination at work can file a “Charge of Discrimination.” The EEOC has district, area, and field offices where complaints can be filed. Contact the EEOC by calling 1-800-669-4000 (TTY: 1-800-669-6820), visiting their website at www.eeoc.gov or via email at info@eeoc.gov.

If an individual filed an administrative complaint with the New York State Division of Human Rights, DHR will automatically file the complaint with the EEOC to preserve the right to proceed in federal court.

Local Protections

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

Contact the Local Police Department

If the harassment involves unwanted physical touching, coerced physical confinement, or coerced sex acts, the conduct may constitute a crime. Those wishing to pursue criminal charges are encouraged to contact their local police department.

Conclusion

The policy outlined above is aimed at providing employees at the Agency and covered individuals an understanding of their right to a discrimination and harassment free workplace. All employees should feel safe at work. Though the focus of this policy is on sexual harassment and gender discrimination, the New York State Human Rights law protects against discrimination in several protected classes including sex, sexual orientation, gender identity or expression, age, race, creed, color, national origin, military status, disability, pre-disposing genetic characteristics, familial status, marital status, criminal history, or domestic violence survivor status. The prevention policies outlined above should be considered applicable to all protected classes.

DRAFT

Introduction

The Steuben County Industrial Development Agency (“SCIDA”) is committed to maintaining a workplace free from sexual harassment. Sexual harassment is a form of workplace discrimination. All employees are required to work in a manner that prevents sexual harassment in the workplace. This Policy is one component of SCIDA’s commitment to a discrimination-free work environment. Sexual harassment is against the law¹ and all employees have a legal right to a workplace free from sexual harassment and employees are urged to report sexual harassment by filing a complaint internally with SCIDA. Employees can also file a complaint with a government agency or in court under federal, state or local antidiscrimination laws.

Policy:

1. SCIDA’s policy applies to all employees, applicants for employment, interns, whether paid or unpaid, contractors and persons conducting business, regardless of immigration status, with SCIDA. In the remainder of this document, the term “employees” refers to this collective group.
2. Sexual harassment will not be tolerated. Any employee or individual covered by this policy who engages in sexual harassment or retaliation will be subject to remedial and/or disciplinary action (e.g., counseling, suspension, termination).
3. Retaliation Prohibition: No person covered by this Policy shall be subject to adverse action because the employee reports an incident of sexual harassment, provides information, or otherwise assists in any investigation of a sexual harassment complaint. SCIDA will not tolerate such retaliation against anyone who, in good faith, reports or provides information about suspected sexual harassment. Any employee of SCIDA who retaliates against anyone involved in a sexual harassment investigation will be subjected to disciplinary action, up to and including termination. All employees, paid or unpaid interns, or non-employees² working in the workplace who believe they have been subject to such retaliation should inform a supervisor, manager, or the Executive Director. All employees, paid or unpaid interns or non-employees who believe they have been a target of such retaliation may also seek relief in other available forums, as explained below in the section on Legal Protections.
4. Sexual harassment is offensive, is a violation of our policies, is unlawful, and may subject SCIDA to liability for harm to targets of sexual harassment. Harassers may also be individually subject to liability. Employees of every level who engage in sexual harassment, including managers and supervisors who

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

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

engage in sexual harassment or who allow such behavior to continue, will be penalized for such misconduct.

5. SCIDA will conduct a prompt and thorough investigation that ensures due process for all parties, whenever management receives a complaint about sexual harassment, or otherwise knows of possible sexual harassment occurring. SCIDA will keep the investigation confidential to the extent possible. Effective corrective action will be taken whenever sexual harassment is found to have occurred. All employees, including managers and supervisors, are required to cooperate with any internal investigation of sexual harassment.
6. All employees are encouraged to report any harassment or behaviors that violate this policy. SCIDA will provide all employees a complaint form for employees to report harassment and file complaints.
7. Managers and supervisors are **required** to report any complaint that they receive, or any harassment that they observe or become aware of, to the Executive Director.
8. This policy applies to all employees, paid or unpaid interns, and non-employees and all must follow and uphold this policy. This policy must be provided to all employees and should be posted prominently in all work locations to the extent practicable (for example, in a main office, not an offsite work location) and be provided to employees upon hiring.

What Is “Sexual Harassment”?

Sexual harassment is a form of sex discrimination and is unlawful under federal, state, and (where applicable) local law. Sexual harassment includes harassment on the basis of sex, sexual orientation, self-identified or perceived sex, gender expression, gender identity and the status of being transgender.

Sexual harassment includes unwelcome conduct which is either of a sexual nature, or which is directed at an individual because of that individual’s sex when:

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

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

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

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

Examples of sexual harassment

The following describes some of the types of acts that may be unlawful sexual harassment and that are strictly prohibited:

- Physical acts of a sexual nature, such as:
 - Touching, pinching, patting, kissing, hugging, grabbing, brushing against another employee’s body or poking another employee’s body;
 - Rape, sexual battery, molestation or attempts to commit these assaults.
- Unwanted sexual advances or propositions, such as:
 - Requests for sexual favors accompanied by implied or overt threats concerning the target’s job performance evaluation, a promotion or other job benefits or detriments;
 - Subtle or obvious pressure for unwelcome sexual activities.
- Sexually oriented gestures, noises, remarks or jokes, or comments about a person’s sexuality or sexual experience, which create a hostile work environment.
- Sex stereotyping occurs when conduct or personality traits are considered inappropriate simply because they may not conform to other people's ideas or perceptions about how individuals of a particular sex should act or look.
- Sexual or discriminatory displays or publications anywhere in the workplace, such as:
 - Displaying pictures, posters, calendars, graffiti, objects, promotional material, reading materials or other materials that are sexually demeaning or pornographic. This includes such sexual displays on workplace computers or cell phones and sharing such displays while in the workplace.
- Hostile actions taken against an individual because of that individual’s sex, sexual orientation, gender identity and the status of being transgender, such as:
 - Interfering with, destroying or damaging a person’s workstation, tools or equipment, or otherwise interfering with the individual’s ability to perform the job;
 - Sabotaging an individual’s work;
 - Bullying, yelling, name-calling.

Who can be a target of sexual harassment?

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

subordinate, a coworker or anyone in the workplace including an independent contractor, contract worker, vendor, client, customer or visitor.

Where can sexual harassment occur?

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

Retaliation

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

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

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

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

Reporting Sexual Harassment

Preventing sexual harassment is everyone’s responsibility. The SCIDA cannot prevent or remedy sexual harassment unless it knows about it. Any employee, paid or unpaid intern or non-employee who has been subjected to behavior that may constitute sexual harassment is encouraged to report such behavior to a supervisor, manager or the Executive Director. Anyone who witnesses or becomes aware of potential instances of sexual harassment should report such behavior to a supervisor, manager or the Executive Director.

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

Employees, paid or unpaid interns or non-employees who believe they have been a target of sexual harassment may also seek assistance in other available forums, as explained below in the section on Legal Protections.

Supervisory Responsibilities

All supervisors and managers who receive a complaint or information about suspected sexual harassment, observe what may be sexually harassing behavior or for any reason suspect that sexual harassment is occurring, **are required** to report such suspected sexual harassment to the Executive Director.

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

Supervisors and managers will also be subject to discipline for engaging in any retaliation.

Complaint and Investigation of Sexual Harassment

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

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

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

While the process may vary from case to case, investigations should be done in accordance with the following steps:

- Upon receipt of complaint, the Executive Director will conduct an immediate review of the allegations, and take any interim actions (e.g., instructing the respondent to refrain from communications with the complainant), as appropriate. If complaint is verbal, encourage the individual to complete the "Complaint Form" in writing. If he or she refuses, prepare a Complaint Form based on the verbal reporting.
- If documents, emails or phone records are relevant to the investigation, take steps to obtain and preserve them.

- Request and review all relevant documents, including all electronic communications.
- Interview all parties involved, including any relevant witnesses;
- Create a written documentation of the investigation (such as a letter, memo or email), which contains the following:
 - A list of all documents reviewed, along with a detailed summary of relevant documents;
 - A list of names of those interviewed, along with a detailed summary of their statements;
 - A timeline of events;
 - A summary of prior relevant incidents, reported or unreported; and
 - The basis for the decision and final resolution of the complaint, together with any corrective action(s).
- Keep the written documentation and associated documents in a secure and confidential location.
- Promptly notify the individual who reported and the individual(s) about whom the complaint was made of the final determination and implement any corrective actions identified in the written document.
- Inform the individual who reported of the right to file a complaint or charge externally as outlined in the next section.

Legal Protections And External Remedies

Sexual harassment is not only prohibited by the SCIDA but is also prohibited by state, federal, and, where applicable, local law.

