



# Policy Committee

July 1, 2021  
9:00 a.m.

95 Perry Street  
5<sup>th</sup> Floor Conference Room  
Buffalo, New York 14203

1. Call Meeting to Order
2. Approval of the June 3, 2021 Policy Committee Minutes  
(Pages 2-3)
3. Project Matrix (Page 4)
4. Project Presentation (Staff – Company Q&A)
  - a) 132 Dingens Street/Pinto Construction (Pages 5-37)
5. Solar PILOTS Update (Pages 38-46)
6. MWBE Update
7. Adjournment – Next Meeting **August 5, 2021 at 9:00 a.m.**

**MINUTES OF A MEETING OF THE  
POLICY COMMITTEE OF THE  
ERIE COUNTY INDUSTRIAL DEVELOPMENT AGENCY**

- MEETING:** June 3, 2021, at Erie County Industrial Development Agency (the “ECIDA” or “Agency”), meeting held via phone conference. Governor Cuomo’s Executive Order 202.1, as amended from time to time, issued in response to the Coronavirus (COVID-19) crisis, suspended Article 7 of the Public Officers Law to the extent necessary to permit any public body to take actions without permitting in public in-person access to such meetings and authorized such meetings to be held remotely by conference call or other similar service, provided the public has the ability to view or listen to such proceedings and that the meeting is recorded and transcribed.
- LIVE STREAMED:** This meeting is being live-audio streamed and made accessible on the Agency’s website at [www.ecidany.com](http://www.ecidany.com).
- PRESENT:** Denise Abbott; Hon. April Baskin; Rev. Mark Blue; Colleen DiPirro; Hon. William Krebs; Richard Lipsitz; Brenda W. McDuffie; Glenn Nellis; David State; Lavon Stephens; Paul Vukelic and Maria Whyte
- EXCUSED:** Bryon W. Brown; Johanna Coleman and Laura Smith
- OTHERS PRESENT:** John Cappellino, President & CEO; Mollie Profic, Chief Financial Officer; Karen M. Fiala, Vice President/Secretary; Grant Lesswing, Business Development Officer; Brian Krygier, Systems Analyst; Carrie Hocieniec, Administrative Coordinator; Robbie Ann McPherson, Director of Marketing and Communications; Jamee Lanthier, Compliance Officer; Beth O’Keefe, Business Development Officer; Atiqa Abidi, Assistant Treasurer and Robert Murray, Esq., General Counsel/Harris Beach PLLC
- GUESTS:** Alex Carducci on behalf of the City of Buffalo; Lisa Hicks on behalf of the City of Buffalo; Seth Piccirillo on behalf of the Buffalo Niagara Partnership

There being a quorum present at 9:02 a.m., the Meeting of the Policy Committee was called to order by Mr. Lipsitz.

## **MINUTES**

The minutes of the May 13, 2021 Policy Committee meeting were presented. Upon motion made by Mr. Nellis to approve of the minutes, and seconded by Mr. Blue, the aforementioned Policy Committee meeting minutes was unanimously approved.

## **PROJECT MATRIX**

Mr. Lipsitz reviewed the Agency's Project Matrix. Mr. Lipsitz directed that the report be received and filed.

## **SOLAR PILOTS**

Mr. Cappellino reviewed recent amendments to the New York IDA Act and to the NY Real Property Tax Law that encourage renewal energy project investment, including solar and wind, and that specifically define same as eligible for IDA financial assistance. Mr. Cappellino reviewed taxation treatment of solar projects through the NY Real Property Tax Law Section 487 law, and discussed IDA PILOT treatment of same, via a per mega-watt fee, by providing examples of PILOT schedules throughout the state. Mr. Cappellino also discussed general concepts and ideas that the IDA should consider as it develops a Renewal Energy System policy to provide predictability for solar/wind investors that may seek ECIDA assistance. General discussion ensued. Mr. Lipsitz then asked Agency staff to prepare a draft policy/guidance for consideration at the next Policy Committee.

## **MWBE UPDATE**

Ms. Whyte provided an update to members.

There being no further business to discuss, Mr. Lipsitz adjourned the meeting at 10:07 a.m.

Dated: June 3, 2021

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Karen M. Fiala, Secretary

**Project Matrix/Material Factors/Clawbacks**

Count	Project Name	Approval Date	Project Amount	Investment	Jobs Retained	Job Creation	Factors		Clawback	Local Labor	Length of Term	Additional Findings	*Incentive Amount	Adaptive Reuse	Pay Equity
							Jobs Created	Jobs Retained							
1	72 East Niagara, LLC	Jan-21	\$2,896,796	threshold 85% \$2,411,225	17	85%-New 2 jobs	3		Yes	Yes	Period of PILOT 7 Years		\$146,000 Adaptive Reuse	Yes	
1	Calepan Corporation	Jan-21	\$13,500,000	threshold 85% \$11,475,000	143	85%-New 17 jobs	20		Yes	Yes	Period of PILOT 10 Years		\$599,000	Yes	
1	Thermo Fisher - North Expansion	Jan-21	\$85,000,000	threshold 85%	807	85%-New 51 jobs	60		Yes	Yes	Period of PILOT 10 Years		\$2,912,000	Yes	
1	Pine Pharmaceuticals, LLC	Jan-21	\$8,615,000	threshold 85% \$7,322,750	76	85%-New 34 jobs	40		Yes	Yes	Period of PILOT 10 Years		\$1,376,937	Yes	
1	Suero Real Estate	Jan-21	\$19,000,000	threshold 85% \$16,150,000	5	85%-New 38 jobs	45		Yes	Yes	Period of PILOT 10 Years		\$3,392,250	Yes	
1	Eastman Machine	Feb-21	\$1,665,000	threshold 85% \$1,415,250	126	85%-New 2 jobs	3		Yes	Yes	Period of PILOT 7 Years		\$124,588	Yes	
1	Time Release Science	Feb-21	\$30,500,000	threshold 85% \$25,925,000	103	85%-New 17 jobs	20		Yes	Yes	Period of PILOT 10 Years	Amendatory Inducement	\$4,591,400	Yes	
1	Surnet Ceramics Corp.	Mar-21	\$11,500,000	threshold 85% \$9,775,000	13	85%-New 15 jobs	18		Yes	Yes	2 Years after Project Completion		\$65,625	Yes	
1	Tercio Development	Mar-21	\$3,050,000	threshold 85% \$2,592,000	0	85%-New 1 jobs	1		Yes	Yes	Period of PILOT 7 Years		\$304,125 Adaptive Reuse	Yes	
1	BLD VII, LLC	Apr-21	\$14,570,786	threshold 85% \$12,385,168	0	85%-New 35 jobs	41		Yes	Yes	Period of PILOT 10 Years		\$4,435,879	Yes	
1	283 Ship Canal Parkway, LLC	May-21	\$52,284,244	threshold 85% \$44,441,607	0	85%-New 64 jobs	76		Yes	Yes	Sales and Mortgage tax		\$3,422,973	Yes	
1	MCG Real Estate Holdings, LLC	May-21	\$8,258,268	threshold 85% \$7,019,527	0	85%-New 1 jobs	1		Yes	Yes	Period of PILOT 7 Years	Amendatory Inducement	\$619,250 Adaptive Reuse	Yes	
1	283 Ship Canal Parkway, LLC	Jun-21	\$0	\$0	0	0	0		Yes	Yes	Period of PILOT 15 Years	Amendatory Inducement	\$1,961,100	Yes	
			Project Amount	Investment	Jobs Retained	Job Creation	Jobs Created	Factors					Incentive Amount		
2021 Reuse 2021 Sub Total	3		\$14,145,004		8,258,285		8,258,272						\$1,069,375		
2021 Total	13		\$250,780,034		1,290		328						\$23,951,127		

**132 Dingens Street, LLC**  
**\$7,450,000**  
**INDUCEMENT RESOLUTION**

<b>ELIGIBILITY</b>
<ul style="list-style-type: none"> <li>• NAICS Section - 531110</li> </ul>
<b>COMPANY INCENTIVES</b>
<ul style="list-style-type: none"> <li>• Approximately \$240,000 in real property tax savings.</li> <li>• Approximately \$393,750 in sales tax savings</li> <li>• Up to 3/4 of 1% of the final mortgage amount estimated at \$45,000</li> </ul>
<b>EMPLOYMENT</b>
<ul style="list-style-type: none"> <li>• New Jobs Projected: 23</li> <li>• Annual payroll: \$782,000</li> <li>• Estimated salary of jobs to be created: \$34,000</li> </ul>
<b>PROJECT HISTORY</b>
<ul style="list-style-type: none"> <li>• 06/17/2021 - Public hearing held.</li> <li>• 07/28/2021 - Inducement Resolution presented to Board of Directors adopting a Negative Declaration in accordance with SEQRA.</li> <li>• 07/28/2021 - Lease/Leaseback Inducement Resolution presented to the Board of Directors</li> </ul>

Project Title: 132 Dingens Street, LLC  
Project Address: 132 Dingens Street  
Buffalo, New York 14206  
(Buffalo City School District)

**Agency Request**

A sales tax, mortgage recording tax and real property tax abatement in connection with the construction of an 81,000 sq. ft. warehouse/distribution facility.

