



Cortland County

Industrial Development Agency

Meeting of the Members of the Cortland County Industrial Development Agency

October 10, 2023 – Noon

40-42 Main Street, Suite A, 2nd Floor Cortland New York, 13405

Roll Call

Mike McMahon	Chairman	
Stephen Compagni	Vice Chairman	
John O. Reagan	Treasurer	
Clint Brooks	Secretary	
Johanna Ames	Member	
Dr. Kathleen Burke	Member	
Donald Richards	Member	
Brendan O'Bryan	Executive Director	
Karen Niday	Corporate Finance Officer	
Eric Mulvihill	Development Specialist	
John Sidd	Agency Counsel	

Approval of Minutes - September 11, 2023

New Business

1. Review Minutes of Public Hearing for Kajen LLC Virgil School Housing Project
2. Consider Final Inducement of benefits for Kajen LLC Virgil School Housing Project
3. SEQR Determination/Recommendation – iSpice Foods Cortland
4. Consideration of Preliminary Inducement of benefits - iSpice Foods Cortland
5. Authorize the scheduling of required public hearing for proposed benefits for iSpice Foods Cortland

Monthly Reports

- 1.) Finance Report
- 2.) Director's Report

Adjourn



Cortland County
Industrial Development Agency

Minutes



Cortland County

Industrial Development Agency

Minutes of the Meeting of the Members of the Cortland County Industrial Development Agency

September 11, 2023 – Noon

40-42 Main Street, Suite A, 2nd Floor Cortland New York, 13405

Roll Call – Chairman McMahon called the meeting to order at 12:12 PM

Mike McMahon	Chairman	Present
Stephen Compagni	Vice Chairman	Absent
John O. Reagan	Treasurer	Present
Clint Brooks	Secretary	Present
Johanna Ames	Member	Excused
Dr. Kathleen Burke	Member	Present
Donald Richards	Member	Present
	Executive Director	
Karen Niday	Corporate Finance Officer	Present
Eric Mulvihill	Development Specialist	Present
John Sidd	Agency Counsel	Remote

Approval of Minutes - June 12, 2023 – Chairman McMahon made a motion to accept the minutes as presented, Ms. Burke seconded the motion; all in favor, none opposed.

New Business

SEQR Determination/Recommendation – Kajen, LLC Virgil School Housing Project – See attached resolution 2023-09-11-01

Consideration of Preliminary Inducement - Kajen, LLC Virgil School Housing Project – See attached resolution 2023 -09-11-02

Review/Adopt Proposed IDA 2024 Budget – Mr. Reagan made a motion to adopt the 2024 IDA budget as presented, Mr. Richards seconded the motion; all voting in favor, none opposed.

Authorize Brendan O'Bryan as Additional Signatory on IDA Accounts - Chairman McMahon made a motion to remove Garry VanGorder as a signatory on IDA bank accounts and to add



Cortland County

Industrial Development Agency

Brendan O'Bryan as a signatory, Ms. Burke seconded the motion; all voting in favor, none opposed.

Monthly Reports

- 1.) Finance Report – Ms. Niday reviewed the monthly financial statements.
- 2.) Director's Report

Adjourn – The meeting was adjourned at 12:57 PM.

DRAFT

A regular meeting of Cortland County Industrial Development Agency (the "Agency") was convened in public session at the offices of the Agency located at 40 Main Street, Suite A, in the City of Cortland, Cortland County, New York on September 11, 2023 at 12:00 o'clock p.m., local time.

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

PRESENT:

Michael McMahon	Chairman
Clinton Brooks	Secretary
John O. Reagan	Treasurer
Kathleen Burke	Member
Donald Richards	Member

ABSENT: Stephen Compagni - Vice Chairman, Johanna Ames
Member

~~PRESENT~~
FOLLOWING PERSONS WERE ALSO PRESENT:

Karen Niday	Chief Financial Officer
Eric J. Mulvihill	Community Relations Specialist
John P. Sidd, Esq.	Agency Counsel

The following resolution was offered by Chairman McMahon, seconded by Mr. Richards, to wit:

Resolution No. 2023-09-11-01

RESOLUTION DETERMINING THAT AN ACTION TO
UNDERTAKE A COMMERCIAL PROJECT FOR KAJEN,
LLC, OR AN ENTITY OWNED BY THE SAME
PRINCIPALS, WILL NOT HAVE A SIGNIFICANT ADVERSE
ENVIRONMENTAL IMPACT.

WHEREAS, Cortland County Industrial Development Agency (the "Agency") is authorized and empowered by the provisions of Chapter 1030 of the 1969 Laws of New York, constituting Title 1 of Article 18-A of the General Municipal Law, Chapter 24 of the Consolidated Laws of New York, as amended (the "Enabling Act") and Chapter 77 of the 1974 Laws of New York, as amended, constituting Section 902 of said General Municipal Law (said Chapter and the Enabling Act being hereinafter collectively referred

to as the "Act") to promote, develop, encourage and assist in the acquiring, constructing, reconstructing, improving, maintaining, equipping and furnishing of commercial facilities, among others, for the purpose of promoting, attracting and developing economically sound commerce and industry to advance the job opportunities, health, general prosperity and economic welfare of the people of the State of New York, to improve their prosperity and standard of living, and to prevent unemployment and economic deterioration; and

WHEREAS, to accomplish its stated purposes, the Agency is authorized and empowered under the Act to acquire, construct, reconstruct and install one or more "projects" (as defined in the Act) or to cause said projects to be acquired, constructed, reconstructed and installed, and to convey said projects or to lease said projects with the obligation to purchase; and

WHEREAS, Kajen, LLC, or an entity owned by the same principals, (the "Company") has presented an application (the "Application") to the Agency, a copy of which was presented at this meeting and copies of which are on file at the office of the Agency, requesting that the Agency consider undertaking a project (the "Project") consisting of the following: (A) (1) the acquisition of an interest in an approximately 7.9 acre parcel of land (the "Land") located at 1208 Church Street and Owego Hill Road in the Town of Virgil, Cortland County, New York (2) the renovation of a vacant former school building on the Land containing approximately 26,158 square feet of space (the "Facility") and (3) the acquisition and installation therein and thereon of certain furnishings, fixtures and equipment (the "Equipment"), all of the foregoing to constitute a residential building consisting of approximately 19 residential units and a community center to be operated by the Company and occupied by residential tenants in excess of 55 years of age (the Land, the Facility and the Equipment being collectively referred to as the "Project Facility"); (B) the granting of certain "financial assistance" (within the meaning of Section 854(14) of the Act) with respect to the foregoing, including potential exemptions from certain sales taxes, real estate transfer taxes, mortgage recording taxes and real property taxes (collectively, the "Financial Assistance"); and (C) the lease (with an obligation to purchase) or sale of the Project Facility to the Company or such other person as may be designated by the Company and agreed upon by the Agency; and

WHEREAS, pursuant to Article 8 of the Environmental Conservation Law, Chapter 43-B of the Consolidated Laws of New York, as amended ("SEQRA") and the regulations adopted pursuant thereto by the Department of Environmental Conservation of the State of New York, being 6 NYCRR Part 617, as amended (the "SEQRA Regulations", the Agency desires to determine whether the Project may have a significant adverse environmental impact therefore requiring the preparation of an environmental impact statement; and

WHEREAS, to aid the Agency in determining whether the Project may have a significant adverse impact upon the environment, the Company has completed and

submitted to the Agency Part 1 of a Short Environmental Assessment Form (the "EAF") for the Project, a copy of which was presented to and reviewed by the Agency at this meeting and a copy of which is on file at the office of the Agency; and

WHEREAS, the Agency has examined the Application, Part 1 of the EAF, and classified the proposed Project as an "Unlisted Action" that is subject to SEQR; and

WHEREAS, the Agency desires to establish itself as "Lead Agency" for purposes of the required SEQR review of the Project; and

WHEREAS, as an Unlisted Action coordinated SEQR review with other involved agencies is optional, and the Agency has determined it will not coordinate review with other involved agencies; and

WHEREAS, on April 27, 2023, the Town of Virgil Planning Board determined that the Project would not result in any significant adverse environmental impacts after completion of its own uncoordinated SEQR review of the Project; and

WHEREAS, the Agency, having reviewed the proposed action, has completed a EAF Part 2 for the Project and makes the following findings and determination of significance with respect to the Project:

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

Section 1. Based upon an examination of the Application and the Part 1 of the EAF, and based further upon the Agency's knowledge of the area surrounding the Project Facility, and based upon its completion of Part 2 of the EAF, and based upon such further investigation of the Project and its environmental effects as the Agency has deemed appropriate, the Agency makes the following findings with respect to the Project:

A. The Project consists of the following: A) (1) the acquisition of an interest in an approximately 7.9 acre parcel of land (the "Land") located at 1208 Church Street and Owego Hill Road in the Town of Virgil, Cortland County, New York (2) the renovation of a vacant former school building on the Land containing approximately 26,158 square feet of space (the "Facility") and (3) the acquisition and installation therein and thereon of certain furnishings, fixtures and equipment (the "Equipment"), all of the foregoing to constitute a residential building consisting of approximately 38 residential units and a community center to be operated by the Company and occupied by residential tenants in excess of 55 years of age (the Land, the Facility and the Equipment being collectively referred to as the "Project Facility"); (B) the granting of certain "financial assistance" (within the meaning of Section 854(14) of the Act) with respect to the foregoing, including potential exemptions from certain sales taxes, real estate transfer taxes, mortgage recording taxes and real property taxes (collectively, the "Financial Assistance"); and (C) the lease (with an obligation to purchase) or sale of the

Project Facility to the Company or such other person as may be designated by the Company and agreed upon by the Agency; and

B. No potentially large impacts on the environment exist, as described and assessed in Part 2 of the EAF, and none are known to the Agency.