Aside from the internal process at the SCIDA, employees may also choose to pursue legal remedies with the following governmental entities. While a private attorney is not required to file a complaint with a governmental agency, you may seek the legal advice of an attorney.

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

State Human Rights Law (HRL)

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

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

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

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

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

DHR's main office contact information is: NYS Division of Human Rights, One Fordham Plaza, Fourth Floor, Bronx, New York 10458. You may call (718) 741-8400 or visit: www.dhr.ny.gov.

Contact DHR at (888) 392-3644 or visit dhr.ny.gov/complaint for more information about filing a complaint. The website has a complaint form that can be downloaded, filled out, notarized and mailed to DHR. The website also contains contact information for DHR's regional offices across New York State.

Civil Rights Act of 1964

The United States Equal Employment Opportunity Commission (EEOC) enforces federal anti-discrimination laws, including Title VII of the 1964 federal Civil Rights Act (codified as 42 U.S.C. § 2000e et seq.). An individual can file a complaint with the EEOC anytime within 300 days from the harassment. There is no cost to file a complaint with the EEOC. The EEOC will investigate the complaint, and determine whether there is reasonable cause to believe that discrimination has occurred, at which point the EEOC will issue a Right to Sue letter permitting the individual to file a complaint in federal court.

The EEOC does not hold hearings or award relief, but may take other action including pursuing cases in federal court on behalf of complaining parties. Federal courts may award remedies if discrimination is found to have occurred. In general, private employers must have at least 15 employees to come within the jurisdiction of the EEOC.

An employee alleging discrimination at work can file a "Charge of Discrimination." The EEOC has district, area, and field offices where complaints can be filed. Contact the EEOC by calling 1-800-669-4000 (TTY: 1-800-669-6820), visiting their website at www.eeoc.gov or via email at info@eeoc.gov.

If an individual filed an administrative complaint with DHR, DHR will file the complaint with the EEOC to preserve the right to proceed in federal court.

Local Protections

Many localities enforce laws protecting individuals from sexual harassment and discrimination. An individual should contact the county, city or town in which they live to find out if such a law exists. For example, employees who work in New York City may file complaints of sexual harassment with the New York City Commission on Human Rights. Contact their main office at Law Enforcement Bureau of the NYC Commission

on Human Rights, 40 Rector Street, 10th Floor, New York, New York; call 311 or (212) 306-7450; or visit www.nyc.gov/html/cchr/html/home/home.shtml.

Contact the Local Police Department

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

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



May 1, 2023

RE: Pulteney Plaza Steuben County IDA Requirements

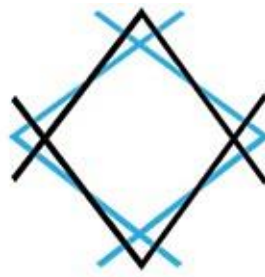
Mr. Jamie Johnson
Steuben County IDA
7234 Route 54 North
Bath, NY 14810

Dear Mr. Johnson,

I hope this letter finds you well. I represent Sky Corning, LLC, which is the owner of the property known as Pulteney Plaza located in Corning, NY. The property is currently benefiting from an agreement with the IDA which provides certain tax benefits to the property in return for bringing jobs to the community.

As we have been discussing, this initial agreement (which predated our ownership) anticipated there would be approximately 80 jobs at the plaza. Most of this projection was due to the Tops original plan of being a 24-hour grocery store which did not materialize. At the current moment, it is very hard for me to ever predict we will reach the 80-employee threshold as mandated in the agreement. We are currently at the 45-employee level at the Tops and probably another 10-20 throughout the other businesses at the plaza and have been at this number for several years.

The tax benefits provided by the IDA are of high value to the shopping center and its tenants as it lightens the burden on all the businesses. The lease structure in place, which is common in many commercial leases, puts the pro rata share of the tax burden on the tenant, and this helps lighten their load and continue to thrive. As such, I would like to request from the IDA that we amend the job commitment to be 40. That is a minimum number I am confident we will be at for the future, and with the continued benefit, the tenants will continue to do well and be successful.



FOUR POINTS
PROPERTY MANAGEMENT

I appreciate your consideration of my request. For further discussion, I can be reached via email at avi@fourpointspropertymanagement.com or via phone at 713-936-2906. I look forward to hearing from you.

Sincerely,

Avi Metchik
Manager of Sky Corning, LLC

Steuben County Industrial Development Agency

MRB Cost Benefit Calculator

Date: June 16, 2023
 Project Title: Pulteney Plaza Employment Request
 Project Location: Riverside



Economic Impacts

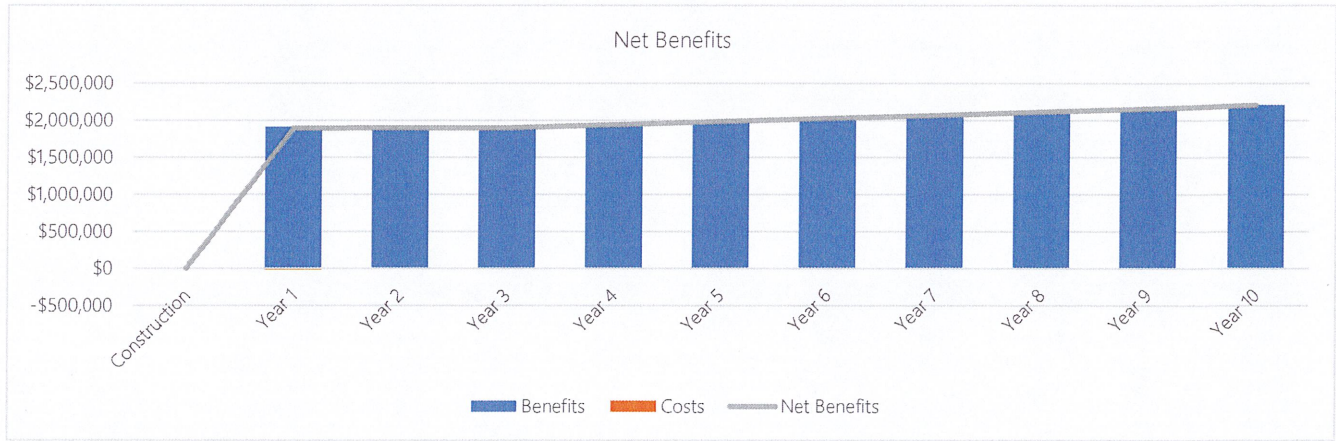
Summary of Economic Impacts over the Life of the PILOT

Project Total Investment

	Temporary (Construction)		
	Direct	Indirect	Total
Jobs	0	0	0
Earnings	\$0	\$0	\$0
Local Spend	\$0	\$0	\$0

	Ongoing (Operations)		
	Direct	Indirect	Total
Jobs	45	9	54
Earnings	\$14,287,008	\$4,952,937	\$19,239,945

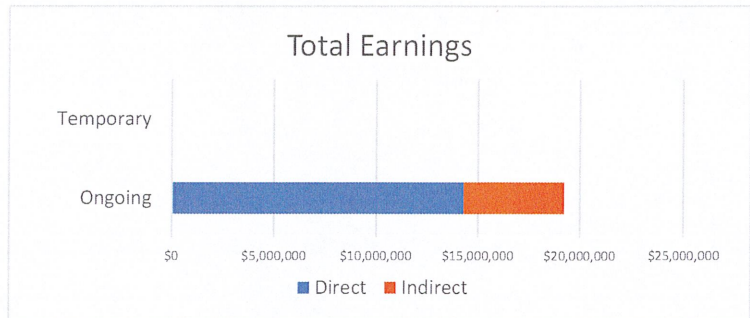
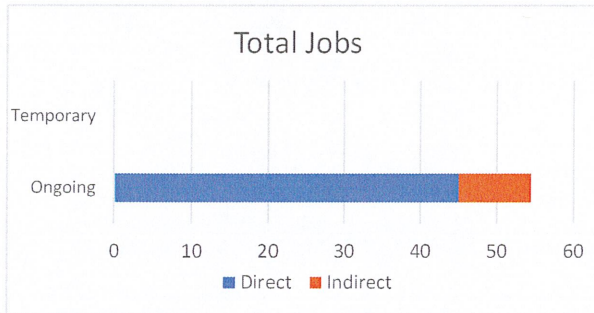
Figure 1



Net Benefits chart will always display construction through year 10, irrespective of the length of the PILOT.