New Building Construction	\$6,200,000
Infrastructure	\$ 500,000
Non-Manufacturing Equipment	\$ 500,000
Soft Costs	\$ 250,000
<b>Total Project Cost</b>	<b>\$7,450,000</b>
<b>85%</b>	<b>\$6,332,500</b>

**Company Description**

132 Dingens, LLC was formed by James Panepinto for the purpose of undertaking the project. Mr. Panepinto is also the owner of Pinto Construction which provides warehousing, office and exterior storage areas to various local industries. Current customers include UPS, Casella Waste Services, DeCarolus Trucking and First Student.

**Project Description**

The proposed project involves the construction of an 81,000 sq. ft. facility for lease to warehouse/distribution/light manufacturing tenants. The building will be constructed upon an existing foundation which remains from a fire which occurred in 2010. Prior uses for this site were a Tops warehouse, food processing facility and a pallet manufacturing facility. The property is currently in the brownfield cleanup program.

**New Tax Revenue Estimated**

Current Yearly Taxes	Estimated New Assessed Value	Additional County Revenue over 7-Year Abatement Period	Additional Local Revenue over 7-Year Abatement Period	New Yearly Taxes Upon Expiration of Abatement Period
N/A	\$2,000,000	\$15,000	\$50,000	\$65,000
Combined Tax Rate: \$22				

## Draft Recapture Material Terms

Condition	Term	Recapture Provision
Total Investment	At project completion	Investment amount equal to or greater than 85% of project amount. Total project Amount = \$7,450,000 85% = \$6,332,5000
Employment	Coincides with 7-year PILOT	Create 85% of Projected Projected = 23 85% = 20 Recapture Employment = 20
Local Labor	Construction Period	Adherence to policy including quarterly reporting
Pay Equity	Coincides with 7-year PILOT	Adherence to Policy
Unpaid Tax	Coincides with 7-year PILOT	Adherence to Policy
Recapture Period	7-year PILOT term	Real Property Taxes State and Local Sales Taxes Mortgage Recording Taxes

Recapture applies to:  
 State and Local Sales Taxes  
 Real Property Tax  
 Mortgage Recording Tax

### Recapture

Pursuant to New York State General Municipal Law, the agency shall modify, recover, recapture or terminate any financial assistance taken by the company that is in violation of the GML.

At completion of the project company must certify i) total investment amount is equal to or greater than 85% of the anticipated project amount; ii) company has created 23 jobs, iii) confirm adherence to local labor policy during construction and iv) its adherence to unpaid tax/pay equity policies for recapture term.

**PILOT Worksheet: Estimate of Real Property Tax Abatement Benefits\*\*\* and Percentage of Project Costs financed from Public Sector sources**

**\*\* The PILOT Worksheet will be: (i) completed by IDA Staff based upon information contained within the Application, and (ii) provided to the Applicant for ultimate inclusion as part of this completed Application.**

**PILOT Estimate Table Worksheet-132 Dingens Street, LLC - 2021**

Dollar Value of New Construction and Renovation Costs	Estimated New Assessed Value of Property Subject to IDA*	County Tax Rate/1000	Local Tax Rate (Town/City/Village)/1000	School Tax Rate/1000
\$6,700,000	\$2,000,000	\$5.04	\$16.75	N/A

\*Apply equalization rate to value

PILOT Year	% Payment	County PILOT Amount	Local PILOT Amount	Total PILOT	Full Tax Payment w/o PILOT	Net Exemption
1	10%	\$1,008	\$3,350	\$4,358	\$43,580	\$39,222
2	10%	\$1,008	\$3,350	\$4,358	\$43,580	\$39,222
3	20%	\$2,016	\$6,700	\$8,716	\$43,580	\$34,864
4	20%	\$2,016	\$6,700	\$8,716	\$43,580	\$34,864
5	30%	\$3,024	\$10,050	\$13,074	\$43,580	\$30,506
6	30%	\$3,024	\$10,050	\$13,074	\$43,580	\$30,506
7	30%	\$3,024	\$10,050	\$13,074	\$43,580	\$30,506
<b>TOTAL</b>		\$15,120	\$50,250	\$65,370	\$305,060	\$239,690

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

**Percentage of Project Costs financed from Public Sector Table Worksheet:**

Total Project Cost	Estimated Value of PILOT	Estimated Value of Sales Tax Incentive	Estimated Value of Mortgage Tax Incentive	Total of Other Public Incentives (Tax Credits, Grants, ESD Incentives, etc.)
\$7,450,000	\$239,690	\$393,750	\$45,000	\$1,000,000

Calculate %

**(Est. PILOT + Est. Sales Tax+ Est. Mortgage Tax+ Other)/Total Project Costs: 22.5%**

ADDENDUM TO PROJECT LOG

Evaluative Criteria	Notes
Wage Rate (above median wage for area)	Erie County per capita income: \$33,598 Estimated salary of jobs to be created: \$34,000
Regional Wealth Creation (% sales/customers outside area)	100% of Pinto Construction sales/customers are for the benefit of Erie County.
In Region Purchases (% of overall purchases)	Pinto estimates approximately 85% of its total annual supplies, raw materials and vendor services are being sourced from Erie County vendors.
Research & Development Activities	Not applicable
Investment in Energy Efficiency	Not applicable
Locational Land Use Factors, Brownfields or Locally Designated Development Areas	The property was entered into the Brownfield Cleanup Program in June, 2012.
LEED/Renewable Resources	Not applicable
Retention/Flight Risk	Not applicable
MBE/WBE Utilization	See attached statement.
Workforce Access – Proximity to Public Transportation	Facility on bus routes 1, 2 and 19

July 28, 2021





132 DINGENS STREET • BUFFALO, N.Y. 14206 (716) 825-6666 FAX: (716) 825-6773

Pinto Construction Services, Inc. utilizes Minority (MBE), Women (WBE), and Service-Disabled Veteran (SDVOB) enterprises regularly. Pinto has established many long-standing, successful business relationships with these enterprises, owners, and entrepreneurs.

The vast majority of Pinto's work is performed for state and local government agencies, incorporating specific MWBE and SDVOB requirements into all contracts. These requirements can range anywhere from 2% to 30% of the awarded contract price to be sublet to minority businesses.

The City of Buffalo, Buffalo Sewer Authority, and Kaleida Health are just a few clients that have recognized Pinto Construction Services, Inc. for their efforts in compliance with MWBE/SDVOB requirements.

The owner of Pinto Construction and this project, James Panepinto, is presently mentoring two MBE firms ( DMYLES Inc, H Miles Construction). H Miles is participating in the CONEX RISE UP program, in which James Panepinto is a volunteer mentor. James Panepinto has been an active volunteer business mentor with the owner of D.Myles Construction for the past two years.

To construct this new warehouse, Pinto Construction will solicit subcontractor and supplier pricing from a wide range of MWBE firms. We have attached the list of MBWE firms with which we regularly perform business.

Pinto Construction will endeavor to achieve a goal of 10% participation for MWBE firms in the construction of this new warehouse.