C. The Project essentially involves the acquisition and internal and external renovation and adaptive reuse of an existing former school building, not construction of a new facility, and will cause minimal if any impact to the land, surface and ground waters, or to other environmental resources. The Project will improve the aesthetic resources in the Project area and will help revitalize that portion of the Town of Virgil by refurbishing a vacant former school building. Although endangered species of wildlife have been observed in the general Project area according to online wildlife inventory resources, the Project area consists of existing industrial, commercial and residential uses and infrastructure, and the Project will not remove or disturb wildlife habitat. No open spaces, recreational areas will be affected, and no traffic impacts are expected. Additionally, no new roads or utilities will be required to support the proposed Project. For all of the aforementioned reasons, the Agency finds that there will be no significant environmental impacts as a result of the Project.

Section 2. Based upon the foregoing investigation of the potential environmental impacts of the Project and consideration of the magnitude and importance of each potential environmental impact indicated in Parts 1 and 2 of the EAF, the Agency makes the following findings and determinations with respect to the Project:

A. The Project is an "Unlisted Action" (as said term is defined in the SEQRA Regulations) and, therefore, is subject to SEQRA. Coordinated review and notification of other involved agencies is not required. The Agency hereby determines that it will not undertake a coordinated review of the Project with other involved agencies. Other involved agencies must make their own determination of significance with respect to SEQRA.

B. Because the Project will not result in any substantial physical changes to the existing structure and/or property or to surrounding resources and will cause only positive aesthetic changes to the area, the Project will not result in any significant adverse environmental impacts and, thus, will not require the preparation of an environmental impact statement.

C. As a consequence of the foregoing, the Agency hereby finds that the Project will not cause any significant adverse environmental impact and issues a negative declaration with respect to the Project.

Section 3. The Executive Director or the Chief Financial Officer of the Agency are hereby directed to prepare a negative declaration Notice form with respect to the Project, said negative declaration to be substantially in the form and to the effect of the negative declaration attached hereto and incorporating this Resolution, and to cause

Section 4. This Resolution shall take effect immediately.

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

Michael McMahon	VOTING	<u>Aye</u> _____
Stephen Compagni	VOTING	<u>Absent</u> _____
Clinton Brooks	VOTING	<u>Aye</u> _____
John O. Reagan	VOTING	<u>Aye</u> _____
Johanna Ames	VOTING	<u>Excused</u> _____
Kathleen Burke	VOTING	<u>Aye</u> _____
Donald Richards	VOTING	<u>Aye</u> _____

The foregoing Resolution was thereupon declared and duly adopted.

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

I, the undersigned Secretary of Cortland County Industrial Development Agency (the "Agency"), DO HEREBY CERTIFY, that I have compared the foregoing extract of the minutes of the meeting of the members of the Agency, including the Resolution contained therein, held on September 11, 2023 with the original thereof on file in my office, and that the same is a true and correct copy of such proceedings of the Agency and of such Resolution set forth therein and of the whole of said original so far as the same related to the subject matters therein referred to.

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

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

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Agency this 11th day of September, 2023.


Clinton Brooks, Secretary

A regular meeting of Cortland County Industrial Development Agency (the "Agency") was convened in public session at the offices of the Agency located at 40 Main Street, Suite A, in the City of Cortland, Cortland County, New York on September 11, 2023 at 12:00 o'clock p.m., local time.

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

PRESENT:

Michael McMahon	Chairman
Clinton Brooks	Secretary
John O. Reagan	Treasurer
Kathleen Burke	Member
Donald Richards	Member

ABSENT: Stephen Compagni, Johanna Ames

FOLLOWING PERSONS WERE ALSO PRESENT:

Karen Niday	Chief Financial Officer
Eric J. Mulvihill	Community Relations Specialist
John P. Sidd, Esq.	Agency Counsel

The following resolution was offered by Chairman McMahon, seconded by Mr. Reagan, to wit:

Resolution No. 2023 -09-11-02

RESOLUTION TAKING PRELIMINARY OFFICIAL ACTION
TOWARD THE ACQUISITION, CONSTRUCTION,
INSTALLATION AND LEASING OF A CERTAIN
COMMERCIAL PROJECT FOR KAJEN, LLC, OR AN
ENTITY OWNED BY THE SAME PRINCIPALS.

WHEREAS, Cortland County Industrial Development Agency (the "Agency") is authorized and empowered by the provisions of Chapter 1030 of the 1969 Laws of New York, constituting Title 1 of Article 18-A of the General Municipal Law, Chapter 24 of the Consolidated Laws of New York, as amended (the "Enabling Act") and Chapter 77 of the 1974 Laws of New York, as amended, constituting Section 902 of said General Municipal Law (said Chapter and the Enabling Act being hereinafter collectively referred to as the

"Act") to promote, develop, encourage and assist in the acquiring, constructing, reconstructing, improving, maintaining, equipping and furnishing of commercial facilities, among others, for the purpose of promoting, attracting and developing economically sound commerce and industry to advance the job opportunities, health, general prosperity and economic welfare of the people of the State of New York, to improve their prosperity and standard of living, and to prevent unemployment and economic deterioration; and

WHEREAS, to accomplish its stated purposes, the Agency is authorized and empowered under the Act to acquire, construct, reconstruct and install one or more "projects" (as defined in the Act) or to cause said projects to be acquired, constructed, reconstructed and installed, and to convey said projects or to lease said projects with the obligation to purchase; and

WHEREAS, Kajen, LLC, or an entity owned by the same principals, (the "Company") has presented an application (the "Application") to the Agency, a copy of which was presented at this meeting and copies of which are on file at the office of the Agency, requesting that the Agency consider undertaking a project (the "Project") consisting of the following: (A) (1) the acquisition of an interest in an approximately 7.9 acre parcel of land (the "Land") located at 1208 Church Street and Owego Hill Road in the Town of Virgil, Cortland County, New York (2) the renovation of a vacant former school building on the Land containing approximately 26,158 square feet of space (the "Facility") and (3) the acquisition and installation therein and thereon of certain furnishings, fixtures and equipment (the "Equipment"), all of the foregoing to constitute a residential building consisting of approximately 19 residential units and a community center to be operated by the Company and occupied by residential tenants in excess of 55 years of age (the Land, the Facility and the Equipment being collectively referred to as the "Project Facility"); (B) the granting of certain "financial assistance" (within the meaning of Section 854(14) of the Act) with respect to the foregoing, including potential exemptions from certain sales taxes, real estate transfer taxes, mortgage recording taxes and real property taxes (collectively, the "Financial Assistance"); and (C) the lease (with an obligation to purchase) or sale of the Project Facility to the Company or such other person as may be designated by the Company and agreed upon by the Agency; and

WHEREAS, the Agency has given due consideration to the Application and to representations by the Company that (A) the granting by the Agency of the Financial Assistance with respect to the Project will be an inducement to the Company to undertake the Project in Cortland County, New York, and (B) the completion of the Project Facility will not result in the removal of an industrial or manufacturing plant of the Company or any other proposed occupant of the Project Facility from one area of the State of New York to another area of the State of New York or in the abandonment of a plant or facility of the Company or any other proposed occupant of the Project Facility located in the State of New York; and

WHEREAS, the Agency desires to encourage the Company to preserve and advance the job opportunities, health, general prosperity and economic welfare of the

people of Cortland County, New York by undertaking the Project in Cortland County, New York; and

WHEREAS, pursuant to Article 8 of the Environmental Conservation Law, Chapter 43-B of the Consolidated Laws of New York, as amended (the "SEQR Act"), and the regulations (the "Regulations") adopted pursuant thereto by the Department of Environmental Conservation of the State of New York (collectively with the SEQR Act, "SEQRA"), by resolution adopted by the members of the Agency on September 11, 2023 (the "SEQR Resolution"), the Agency has determined that the Project will not have a significant effect on the environment and, therefore, that an environmental impact statement is not required to be prepared with respect to the Project; and

WHEREAS, pursuant to the Act, any approval of the Project contained herein is contingent upon a determination by the members of the Agency to proceed with the Project following satisfaction of the public hearing and notice requirements and other procedural requirements contained in Section 859-a of the Act that relate to the Project;

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

Section 1. The Agency has reviewed the Application and based upon the representations made by the Company to the Agency in the Application and at this meeting and, based thereon, the Agency hereby makes the following findings and determinations with respect to the Project:

(A) The Project constitutes a "project" within the meaning of the Act; and

(B) The completion of the Project Facility will not result in the removal of an industrial or manufacturing plant of the Company or any other proposed occupant of the Project Facility from one area of the State of New York to another area of the State of New York and the completion of the Project Facility will not result in the abandonment of a plant or facility of a proposed occupant of the Project Facility located in the State of New York.