Figure 2

Figure 3



Fiscal Impacts



Cost-Benefit Analysis Tool powered by MRB Group

Estimated Costs of Exemptions

	Nominal Value	Discounted Value*
Property Tax Exemption	\$80,515	\$74,140
Sales Tax Exemption	\$0	\$0
Local Sales Tax Exemption	\$0	\$0
State Sales Tax Exemption	\$0	\$0
Mortgage Recording Tax Exemption	\$0	\$0
Local Mortgage Recording Tax Exemption	\$0	\$0
State Mortgage Recording Tax Exemption	\$0	\$0
Total Costs	\$80,515	\$74,140

State and Local Benefits

	Nominal Value	Discounted Value*
Local Benefits	\$19,277,275	\$17,266,415
To Private Individuals	\$19,239,945	\$17,234,990
Temporary Payroll	\$0	\$0
Ongoing Payroll	\$19,239,945	\$17,234,990
Other Payments to Private Individuals	\$0	\$0
To the Public	\$37,330	\$31,425
Increase in Property Tax Revenue	(\$80,515)	(\$74,140)
Temporary Jobs - Sales Tax Revenue	\$0	\$0
Ongoing Jobs - Sales Tax Revenue	\$117,845	\$105,564
Other Local Municipal Revenue	\$0	\$0
State Benefits	\$1,000,477	\$896,219
To the Public	\$1,000,477	\$896,219
Temporary Income Tax Revenue	\$0	\$0
Ongoing Income Tax Revenue	\$865,798	\$775,575
Temporary Jobs - Sales Tax Revenue	\$0	\$0
Ongoing Jobs - Sales Tax Revenue	\$134,680	\$120,645
Total Benefits to State & Region	\$20,277,752	\$18,162,634

Benefit to Cost Ratio

	Benefit*	Cost*	Ratio
Local	\$17,266,415	\$74,140	233:1
State	\$896,219	\$0	:1
Grand Total	\$18,162,634	\$74,140	245:1

*Discounted at 2%

Additional Comments from IDA

The company is requesting a reduction in their overall employment goals from 80 jobs to 45 for the remainder of their benefit period. The project originally had projected a 24 hour grocery store but due to COVID the store reduced its hours and the brand has decided to not return to a 24 operation thus reducing the employment impact.

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

MRB Cost Benefit Calculator

Steuben County Industrial Development Agency

Date
 Project Title
 Project Location

Construction Phase - Project Assumptions

Project Costs

Project Costs
 Enter total project costs:
 Local Construction Spending*
 % of locally sourced materials and labor
 In-region construction spending

Construction Economic Impacts

Industry	NAICS	% of Total Investment	Investment by Type
[Not Applicable]	0	100%	\$0
[Not Applicable]	0		\$0
[Not Applicable]	0		\$0
		100%	\$0

Most projects will only have one line related to construction type.

Operation Phase - Project Assumptions

Jobs and Earnings from Operations

NAICS Lookup

Year 1 - Enter NAICS	NAICS	Count	Per Job Annual Earnings	Total Earnings
Supermarkets and Other Grocery (except C	445110	45	\$30,000	\$1,350,000
0				\$0
0				\$0
0				\$0
0				\$0
0				\$0
Total		45		\$1,350,000

Year 2	NAICS	Count	Per Job Annual Earnings	Total Earnings
Supermarkets and Other Grocery (except C	445110	45	\$30,000	\$1,350,000
0	0			\$0
0	0			\$0
0	0			\$0
0	0			\$0
0	0			\$0
Total		45		\$1,350,000

Year 3+ (Full Employment)	NAICS	Count	Per Job Annual Earnings	Total Earnings
Supermarkets and Other Grocery (except C	445110	45	\$30,000	\$1,350,000
0	0			\$0
0	0			\$0
0	0			\$0
0	0			\$0
0	0			\$0
Total		45		\$1,350,000

Fiscal Impact Assumptions

Estimated Costs of Incentives

Sales Tax Exemption	%	Value	PILOT Term (Years)	<input type="text" value="10"/>
Local Sales Tax Rate	3.50%	\$0	Escalation Factor	<input type="text" value="2%"/>
State Sales Tax Rate	4.00%	\$0	Discount Factor	<input type="text" value="2%"/>
Mortgage Recording Tax Exemption		<input type="text" value=""/>		
Local	0.25%	\$0		
State	0.50%	\$0		
Total Costs		<input type="text" value="\$80,515"/>	<i>Includes PILOT exemption, calculated below.</i>	

Project Summary Sheet

TJA-NY-Cohocton Solar Farm, LLC

January 2023 – revised June 2023

Project Description

TJA-NY-Cohocton Solar Farm is the LLC formed under Dimension Renewable Energy to construct and operate a 5 MW solar project at 11190 NY 391 in the Town of Cohocton. Approximately 36 acres will be used for this project. Dimension is building several solar projects in upstate New York and has several built across the country. Electricity will be sold under the community solar model, whereby local residents who live in NYSEG's territory will be given the option to purchase it to save on their electricity bills.

The company will be applying for sales and property tax exemptions.

Total Project Investment	\$9,689,667
Jobs Retained	0
Job Created	0
	Short-term job potential: construction jobs
	Long-term job potential: various professions will be hired on a part-time, contract basis as needed during the life of the project, such as electrical workers
Benefit to Cost Ratio	3:1 (assumes a full assessment value based on the state's appraisal model which has been challenged in court)
Estimated PILOT Savings	\$170,525
Estimated Mortgage Tax Savings	\$0
Estimated Sales Tax Savings	\$387,641
Total Savings	\$558,166
Comments	The project will generate \$668,178 in additional property tax revenue over 20 years for the taxing jurisdictions based on the PILOT schedule.
Estimated Project Start Date	Summer 2023
Estimated Project Completion Date	Spring 2024

Evaluative Criteria for Energy Projects

1. Private Sector Investment – The project will result in \$9.7 million private sector investment, create construction jobs, and induce local spending for lodging, restaurants and gas stations during the construction period.
2. Advances State Renewable Energy Production Goals – This project will assist in meeting the state's climate action goals to generate 70% of electricity from renewable sources by 2030 and by reducing greenhouse gases 85% by 2050.

TJA-NY-Cohocton Solar Farm

Steuben County IDA PILOT Assessment

11190 State Route 371

Distribution Rate

Cohocton Tax Rate/\$1,000	\$7.09	18.25%
County Tax Rate/\$1,000	\$10.44	26.88%
School District Tax Rate/\$1,000	<u>\$21.31</u>	54.87%
Total Tax Rate/\$1000	\$38.84	

Per MW PILOT Rate	\$5,500.00 plus 2% annually
Rated Megawatts	5
Total PILOT payment over 20 years	\$693,191

Abatement Year	Taxes on 36.408 acres of land	Total PILOT Payment	Town Payment w/ PILOT and 36.408 acres	County Payment w/ PILOT and 36.408 acres	School Payment w/ PILOT and 36.408 acres	Total Taxes w/ PILOT and 36.408 acres
Year 1	\$1,029	\$27,500	\$5,208	\$7,669	\$15,653	\$28,529
Year 2	\$1,050	\$28,050	\$5,312	\$7,822	\$15,966	\$29,100
Year 3	\$1,071	\$28,611	\$5,418	\$7,978	\$16,285	\$29,682
Year 4	\$1,092	\$29,183	\$5,527	\$8,138	\$16,611	\$30,276
Year 5	\$1,114	\$29,767	\$5,637	\$8,301	\$16,943	\$30,881
Year 6	\$1,137	\$30,362	\$5,750	\$8,467	\$17,282	\$31,499
Year 7	\$1,159	\$30,969	\$5,865	\$8,636	\$17,628	\$32,129
Year 8	\$1,183	\$31,589	\$5,982	\$8,809	\$17,980	\$32,771
Year 9	\$1,206	\$32,221	\$6,102	\$8,985	\$18,340	\$33,427
Year 10	\$1,230	\$32,865	\$6,224	\$9,165	\$18,707	\$34,095
Year 11	\$1,255	\$33,522	\$6,348	\$9,348	\$19,081	\$34,777
Year 12	\$1,280	\$34,193	\$6,475	\$9,535	\$19,463	\$35,473
Year 13	\$1,306	\$34,877	\$6,605	\$9,726	\$19,852	\$36,182
Year 14	\$1,332	\$35,574	\$6,737	\$9,920	\$20,249	\$36,906
Year 15	\$1,358	\$36,286	\$6,872	\$10,119	\$20,654	\$37,644
Year 16	\$1,386	\$37,011	\$7,009	\$10,321	\$21,067	\$38,397
Year 17	\$1,413	\$37,752	\$7,149	\$10,527	\$21,488	\$39,165
Year 18	\$1,441	\$38,507	\$7,292	\$10,738	\$21,918	\$39,948
Year 19	\$1,470	\$39,277	\$7,438	\$10,953	\$22,356	\$40,747
Year 20	\$1,500	\$40,062	\$7,587	\$11,172	\$22,803	\$41,562
	\$25,013	\$668,178	\$126,538	\$186,326	\$380,327	\$693,191