# **PINTO CONSTRUCTION SERVICES, INC.**

## **MWBE/SDVOB DIRECTORY**

### **Minority Business Enterprises (MBE)**

CAPITAL CONCRETE PRODUCTS  
G & J CONTRACTING, INC.  
H.MILES ENTERPRISES INC. (Mentor Program)  
IROQUOIS BAR CORP.  
IYER ENVIRONMENTAL GROUP LLC  
ONEIDA SALES AND SERVICE, INC.  
PAVILION DRAINAGE SUPPLY COMPANY  
RODRIGUEZ CONSTRUCTION GROUP

### **Women Business Enterprises (WBE)**

A. VAILLANCOURT, LLC  
AMERICAN ENVIRONMENTAL  
B.PARISO TRANSPORT, INC.  
BISON CONTRACTING & BUILDERS SUPPLY  
BUFFALO CONCRETE ACCESSORIES  
CME ASSOCIATES, INC.  
COMMERCIAL MATERIAL SERVICES, INC.  
COOPER NEON SIGN CO., INC.  
CVF, INC  
DIG IT OF NEW YORK, LLC  
E.J. MILITELLO CONCRETE. INC.  
EASTWOOD INDUSTRIES. INC.  
FAERY'S LANDSCAPING. INC.  
FOIT ALBERT ASSOC. ARCHITECTURAL  
HARBISON BROTHERS, INC.  
IDEAL CONCRETE, INC.  
IRISH PROPANE  
JOE THE PAINTER  
MALLARE ENTERPRISES, INC  
NAPIER NURSERY, LLC  
ROY'S PLUMBING  
SCOTT LAWN  
UPSTATE STEEL  
US TRAFFIC CONTROL, INC.  
WEYDMAN ELECTRIC

### **Service Disabled Veteran Enterprises (SDVOB)**

DMYLES INC. (Mentor Program)

# Cost-Benefit Analysis for 132 Dingens Street, LLC

Prepared by Erie County IDA using InformAnalytics

# Executive Summary

**INVESTOR**  
**132 Dingens Street, LLC**

**TOTAL JOBS**  
**67 Ongoing;**  
**62 Temporary**

**TOTAL INVESTED**  
**\$7.5 Million**

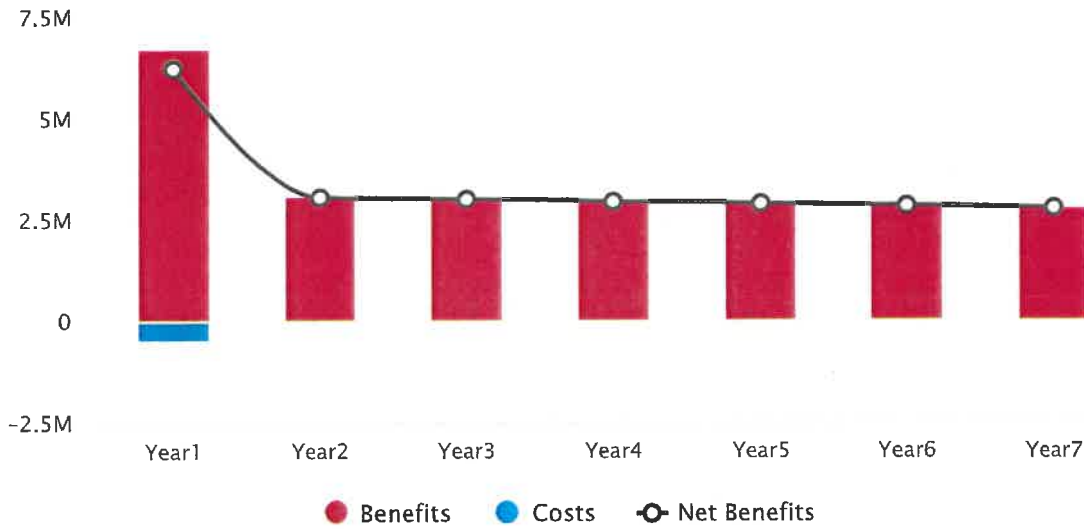
**LOCATION**  
**132 Dingens Street, Buffalo, New York 14206**

**TIMELINE**  
**7 Years**

FIGURE 1

Discounted\* Net Benefits for 132 Dingens Street, LLC by Year

Total Net Benefits: **\$23,645,000**



Discounted at 2%

FIGURE 2

Total Jobs

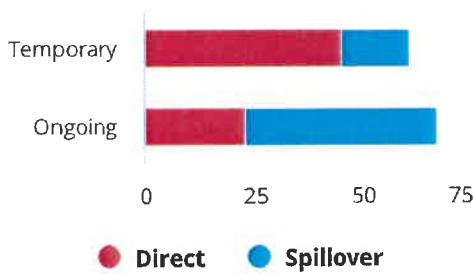
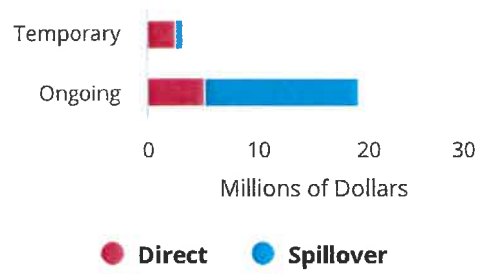


FIGURE 3

Total Payroll



# Proposed Investment

132 Dingens Street, LLC proposes to invest \$7.5 million at 132 Dingens Street, Buffalo, New York 14206 over 7 years.

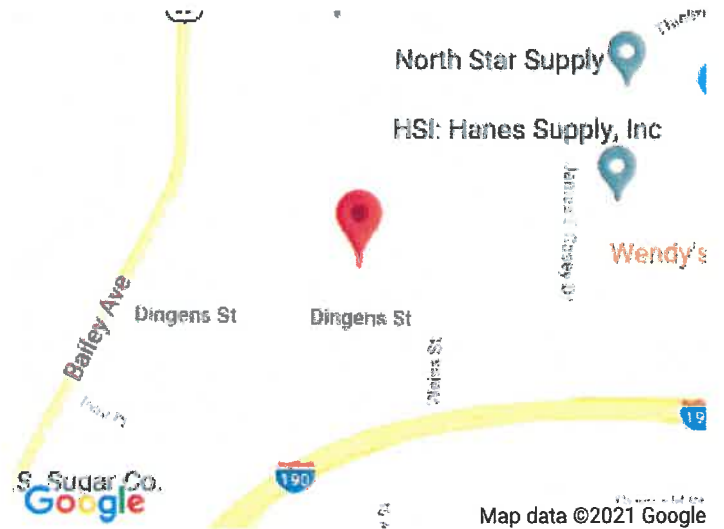
TABLE 1

### Proposed Investments

Description	Amount
<b>CONSTRUCTION SPENDING</b>	
Construction	\$6,200,000
<b>OTHER SPENDING</b>	
Infrastructure	\$500,000
Non-Manufacturing Equipment	\$500,000
Soft Costs	\$250,000
<b>Total Investments</b>	<b>\$7,450,000</b>
<b>Discounted Total (2%)</b>	<b>\$7,450,000</b>

FIGURE 4

### Location of Investment



May not sum to total due to rounding.

# Cost-Benefit Analysis

A cost-benefit analysis of this proposed investment was conducted using InformAnalytics, an economic impact model developed by CGR. The report estimates the impact that a potential project will have on the local economy based on information provided by Erie County IDA. The report calculates the costs and benefits for specified local taxing districts over the first 7 years, with future returns discounted at a 2% rate.

**T2** TABLE 2

## Estimated Costs or Incentives

Erie County IDA is considering the following incentive package for 132 Dingens Street, LLC.

Description	Nominal Value	Discounted Value*
Property Tax Exemption	\$240,000	\$228,000
Sales Tax Exemption	\$394,000	\$394,000
Mortgage Recording Tax Exemption	\$45,000	\$45,000
<b>Total Costs</b>	<b>\$679,000</b>	<b>\$666,000</b>

**May not sum to total due to rounding.**

\* Discounted at 2%

TABLE 3

**State & Regional Impact (Life of Project)**

The following table estimates the total benefits from the project over its lifetime.

Description	Direct	Spillover	Total
<b>REGIONAL BENEFITS</b>	<b>\$8,097,000</b>	<b>\$16,042,000</b>	<b>\$24,138,000</b>
<b>To Private Individuals</b>	<b>\$7,857,000</b>	<b>\$15,784,000</b>	<b>\$23,641,000</b>
Temporary Payroll	\$2,383,000	\$827,000	\$3,210,000
Ongoing Payroll	\$5,474,000	\$14,957,000	\$20,431,000
<b>To the Public</b>	<b>\$240,000</b>	<b>\$257,000</b>	<b>\$497,000</b>
Property Tax Revenue	\$66,000	N/A	\$66,000
Temporary Sales Tax Revenue	\$39,000	\$13,000	\$52,000
Ongoing Sales Tax Revenue	\$89,000	\$244,000	\$333,000
Purchases Sales Tax Revenue	\$46,000	N/A	\$46,000
<b>STATE BENEFITS</b>	<b>\$477,000</b>	<b>\$945,000</b>	<b>\$1,422,000</b>
<b>To the Public</b>	<b>\$477,000</b>	<b>\$945,000</b>	<b>\$1,422,000</b>
Temporary Income Tax Revenue	\$116,000	\$40,000	\$157,000
Ongoing Income Tax Revenue	\$209,000	\$682,000	\$891,000
Temporary Sales Tax Revenue	\$34,000	\$12,000	\$45,000
Ongoing Sales Tax Revenue	\$77,000	\$211,000	\$288,000
Purchases Sales Tax Revenue	\$40,000	N/A	\$40,000
<b>Total Benefits to State &amp; Region</b>	<b>\$8,573,000</b>	<b>\$16,987,000</b>	<b>\$25,560,000</b>
<b>Discounted Total Benefits (2%)</b>	<b>\$8,240,000</b>	<b>\$16,071,000</b>	<b>\$24,311,000</b>

**May not sum to total due to rounding.**



TABLE 4

**Benefit to Cost Ratio**

The following benefit to cost ratios were calculated using the discounted totals.