(C) The Project Facility will not constitute a project where facilities or property that are primarily used in making retail sales of goods or services to customers who personally visit such facilities constitute more than one-third of the total cost of the Project; and

(D) The granting of the Financial Assistance by the Agency with respect to the Project, through the granting of the various tax exemptions described in Section 2(D) of this Resolution, will promote the job opportunities, health, general prosperity and economic welfare of the inhabitants of Cortland County, New York and the State of New York and improve their standard of living, and thereby serve the public purposes of the Act; and

(E) Upon compliance with the provisions of the Act, the Agency would then be authorized under the Act to undertake the Project in order to promote the job opportunities, health, general prosperity and economic welfare of the inhabitants of Cortland County, New York and the State of New York and improve their standard of living.

Section 2. If, following full compliance with the requirements of the Act, including the public hearing requirements set forth in Section 859-a of the Act, the Agency adopts a future resolution (the "Future Resolution") determining to proceed with the Project and to grant the Financial Assistance with respect thereto and the Company complies with all conditions set forth in the Future Resolution, then the Agency will (A) acquire an interest in the Project Facility from the Company pursuant to a deed, lease agreement or other documentation to be negotiated between the Agency and the Company (the "Acquisition Agreement"); (B) construct the Facility and acquire and install the Equipment in the Facility or elsewhere on the Land; (C) lease (with the obligation to purchase) or sell the Project Facility to the Company pursuant to a lease agreement or an installment sale agreement (hereinafter the "Project Agreement") between the Agency and the Company whereby the Company will be obligated, among other things, (1) to make payments to the Agency in amounts and at times so that such payments will be adequate to enable the Agency to timely pay all amounts due on the Acquisition Agreement and (2) to pay all costs incurred by the Agency with respect to the Project and/or the Project Facility, including all costs of operation and maintenance, all taxes and other governmental charges, any required payments in lieu of taxes and the reasonable fees and expenses incurred by the Agency with respect to or in connection with the Project and/or the Project Facility, and (D) provide the Financial Assistance with respect to the Project, in accordance with the Agency's uniform tax exemption policy, including (1) exemption from mortgage recording taxes with respect to any documents recorded by the Agency with respect to the Project in the Office of the County Clerk of Cortland County, New York or elsewhere, (2) exemption from sales taxes relating to the acquisition, construction and installation of the Project Facility, (3) exemption from deed transfer taxes and real estate transfer gains taxes on real estate transfers to and from the Agency with respect to the Project, and (4) exemption from real estate taxes (but not including special assessments and special ad valorem levies) relating to the Project Facility, subject to the obligation of the Company to make payments in lieu of taxes with respect to the Project Facility.

Section 3. If the Agency adopts the Future Resolution, the undertaking and completing of the Project by the Agency, and the granting of the Financial Assistance with respect to the Project as contemplated by Section 2 of this Resolution, shall be subject to: (A) the determination by the members of the Agency to proceed with the Project following a determination by the members of the Agency that all requirements of SEQRA that relate to the Project have been fulfilled; (B) agreement by the Agency and the Company on mutually acceptable terms for the conveyance of the Land to the Agency; (C) agreement between the Company and the Agency as to payment by the Company of payments in lieu of taxes with respect to the Project Facility, together with the administrative fee of the Agency with respect to the Project; (D) a determination by the members of the Agency to proceed with the granting of the Financial Assistance with

respect to the Project following a determination by the members of the Agency that the public hearing and notice requirements and other procedural requirements contained in Section 859-a of the Act have been complied with; (E) the Agency's uniform tax exemption policy or if any portion of the Financial Assistance to be granted by the Agency with respect to the Project is not consistent with the Agency's uniform tax exemption policy, the Agency must follow the procedures for deviation from such policy set forth in Section 874(b) of the Act prior to granting such portion of the Financial Assistance; and (F) the following additional condition(s): None.

Section 4. The officers, agents and employees of the Agency are hereby authorized, empowered and directed to proceed with the undertakings provided for herein on the part of the Agency and are further authorized to do all such acts and things and to execute all such documents as may be necessary or convenient to carry out and comply with the terms and provisions of this Resolution.

Section 5. John P. Sidd, Esq., of the law firm of Hancock Estabrook LLP is hereby appointed Special Counsel to the Agency with respect to all matters in connection with the Project. Special Counsel for the Agency is hereby authorized, at the expense of the Company, to work with the Company, counsel to the Company and others to prepare for submission to the Agency, all documents necessary to effect the transactions contemplated by this Resolution.

Section 6. Pursuant to Section 875(3) of the Act, the Agency shall recover, recapture, receive, or otherwise obtain from the Company that portion of the Financial Assistance which constitutes state sales and use tax exemptions taken or purported to be taken by the Company to which the Company is not entitled or which are in excess of the amount authorized by the Agency or which are for property or services not authorized by the Agency as part of the Project or were taken by the Company when the Company failed to comply with a material term or condition to use property or services in the manner required by the Agency. The Company shall cooperate with the Agency in its efforts to recover, recapture, receive, or otherwise obtain such state sales and use tax exemptions and shall promptly pay over any such amounts to the Agency. The failure to pay over such amounts to the Agency shall be grounds for the New York State Commissioner of Taxation and Finance to assess and determine state sales and use taxes due from the Company under Article 28 of the Tax Law of the State of New York, together with any relevant penalties and interest due on such amounts.

Section 7. The Executive Director and the Chief Financial Officer of the Agency, prior to the granting of any Financial Assistance with respect to the Project, after consultation with Special Counsel, are authorized (A) to establish a time, date and place for a public hearing of the Agency to hear all persons interested in the location and nature of the Project Facility and the proposed Financial Assistance being contemplated by the Agency with respect to the Project, said public hearing to be held in the city, town or village where the Project Facility will be located; (B) to cause notice of such public hearing to be given to the public by publishing a notice of such hearing in a newspaper of general circulation available to residents of the governmental units where the Project Facility is to

be located, such notice to comply with the requirements of Section 859-a of the Act and to be published no fewer than ten (10) days prior to the date established for such public hearing; (C) to cause notice of said public hearing to be given to the chief executive officer of the county and each city, town, village and school district in which the Project Facility is or is to be located no fewer than ten (10) days prior to the date established for said public hearing; (D) to conduct such public hearing; and (E) to cause a report of said public hearing fairly summarizing the views presented at said public hearing to be promptly prepared.

Section 8. The Chairman, Vice Chairman, Executive Director and Chief Financial Officer of the Agency are hereby authorized and directed to distribute copies of this Resolution to the Company and to do such further things or perform such acts as may be necessary or convenient to implement the provisions of this Resolution.

Section 9. This Resolution shall take effect immediately.

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

Michael McMahon	VOTING	Aye
Stephen Compagni	VOTING	Absent
Clinton Brooks	VOTING	Aye
John O. Reagan	VOTING	Aye
Johanna Ames	VOTING	Absent
Kathleen Burke	VOTING	Aye
Donald Richards	VOTING	Aye

The foregoing Resolution was thereupon declared duly adopted.

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

I, the undersigned Secretary of Cortland County Industrial Development Agency (the "Agency"), DO HEREBY CERTIFY, that I have compared the foregoing extract of the minutes of the meeting of the members of the Agency, including the Resolution contained therein, held on September 11, 2023 with the original thereof on file in my office, and that the same is a true and correct copy of such proceedings of the Agency and of such Resolution set forth therein and of the whole of said original so far as the same related to the subject matters therein referred to.

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

Public Officers Law (the "Open Meetings Law"), said meeting was open to the general public and due notice of the time and place of said meeting was given in accordance with such Open Meetings Law; and (D) there was a quorum of the members of the Agency present through said meeting.

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

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Agency this 11th day of September, 2023.



Clinton Brooks, Secretary



Cortland County
Industrial Development Agency

New Business



Cortland County
Industrial Development Agency

Review Minutes of Public
Hearing for Kajen llc Virgil
School Housing Project



Cortland County

Industrial Development Agency

Minutes of the Public Hearing For Kajen LLC Proposed Project and Financial Assistance - October 4, 2023, held at the Virgil Town Hall 1176 Church Street

The Public Hearing was called to order at 11 A.M.

Gary Wood	Resident
Al Kryger	Resident
Steve Terwilliger	Project Developer Kajen LLC
Gayle Kryger	Resident
John Kaminski	Virgil Town Supervisor
William Turner	Resident
Karen Niday	Cortland County IDA
Brendan O'Bryan	Cortland County IDA
Eric Mulvihill	Cortland County IDA

Mr. Mulvihill opened the public hearing and read the legal notice as published in the Cortland Standard on September 15th, 2023.