Steuben County Industrial Development Agency

MRB Cost Benefit Calculator



Date: January 1, 2023
 Project Title: TJA-NY-Cohocton Solar Farm
 Project Location: Cohocton, NY

Economic Impacts

Summary of Economic Impacts over the Life of the PILOT

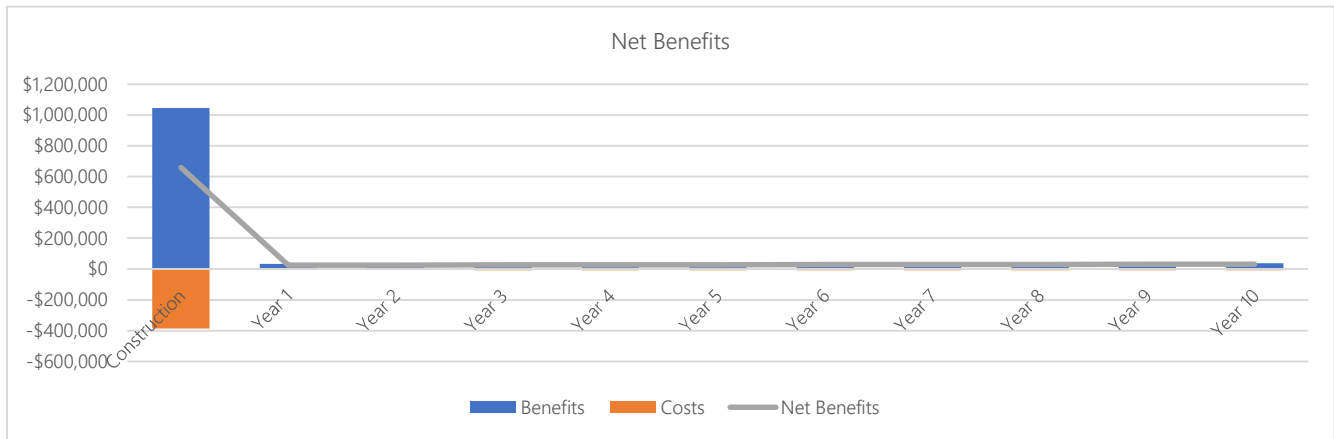
Project Total Investment
 \$9,689,667

		Temporary (Construction)		
		Direct	Indirect	Total
Jobs		14	4	17
Earnings		\$808,885	\$178,554	\$987,439
Local Spend		\$1,937,933	\$566,158	\$2,504,092

		Ongoing (Operations)		
		Direct	Indirect	Total
Jobs		0	0	0
Earnings		\$0	\$0	\$0

Aggregate over life of the PILOT

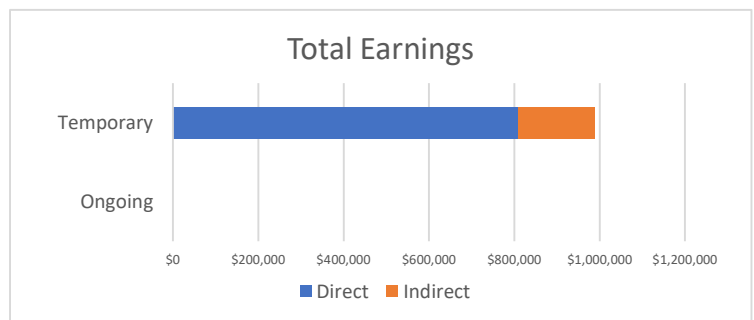
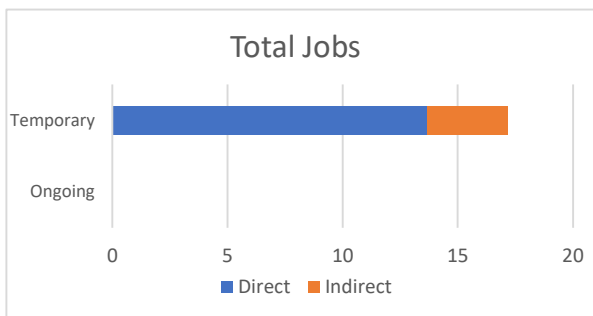
Figure 1



Net Benefits chart will always display construction through year 10, irrespective of the length of the PILOT.

Figure 2

Figure 3



Fiscal Impacts



Cost-Benefit Analysis Tool powered by MRB Group

Estimated Costs of Exemptions

	Nominal Value	Discounted Value*
Property Tax Exemption	\$170,525	\$131,283
Sales Tax Exemption	\$387,641	\$387,641
Local Sales Tax Exemption	\$193,821	\$193,821
State Sales Tax Exemption	\$193,821	\$193,821
Mortgage Recording Tax Exemption	\$0	\$0
Local Mortgage Recording Tax Exemption	\$0	\$0
State Mortgage Recording Tax Exemption	\$0	\$0
Total Costs	\$558,166	\$518,924

State and Local Benefits

	Nominal Value	Discounted Value*
Local Benefits	\$1,784,016	\$1,631,606
To Private Individuals	\$987,439	\$987,439
Temporary Payroll	\$987,439	\$987,439
Ongoing Payroll	\$0	\$0
Other Payments to Private Individuals	\$0	\$0
To the Public	\$796,577	\$644,167
Increase in Property Tax Revenue	\$668,178	\$539,216
Temporary Jobs - Sales Tax Revenue	\$6,912	\$6,912
Ongoing Jobs - Sales Tax Revenue	\$0	\$0
Other Local Municipal Revenue	\$121,487	\$98,039
State Benefits	\$51,347	\$51,347
To the Public	\$51,347	\$51,347
Temporary Income Tax Revenue	\$44,435	\$44,435
Ongoing Income Tax Revenue	\$0	\$0
Temporary Jobs - Sales Tax Revenue	\$6,912	\$6,912
Ongoing Jobs - Sales Tax Revenue	\$0	\$0
Total Benefits to State & Region	\$1,835,362	\$1,682,953

Benefit to Cost Ratio

	Benefit*	Cost*	Ratio
Local	\$1,631,606	\$325,103	5:1
State	\$51,347	\$193,821	:1
Grand Total	\$1,682,953	\$518,924	3:1

*Discounted at 2%

Additional Comments from IDA

This project will assist the state in acheiveing its clean energy goals.

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

FINAL RESOLUTION
(TJA-NY-Cohocton Solar Farm, LLC Project)

A regular meeting of the Steuben County Industrial Development Agency was convened on Thursday, June 22, 2023.

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

Resolution No. 06/2023 - 10

RESOLUTION OF THE STEUBEN COUNTY INDUSTRIAL DEVELOPMENT AGENCY (i) ACKNOWLEDGING THE PUBLIC HEARING HELD WITH RESPECT TO THE TJA-NY-COHOCTON SOLAR FARM, LLC PROJECT ON FEBRUARY 14, 2023; (ii) AUTHORIZING FINANCIAL ASSISTANCE (AS MORE FULLY DESCRIBED BELOW) FOR THE BENEFIT OF TJA-NY-COHOCTON SOLAR FARM, LLC; (iii) MAKING A DETERMINATION WITH RESPECT TO ARTICLE 8 OF THE ENVIRONMENTAL CONSERVATION LAW AND 6 N.Y.C.R.R. PART 617; AND (iv) AUTHORIZING THE EXECUTION AND DELIVERY OF A PROJECT AGREEMENT, LEASE AGREEMENT, LEASEBACK AGREEMENT, TAX AGREEMENT, MORTGAGE AND RELATED DOCUMENTS WITH RESPECT TO THE PROJECT.