Description	Benefit*	Cost*	Ratio
Region	\$22,956,000	\$469,000	49:1
State	\$1,355,000	\$198,000	7:1
<b>Grand Total</b>	<b>\$24,311,000</b>	<b>\$666,000</b>	<b>36:1</b>

**May not sum to total due to rounding.**

\* Discounted at 2%

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CGR has exercised reasonable professional care and diligence in the production and design of the InformAnalytics™ tool. However, the data used is provided by users. InformAnalytics does not independently verify, validate or audit the data supplied by users. CGR makes no representations or warranties with respect to the accuracy of the data supplied by users.



## 132 Dingens

Instructions and Insurance Requirements Document

### Section I: Applicant Background Information

Please answer all questions. Use "None" or "Not Applicable" where necessary. Information in this application may be subject to public review under New York State Law.

#### Applicant Information - Company Receiving Benefit

**Project Name** 132 Dingens Street, LLC  
**Project Summary** Construction of a new warehouse  
**Applicant Name** 132 Dingens Street, LLC  
**Applicant Address** 132 Dingens Street  
**Applicant Address 2**  
**Applicant City** Buffalo  
**Applicant State** New York  
**Applicant Zip** 14206  
**Phone** (716) 825-6666  
**Fax** (716) 825-6773  
**E-mail** jpinto@pintocs.com  
**Website** www.pintoheavyconst.com  
**NAICS Code** 531120

#### Business Organization

**Type of Business** Limited Liability Company  
**Year Established** 2012  
**State in which Organization is established** New York

#### Individual Completing Application

**Name** James J Panepinto  
**Title** President  
**Address** 132 Dingens Street  
**Address 2**  
**City** Buffalo  
**State** New York

**Zip** 14206  
**Phone** (716) 825-6666  
**Fax** (716) 825-6773  
**E-Mail** jpinto@pintocs.com

Company Contact (if different from individual completing application).

**Name**  
**Title**  
**Address**  
**Address 2**  
**City**  
**State**  
**Zip**  
**Phone**  
**Fax**  
**E-Mail**

Company Counsel

**Name of Attorney** Robert Knoer  
**Firm Name** The Knoer Group, PLLC  
**Address** 424 Main Street  
**Address 2** Ste120  
**City** Buffalo  
**State** New York  
**Zip** 14202  
**Phone** (716) 332-0032  
**Fax**  
**E-Mail** rknoer@knoergroup.com

Benefits Requested (select all that apply).

<b>Exemption from Sales Tax</b>	Yes
<b>Exemption from Mortgage Tax</b>	Yes
<b>Exemption from Real Property Tax</b>	Yes
<b>Tax Exempt Financing*</b>	No

\* (typically for not-for-profits & small qualified manufacturers)

Applicant Business Description

**Describe in detail company background, history, products and customers. Description is critical in determining eligibility. Also list all stockholders, members, or partners with % ownership greater than 20%.**

132 Dingens Street, LLC is the owner of the property and its primary business is providing warehousing, office, and exterior storage areas to various local industries. Current tenants include, UPS, Casella Waste Services, Unicell Body, Amerifleet, DeCarolis Trucking, and First Student. The open space is used for vehicle parking. The ownership is 100% owned by James J Panepinto FBO Lynn M. Panepinto Trust.

**Estimated % of sales within Erie County** 100 %

<b>Estimated % of sales outside Erie County but within New York State</b>	0 %
<b>Estimated % of sales outside New York State but within the U.S.</b>	0 %
<b>Estimated % of sales outside the U.S.</b>	0 %

(\*Percentage to equal 100%)

**For your operations, company and proposed project what percentage of your total annual supplies, raw materials and vendor services are purchased from firms in Erie County?**

85

**Describe vendors within Erie County for major purchases**

Lehigh Construction Group, Inc. - Building superstructure New Enterprise Stone & Lime Co, Inc. - aggregate & concrete United Materials, LLC - Concrete

**Section II: Eligibility Questionnaire - Project Description & Details**

Project Location

**Address of Proposed Project Facility**

132 Dingens Street

**Town/City/Village of Project Site**

Buffalo

**School District of Project Site**

Buffalo

**Current Address (if different)**

**Current Town/City/Village of Project Site (if different)**

**SBL Number(s) for proposed Project**

112.19-1-14.11

**What are the current real estate taxes on the proposed Project Site**

17,737

**If amount of current taxes is not available, provide assessed value for each.**

Land

\$ 0

Building(s)

\$ 0

If available include a copy of current tax receipt.

**Are Real Property Taxes current at project location?**

Yes

**If no please explain**

\*The ECIDA has an unpaid tax policy and you will be required to certify all taxes and PILOTS are current.

**Does the Applicant or any related entity currently hold fee title or have an option/contract to purchase the Project site?**

No

**If No, indicate name of present owner of the Project Site**

132 Dingens Street, LLC

**Does Applicant or related entity have an option/contract to purchase the Project site?**

No

**Describe the present use of the proposed Project site (vacant land, existing building, etc.)**

Storage warehouse with office facilities

**Provide narrative and purpose of the proposed project (new build, renovations) square footage of existing and new construction contemplated and/or equipment purchases. Identify specific uses occurring within the project. Describe any and all tenants and any/all end users: (This information is critical in determining project eligibility)**

To meet increased demand from existing and potential new tenants we are proposing to build an approximate 81,000 sq ft warehouse. It will be constructed on an existing foundation remaining from a fire in 2010. The structure will closely resemble the facility that once occupied that footprint. Prior to the fire it was a Tops Warehouse, a food processing facility and a pallet manufacturing facility This property was entered into the Brownfield Cleanup program on 6/18/2012 and a certification of completion was achieved on 12/20/2016. Currently, no specific tenants have been identified for the proposed facility. The new facility will be used for warehouse/distribution and/or light manufacturing.

**Municipality or Municipalities of current operations**

Buffalo, New York

**Will the Proposed Project be located within a Municipality identified above?**

Yes

**Will the completion of the Project result in the removal of an industrial or manufacturing plant of the project occupant from one area of the state to another area of the state OR in the abandonment of one or more plants or facilities of the project occupant located within the state?**

No

**If the Proposed Project is located in a different Municipality within New York State than that Municipality in which current operations are being undertaken, is it expected that any of the facilities in any other Municipality will be closed or be subject to reduced activity?**

No

(If yes, you will need to complete the Intermunicipal Move Determination section of this application)

**Is the project reasonably necessary to prevent the project occupant from moving out of New York State?**

No

**If yes, please explain and identify out-of-state locations investigated, type of assistance offered and provide supporting documentation available**

**Have you contacted or been contacted by other Local, State and/or Federal Economic Development Agencies?**

No

**If yes, please indicate the Agency and nature of inquiry below**

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

See Next Question

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

The financial challenges for this project are significant, and the agency's financial assistance is a critical component for this project to become viable for the following reasons: 1. The pandemic had driven costs for materials to significantly higher than anticipated levels when this project was first considered. Material shortages specific to the construction of warehousing, in particular, have risen due to the rise in demand for last-mile warehousing. The shortage of warehousing has created a significant demand for new projects, all competing for scarce materials. 2. The development site is located on a Brownfield. Even with access to NYS Brownfield tax credits, significant additional costs related to legacy environmental conditions exist. These costs make the competitiveness of the warehouse financial proforma more of a challenge. 3. The project construction design relies on reusing an existing foundation of a former warehouse destroyed by a fire several years ago. The use of this foundation provides some construction schedule advantages. However, the remedial work to repair the foundation to today's building code provides another financial challenge to this project, driving up costs that need to be considered in the project proforma. These costs translate into less competitive, projected lease rates. 4. The project is being pursued without the benefit of preconstruction tenants, driving the financing costs higher.