Mr. Mulvihill provided copies of the revised project summary sheet to the individuals in attendance.

Supervisor Kaminski asked if the developer has closed on the property that is the subject of the proposed financial assistance.

Ms. Niday explained that one of the benefits that the developer has requested is abatement of the mortgage recording tax and the project benefits would be contingent on the developer completing purchase of the property.

Mr. Kaminski said he is disappointed that the public hearing for the project was being held during the day and not in the evening, he feels that more residents would have offered comments on the project if the hearing were held later in the day.

Ms. Niday reviewed the project summary document and explained how she arrived at the proposed PILOT figures.

Mr. Wood inquired about the \$136,278 real property tax figure and asked for clarification. Ms. Niday explained that the figure is an estimate of the taxes that will not be paid over the term of the PILOT based on the proposed assessment for the property.



Cortland County

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Supervisor Kaminski asked if the Town of Virgil will be provided with the annual abatement amounts. Ms. Niday said that as part of the IDA's oversight of PILOTS that she routinely works with Town Clerks and Fiscal Officers to provide the PILOT figures to be included in the municipality's annual budgets. Ms. Niday also pointed out that fire district or other special district taxes are not included in PILOT agreements and that the Virgil Fire District will see additional revenue as a result of this project. It was pointed out that the project site is presently tax exempt and that this proposed development will bring the property onto the tax rolls over the course of the next 10 years.

Mr. Wood said this project would bring new taxes to the Town and asked that the proposed incentives be approved.

Mr. Kryger said he feels that because the project is receiving taxpayer benefits that the tenants of the development should receive the benefit of some sort of rent control. He added that he believes this proposal is good for the community.

Adjourn – The hearing was closed at 11:20AM.



Cortland County
Industrial Development Agency

Consider Resolution to

Finalize Preliminary

Inducement of benefits for

Kajen llc Virgil School

Housing Project

A regular meeting of Cortland County Industrial Development Agency (the "Agency") was convened in public session at the offices of the Agency located at 40 Main Street, Suite A, in the City of Cortland, Cortland County, New York on October 10, 2023 at 12:00 o'clock p.m., local time.

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

PRESENT:

Michael McMahon	Chairman
Stephen Compagni	Vice Chairman
Clinton Brooks	Secretary
John O. Reagan	Treasurer
Johanna Ames	Member
Kathleen Burke	Member
Donald Richards	Member

ABSENT:

FOLLOWING PERSONS WERE ALSO PRESENT:

Brendan O'Bryan	Executive Director
Karen Niday	Chief Financial Officer
Eric J. Mulvihill	Community Relations Specialist
John P. Sidd, Esq.	Agency Counsel

The following resolution was offered by _____, seconded by _____, to wit:

Resolution No. _____

**RESOLUTION FINALIZING THE PRELIMINARY
INDUCEMENT RESOLUTION FOR A CERTAIN
COMMERCIAL PROJECT FOR KAJEN, LLC**

WHEREAS, Cortland County Industrial Development Agency (the "Agency") is authorized and empowered by the provisions of Chapter 1030 of the 1969 Laws of New York, constituting Title 1 of Article 18-A of the General Municipal Law, Chapter 24 of the Consolidated Laws of New York, as amended (the "Enabling Act") and Chapter 77 of the 1974 Laws of New York, as amended, constituting Section 902 of said General

Municipal Law (said Chapter and the Enabling Act being hereinafter collectively referred to as the "Act") to promote, develop, encourage and assist in the acquiring, constructing, reconstructing, improving, maintaining, equipping and furnishing of commercial facilities, among others, for the purpose of promoting, attracting and developing economically sound commerce and industry to advance the job opportunities, health, general prosperity and economic welfare of the people of the State of New York, to improve their prosperity and standard of living, and to prevent unemployment and economic deterioration; and

WHEREAS, to accomplish its stated purposes, the Agency is authorized and empowered under the Act to acquire, construct, reconstruct and install one or more "projects" (as defined in the Act) or to cause said projects to be acquired, constructed, reconstructed and installed, and to convey said projects or to lease said projects with the obligation to purchase; and

WHEREAS, pursuant to an application (the "Application") presented to the Agency by Kajen, LLC (the "Company"), as well as a cost benefit analysis, the members of the Agency, on September 11, 2023, adopted a resolution (the "Preliminary Inducement Resolution") whereby the Agency preliminarily agreed, subject to numerous conditions, to consider undertaking a project (the "Project") consisting of the following: (A) (1) the acquisition of an interest in an approximately 7.9 acre parcel of land (the "Land") located at 1208 Church Street and Owego Hill Road in the Town of Virgil, Cortland County, New York (2) the renovation of a vacant former school building on the Land containing approximately 26,158 square feet of space (the "Facility") and (3) the acquisition and installation therein and thereon of certain furnishings, fixtures and equipment (the "Equipment"), all of the foregoing to constitute a residential building consisting of approximately 19 residential units and a community center to be operated by the Company and occupied by residential tenants in excess of 55 years of age (the Land, the Facility and the Equipment being collectively referred to as the "Project Facility"); (B) the granting of certain "financial assistance" (within the meaning of Section 854(14) of the Act) with respect to the foregoing, including potential exemptions from certain sales taxes, real estate transfer taxes, mortgage recording taxes and real property taxes (collectively, the "Financial Assistance"); and (C) the lease (with an obligation to purchase) or sale of the Project Facility to the Company or such other person as may be designated by the Company and agreed upon by the Agency; and

WHEREAS, pursuant to the Preliminary Inducement Resolution the Chief Financial Officer of the Agency (A) caused notice of a public hearing of the Agency to hear all persons interested in the Project and the financial assistance being contemplated by the Agency with respect to the Project (the "Public Hearing") to be published on September 15, 2023 in the Cortland Standard, a newspaper of general circulation available to residents of the County of Cortland, (B) conducted the Public Hearing on October 4, 2023 at 11:00 o'clock a.m. local time in the Virgil Town Hall located at 1176 Church Street in the Town of Virgil, Cortland County, (C) prepared a report of the Public Hearing which fairly summarized the views presented at said public hearing and distributed same to the members of the Agency; and

WHEREAS, pursuant to Article 8 of the Environmental Conservation Law, Chapter 43-B of the Consolidated Laws of New York, as amended (the "SEQR Act"), and the regulations (the "Regulations") adopted pursuant thereto by the Department of Environmental Conservation of the State of New York (collectively with the SEQR Act, "SEQRA"), the members of the Agency adopted a resolution on September 11, 2023 (the "SEQR Resolution") in which the Agency determined that the Project will not have a "significant effect on the environment" pursuant to SEQRA and, therefore, that no environmental impact statement need be prepared with respect to the Project and that a negative declaration would be prepared with respect to the Project; and

WHEREAS, having complied with the requirements of Section 859-a of the Act and the requirements of SEQRA with respect to the Project, the Agency now desires to make its final determination whether to proceed with the Project;

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

Section 1. The Agency hereby determines that the Agency has now fully complied with the requirements of Section 859-a of the Act and the requirements of SEQRA that relate to the Project.

Section 2. Having reviewed the Report, and having considered fully all comments contained therein, the Agency hereby further determines to proceed with the Project and the granting of the Financial Assistance described in the notice of the Public Hearing.

Section 3. Pursuant to Section 875(3) of the Act, the Agency shall recover, recapture, receive, or otherwise obtain from the Company that portion of the Financial Assistance which constitutes state sales and use tax exemptions taken or purported to be taken by the Company to which the Company is not entitled or which are in excess of the amount authorized by the Agency or which are for property or services not authorized by the Agency as part of the Project or were taken by the Company when the Company failed to comply with a material term or condition to use property or services in the manner required by the Agency. The Company shall cooperate with the Agency in its efforts to recover, recapture, receive, or otherwise obtain such state sales and use tax exemptions and shall promptly pay over any such amounts to the Agency. The failure to pay over such amounts to the Agency shall be grounds for the New York State Commissioner of Taxation and Finance to assess and determine state sales and use taxes due from the Company under Article 28 of the Tax Law of the State of New York, together with any relevant penalties and interest due on such amounts.

Section 4. The Chairman, Vice Chairman and Executive Director of the Agency are hereby authorized and directed to distribute copies of this Resolution to the Company and to do such further things or perform such acts as may be necessary or convenient to implement the provisions of this Resolution.

Section 5. This Resolution shall take effect immediately.

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

Michael McMahon	VOTING	_____
Stephen Compagni	VOTING	_____
Clinton Brooks	VOTING	_____
John O. Reagan	VOTING	_____
Johanna Ames	VOTING	_____
Kathleen Burke	VOTING	_____
Donald Richards	VOTING	_____

The foregoing Resolution was thereupon declared duly adopted.

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

I, the undersigned Secretary of Cortland County Industrial Development Agency (the "Agency"), DO HEREBY CERTIFY, that I have compared the foregoing extract of the minutes of the meeting of the members of the Agency, including the Resolution contained therein, held on October 10, 2023 with the original thereof on file in my office, and that the same is a true and correct copy of such proceedings of the Agency and of such Resolution set forth therein and of the whole of said original so far as the same related to the subject matters therein referred to.