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

WHEREAS, **TJA-NY-COHOCTON SOLAR FARM, LLC**, for itself or on behalf of an entity formed or to be formed by it or on its behalf (collectively, the "Company"), has submitted an application (the "Application"), a copy of which is on file with the Agency, requesting the Agency's assistance with respect to a certain project (the "Project"), consisting of: (i) the acquisition by the Agency of a leasehold interest in approximately 36.408 acres of real property located at 11190 NYS Route 371, Town of Cohocton, New York and all other lands where by license or easement or other agreement the Company or its designees are making improvements that benefit the Project (the "Land", being more particularly identified as a portion of tax parcel number 030.00-01-005.200, as may be subdivided); (ii) the planning, design, construction and operation of a 5MWac PV solar electrical generation system, including panel foundations, inverters, transformers, interconnect wiring, utility connections, sitework, landscaping, fencing, security and related improvements (collectively, the "Improvements"); and (iii) the acquisition of and installation in and around the Land and Improvements by the

Company of machinery, equipment, fixtures and other items of tangible personal property (the "Equipment"; and, together with the Land and the Improvements, the "Facility"); and

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

WHEREAS, pursuant to Section 859-a of the Act, on Tuesday, February 14, 2023, at 2:00 p.m., the Agency held a public hearing with respect to the Project and the proposed Financial Assistance being contemplated by the Agency (the "Public Hearing") whereat interested parties were provided a reasonable opportunity, both orally and in writing, to present their views. A copy of the Notice of Public Hearing published and forwarded to the affected taxing jurisdictions at least ten (10) days prior to said Public Hearing are attached hereto as Exhibit A; and

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

WHEREAS, the Town of Cohocton Joint Planning Board (the "Planning Board"), as lead agency, conducted a coordinated review of the Project pursuant to SEQRA, which resulted in the issuance of a negative declaration by the Planning Board, dated November 3, 2022 (the "Negative Declaration") attached hereto as Exhibit B, concluding the SEQRA process; and

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

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

Section 1. The Public Hearing held by the Agency Tuesday, February 14, 2023, at 2:00 p.m., concerning the Project and the Financial Assistance was duly held in accordance with the Act, including but not limited to the giving of at least ten (10) days published notice of the Public Hearing (such notice also provided to the Chief Executive Officer of each affected tax jurisdiction), affording interested parties a reasonable opportunity, both orally and in writing, to present their views with respect to the Project.

Section 2. The Planning Board has conducted a coordinated review of the Project pursuant to Article 8 of the Environmental Conservation Law and 6 N.Y.C.R.R. Part 617

(collectively referred to as "SEQRA"). In addition to the Planning Board classifying the Project as a "Type 1" action pursuant to SEQRA, the Planning Board also issued a Negative Declaration on November 7, 2022, determining that the Project did not present a potential significant adverse environmental impact. The Agency, having reviewed the materials presented by the Company, including but not limited to, the Full Environmental Assessment Form, further determines that the Project does not pose a potential significant adverse environmental impact and thus ratifies the Negative Declaration previously issued by the Planning Board pursuant to 6 N.Y.C.R.R. Part 617.7.

Section 3. The Agency is hereby authorized to provide to the Company financial assistance in the form of (a) a sales and use tax exemption for purchases and rentals related to the acquisition, construction, reconstruction, renovation and equipping of the Project and (b) a partial real property tax abatement structured through the Tax Agreement (collectively, the "Financial Assistance").

Section 4. Based upon the representation and warranties made by the Company in the Application, the Agency hereby authorizes and approves the Company, as its agent, to make purchases of goods and services relating to the Project and that would otherwise be subject to New York State and local sales and use tax in an amount up to approximately **\$7,662,273.50**, which result in New York State and local sales and use tax exemption benefits ("Sales and Use Tax Exemption Benefits") not to exceed **\$387,640.83**. The Agency agrees to consider any requests by the Company for increase to the amount of Sales and Use Tax Exemption Benefits authorized by the Agency upon being provided with appropriate documentation detailing the additional purchases of property or services, and, to the extent required, the Agency authorizes and conducts any supplemental public hearing(s).

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

As a condition precedent of receiving Sales and Use Tax Exemption Benefits and real property tax abatement benefits, the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, must (i) if a Recapture Event determination is made by the Agency, cooperate with the Agency in its efforts to recover or recapture any Sales and Use Tax Exemption Benefits, mortgage recording tax benefits and/or real property tax abatement benefits, and (ii) promptly pay over any such amounts to the Agency that the Agency demands, if and as so required to be paid over as determined by the Agency.

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

Section 7. The Chairman, Vice Chairman and/or the Executive Director of the Agency are hereby authorized, on behalf of the Agency, to negotiate and execute (A) the Project Agreement, pursuant to which the Agency will appoint the Company as its agent to undertake the Project, (B) the Lease Agreement, pursuant to which the Company leases the Project to the Agency, (C) the related Leaseback Agreement, pursuant to which the Agency leases its interest in the Project back to the Company, and (D) the Tax Agreement; provided (i) the rental payments under the Leaseback Agreement include payments of all costs incurred by the Agency arising out of or related to the Project and indemnification of the Agency by the Company for actions taken by the Company and/or claims arising out of or related to the Project; and (ii) the terms of the Tax Agreement are consistent with the Agency's Uniform Tax Exemption Policy or the procedures for deviation have been complied with.

Section 8. The Chairman, Vice Chairman and/or Executive Director of the Agency are hereby authorized, on behalf of the Agency, to execute, deliver and record any mortgage, assignment of leases and rents, security agreement, UCC-1 Financing Statements and all documents reasonably contemplated by these resolutions or required by any lender/financial institution identified by the Company (the "Lender") up to a maximum principal amount necessary to undertake the Project, acquire the Facility and/or finance or re-finance equipment and other personal property and related transactional costs (hereinafter, with the Lease Agreement, Leaseback Agreement and Tax Agreement, collectively called the "Agency Documents"); and, where appropriate, the Secretary or Assistant Secretary of the Agency is hereby authorized to affix the seal of the Agency to the Agency Documents and to attest the

same, all with such changes, variations, omissions and insertions as the Chairman, Vice Chairman and/or Executive Director of the Agency shall approve, the execution thereof by the Chairman, Vice Chairman and/or Executive Director of the Agency to constitute conclusive evidence of such approval; provided in all events recourse against the Agency is limited to the Agency's interest in the Project.

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

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

Section 11. These Resolutions shall take effect immediately.

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

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

The Resolutions were thereupon duly adopted.

SECRETARY'S CERTIFICATION
(TJA-NY-Cohocton Solar Farm, LLC Project)

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

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

That I have compared the annexed extract of minutes of the meeting of the Steuben County Industrial Development Agency (the "Agency"), including the resolution contained therein, held on June 22, 2023, with the original thereof on file in the office of the Agency, and that the same is a true and correct copy of the proceedings of the Agency and of such resolution set forth therein and of the whole of said original insofar as the same related to the subject matters therein referred to.

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

I FURTHER CERTIFY, that there was a quorum of the members of the Agency present throughout said meeting.

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

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

Secretary

EXHIBIT A

Notice Documents

[See Attached]

EXHIBIT B

Negative Declaration of Town of Cohocton Joint Planning Board

[See Attached]

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:
45 QUAKER AVE., STE. 202
CORNWALL, NY 12518
OFFICE: 845-567-1270

e-mail:
skoufis@nysenate.gov

May 3, 2023

James Johnson, Executive Director
Mark Alger, Chairman
Steuben County Industrial Development Agency
jjohnson@steubencountyida.com
markalger25@gmail.com

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

Dear Mr. Johnson and Mr. Alger:

The New York State Senate Standing Committee on Investigations and Government Operations is seeking additional information regarding its investigation into 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 May 17, 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 egallob@nysenate.gov with any questions about this request. Thank you for your attention to this matter.

Sincerely,

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

Senator James Skoufis
Chair, Committee on Investigations and Government Operations

INFORMATION AND DOCUMENT REQUEST

1. For each applicant since 2018 that was identified by the IDA as having been awarded financial assistance despite stating that its project was likely to proceed even without such requested incentives, please explain and/or provide the following:
 - a. A full and complete depiction of any and all due diligence measures utilized by the IDA before, during, and after approval of each of the aforementioned applications to scrutinize, justify, and/or challenge the completeness, accuracy, and veracity of an applicant's claim that economic assistance was still ultimately necessary to realize the complete potential of a given project, including all related communications and documents shared amongst the IDA, an applicant, and/or impacted jurisdictions and constituencies;
 - b. Any consideration given to limiting or otherwise amending the economic assistance requested;
 - c. Any formal thresholds or considerations for successful and timely job creation, including whether the IDA distinguishes between new job creation and organic job growth;
 - d. All completed agency project grading matrixes related to the IDA's Uniform Tax Exemption Policy and Guidelines, as well as whether the IDA determined to deviate from the aforementioned guidelines and, if so, what written justification was provided to affected taxing jurisdictions; and
 - e. Any additional standard operating procedures, best practices, or otherwise objective criteria utilized by the IDA that informed its decision to award financial assistance in these instances.
2. Please describe the methodology and resources used to conduct the IDA's cost/benefit analysis related to the necessity of PILOT awards, including any 3rd party service or program used by the IDA.