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

Yes

**If the Applicant is unable to obtain Financial Assistance for the Project, what will be the impact on the Applicant and Erie County?**

This development project will not occur without the financial assistance of the agency. The shortage of last-mile warehousing is well documented in the WNY area. This void will be filled by a project somewhere in this area. However, the City of Buffalo and Erie County may not be a benefactor of a project that occurs outside Erie County. Additionally, it will be a missed opportunity to redevelop a project in an area that has been a warehousing hub for quite some time. The loss of more green-fields for a similar, less costly project, will most likely result, as well as the conveniently located City jobs on a bus route. Should this project not move forward, this applicant will lose the NYS brownfield tax credits earned during the environmental cleanup, causing financial hardship for the owner and related companies also located at this development site.

**Will project include leasing any equipment?**

Yes

If yes, please describe equipment and lease terms.

Construction Equipment

### Site Characteristics

**Is your project located near public transportation?**

Yes

**If yes describe if site is accessible by either metro or bus line (provide route number for bus lines)**

We are located at 132 Dingens Street between Bailey Avenue and South Odgen Street. Route#19 runs directly on Dingens Street.

**Has a project related site plan approval application been submitted to the appropriate planning department?**

Yes

**If Yes, include the applicable municipality's and/or planning department's approval resolution, the related State Environmental Quality Review Act ("SEQR") "negative declaration" resolution, if applicable, and the related Environmental Assessment Form (EAF), if applicable.**

**If No, list the ECIDA as an "Involved Agency" on the related EAF that will be submitted to the appropriate municipality and/or planning department for site plan approval.**

**Will the Project meet zoning/land use requirements at the proposed location?**

Yes

**Describe the present zoning/land use**

Code#449 - Other Storage & Warehouse Facilities

**Describe required zoning/land use, if different**

No Change

**If a change in zoning/land use is required, please provide details/status of any request for change of zoning/land use requirements**

N/A

**Is the proposed Project located on a site where the known or potential presence of contaminants is complicating the development/use of the property?**

Yes

**If yes, please explain**

The property was entered into a Brownfield Cleanup Program on 6/18/2012 and completed on 12/20/2016.

**Has a Phase I Environmental Assessment been prepared, or will one be prepared with respect to the proposed Project Site?**

Yes

If yes, please provide a copy.

**Have any other studies, or assessments been undertaken with respect to the proposed Project Site that indicate the known or suspected presence of contamination that would complicate the site's development?**

Yes

If yes, please provide copies of the study.

**If you are purchasing new machinery and equipment, does it provide demonstrable energy efficiency benefits?**

Yes

**If yes, describe the efficiencies achieved**

Heating, cooling, and lighting

You may also attach additional information about the machinery and equipment at the end of the application.

**Does or will the company or project occupant perform research and development activities on new products/services at the project location?**

No

If yes, include percentage of operating expenses attributed to R&D activities and provide details.

Select Project Type for all end users at project site (you may check more than one).

For purposes of the following, the term "retail sales" means (i) sales by a registered vendor under Article 28 of the Tax Law of the State of New York (the "Tax Law") primarily engaged in the retail sale of tangible personal property (as defined in Section 1101(b)(4)(i) of the Tax Law), or (ii) sales of a service to customers who personally visit the Project.





**Estimated costs in connection with Project**

**1.) Land and/or Building Acquisition**

\$ 0 square feet acres

**2.) New Building Construction**

\$ 6,200,000 81,000 square feet

**3.) New Building addition(s)**

\$ 0 square feet

**4.) Reconstruction/Renovation**

\$ 0 square feet

**5.) Manufacturing Equipment**

\$ 0

**6.) Infrastructure Work**

\$ 500,000

**7.) Non-Manufacturing Equipment: (furniture, fixtures, etc.)**

\$ 500,000

**8.) Soft Costs: (Legal, architect, engineering, etc.)**

\$ 100,000

**9.) Other Cost**

\$ 150,000

<b>Explain Other Costs</b>	Environmental Costs
<b>Total Cost</b>	\$ 7,450,000

Construction Cost Breakdown:

<b>Total Cost of Construction</b>	\$ 6,700,000 (sum of 2, 3, 4 and 6 in Project Information, above)
<b>Cost of materials</b>	\$ 4,000,000
<b>% sourced in Erie County</b>	95%

Sales and Use Tax:

<b>Gross amount of costs for goods and services that are subject to State and local sales and use tax- said amount to benefit from the Agency's sales and use tax exemption benefit</b>	\$ 4,500,000
<b>Estimated State and local Sales and Use Tax Benefit (product of 8.75% multiplied by the figure, above):</b>	\$ 393,750

\*\* Note that the estimate provided above will be provided to the New York State Department of Taxation and Finance. The Applicant acknowledges that the transaction documents may include a covenant by the Applicant to undertake the total amount of investment as proposed within this Application, and that the estimate, above, represents the maximum amount of sales and use tax benefit that the Agency may authorize with respect to this Application. The Agency may utilize the estimate, above, as well as the proposed total Project Costs as contained within this Application, to determine the Financial Assistance that will be offered.

**Project refinancing estimated amount, if applicable (for refinancing of existing debt only)** \$ 0

**Have any of the above costs been paid or incurred as of the date of this Application?** Yes

**If Yes, describe particulars:** Engineering and Planning costs

Sources of Funds for Project Costs:

<b>Equity (excluding equity that is attributed to grants/tax credits):</b>	\$ 450,000
<b>Bank Financing:</b>	\$ 6,000,000
<b>Tax Exempt Bond Issuance (if applicable):</b>	\$ 0
<b>Taxable Bond Issuance (if applicable):</b>	\$ 0
<b>Public Sources (Include sum total of all state and federal grants and tax credits):</b>	\$ 1,000,000
<b>Identify each state and federal grant/credit: (ie Historic Tax Credit, New Market Tax Credit, Brownfield, Cleanup Program, ESD, other public sources)</b>	0
<b>Total Sources of Funds for Project Costs:</b>	\$7,450,000
<b>Have you secured financing for the project?</b>	No

Mortgage Recording Tax Exemption Benefit:

Amount of mortgage, if any that would be subject to mortgage recording tax:

<b>Mortgage Amount (include sum total of construction/permanent/bridge financing).</b>	6,000,000
<b>Lender Name, if Known</b>	
<b>Estimated Mortgage Recording Tax Exemption Benefit (product of mortgage amount as indicated above multiplied by 3/4 of 1%):</b>	\$45,000

Real Property Tax Benefit:

**Identify and describe if the Project will utilize a real property tax exemption benefit other than the Agency’s PILOT benefit (485-a, 485-b, other):**

IDA PILOT Benefit: Agency staff will indicate the estimated amount of PILOT Benefit based on estimated Project Costs as contained herein and anticipated tax rates and assessed valuation, including the annual PILOT Benefit abatement amount for each year of the PILOT benefit and the sum total of PILOT Benefit abatement amount for the term of the PILOT as depicted in the PILOT worksheet in the additional document section.

Percentage of Project Costs financed from Public Sector sources: Agency staff will calculate the percentage of Project Costs financed from Public Sector sources based upon the Sources of Funds for Project Costs as depicted above. The percentage of Project Costs financed from public sector sources will be depicted in the PILOT worksheet in the additional document section.

**ECIDA encourages applicants to utilize MBE/WBE contractors for their projects. Describe your company’s internal practices that promote MBE/WBE hiring and utilization**

Pinto Construction Services, Inc. an affiliate of 132 Dingens Street, LLC (the property owner) has both EEO and MBE/MWBE policies in place and attached. Additionally local hiring preferences will be given as well as union trade participation.

**Is project necessary to expand project employment?**

Yes

**Is project necessary to retain existing employment?**

No

**Will project include leasing any equipment?**

Yes

If yes, please describe equipment and lease terms.

Construction Equipment

Employment Plan (Specific to the proposed project location).

You must include a copy of the most recent NYS-45 Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance Return. The Labor Market Area consists of the following six counties: Erie, Niagara, Chautauqua, Cattaraugus, Wyoming and Genessee.

By statute, Agency staff must project the number of FTE jobs that would be retained and created if the request for Financial Assistance is granted. Agency staff will project such jobs over the TWO Year time period following Project completion. Agency staff converts PT jobs into FTE jobs by dividing the number of PT jobs by two (2).