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

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

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Agency this 10th day of October, 2023.

Clinton Brooks, Secretary



Cortland County
Industrial Development Agency

Consider Resolution
authorizing the execution of
documents in connection with
a straight-lease transaction for
Kajen, llc Virgil School Project

A regular meeting of Cortland County Industrial Development Agency (the "Agency") was convened in public session at the offices of the Agency located at 40 Main Street, Suite A, in the City of Cortland, Cortland County, New York on October 10, 2023 at 12:00 o'clock p.m., local time.

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

PRESENT:

Michael McMahon	Chairman
Stephen Compagni	Vice Chairman
Clinton Brooks	Secretary
John O. Reagan	Treasurer
Johanna Ames	Member
Kathleen Burke	Member
Donald Richards	Member

ABSENT:

FOLLOWING PERSONS WERE ALSO PRESENT:

Brendan O'Bryan	Executive Director
Karen Niday	Chief Financial Officer
Eric J. Mulvihill	Community Relations Specialist
John P. Sidd, Esq.	Agency Counsel

The following resolution was offered by _____, seconded by _____, to wit:

Resolution No. _____

**RESOLUTION AUTHORIZING THE EXECUTION OF
DOCUMENTS IN CONNECTION WITH A STRAIGHT-
LEASE TRANSACTION FOR A COMMERCIAL PROJECT
FOR KAJEN, LLC**

WHEREAS, Cortland County Industrial Development Agency (the "Agency") is authorized and empowered by the provisions of Chapter 1030 of the 1969 Laws of New York, constituting Title 1 of Article 18-A of the General Municipal Law, Chapter 24 of the Consolidated Laws of New York, as amended (the "Enabling Act") and Chapter 77 of the 1974 Laws of New York, as amended, constituting Section 902 of said General

Municipal Law (said Chapter and the Enabling Act being hereinafter collectively referred to as the "Act") to promote, develop, encourage and assist in the acquiring, constructing, reconstructing, improving, maintaining, equipping and furnishing of commercial facilities, among others, for the purpose of promoting, attracting and developing economically sound commerce and industry to advance the job opportunities, health, general prosperity and economic welfare of the people of the State of New York, to improve their prosperity and standard of living, and to prevent unemployment and economic deterioration; and

WHEREAS, to accomplish its stated purposes, the Agency is authorized and empowered under the Act to acquire, construct, reconstruct and install one or more "projects" (as defined in the Act) or to cause said projects to be acquired, constructed, reconstructed and installed, and to convey said projects or to lease said projects with the obligation to purchase; and

WHEREAS, pursuant to an application (the "Application") presented to the Agency by Kajen, LLC (the "Company"), as well as a cost benefit analysis, the members of the Agency, on September 11, 2023, adopted a resolution (the "Preliminary Inducement Resolution") whereby the Agency preliminarily agreed, subject to numerous conditions, to consider undertaking a project (the "Project") consisting of the following: (A) (1) the acquisition of an interest in an approximately 7.9 acre parcel of land (the "Land") located at 1208 Church Street and Owego Hill Road in the Town of Virgil, Cortland County, New York (2) the renovation of a vacant former school building on the Land containing approximately 26,158 square feet of space (the "Facility") and (3) the acquisition and installation therein and thereon of certain furnishings, fixtures and equipment (the "Equipment"), all of the foregoing to constitute a residential building consisting of approximately 19 residential units and a community center to be operated by the Company and occupied by residential tenants in excess of 55 years of age (the Land, the Facility and the Equipment being collectively referred to as the "Project Facility"); (B) the granting of certain "financial assistance" (within the meaning of Section 854(14) of the Act) with respect to the foregoing, including potential exemptions from certain sales taxes, real estate transfer taxes, mortgage recording taxes and real property taxes (collectively, the "Financial Assistance"); and (C) the lease (with an obligation to purchase) or sale of the Project Facility to the Company or such other person as may be designated by the Company and agreed upon by the Agency; and

WHEREAS, pursuant to the Preliminary Inducement Resolution the Chief Financial Officer of the Agency (A) caused notice of a public hearing of the Agency to hear all persons interested in the Project and the financial assistance being contemplated by the Agency with respect to the Project (the "Public Hearing") to be published on September 15, 2023 in the Cortland Standard, a newspaper of general circulation available to residents of the County of Cortland, (B) conducted the Public Hearing on October 4, 2023 at 11:00 o'clock a.m. local time in the Virgil Town Hall located at 1176 Church Street in the Town of Virgil, Cortland County, (C) prepared a report of the Public Hearing which fairly summarized the views presented at said public hearing and distributed same to the members of the Agency; and

WHEREAS, pursuant to Article 8 of the Environmental Conservation Law, Chapter 43-B of the Consolidated Laws of New York, as amended (the "SEQR Act"), and the regulations (the "Regulations") adopted pursuant thereto by the Department of Environmental Conservation of the State of New York (collectively with the SEQR Act, "SEQRA"), the members of the Agency adopted a resolution on September 11, 2023 (the "SEQR Resolution") in which the Agency determined that the Project will not have a "significant effect on the environment" pursuant to SEQRA and, therefore, that no environmental impact statement need be prepared with respect to the Project and that a negative declaration would be prepared with respect to the Project; and

WHEREAS, by resolution adopted by the members of the Agency on October 10, 2023 (the "Final Inducement Resolution"), the Agency determined, following a review of the Report, to finalize the preliminary determination made by the Agency in the Preliminary Inducement Resolution to proceed with the Project and the granting of the Financial Assistance described in the notice of the Public Hearing; and

WHEREAS, in order to consummate the Project and the granting of the Financial Assistance described in the notice of the Public Hearing, the Agency proposes to enter into the following documents (hereinafter collectively referred to as the "Agency Documents"): (A) a certain lease to Agency (and a memorandum thereof) (the "Underlying Lease") by and between the Company, as landlord, and the Agency, as tenant pursuant to which the Company will lease to the Agency the Project Facility; (B) a Uniform Project and Lease Agreement (and a memorandum thereof) (the "Lease Agreement") by and between the Agency and the Company, pursuant to which, among other things, the Company agrees to undertake the Project as agent of the Agency and the Company further agrees to lease the Project Facility from the Agency and, as rental thereunder, to pay the Agency's administrative fee relating to the Project and to pay all expenses incurred by the Agency with respect to the Project; (C) a payment in lieu of tax agreement (the "Payment in Lieu of Tax Agreement") by and between the Agency and the Company, pursuant to which the Company will agree to pay certain payments in lieu of taxes with respect to the Project Facility; and (D) various certificates relating to the Project (the "Closing Documents");

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

Section 1. The Agency hereby finds and determines that:

(A) By virtue of the Act, the Agency has been vested with all powers necessary and convenient to carry out and effectuate the purposes and provisions of the Act and to exercise all powers granted to it under the Act; and

(B) The Project constitutes a "project," as such term is defined in the Act; and

(C) The acquisition of the Project Facility and the lease of the Project Facility to the Company will promote and maintain the job opportunities, general prosperity and economic welfare of the citizens of Cortland County, New York and the State of New York and improve their standard of living; and

(D) It is desirable and in the public interest for the Agency to enter into the Agency Documents.

Section 2. In consequence of the foregoing, the Agency hereby determines to: (A) accept the Underlying Lease; (B) proceed with the Project; (C) acquire the Project Facility; (D) lease the Project Facility to the Company pursuant to the Lease Agreement; (E) enter into the Payment in Lieu of Tax Agreement; and (F) grant the Financial Assistance with respect to the Project.

Section 3. The Agency is hereby authorized to acquire a leasehold interest in the Project Facility pursuant to the Underlying Lease and to do all things necessary or appropriate for the accomplishment thereof, and all acts heretofore taken by the Agency with respect to such acquisition are hereby approved, ratified and confirmed.

Section 4. The Agency is hereby authorized to acquire the Project Facility as described in the Lease Agreement and to do all things necessary or appropriate for the accomplishment thereof, and all acts heretofore taken by the Agency with respect to such acquisition are hereby ratified, confirmed and approved.

Section 5. The form and substance of the Agency Documents as approved by the Chairman, Vice Chairman or Executive Director are hereby approved.

Section 6. (A) The Chairman, Vice Chairman and Executive Director of the Agency are each hereby separately authorized, on behalf of the Agency, to execute and deliver the Agency Documents and, where appropriate, the Secretary (or Assistant Secretary) of the Agency is hereby authorized to affix the seal of the Agency thereto and to attest the same, with such changes, variations, omissions and insertions thereto as the Chairman or Vice Chairman or Executive Director shall approve, the execution thereof by the Chairman or Vice Chairman or Executive Director to constitute conclusive evidence of such approval.

(B) The Chairman, Vice Chairman or Executive of the Agency is each hereby further authorized, on behalf of the Agency, to designate any additional Authorized Representatives of the Agency (as defined in and pursuant to the Lease Agreement).