RESPONDING TO COMMITTEE REQUESTS

1. In complying with this request, you are required to produce all responsive documents that are in your possession, custody, or control, whether held by you or your past or present agents, employees, and representatives acting on your behalf. You should also produce documents that you have a legal right to obtain, that you have a right to copy or to which you have access, as well as documents that you have placed in the temporary possession, custody, or control of any third party. Requested records, documents, data, or information should not be destroyed, modified, removed, transferred, or otherwise made inaccessible to the Committee.
2. In the event that any entity, organization, or individual denoted in this request has been, or is also, known by any other name than that herein denoted, the request shall be read also to include that alternative identification.
3. The Committee's preference is to receive documents in electronic form (i.e., CD, memory stick, or thumb drive) in lieu of paper productions.
4. Documents produced in electronic format should also be organized, identified, and indexed electronically.
5. Documents produced to the Committee should include an index describing the contents of the production. To the extent that more than one CD, hard drive, memory stick, thumb drive, box, or folder is produced, each CD, hard drive, memory stick, thumb drive, box or folder should contain an index describing its contents.
6. Documents produced in response to this request shall be produced together with copies of file labels, dividers, or identifying markers with which they were associated when the request was served.
7. When you produce documents, you should identify the corresponding number in the request to which the documents respond.
8. It shall not be a basis for refusal to produce documents that any other person or entity also possesses non-identical or identical copies of the same documents.
9. If compliance with the request cannot be made in full by the specified return date, compliance shall be made to the extent possible by that date. An explanation of why full compliance is not possible shall be provided along with any partial production.
10. In the event that a document is withheld on the basis of privilege, provide a privilege log containing the following information concerning any such document: (a) the privilege asserted; (b) the type of document; (c) the general subject matter; (d) the date, author, and addressee; and (e) the relationship of the author and addressee to each other.
11. If any document in response to this request was, but no longer is, in your possession, custody, or control, identify the document (stating its date, author, subject, and recipients) and explain the circumstances under which the document ceased to be in your possession, custody, or control.

12. If a date or other descriptive detail set forth in this request referring to a document is inaccurate, but the actual date or other descriptive detail is known to you or is otherwise apparent from the context of the request, you are required to produce all documents that would be responsive as if the date or other descriptive detail were correct.
13. This request is continuing in nature and applies to any newly-discovered information. Any record, document, compilation of data, or information not produced because it has not been located or discovered by the return date, shall be produced immediately upon subsequent location or discovery.
14. Upon completion of the document production, you should submit a written certification signed by you or your counsel, stating that (1) a diligent search has been completed of all documents in your possession, custody, or control that reasonably could contain responsive documents; and (2) all documents located during the search that are responsive have been produced to the Committee.

DEFINITIONS

1. The term "document" means any written, recorded, or graphic matter of any nature whatsoever, regardless of how recorded, and whether original or copy, including, but not limited to, the following: memoranda, reports, expense reports, books, manuals, instructions, financial reports, working papers, records, notes, letters, notices, confirmations, telegrams, receipts, appraisals, pamphlets, magazines, newspapers, prospectuses, inter-office and intraoffice communications, electronic mail (e-mail), contracts, cables, notations of any type of conversation, telephone call, meeting or other communication, bulletins, printed matter, computer printouts, teletypes, invoices, transcripts, diaries, analyses, returns, summaries, minutes, bills, accounts, estimates, projections, comparisons, messages, correspondence, press releases, circulars, financial statements, reviews, opinions, offers, studies and investigations, questionnaires and surveys, and worksheets (and all drafts, preliminary versions, alterations, modifications, revisions, changes, and amendments of any of the foregoing, as well as any attachments or appendices thereto), and graphic or oral records or representations of any kind (including without limitation, photographs, charts, graphs, microfiche, microfilm, videotape, recordings and motion pictures), and electronic, mechanical, and electric records or representations of any kind (including, without limitation, tapes, cassettes, disks, and recordings) and other written, printed, typed, or other graphic or recorded matter of any kind or nature, however produced or reproduced, and whether preserved in writing, film, tape, disk, videotape or otherwise. A document bearing any notation not a part of the original text is to be considered a separate document. A draft or non-identical copy is a separate document within the meaning of this term.
2. The term "communication" means each manner or means of disclosure or exchange of information, regardless of means utilized, whether oral, electronic, by document or otherwise, and whether in a meeting, by telephone, facsimile, email (desktop or mobile device), text message, instant message, MMS or SMS message, regular mail, telexes, releases, or otherwise.
3. The terms "and" and "or" shall be construed broadly, either conjunctively or disjunctively, to bring within the scope of this request any information which might otherwise be construed to be outside its scope. The singular includes plural number, and vice versa. The masculine includes the feminine and neuter genders.
4. The terms "person" or "persons" mean natural persons, firms, partnerships, associations, corporations, subsidiaries, divisions, departments, joint ventures, proprietorships, syndicates, or other legal, business or government entities, and all subsidiaries, affiliates, divisions, departments, branches, or other units thereof.
5. The term "identify," when used in a question about individuals, means to provide the following information: (a) the individual's complete name and title; and (b) the individual's business address and phone number.
6. The term "identify" means, with respect to a document, to provide its customary business description, its date, its number, if any (invoice or purchase order number), the identity of the author, addressor, addressee and/or recipient, and the substance or the subject matter.
7. The term "referring or relating," with respect to any given subject, means anything that constitutes, contains, embodies, reflects, identifies, states, refers to, deals with or is pertinent to that subject in any manner whatsoever.

8. The term "employee" means agent, borrowed employee, casual employee, consultant, contractor, de facto employee, independent contractor, joint adventurer, loaned employee, part-time employee, permanent employee, provisional employee, subcontractor, or any other type of service provider.
9. The term "company" shall mean any business entity, however formally or informally organized, which has ever existed regardless of its current status.
10. With respect to a corporation, partnership or other business entity (including a sole proprietorship), the term "identify" means to provide its full name, address, and affiliation with the individual and/or company to whom/which this request is addressed.

STEUBEN COUNTY IDA

INDUSTRIAL DEVELOPMENT AGENCY

MAKING CONNECTIONS
CREATING SOLUTIONS

May 17, 2023

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

Senator Skoufis,

Please find our responses to your follow-up request for information from the Steuben County Industrial Development Agency.

Steuben County sits adjacent to Pennsylvania's northern border along New York's Southern Tier. Rich in culture, art and scenic beauty, the County has a storied history. However, our County regularly ranks behind most counties in New York State in many economic indicators. Currently we are 10th in total population loss, 51st in median income, and 41st in unemployment.

We take our mission of promoting job opportunities and economically sound commerce in Steuben County very seriously and work closely with our business partners, communities, elected officials and school districts to assure our development efforts support sound growth while inducing economic growth. This is done by developing an understanding of each and every project and its needs to help create a supportive economic environment.

Staff meet with each of our projects prior to and throughout the application process to gain a thorough understanding of the project and the impacts of the incentives being offered. This information is reflected in the application and measured against the Agency's Project Evaluation Criteria and Project Evaluation Matrix (Exhibit A).

A cover sheet with the project details, qualifying criteria for approval and overview of the cost benefit analysis is prepared and included with the application package along with all of the support materials for each project. Once the application package and supporting materials are developed, these items are presented to the Agency's Governance Committee for review and recommended action. If the applicant is deemed complete, then it is advanced to the full board for consideration.

Throughout this process, staff and the project are working with the impacted community to confirm the necessary site plan and environmental reviews have been completed. If required, the necessary environmental reviews performed and accepted by the impacted municipality are then accepted by the Agency as part of the formal approval process. On rare occasions the Agency will perform its own environmental review but only when the community asks, or the project impacts multiple municipalities at which point all the impacted communities are notified as an involved agency.

Item 1

The following provides a detailed overview for each project in question and addresses the information requested.

Red Lilac Properties, LLC (Manufacturing and Automation Systems), Exhibit B

- A. In 2016 the company requested financial assistance to expand from leased office space and bring manufacturing services in house from a then third-party manufacturer. The project allowed the company to purchase and renovate a long vacant elementary school to expand engineering services and bring manufacturing in house.

In 2018 the IDA began working with the company on a project to renovate the remaining school facility and expand manufacturing space to accommodate anticipated growth. During the application process staff met with the company on site in January of 2019 to confirm past project performance and review the proposed request.

In February of 2019, the company received a financial award from Empire State Development to support the proposed project. This award totaled \$810,000 and the due diligence performed by the State was included in the consideration for IDA assistance.

Following the initial project review in early 2019, staff also met with the company on site in May of that year to reconfirm the project scope and discuss project needs. In addition, the board held a meeting on site in August of 2019 to receive a presentation on the project and tour the facility prior to final approval.

- B. The project became delayed during COVID as the company's customer base shifted. While the company responded to this change the project did not move forward as proposed. No benefits were ever received and in 2021 staff recommended and the board agreed to terminate the incentive proposal.
- C. The IDA annually measures project performance per the Agency's Project Progress Assessment and Employment Verification Policy (Exhibit C). This information is submitted to the PARIS reporting system. Any instances where the company fails to meet or maintain job commitments, staff follows up to determine the reason why this has occurred. This information is compiled into a project performance report which is reviewed and acted on by the board in June of each year.