	<b>Current # of jobs at proposed project location or to be relocated at project location</b>	<b>If financial assistance is granted – project the number of FT and PT jobs to be retained</b>	<b>If financial assistance is granted – project the number of FT and PT jobs to be created upon 24 months (2 years) after Project completion</b>	<b>Estimate number of residents of the Labor Market Area in which the project is located that will fill the FT and PT jobs to be created upon 24 months (2 years) after project completion **</b>
<b>Full time</b>	0	0	23	23
<b>Part time</b>	0	0	0	0
<b>Total</b>	0	0	23	

Salary and Fringe Benefits for Jobs to be Retained and Created

<b>Category of Jobs to be Retained and/or Created</b>	<b># of Employees Retained and/or Created</b>	<b>Average Salary for Full Time</b>	<b>Average Fringe Benefits for Full Time</b>	<b>Average Salary for Part Time (if applicable)</b>	<b>Average Fringe Benefits for Part Time (if applicable)</b>
<b>Management</b>	0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Professional</b>	0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Administrative</b>	0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Production</b>	23	\$ 34,000	\$ 6,800	\$ 0	\$ 0
<b>Independent Contractor</b>	0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Other</b>	0	\$ 0	\$ 0	\$ 0	\$ 0

\*\* Note that the Agency may utilize the foregoing employment projections, among other items, to determine the financial assistance that will be offered by the Agency to the Applicant. The Applicant acknowledges that the transaction documents may include a covenant by the Applicant to retain the number of jobs and create the number of jobs with respect to the Project as set forth in this Application.

Employment at other locations in Erie County: (provide address and number of employees at each location):

<b>Address</b>			
<b>Full time</b>	0	0	0
<b>Part time</b>	0	0	0
<b>Total</b>	0	0	0

Payroll Information

**Annual Payroll at Proposed Project Site upon completion**

782,000

**Estimated average annual salary of jobs to be retained (Full Time)**

0

**Estimated average annual salary of jobs to be retained (Part Time)**

0

**Estimated average annual salary of jobs to be created (Full Time)**

34,000

**Estimated average annual salary of jobs to be created (Part Time)**

0

**Estimated salary range of jobs to be created**

<b>From (Full Time)</b>	34,000	<b>To (Full Time)</b>	34,000
<b>From (Part Time)</b>	0	<b>To (Part Time)</b>	0

## Section III: Environmental Questionnaire

INSTRUCTIONS: Please complete the following questionnaire as completely as possible. If you need additional space to fully answer any question, please attach additional page(s).

### General Background Information

#### **Address of Premises**

132 Dingens Street Buffalo, New York 14206

#### **Name and Address of Owner of Premises**

132 Dingens St, LLC 132 Dingens Street Buffalo, New York 14206

#### **Describe the general features of the Premises (include terrain, location of wetlands, coastlines, rivers, streams, lakes, etc.)**

The property is generally flat-lying. The difference in elevation is approximately 5 feet. The property is improved with three structures, an 81,000 square-foot concrete building foundation, concrete, and asphalt paved areas, stone-covered areas, and small areas of vegetation. There are no State or Federal wetlands located on or near the property. The nearest water body is the Buffalo River, located approximately 0.9 miles south of the property.

#### **Describe the Premises (including the age and date of construction of any improvements) and each of the operations or processes carried out on or intended to be carried on at the Premises**

The property consists of an 81,000 square-foot foundation (remaining from an old warehouse that burned down in 2010), a two-story office building renovated in 2018, a 12,000 square-foot storage garage constructed in 2019 small fabric storage building erected in 2020. Construction of a new 81,000 square foot warehouse on top of the existing concrete foundation slab will begin in April 2021.

#### **Describe all known former uses of the Premises**

Same-Warehouse & Storage facility

#### **Does any person, firm or corporation other than the owner occupy the Premises or any part of it?**

Yes

#### **If yes, please identify them and describe their use of the property**

132 Dingens St, LLC leases the office building, storage garage, and fabric storage structure to Pinto Construction Services and a large portion of the paved area to Unicell for temporarily parking of new vehicles. The northwestern portion of the property is leased to First Student Bus Services for employee parking.

#### **Have there been any spills, releases or unpermitted discharges of petroleum, hazardous substances, chemicals or hazardous wastes at or near the Premises?**

Yes

#### **If yes, describe and attach any incident reports and the results of any investigations**

132 Dingens St, LLC entered into a Brownfield Cleanup Agreement (BCA) with the NYSDEC on June 12, 2012, to investigate and remediate the Site based on a long history of industrial/commercial use. The Site was remediated in 2016 to Part 375 commercial soil cleanup objectives (SCOs) described in the October 2016 Final Engineering Report. The remedy included excavation of soil/fill exceeding the site-specific SCOs for the parameters of concern. The Site received a Certificate of Completion (COC) from NYSDEC on December 20, 2016. The Site Management Plan (SMP) provides long-term management of remaining contamination and includes institutional and engineering controls, maintenance, and reporting requirements.

#### **Has the Premises or any part of it ever been the subject of any enforcement action by any federal, state or local government entity, or does the preparer of this questionnaire have knowledge of: a) any current federal, state or local enforcement actions; b) any areas of non-compliance with any federal, state or local laws, ordinances, rules or regulations associated with operations over the past 12 months?**

No

#### **If yes, please state the results of the enforcement action (consent order, penalties, no action, etc.) and describe the circumstances**

**Has there been any filing of a notice of citizen suit, or a civil complaint or other administrative or criminal procedure involving the Premises?**

No

**If yes, describe in full detail**

### Solid And Hazardous Wastes And Hazardous Substances

**Does any activity conducted or contemplated to be conducted at the premises generate, treat or dispose of any petroleum, petroleum-related products, solid and hazardous wastes or hazardous substances?**

No

**If yes, provide the Premises' applicable EPA (or State) identification number**

**Have any federal, state or local permits been issued to the Premises for the use, generation and/or storage of solid and hazardous wastes?**

No

**If yes, please provide copies of the permits.**

**Identify the transporter of any hazardous and/or solid wastes to or from the Premises**

N/A

**Identify the solid and hazardous waste disposal or treatment facilities which have received wastes from the Premises for the past two (2) years**

N/A

**Does or is it contemplated that there will occur at the Premises any accumulation or storage of any hazardous wastes on-site for disposal for longer than 90 days?**

No

**If yes, please identify the substance, the quantity and describe how it is stored**

### Discharge Into Waterbodies

**Briefly describe any current or contemplated industrial process discharges (including the approximate volume, source, type and number of discharge points). Please provide copies of all permits for such discharges**

N/A

**Identify all sources of discharges of water, including discharges of waste water, process water, contact or noncontact cooling water, and stormwater. Attach all permits relating to the same. Also identify any septic tanks on site**

Sanitary and storm sewer discharges to public system.

**Is any waste discharged into or near surface water or groundwaters?**

No

**If yes, please describe in detail the discharge including not only the receiving water's classification, but a description of the type and quantity of the waste**

### Air Pollution

**Are there or is it contemplated that there will be any air emission sources that emit contaminants from the Premises?**

No

**If yes, describe each such source, including whether it is a stationary combustion installation, process source, exhaust or ventilation system, incinerator or other source**

**Are any of the air emission sources permitted?**

No

**If yes, attach a copy of each permit.**

### Storage Tanks

**List and describe all above and under ground storage tanks at the Premises used to store petroleum or gasoline products, or other chemicals or wastes, including the contents and capacity of each tank. Please also provide copies of any registrations/permits for the tanks**

(2) 500 Gallon portable fuel tanks

**Have there been any leaks, spills, releases or other discharges (including loss of inventory) associated with any of these tanks?**

No

**If yes, please provide all details regarding the event, including the response taken, all analytical results or reports developed through investigation (whether internal or external), and the agencies which were involved**

### Polychlorinated Biphenyls ("PCB" or "PCBs") And Asbestos

**Provide any records in your possession or known to you to exist concerning any on-site PCBs or PCB equipment, whether used or stored, and whether produced as a byproduct of the manufacturing process or otherwise.**

**Have there been any PCB spills, discharges or other accidents at the Premises?**

Yes

**If yes, relate all the circumstances**

Cleaned up as part of the Brownfield.

**Do the Premises have any asbestos containing materials?**

No

**If yes, please identify the materials**

**Section IV: Facility Type - Single or Multi Tenant**

**Is this a Single Use Facility or a Multi-Tenant Facility?**

Multi-Tenant Facility

Multi-Tenant Facility (to be filled out by developer).