Section 7. 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 or provided for by the provisions of the Agency Documents, and to execute and deliver all such additional 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 Resolution and to cause compliance by the Agency with all of the terms, covenants and provisions of the Agency Documents binding upon the Agency.

Section 8. Pursuant to Section 875(3) of the Act, the Agency shall recover, recapture, receive, or otherwise obtain from the Company that portion of the Financial Assistance which constitutes state sales and use tax exemptions taken or purported to be taken by the Company to which the Company is not entitled or which are in excess of the amount authorized by the Agency or which are for property or services not authorized by the Agency as part of the Project or were taken by the Company when the Company failed to comply with a material term or condition to use property or services in the manner required by the Agency. The Company shall cooperate with the Agency in its efforts to recover, recapture, receive, or otherwise obtain such state sales and use tax exemptions and shall promptly pay over any such amounts to the Agency. The failure to pay over such amounts to the Agency shall be grounds for the New York State Commissioner of Taxation and Finance to assess and determine state sales and use taxes due from the Company under Article 28 of the Tax Law of the State of New York, together with any relevant penalties and interest due on such amounts.

Section 9. This Resolution shall take effect immediately.

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

Michael McMahon	VOTING	_____
Stephen Compagni	VOTING	_____
Clinton Brooks	VOTING	_____
John O. Reagan	VOTING	_____
Johanna Ames	VOTING	_____
Kathleen Burke	VOTING	_____
Donald Richards	VOTING	_____

The foregoing Resolution was thereupon declared duly adopted.

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

I, the undersigned Secretary of Cortland County Industrial Development Agency (the "Agency"), DO HEREBY CERTIFY, that I have compared the foregoing extract of the minutes of the meeting of the members of the Agency, including the Resolution contained therein, held on October 10, 2023 with the original thereof on file in my office, and that the same is a true and correct copy of such proceedings of the Agency and of such Resolution set forth therein and of the whole of said original so far as the same related to the subject matters therein referred to.

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

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

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Agency this 10th day of October, 2023.

Clinton Brooks, Secretary



Cortland County
Industrial Development Agency

iSpice Foods Cortland

Project Summary, Rationale
and Application,

Project Summary Sheet

Project Name: iSpice, LLC

TOTAL PROJECT AMOUNT	\$25,200,000
-----------------------------	---------------------

Summary of tax exemptions being sought with Project:

Sales Tax Exemption: \$1,200,000
Mortgage Recording Taxes: 126,000
Real Property Taxes: * 1,688,350

Estimated Value of Total Exemptions: **\$3,014,350**

***Estimate of the value of the RPT exemption sought was calculated as follows:**

As per the City Assessor, due to the recent sale of the property and a city wide reassessment adjusting properties to the market value, this property assessment will increase from \$4,787,500 to \$8,000,000 effective 3-1-2024.

Based on 2023 rates for city/county and school the total RPT paid with no PILOT and an assessed value of \$8,000,000 would be as follows:

City: \$142,663
County: 124,176
School: 153,607

Total 1 year: \$420,446 x 10 years = \$4,204,460

The PILOT request from iSpice is to freeze the current assessment @ \$4,787,500 for a 10 year period with payments each year based on the current tax rates. An estimated projection based on 2023 tax rates and an assessed value of \$4,787,000 would be as follows:

City: \$85,375
County: 74,312
School: 91,924

Total 1 year: \$ 251,622 x 10 years = \$2,516,110

Total estimated taxes for 10 years with NO PILOT: \$4,204,460
Total estimated taxes for 10 years with a PILOT : 2,516,110

Net Value of RPT Exemption: \$ 1,688,350 - a 40% reduction in RPT

The terms of this request is a deviation from the Agency's Uniform Tax Exemption Policy which would be paid if the Project Facility was not exempt from real property tax. Rather than the 65% reduction applicable under the Agency's Uniform Tax Exemption Policy, the project is requesting a 40% reduction resulting in greater revenue to the affected taxing jurisdictions.

Employment Impact:

New Jobs Created:

Year 1	175 FTE
Year 2	125 FTE
Year 3	50 FTE

Total New Jobs: 350 FTE

Minimum FTE before PILOT penalties apply (80%) – 280

iSpice anticipates the new jobs to consist of 10 employees at management level with the average salary of \$120,000/ year and benefits valued at \$18,000 per year; 35 employees at administrative level with the average salary of \$65,000/year and benefits valued at \$13,000 per year and 305 employees at production level with the average salary of \$40,000/year and benefits valued at \$ 8,000 per year.

Based on the above, the annual payroll once @ full capacity of 350 FTE will be \$18,750,000

Cost Benefit Analysis:

Total Exemptions: - 10 year period: \$3,014,350

Investment – 10 year period:

Project investment	\$25,200,000
Gross Payroll	15,675,000
Employee Benefits	3,075,000

Total Investment: \$43,950,000

Ratio: Exemptions/Investment - .07%

Cost per new job for exemption: \$8,612 over 10 years
\$861 per year

This project meets all of the qualifying criteria as noted in the Development Policy as follows:

- *The timeline for projected investment and job creation is within the first two years of application;*
- *The applicant procures goods and services locally and regionally as often as possible during the construction phase of the project;*
- *The level and type of investment to be made by the applicant exceeds the minimum investment of \$500,000;*
- *The project enhances the strategic goals identified in the BDC's economic development plan and will enhance the overall regional economic climate;*
- *The project will create jobs which will be available to county residents and displaced workers;*
- *The project enhances strategic goals identified in Section II of the Development Policy.*

iSpice Project Rationale

iSpice LLC

Project Rationale

iSpice LLC (DBA iSpice Foods) of 6450 Highway 43, Jackson AL, a leading importer, processor, and supplier of quality herbs and spices from around the world, proposes to purchase, renovate and install up to 50 production lines in an expansion project at the former Voyant manufacturing facility in the city of Cortland.

The 500,000 square-foot building was vacated by the close of the 2022 calendar year after Voyant's closure and later acquired by a local ownership group that marketed the facility to a variety of potential tenants culminating with an agreement with iSpice. With customers including such national brands as Kroger, General Mills, Publix, Target, Aldi, Starbucks and more, iSpice projects to hire up to 350 workers over the next five years.

Enabled through the PILOT agreement the project will:

- Prompt a \$25 million investment in the facility;
- Create significant new employment and fill a massive hole that the Voyant closure left in the community ;
- Include a laboratory for research and development of new products; and
- Continue to generate property tax dollars for the community.

Staff is recommending approval of CCIDA incentives for this project as outlined in the attached.

CORTLAND COUNTY INDUSTRIAL DEVELOPMENT AGENCY

APPLICATION FOR FINANCIAL ASSISTANCE

IMPORTANT NOTICE: The answers to the questions contained in this application are necessary to determine the applicant's eligibility for financial assistance from the Cortland County Industrial Development Agency. The answers will also be used in the preparation of papers in this transaction. Accordingly, an officer or other employee of the applicant who is thoroughly familiar with the business and affairs of the applicant and who is also thoroughly familiar with the proposed project should answer all questions accurately and completely. This application is subject to acceptance by the Agency.

TO: CORTLAND COUNTY INDUSTRIAL DEVELOPMENT AGENCY
37 CHURCH STREET
CORTLAND, NEW YORK 13045

APPLICANT: iSpice, LLC (DBA: iSpice Foods) _____

APPLICANT'S STREET ADDRESS: 6450 Highway 43 _____

CITY: Jackson _____ **STATE:** AL _____ **PHONE NO.:** (514) 497-0949

E-MAIL ADDRESS: milkhani@ispicefoods.com; raffi@ispicefoods.com _____

NAME OF PERSON(S) AUTHORIZED TO SPEAK FOR APPLICANT WITH RESPECT TO THIS APPLICATION: Manouch Ilkhani; Raffi Froundjian _____

IF APPLICANT IS REPRESENTED BY AN ATTORNEY, COMPLETE THE FOLLOWING:

NAME OF FIRM: Baker, Donelson, Bearman, Caldwell & Berkowitz, PC _____

NAME OF ATTORNEY: Robert E. Pendley _____

ATTORNEY'S STREET ADDRESS: 1901 6th Avenue N, Suite 2600 _____

CITY: Birmingham _____ **STATE:** AL _____ **PHONE NO.:** 205-244-3827 _____

E-MAIL ADDRESS: rpendley@bakerdonelson.com _____

NOTE: PLEASE READ THE INSTRUCTIONS ON PAGE 2 BEFORE FILLING OUT THIS APPLICATION

INSTRUCTIONS

1. The Agency will not approve any applications unless, in the judgment of the Agency, said application contains sufficient information upon which to base a decision whether to approve or tentatively approve an action.
2. Fill in all blanks, using "none" or "not applicable" or "N/A" where the question is not appropriate to the project which is the subject of this application (the "Project").
3. If an estimate is given as the answer to a question, put "(est)" after the figure or answer, which is estimated.
4. If more space is needed to answer any specific question, attach a separate sheet.
5. When completed, return two (2) copies of this application to the Agency at the address indicated on the first page of this application.
6. The Agency will not give final approval to this application until the Agency receives a completed environmental assessment form concerning the Project, which is the subject of this application.
7. Please note that Article 6 of the Public Officers Law declares that all records in the possession of the Agency (with certain limited exceptions) are open to public inspection and copying. If the applicant feels that there are elements of the Project which are in the nature of trade secrets or information, the nature of which is such that if disclosed to the public or otherwise widely disseminated would cause substantial injury to the applicant's competitive position, the applicant may identify such elements in writing and request that such elements be kept confidential in accordance with Article 6 of Public Officers Law.
8. The applicant will be required to pay to the Agency all actual costs incurred in connection with this application and the Project contemplated herein (to the extent such expenses are not paid out of the proceeds of the Agency's bonds issued to finance the project). The applicant will also be expected to pay all costs incurred by general counsel and bond counsel to the Agency. The costs incurred by the Agency, including the Agency's general counsel and bond counsel, may be considered as a part of the project and included as a part of the resultant bond issue.
9. The Agency has established an application fee of Five Hundred Dollars (\$500) to cover the anticipated costs of the Agency in processing this application. A check or money order made payable to the Agency must accompany each application. **THIS APPLICATION WILL NOT BE ACCEPTED BY THE AGENCY UNLESS ACCOMPANIED BY THE APPLICATION FEE.**
10. The Agency has established a project fee for each project in which the Agency participates. **UNLESS THE AGENCY AGREES IN WRITING TO THE CONTRARY, THIS PROJECT FEE IS REQUIRED TO BE PAID BY THE APPLICANT AT OR PRIOR TO THE GRANTING OF ANY FINANCIAL ASSISTANCE BY THE AGENCY.**

FOR AGENCY USE ONLY

1. Project Name or Number	_____
2. Date Application Received by Agency	_____, 20____
3. Date Application Referred to Attorney for Review	_____, 20____
4. Date Copy of Application Mailed to Members	_____, 20____
5. Date Notice of Agency Meeting on Application Posted	_____, 20____
6. Date Notice of Agency Meeting on Application Mailed	_____, 20____
7. Date of Agency Meeting on Application	_____, 20____
8. Date Agency Conditionally Approved Application	_____, 20____
9. Date Scheduled for Public Hearing	_____, 20____
10. Date Environmental Assessment Form ("EAF") Received	_____, 20____
11. Date Agency Completed Environmental Review	_____, 20____
12. Date of Final Approval of Application	_____, 20____

I. APPLICANT INFORMATION-COMPANY TO RECEIVE BENEFITS (the "COMPANY")

A. Identity of Company:

1. Company Name: iSpice, LLC (DBA: iSpice Foods) _____
Present Address: 6450 Highway 43, Jackson, AL _____
Zip Code: 36545 _____ Employer ID No.: 37-1846413 _____

2. Indicate type of business organization of Company:

a. Corporation. Incorporated in what country? _____;
State: _____; Date Incorporated: _____;
Authorized to do business in New York State? Yes _____ No _____
i. Is the Corporation Publicly Held? Yes _____ No _____. If yes, please list exchanges where stock is traded: _____
ii. If no, list all Stockholders having a 5% or more interest in the Company:

Name	Address	Percentage of Holding

b. Partnership. General or Limited partnership? _____
Name all partners below:

Name	Address	General Partner	Limited Partner

c. Limited Liability Company. Formed in what country: USA____;
 State: AL____; Date of Formation: 12/16/2016____;
 Authorized to do business in New York State? Yes No____;
 Name all members below:

Name	Address	Membership Percentage
iMake Investment Inc	6450 Highway 43, Jackson, AL	53.5%
Covenant Brands, LLC	PO Box 43561, Atlanta, GA	27.5%
John Sewell	PO Box 43561, Atlanta, GA	9.5%
William Sewell	8666 Canal Dr., Jonesboro, GA	9.5%
See attached org chart		

d. Sole proprietorship. Name of Sole Proprietor: _____

3. Is the Company a subsidiary or direct or indirect affiliate of any other organization(s)? If so, indicate name of related organization(s) and relationship: _____

B. Management of Company:

List all officers/directors/managers (complete all columns for each person):

Name and Home Address	Office Held
Manouch Ilkhani, 414 Des Crecerelles, Beaconsfield, QC	President
John Sewell, PO Box 43561, Atlanta, GA 30336	Vice-President
William Sewell, 8666 Canal Dr., Jonesboro, GA 30236	Vice-President & Secretary

C. Company/Management History:

1. Is the Company or management of the Company now a plaintiff or a defendant in any civil or criminal litigation? Yes____ No ____.
2. Has any person listed above ever been convicted of a criminal offense (other than a minor traffic violation)? Yes____ No ____.
3. Has any person listed above or any concern with whom such person has been connected ever been in receivership or been adjudicated a bankrupt? Yes____ No ____.

If the answer to any of questions 1 through 3 is yes, please furnish details in a separate attachment.

II. PROPOSED PROJECT DATA

A. Description of the Project:

1. Please provide a narrative of the Project and the purpose of the Project (acquisition, construction, renovations and/or equipment purchases). Identify specific uses occurring with the Project. Describe any and all tenants and any/all end users (attach additional pages):
iSpice Foods wishes to expand its manufacturing operations in Cortland, NY - Please, see attached Annex

2. Describe the reasons why the Agency's Financial Assistance is necessary and the effect the Project will have on the Company's business or operations and any corresponding benefit to the Cortland County community (attach additional pages):
iSpice Foods is expected to employ over 350 employees in Cortland County over the next 3 years - Please, see attached Annex

3. Is there a likelihood that the Project would not be undertaken but for the Financial Assistance provided by the Agency:

Yes

No

4. If the Project could be undertaken without the Financial Assistance provided by the Agency, then provide a statement indicating why the Project should be undertaken by the Agency (attach additional pages):

The project will not be undertaken without the financial assistance of the Agency. For the project to be realized as planned and desired, there are substantial capital investments required be that in acquisition of the building, its renovation, acquisition of significant number of production lines and its installation to attain the required capacity of production

B. Location of Project:

1. Street Address: 106 & 121 Central Ave. _____
2. City: Cortland _____
3. Town: Cortland County _____
4. Village: _____
5. Is any portion of the Project located outside of Cortland County? If so, identify the other county: No _____
6. School District: Cortland City School District _____
7. Tax Parcel Nos.: 110200-86.60.02-01.110; 110200-86.60.03-05.000; 110200-86.60.02-01.200; 110200-86.51.03-22.000

C. Description of the Project site:

1. Approximate size (in acres or square feet) of the Project site: 15.63 acres. Attach a map, survey or sketch of the Project site. Tax map is attached with all parcels, also, 4 Alta surveys, & 2 aerial shots.
2. Are there existing buildings on the Project Site?
Yes No . If yes,
 - a. Indicate each existing building and indicate the approximate size (in square feet) of each building:
3 sections:
1) 123,692 sq ft (37ft height) 2) 213,282 sq ft (40ft height)
3) 114,026 sq ft (18ft height) Plus 30,000 sq ft of office, and the out building of 26,000 sq ft
 - b. Are the existing buildings in operation? Yes No . If yes, describe the present use of each building in operation:
It is used by a company producing liquid detergents _____
 - c. Are the existing buildings abandoned? Yes No ;
About to be abandoned? Yes No . If yes, describe:
The building will be vacated on or earlier than June 30th, 2023
 - d. Attach photographs of existing buildings.
See the link for multiple photos: <https://www.dropbox.com/sh/60fqetw4bc1x39j/AABqpWkRJlk7fzx6pHVQGZgTa?dl=0>
3. Utilities Serving the Project Site:
Water: Municipal Cortland, Other . If other, describe _____
Sewer: Municipal Cortland, Other . If other, describe _____
Electric Utility Co.: NYSEG _____
Natural Gas Utility Co.: National Grid _____
Other Utility Sources: _____
4. Present Legal Owner of the Project Site: Clearcort, LLC
a. if the Company owns the Project site, indicate:
Date of Purchase: _____

Purchase Price: _____

b. If the Company does not own the Project site, does the Company have the contractual right to purchase the Project site?

Yes No _____. If yes, indicate:

Date Contract Signed: May 15, 2023 _____

Date Ability to Purchase Expires: December 31, 2033 _____

c. If the Company does not own the Project site, is there a relationship legally or by common control between the Company and present owner of the Project site?