The IDA does not make a determination on whether jobs projected are new as a result of the project or a result of organic growth. This determination would be highly speculative due to the numerous factors that determine a company's success.

- D. All projects are reviewed based on the agency's Project Evaluation Criteria (Exhibit A). The qualifying criteria are listed on the project cover sheets included with each application. There was no deviation from these guidelines.

The Town of Lindley was engaged in this project as lead agency for the environmental review in 2016 and was preparing to serve as lead agent for the expansion request. All of the taxing jurisdictions were notified of the project and scheduled public hearing as part of standard protocol for project approval.

- E. No additional review was warranted or requested by the board.

Automated Cells & Equipment Acquisition LLC, Exhibit D

- A. The proposed project was a request to transfer remaining IDA benefits granted to Automated Cells and Equipment in 2007. Automated Cells & Equipment LLC was purchasing the assets of the existing company and made a request to transfer remaining benefits from the original project approval and secure a mortgage tax abatement to support the acquisition. The original project goals established in 2007 were to retain 20 jobs and create 14 for a total employment of 40.

At the time this application was made, project employment had reached 60, twenty more than the original 2007 project which the IDA was transferring benefits from. The only additional benefit requested and provided was a mortgage tax abatement in the amount of \$31,000, justified by the additional 20 retained employees being agreed too.

The purchasing company had other facilities outside of the state and indicated that they would proceed with the purchase but without IDA benefits they would not guarantee that employment at the local location would remain the same and future employment opportunities may be considered at 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 retention of 60 jobs and the continued growth of this company in the community.

- B. Due to the fact that this was primarily a transfer of an existing benefit to a new owner there was no consideration to limit the existing benefits. When the transfer was requested, the project surpassed its original performance goals by 20 employees. The additional mortgage tax benefit was justified based on the company's investment to purchase the business and maintaining 60 employees in Steuben County.
- C. The IDA annually measures project performance per the Agency's Project Progress Assessment and Employment Verification Policy (Exhibit C). This information is submitted to the PARIS reporting system. Any instances where the company fails to meet or maintain job commitments, staff follows up to determine the reason why this has occurred. This information is compiled into a project performance report which is reviewed and acted on by the board in June of each year.

The IDA does not make a determination on whether jobs projected are new as a result of the project or a result of organic growth. This determination would be highly speculative due to the numerous factors that determine a company's success.

- D. All projects are reviewed based on the agency's Project Evaluation Criteria (Exhibit A). The qualifying criteria are listed on the project cover sheets included with each application. There was no deviation from these guidelines.

No formal review was required by the Town of Erwin however the Town was engaged in this project throughout the discussions.

- E. No additional review was warranted or requested by the board.

B&H PILOT Extension, Exhibit E

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

The request to extend the PILOT was to align the payments with a new lease on this section of the rail line. The reason for the request was because the railroad can only utilize asset depreciation on capital improvements through the life of a lease rather than the common practice of through the service life of the asset. Rail assets can endure much longer than 10 years, based on industry standards. Unlike other railroads who own their rail line assets, this inequitable provision in the GAAP rules on railroad accounting leaves small lessee railroads like the B&H at a disadvantage. They cannot optimize net income nor realize the tax benefit of long-term depreciation when terms are significantly less than the service life of the asset improvement.

In June of 2020, the railroad participated virtually in an IDA board meeting to present the request and discuss the reasons why this was necessary for continued operations. The board did request a copy of the Norfolk Southern/Conrail lease agreement in advance of this meeting to confirm the lease terms.

- B. After discussions, the board did approve an extension request that did not reduce the payment amount but rather fixed the payment in order to stabilize the railroad's financial model as described above. The estimated savings projected in the PILOT was an estimate of future tax increases not a reduction of existing payments. There were no other benefits provided.
- C. The IDA annually measures project performance per the Agency's Project Progress Assessment and Employment Verification Policy (Exhibit C). This information is submitted to the PARIS reporting system. Any instances where the company fails to meet or maintain job commitments, staff follows up to determine the reason why this has occurred. This information is compiled into a project performance report which is reviewed and acted on by the board in June of each year.

The IDA does not make a determination on whether jobs projected are new as a result of the project or a result of organic growth. This determination would be highly speculative due to the numerous factors that determine a company's success.

- D. All projects are reviewed based on the agency's Project Evaluation Criteria (Exhibit A). The qualifying criteria are listed on the project cover sheets included with each application. There was no deviation from these guidelines.

Because of Federal Preemption no further review or notification for environmental impact is required so there was no additional municipal notification however all of the impacted taxing entities received notification of the project through the Agency's normal notification process.

- E. No additional review was warranted or requested by the board.

Storflex Solutions, Exhibit F

- A. 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. In order to establish the new manufacturing center of excellence the company would purchase and renovate a long vacant building. Historically the company has entered into short term leases at an aged building in the community. Because of this, the company has always been considered a high risk for relocation out of State. While the company would continue to utilize the leased space, this investment into real estate would be the first time the company would own its own property and would expand administration and the company's store shelving division within the new space.

IDA staff began working with the company in June of 2022 to help them identify a location, the company settled on a facility which had been vacant for over seven years. The facility would require major renovations to accommodate the project and in August the company engaged Empire State Development to secure \$3.1 million in assistance to support the project.

The company indicated that without State and IDA assistance they would make a partial investment in their leased NY operation but would position investment toward the Midwest for the expanded facilities and employment growth. The Midwest was targeted because this is where the company's customer base is located.

Working with ESD, a thorough financial review was done of the company and its financial status. An overview of this work was included in the IDA application to the board and was used by the board to help determine financial need for the project. In addition, the company participated in the November 2022 board meeting to present the project to the IDA board and answer any questions regarding the company and proposed project.

- B. After reviewing the submitted documentation and receiving a board presentation the decision was made to grant IDA incentives as presented to secure the growth of the business in Steuben County. This project has not closed yet pending purchase of the real estate.

- C. The IDA annually measures project performance per the Agency's Project Progress Assessment and Employment Verification Policy (Exhibit C). This information is submitted to the PARIS reporting system. Any instances where the company fails to meet or maintain job commitments, staff follows up to determine the reason why this has occurred. This information is compiled into a project performance report which is reviewed and acted on by the board in June of each year.

The IDA does not make a determination on whether jobs projected are new as a result of the project or a result of organic growth. This determination would be highly speculative due to the numerous factors that determine a company's success.

- D. All projects are reviewed based on the agency's Project Evaluation Criteria (Exhibit A). The qualifying criteria are listed on the project cover sheets included with each application. There was no deviation from these guidelines.

The Town of Erwin was engaged in this project as lead agency for the environmental review and all of the taxing jurisdictions were notified of the project and scheduled public hearing as part of standard protocol for project approval.

- E. No additional review was warranted or requested by the board.

Finger Lakes Enviro-Tech, Exhibit G

- A. 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. The parcel location consists of approximately 12 acres and (1) 25,000 sq ft industrial warehouse. The warehouse building was already being retrofitted at the time of application to better serve the company for accessibility and functionality.

In a second phase, investments will be made in the addition of repair/maintenance bays with truck lifts, equipment, etc. to keep repairs and maintenance in-house. In addition, T&R's emergency services division will be expanded with more dedicated equipment, vehicles, and resources to respond to spill and hazmat situations in Western NY. The company is also planning a comprehensive administrative building to centralize all administrative operations. It is the 2nd phase of the project that the IDA considered incenting.

Staff met with the company in January of 2023 and learned that without IDA assistance the company would continue to invest in the existing warehouse but at a slower pace which would also delay the construction of the administrative building. To support the rapid expansion opportunity presented, the board approved the reduced incentive proposal of sales tax only.

- B. After meeting with the company and reviewing the various incentives, the board approved a reduced incentive of sales tax only to support the rapid expansion of the project. Without an

IDA PILOT, the company is seeking the 485b property tax exemption on the new administrative building.

- C. The IDA annually measures project performance per the Agency's Project Progress Assessment and Employment Verification Policy (Exhibit C). This information is submitted to the PARIS reporting system. Any instances where the company fails to meet or maintain job commitments, staff follows up to determine the reason why this has occurred. This information is compiled into a project performance report which is reviewed and acted on by the board in June of each year.

The IDA does not make a determination on whether jobs projected are new as a result of the project or a result of organic growth. This determination would be highly speculative due to the numerous factors that determine a company's success.

- D. All projects are reviewed based on the agency's Project Evaluation Criteria (Exhibit A). The qualifying criteria are listed on the project cover sheets included with each application. There was no deviation from these guidelines.