**Please explain what market conditions support the construction of this multi-tenant facility**

Lack of available warehousing

**Have any tenant leases been entered into for this project?**

No

If yes, please list below and provide square footage (and percent of total square footage) to be leased to tenant and NAICS Code for tenant and nature of business

Tenant Name	Current Address (city, state, zip)	# of sq ft and % of total to be occupied at new project site	SIC or NAICS-also briefly describe type of business, products services, % of sales in Erie Co.
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\*fill out table for each tenant and known future tenants



## Section VI: Retail Determination

To ensure compliance with Section 862 of the New York General Municipal Law, the Agency requires additional information if the proposed Project is one where customers personally visit the Project site to undertake either a retail sale transaction or to purchase services.

Please answer the following:

**Will any portion of the project (including that portion of the costs to be financed from equity or other sources) consist of facilities or property that are or will be primarily used in making sales of goods or services to customers who personally visit the project site?**

No

If yes, complete the Retail Questionnaire Supplement below.

## **Section VII: Adaptive Reuse Projects**

Adaptive Reuse is the process of adapting old structures or sites for new purposes.

**Are you applying for tax incentives under the Adaptive Reuse Program?**

No

**Section VIII: Inter-Municipal Move Determination**

The Agency is required by state law to make a determination that, if completion of a Project benefiting from Agency Financial Assistance results in the removal of an industrial or manufacturing plant of the project occupant from one area of the state to another area of the state or in the abandonment of one or more plants or facilities of the project occupant located within the state, Agency financial Assistance is required to prevent the project occupant from relocating out of the state, or is reasonably necessary to preserve the project occupant's competitive position in its respective industry.

**Current Address**

132 Dingens Street

**City/Town**

Buffalo

**State**

New York

**Zip Code**

14206

**Will the project result in the removal of an industrial or manufacturing plant of the Project occupant from one area of the state to another area of the state?**

No

**Will the project result in the abandonment of one or more plants or facilities of the Project occupant located within the state?**

No

**If Yes to either question, explain how, notwithstanding the aforementioned closing or activity reduction, the Agency's Financial Assistance is required to prevent the Project from relocating out of the State, or is reasonably necessary to preserve the Project occupant's competitive position in its respective industry:**

**Does this project involve relocation or consolidation of a project occupant from another municipality?**

**Within New York State**

No

**Within Erie County**

No

**If Yes to either question, please, explain**

**Will the project result in a relocation of an existing business operation from the City of Buffalo?**

No

**If yes, please explain the factors which require the project occupant to relocate out of the City of Buffalo (For example, present site is not large enough, or owner will not renew leases etc.)**

**What are some of the key requirements the project occupant is looking for in a new site? (For example, minimum sq. ft., 12 foot ceilings, truck loading docs etc.)**

**If the project occupant is currently located in Erie County and will be moving to a different municipality within Erie County, has the project occupant attempted to find a suitable location within the municipality in which it is currently located?**

No

**What factors have lead the project occupant to consider remaining or locating in Erie County?**

**If the current facility is to be abandoned, what is going to happen to the current facility that project occupant is located in?**

**Please provide a list of properties considered, and the reason they were not adequate. (Some examples include: site not large enough, layout was not appropriate, did not have adequate utility service, etc.) Please include full address for locations.**



## ■ Section IX: Senior Housing

IDA tax incentives may be granted to projects under the Agency's Senior Citizen Rental Housing policy when the project consists of a multi-family housing structure where at least 90% of the units are (or are intended to be) rented to and occupied by a person who is 60 years of age or older.

**Are you applying for tax incentives under the Senior Rental Housing policy?**

No

DRAFT



Draft as of July 1, 2021

## Off Site Commercial Solar Photovoltaic Policy

### Purpose

The Erie County Industrial Development Agency (ECIDA), in response to 2021 amendments to the New York IDA Law that specifically permits the ECIDA to provide financial assistance to renewable energy projects, desires to adopt an off-site commercial solar photovoltaic policy with respect to community solar projects.<sup>1</sup> The ECIDA’s definition of community solar projects follows the guidance and definition as provided by the New York State Energy and Research Development Authority. This solar policy is intended to encourage responsible solar development within Erie County in an effort to support the statewide goal of achieving 70% renewable electricity production by 2030.

### Policy

The ECIDA Off Site Commercial Solar Photovoltaic Policy (Solar Policy) provides for the provision of financial assistance for off-site solar projects that provide renewable energy benefits to residential and commercial customers. Off-site Commercial solar projects approved under this Solar Policy shall be eligible for the following incentives:

**Property Tax** – In lieu of making real estate tax payments on the increased value resulting from solar system improvements, such improvements are eligible for an ECIDA payment in lieu of taxes (PILOT). PILOT payments will range from \$4,500 to \$5,500 per megawatt (MW) of the facility’s nameplate capacity, with a 2% increase each year for a maximum term of 25 years. The length of term and dollar amount of PILOT payments will be determined on a project-by-project basis at the discretion of the ECIDA Board. PILOT payments will be distributed to the affected taxing jurisdictions based on their pro-rata share of the non-abated local tax payment.

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<sup>1</sup> Off-site solar refers to a solar system installed at an off-site location different from the end user’s property, such that the electricity so produced is shared by more than one property. This is in contrast to on-site solar, which refers to a solar system installed directly on the end user’s property whose electricity is only used for operations on that property. Although this policy would not preclude the Agency from providing financial assistance to an on-site solar system, the aforementioned 2021 amendments allowing an Industrial Development Agency to provide financial assistance to renewable energy projects will primarily impact off-site solar projects. The term “Community Solar Project” typically refers to the New York State Public Service Commission off-site solar system project capped at 5MW, being the maximum rate capacity of a solar system project that can participate in and receive benefits for construction of such a solar system under New York’s clean energy program.



If the host community has opted out of the renewable energy exemption program provided for under Section 487 for the New York State Real Property Tax law, the ECIDA will not entertain an application for financial assistance under the Solar Policy for a PILOT unless the host community requests or otherwise consents to a PILOT under the terms of this Solar Policy.

**Sales Tax** – Exemption from state and local sales tax on eligible project costs as outlined in the ECIDA’s standard policies and procedures.

**Mortgage Recording Tax** – Exemption from the mortgage recording tax as outlined in the ECIDA’s standard policies and procedures.

**Requirements** – Projects must meet all of the requirements as defined by New York State Law and comply with all of the ECIDA standard policies, project requirements and agreements. In addition, projects considered under this policy must meet the following additional requirements:

- 1) Project applicants must provide evidence of a negotiated Host Community Agreement with the municipality in which the project is located, or written evidence of the municipality’s determination not requiring, or deferring, same.
- 2) Project applicants must provide evidence that they capitalized into a decommissioning fund or provided a bond to the satisfaction of the local municipality or Erie County sufficient to remove the solar arrays and associated site improvements at the end of the project without cost to the local community.
- 3) If a project is located on active agricultural lands, defined as a property that is receiving an Agricultural Property Tax Exemption through the NYS Tax Department form RP-305, project applicants must provide (i) confirmation from Erie County that the loss of any agricultural lands from operation of the Project is minimized due to the location of the solar arrays at issue and the loss or failure to use areas that are or could be used as farmland is not anticipated to be significant, and (ii) evidence of a negotiated Host Community Agreement with Erie County which will be utilized by Erie County to promote and implement farmland protection initiatives consistent with the Erie County Agriculture and Farmland Protection Plan.
- 4) Project applicants shall have obtained any and all local municipal approvals and evidence of compliance with the New York State Environmental Quality Review Act.

# Tompkins County Industrial Development Agency

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## Off-Site Commercial Solar Photovoltaic Policy

### Purpose

The Tompkins County Industrial Development Agency (IDA) wishes to adopt an off-site commercial solar photovoltaic policy to encourage solar development for the following purposes:

1. Support New York State's "Reforming the Energy Vision" Initiative, which is intended to encourage renewable energy development that will spur economic growth and develop new energy business models. The initiative sets statewide goals of cutting greenhouse gas emissions by 80% by 2050 and generating 50% of New York's electricity from renewables by 2030.
2. Support Tompkins County's energy and greenhouse gas emissions policy to "meet community needs without contributing additional greenhouse gases to the atmosphere." The policy includes goals to:
  - Reduce greenhouse gas emissions to reach a minimum 80 percent reduction from 2008 levels by 2050 and reduce reliance on fossil fuels across all sectors.
  - Increase the use of local and regional renewable energy sources and technologies.
3. Support consumer choice for renewable energy generation.
4. Administer a single countywide uniform tax exemption policy allowing municipalities to collect long-term predictable payments in lieu of taxes without the burden of developing and administering PILOT agreements at the municipal level.
5. Assist project developers by offering a single countywide tax exemption policy, eliminating the need to negotiate PILOTS with multiple taxing jurisdictions.
6. To enhance developers' prospects for financing community distributed generation projects by offering a uniform PILOT structure that is simple, predictable, and more appealing to lenders.