The Town of Erwin was engaged in this project as lead agency for the environmental review and all of the taxing jurisdictions were notified of the project and scheduled public hearing as part of standard protocol for project approval.

- E. No additional review was warranted or requested by the board.

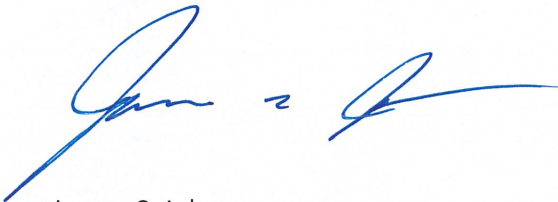
Item 2

A third-party cost benefit analysis is performed on each application and is included in the formal application package. Up until 2022 the IDA utilized the Inform Analytics service provided by The Center for Governmental Research (CGR). This service was discontinued at the end of 2021 at which point the IDA contracted with the MRB Group to develop a new analysis tool which is still being utilized.

While all of the cost benefit outputs are included in the individual applications, the CGR input mechanism was web based and is no longer available to the IDA. The MRB tool now being utilized is included as Exhibit H of this response.

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. Steuben County IDA

Scott Van Etten, Steuben County Legislative Chair and IDA Board Member

Christine Sharkey, President Corning Enterprises and IDA Board Member

Dean Strobel, Plant Manager BelGioioso Cheese and IDA Board Member

Tony Russo, Owner Southern Tier Provisions and IDA Board Member

Mike Davidson, Owner Davidson Furniture and IDA Board Member

Michelle Caulfield, Superintendent Corning Paint Post School District and IDA Board Member

Russ Gaenzle, Harris Beach

Thomas O'Mara, NYS Senate 58th District

Philip Palmesano, NYS Assembly 132nd District

Proposal



(607)-739-1114

Larry's Paving

516 East High Street

Painted Post NY 14870

607-739-1114

Larryspaving@yahoo.com

Proposal Submitted To Steuben County IDA	Date May 8, 2023
Address 7234 Rt 54 North Bath N.Y. 14810	Phone 607-776-3316
	E-mail Address jjohnson@steubencountyida.com

Job Name and Location

New Top Coat Paving Of Parkinglot And Driveway

We hereby submit specifications and estimates, subject to all terms and conditions as set forth on both sides, as follows:

Agree to mill grind the broken areas that are in the existing blacktop and where the tie-ins are for the sidewalk and the road edge. Clean up the areas that were ground out and also edge the grass around the sides of all the black top and white in the turn going around back. Apply base material in the extension on the corner and in the areas that were ground out with the milling machine to properly install base to get ready for the topcoat. Apply layer of hot blacktop by heated paving machine approximately 2 inches following the layout then compact roll and tamp the edges. New surface meeting up to all existing concrete and edge of the road. Also install new painted lines as existing layout on the new surface.

A permit is required by NYSDOT for this paving project. We apply for that and get that as part of the work as required. This project from start to finish will take within a two day timeframe.

Total cost for new installed parking lot and driveway to rear \$39,160.00 -

If you decide to move forward with the work order we just require standard 1/3 down payment upfront to schedule and the balance upon completion. Thank you

We propose hereby to furnish material and labor - complete in accordance with the above specifications for the sum of:

Authorized Signature:

Note: This proposal may be withdrawn by us if not accepted within: days.

Accepted: The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Signature:

Date: May 8, 2023

Proposal

Tom Sestak Construction
124 E. William St
Bath N.Y. 14810
(607)776-0123
Cell Phone #(607)329-2557

Date: 5/30/2023
To: Steuben IDA
Of (company): Rout 54
City, State, ZIP: Bath NY 14810
Good until: _____
Project name: Misc Work

-----Misc Work -----

1. Fix all downspouts---- Material and labor \$165.00
2. Install new light on front porch ----Labor \$75.00 (does not include light if you want me to purchase one \$75.00 extra)
3. New handrail in the basement --- Material and labor \$456.23
4. Replace stairs outback with railing on both sides ----Material and labor \$964.54(includes staining or painting)
5. Replace windows in the basement --- Window cost \$175.00 each---Material 45.00 per window ---labor \$100 per window
6. Replace 5' x 6' 8" door in basement ---- Door cost \$1800.00 Material \$150.00--Labor \$350.00
7. Replace window in the door and paint door --- window cost \$759.21—paint material for door \$145.00--- Labor to install window and paint door \$850.00
8. Disposal fees \$56.00

I propose to furnish all labor, complete in accordance with above specifications, for the sum of: _____ Dollars \$ _____

Payments to be made as follows: 1/2 when I start, 1/2 upon completion

Contractor's signature: _____



TO: Ryan Silva
FROM: Diana Ostroff, Amy Kramer, Casey Fenton
DATE: June 13, 2023
RE: 2023 Legislative Session Update

Both Houses of the Legislature have adjourned at the call of their leaders, marking the end of the regularly scheduled 2023 Legislative Session. The Assembly has already indicated plans to return to Albany next week to address select policy issues their House did not have time to pass, including a compact with the Seneca Nation and a wrongful conviction bill, both already passed by the Senate.

New legislation can continue to be introduced throughout the remainder of the year, and bills that have passed both Houses can be sent to the Governor for action at any time. This report will detail bills that have been passed by both Houses this year but have not yet been acted on by the Governor. We will continue to monitor these bills and engage on your behalf as needed.

Legislation

Passed Both Houses

This includes all legislation of interest that has passed both Houses during the 2023 Legislative Session, and has not yet been acted on by the Governor.

S.1045 (Cooney)/A.1567 (McDonald) – Includes the value assessed on PILOTs in the tax cap growth formula.

S.520-A (Comrie)/A.4847-A (Jacobson) - Prohibits individuals in certain positions from taking any position with a business or entity doing business with an agency or industrial development authority.

- This legislation was vetoed by Governor Hochul in 2022 after NYSEDC raised concerns and proposed chapter amendments to the sponsors and Executive. In her veto message, the Governor stated this legislation conflicts with existing standards in the GMU, and poses operational challenges for IDAs.

S.6999 (Addabbo)/A.5969 (Williams) – Exempts notices for certain PILOTs in New York City.

S.6102 (Martinez)/A.6565 (Thiele) – This bill extends the open auction bond sale pilot program an additional two years.

S.1690-A (Sanders)/A.6716 (Hunter) – Establishes a program with ESD to focus on small businesses located in highly distressed areas and minority owned business, and expands the Pursuit Lending

Corporation to establish underwriting standards to assist minority business enterprises and small businesses in highly distressed areas.

S.4887 (Gianaris)/A.5608 (Reyes) – Requires utility companies or their contractors to pay prevailing wage on projects where a permit to use, excavate, or open a street is required to be issued.

S.6056 (Ryan)/A.7333 (Bronson) – Adds including high-speed broadband as a consideration in the Urban & Community Development Program and the Restore New York Communities Initiative.

Priority Legislation

This includes priority legislation that did not pass both Houses this Session.

S.1717 (Skoufis)/A.22-A (Magnarelli) – This legislation is intended to require IDAs to utilize clawbacks in certain situations and prohibit IDAs from offering financial assistance to a project already in development.

- Sponsors in both Houses moved the bill, which was ultimately not passed in either House. Assemblyman Magnarelli agreed to hold the bill until further amendments could be made.

S.89 (Ryan)/A.351 (Bronson) – Would prohibit IDAs from waiving taxes that would otherwise go to a school.

- The sponsors continue to push this bill in the press, but it has not moved from its origin committee in either House. Senate counsel said the bill would be a heavy lift.

S.2727 (Skoufis)/A.3715-A (Paulin) – Would require the Department of State to review and provide lists of not-for-profit filings with the Authorities Budget Office.

- After being passed by the Senate, this bill once again died on Third Reading in the Assembly.

S.6544 (Martinez)/A.6858 (Thiele) – Would clarify IDAs' authority to develop housing.

- The Senate and Assembly bills are not currently same-as bills. Heading into 2024, we will be working with the Assembly to address their focus on affordable housing while ensuring this legislation would expand the housing stock IDAs are developing.

S.1737 (Krueger)/A.6762 (Solages) – Establishes a local authorities searchable subsidy and economic development benefits database.

- This legislation did not advance in the Assembly after being newly introduced this year. The Senate passed the bill once again.

S.2297 (Mayer)/A.5910 (Zebrowski) – Allows for the examination of projects by IDAs by county comptrollers.

- This bill passed the Senate but did not advance in the Assembly.

S.6312 (Kennedy)/A.6777 (Jones) - Establishes a state disaster emergency grant and loan program administered by industrial development agencies for certain small businesses.

- This bill passed the Senate but did not advance in the Assembly. Heading into 2024, we will continue to ask MA Jones to make this a priority.