### Policy

This policy provides incentives for off-site solar projects that provide renewable energy benefits to residential and commercial customers. Eligible projects are commercial scale projects, generally two megawatts or less, as outlined in state law. Types of eligible projects include:

- Community distributed solar /shared solar
- Off-site generation projects that have a wholesale power purchase agreement with one or more users.

To respect variations in local municipal policy, each project application must include a letter from the host municipality endorsing the proposed payment in lieu of tax agreement with the IDA. It is strongly encouraged that applicants provide a preference or pre-offering to Tompkins County residents.

The following standard incentives will be offered:

**Property Tax:** Real estate taxes on the increased value resulting from improvements are partially abated over a twenty (20) year period. The annual payment in lieu of taxes (PILOT) will range from \$4,200 to \$4,800 per megawatt (MW) of the facility's nameplate capacity, with a 2% increase each year. PILOT payments replace local, county, and school district taxes only; special district taxes are not eligible under the PILOT. The actual amount will depend on projected annual revenue.

**Sales Tax:** Exemption from State and local sales tax on project costs outlined in the IDA Policies and Procedures.



# Tompkins County Industrial Development Agency

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**Mortgage Recording Tax:** Exemption from the State share of the mortgage recording tax as outlined in the IDA policies and Procedures.

## **Fees**

The applicant is responsible for paying the IDA Administrative Fee at the time of closing. The fee will be equal to .50% of the total value of expenses that are positively impacted by IDA incentives. The applicant is also responsible for paying the IDA for all legal costs it incurs including IDA Counsel.

## **Other**

Unless specifically outlined in this policy, the applicant will be responsible for complying with all other rules and regulations as set forth in the IDA's Policies and Procedures.

Policy approved: October 12, 2017

**COUNTY OF OSWEGO  
INDUSTRIAL DEVELOPMENT AGENCY**

**SOLAR PROJECTS PILOT DEVIATION POLICY  
(Under the County of Oswego's Uniform Tax Exemption Policy)**

Adopted April 28, 2020

**PURPOSE:**

With the influx of solar projects being considered for development throughout Oswego County, with multiple developers seeking PILOT Agreements through the County of Oswego Industrial Development Agency (the "Agency"), and the need for consistency in the approach to each of these projects in order to maximize the economic benefits to each affected tax jurisdiction in which these projects are located, the Agency has prepared this standard policy when considering a PILOT Agreement.

**CRITERIA:**

While a solar project developer seeking a PILOT Agreement is free to propose terms to the Agency for a PILOT Agreement issued pursuant to NYS Real Property Tax Law (RPTL) §412-a, the Agency has determined that it is in the best interest of the taxpayers of Oswego County that the following criteria be utilized when considering the terms of a requested PILOT Agreement:

1. Payment in lieu of taxes shall be established at \$5,000 per Megawatt.
2. Each year of the payment schedule will include a two percent (2%) escalator on the prior year's payment. The escalator calculation will compound annually.
3. The term of the payment shall be no more than twenty (20) years in length.
4. The PILOT Agreement shall only apply to the acreage developed into a solar farm; the balance of the land not used for the solar farm will be classified as taxable (the Agency will accept proof of subdivision or an administrative split of the property by the local assessor).
5. The developer must provide the Agency with proof that it has entered into a decommissioning fund or bond with the local municipality sufficient to remove the solar arrays at the end of the project without cost to the local municipality.

**DEVIATION:**

Since this policy constitutes a deviation from the Uniform Tax Exempt Policy, it is understood that the final terms of a PILOT payment shall be subject to the provisions contained in NYS General Municipal Law §GML §874[4][b].

**END OF POLICY**

5. For systems that are not located on a brownfield or landfill and have received approval from the host municipality that are sized between 25 MW to 49.9 MW, the Agency will enter into a PILOT Agreement in which the first annual payment shall be in the amount of \$12,500.00 per megawatt/AC of Nameplate Capacity to be divided by the three taxing jurisdictions including, the City/Village/Town, County and School District. Thereafter annual payments will escalate by two percent (2.0%) per year for a period of fifteen (15) years.

6. For systems that are not located on a brownfield or landfill and have received approval from the host municipality that are sized between 50 MW to 99.9 MW the Agency will enter into a PILOT Agreement in which the first annual payment shall be in the amount of \$15,000.00 per megawatt/AC of Nameplate Capacity to be divided by the three taxing jurisdictions including, the City/Village/Town, County and School District. Thereafter annual payments will escalate by two percent (2.0%) per year for a period of fifteen (15) years; and

7. For systems that are not located on a brownfield or landfill and have received approval from the host municipality that are sized 100 MW or more the real property shall pay the full amount of the taxes owed.

**County of Orleans Industrial Development Agency**

**AMENDMENT TO UNIFORM TAX EXEMPTION POLICY**

**Off-Site Commercial Solar Photovoltaic Policy**

I. PURPOSES

This amendment to the County of Orleans Industrial Development Agency ("Agency") Uniform Tax Exemption Policy sets forth the Agency incentives available to developers of off-site commercial solar photovoltaic projects. The purposes of this policy include:

1. Supporting consumer choice for renewable energy generation;
2. Encouraging collection by Orleans County taxing jurisdictions of long-term, predictable payments in lieu of taxes (PILOT) without the burden of developing and administering PILOT agreements at the municipal level;
3. Assisting project developers by eliminating the need to negotiate PILOT agreements with multiple taxing jurisdictions; and
4. Enhancing project developers' prospects for financing such projects by offering a PILOT structure that is simple and more appealing to lenders.

II. ELIGIBILITY

This policy provides incentives for off-site commercial solar photovoltaic projects that provide renewable energy benefits to residential and commercial customers. Eligible commercial scale projects include (i) community solar projects and (ii) off-site solar power generation projects with wholesale power purchase agreements with one or more users.

To respect variations in local municipal policy, each project application must include a letter from the host municipality requesting that the Agency enter into a PILOT agreement with the project applicant. The Agency encourages project applicants to obtain the support of residents and the applicable governing body prior to submission of the project application.

The Agency will not: (i) induce a solar energy project if the host municipality chooses to exercise its right to negotiate a PILOT agreement with the project developer under Section 487 of the New York State Real Property Tax Law or any other means provided under New York State Law; or (ii) take any action to promote or discourage a proposed solar energy project.

### III. INCENTIVES

#### 1. Real Property Taxes.

- a. Any increase in real estate taxes attributable to the addition of a solar energy generation system will be abated, in whole or in part, for no less than fifteen (15) years and up to thirty (30) years. "Real estate taxes" include local, county, and school district taxes only; special district taxes are not eligible for abatement under this policy.
- b. The abatement is not applicable to the real estate taxes attributable to the land or any existing improvements thereon ("Base Value").
- c. The PILOT payment shall be the sum of: (i) the Base Value; plus (ii) a fixed dollar amount per megawatt AC of installed capacity ("Name Plate Charge"), which shall increase by two percent (2%) each year of the PILOT agreement.
- d. The Name Plate Charge will be determined on a case-by-case basis with reference to certain information available to the Agency, including, without limitation: (i) the New York State Energy and Research Development Authority (NYSERDA) PILOT Calculator; (ii) the project developer's application and supplemental materials provided to the Agency; (iii) payments made by the developer through host community agreements or any other methods in which payments are made to taxing jurisdictions; and (iv) other project information made available to the Agency.

2. Sales Tax. Project developers shall be entitled to an exemption from State and local sales tax on construction and equipment costs of the project to the extent permitted under New York State law.

3. Mortgage Recording Tax. Project developers shall be entitled to an exemption from mortgage recording tax on all project-related financing to the extent permitted under New York State law.

IV. FULL FORCE AND EFFECT

Except as modified by the terms of this Amendment, the Agency Uniform Tax Exemption Policy, Adopted April 17, 2009, shall remain in full force and effect as written.