Yes No _____. If yes, describe: The only relationship is the lease contract between the Company and the project site owner _____

5. Zoning District in which the Project is located: GI (General Industrial)

6. Are there any variances or special permits affecting the Project site now or which need to be obtained to complete the Project? Yes _____

No _____. If yes, list below and attach copies of all variances or special permits:

D. Description of the Proposed Construction:

1. Does part of the Project consist of the acquisition or construction of a new building or buildings? Yes ____ No _____. If yes, indicate number of and size of new buildings:

2. Does part of the Project consist of additions and/or renovations to existing buildings located on the Project site? Yes No _____. If yes, indicate:

- a. The number of buildings to be expanded or renovated: 3 ____
- b. The size of any expansions: approx. 20,000 sqft of Mezzanines need to be constructed in order to install and operate the production lines efficiently _____
- c. The nature of expansion and/or renovation: make it suitable for the operation of a manufacturing facility

3. Describe the principal uses to be made by the Company of the building or buildings to be acquired, constructed or expanded:
modify the existing premises to an state of the art manufacturing facility for the production and packaging of spices and seasonings_____

E. Description of the Equipment:

1. Does part of the Project consist of the acquisition or installation of machinery, equipment or other personal property (the "Equipment")?
Yes No . If yes, describe the Equipment:
manufacturing equipment for packaging of spices will be required to be installed_____

2. With respect to the Equipment to be acquired, will any of the Equipment be previously used Equipment?
Yes No . If yes, please provide detail below:
iSpice Foods has in its possession readily available to be deployed in Cortland. For the type of equipment refer to the description of the project on the annex_____

3. Describe the principal uses to be made by the Company of the Equipment to be acquired or installed:
production and packaging

F. Project Use:

1. What are the principal products to be produced at the Project site?
Spices, herbs and seasonings_____

2. What are the principal activities to be conducted at the Project?
warehousing, grinding of spices, blending and mixing, bottling and packaging, conducting R&D activities_____

3. Does the Project include facilities or property that are primarily used in making retail sales of goods or services to customers who personally visit such facilities?

Yes No X . If yes please provide detail:

4. If the answer to question 3 is yes, what percentage of the cost of the Project will be expended on such facilities or property primarily used in making retail sales of goods or services to customers who personally visit the Project? _____ %

5. If the answer to question 3 is yes, and the answer to question 4 is more than 33.33%, indicate whether any of the following apply to the Project:

a. Will the Project be operated by a not-for-profit corporation?

Yes No . If yes, please explain:

b. Is the Project likely to attract a significant number of visitors from outside the economic development region (as established by Section 230 of the Economic Development Law) in which the Project will be located?

Yes _____ No _____. If yes, please explain:

c. Would the Project occupant, but for the contemplated Financial Assistance from the Agency, locate the related jobs outside of New York State?

Yes No . If yes, please explain:

d. Is the predominant purpose of the Project to make available goods or services which would not, but for the Project, be

reasonably accessible to the residents of the city, town or village within which the Project will be located because of a lack of reasonably accessible retail trade facilities offering such goods or services?

Yes No . If yes, please provide detail:

e. Will the Project be located in one of the following: (i) an area which was designed as an empire zone pursuant to Article 18-B of the General Municipal Law; or (ii) a census tract or block numbering area (or census tract or block numbering area contiguous thereto) which, according to the most recent census data, has (a) a poverty rate of at least 20% for the year in which the data relates, or at least 20% of households receiving public assistance, and (b) an unemployment rate of at least 1.25 times the statewide unemployment rate for the year to which the data relates?

Yes ; No . If yes, please explain:

6. If the answers to any of subdivisions c. through e. of question 5 are yes, will the Project preserve permanent, private sector jobs or increase the overall number of permanent, private sector jobs in the State of New York?

Yes No . If yes, please explain:

7. Will the completion of the Project result in the removal of an industrial or manufacturing plant of the Company or another proposed occupant of the Project (a "Project Occupant") from one area of the State of New York to another area of the State of New York?

Yes No X . If yes, please explain:

8. Will the completion of the Project result in the abandonment of one or more plants or facilities of the Company or a Project Occupant located in

the State of York?

Yes No X . If yes, provide detail:

9. If the answer to either question 7 or question 8 is yes, indicate whether any of the following apply to the Project:

a. Is the Project reasonably necessary to preserve the competitive position of the Company or such Project Occupant in its industry?

Yes ; No . If yes, please provide detail:

b. Is the Project reasonably necessary to discourage the Company or such Project Occupant from removing such other plant or facility to a location outside the State of New York?

Yes No . If yes, please provide detail:

G. Project Status:

1. If the Project includes the acquisition of any land or buildings, have any steps been taken toward acquiring same?

Yes X No . If yes, please discuss in detail the approximate stage of such acquisition: A building site is identified, as described above, a 5 year lease agreement was signed with an option to renew for an additional 5 year term. Also, iSpice, LLC has the option to buy the premises at anytime after January 1, 2024 over the 10 year term of the lease. However, in order to grow the production capacity and required production lines to the desired level in a stable privately owned facility and to secure a long term presence in Cortland, financial assistance is imperative.

2. If the Project includes the acquisition of any Equipment, have any steps been taken toward acquiring same?

Yes X No . If yes, please discuss in detail the approximate stage of such acquisition:

We are in the process of obtaining quotes from different suppliers. It will take several months before all machinery are acquired and installed.

3. If the Project involves the construction or reconstruction of any building or other improvement, has construction work on any such building or improvement begun? Yes No . If yes, please discuss in detail the approximate extent of construction and the extent of completion. Indicate in your answer whether such specific steps have been completed as site clearance and preparation; completion of foundations; installation of footings; etc.:

4. Please indicate the amount of funds expended on the Project by the Applicant in the past three (3) years and the purpose of such expenditures:

None

**III. INFORMATION CONCERNING LEASES OR SUBLASES OF THE PROJECT
(PLEASE COMPLETE THE FOLLOWING SECTION IF THE APPLICANT INTENDS
TO LEASE OR SUBLASE ANY PORTION OF THE PROJECT)**

A. Does the Company intend to lease or sublease more than 10% (by area or fair market value) of the Project? Yes No . If yes, please complete the following for **each** existing or proposed tenant or subtenant:

Sublessee Name: _____

Present Address: _____

City: _____ State: _____ Zip: _____

Employer's ID No.: _____

Sublessee is: _____ Corporation; _____ Partnership; _____ Limited
Liability Company; _____ Sole Proprietor

Relationship to Company: _____

Percentage of Project to be leased or subleased: _____

Use of Project intended by Sublessee: _____

Date of lease or sublease to Sublessee: _____

Term of lease or sublease to Sublessee: _____

Will any portion of the space leased by this sublessee be primarily used in making retail sales of goods or services to customers who personally visit the Project? Yes No .

If yes, please provide on a separate attachment

- a. details; and
- b. the answers to questions II (F) (4) through (6) with respect to such sublessee.

B. What percentage of the space intended to be leased or subleased is now subject to a binding written lease or sublease? _____ %

IV. EMPLOYMENT IMPACT

A. Indicate below the number of people presently employed at the Project Site and the number that will be employed at the Project site at the end of the first and second years after the Project has been completed (Do not include construction workers). Also indicate below the number of workers employed at the Project site representing newly created positions as opposed to positions relocated from other project sites of the Applicant.

	Current # of Jobs at proposed Project location or to be relocated to Project location	If Financial Assistance is granted, estimate the number of FTE and PTE jobs to be Retained	If Financial Assistance is granted, estimate the number of FTE and PTE jobs to be <u>Created</u> by Two years after Project completion	Estimate number of residents of the Labor Market Area in which the Project is located that will fill the retained and created FTE and PTE jobs Two years after Project completion**
Present Full Time	nil	nil	nil	nil
Present Part Time	nil	nil	nil	nil
First Year Full Time	nil	nil	175	175
First Year Part Time	nil	nil	nil	nil
Second Year Full Time	nil	nil	125	125
Third Year Full Time	nil	nil	50	50
Total:	nil	nil	350	350

**For purposes of the question, please estimate in the fourth column the number of FTE and PTE jobs, as indicated in the second and third columns, that will be filled by residents of the Labor Market Area. The Labor Market Area includes Cortland County as well as the counties of Cayuga, Onondaga, Tompkins, Broome and Chenango.

Category of Jobs to be Retained and Created	Estimated Average Salary or Range of Salary	Estimated Average Fringe Benefits or Range of Fringe Benefits
Management	\$120,000/year	\$18,000/year
Professional		
Administrative	\$ 65,000/year	\$13,000/year
Production	\$ 40,000/year	\$ 8,000/year
Independent Contractors		
Other	See Attached Annex	

B. Please state the anticipated date of completion of the Project site and the anticipated date of occupancy of the Project site:

Project Site Completion Date: January 1, 2024_____

Project Site Occupancy Date: July 1, 2023_____

V. PROJECT COST

A. State the costs reasonably necessary for the acquisition of the Project site, the construction of the proposed buildings and the acquisition and installation of any machinery and equipment necessary or convenient in connection therewith, and including any utilities, access roads or appurtenant facilities, using the following categories:

Description of Cost:

Amount:

Land Acquisition	\$ _____
Building Construction	\$ _____
Building Renovation	\$ 5,000,000 _____
Machinery and equipment costs	\$20,000,000 _____
Utilities, roads and appurtenant costs	\$ _____
Architects and engineering fees	\$ 200,000 _____
Costs of Bond issue (legal, financial and printing)	\$ _____
Construction loan fees and interest (if applicable)	\$ _____
Other (specify)	\$ _____
Inventory _____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
TOTAL PROJECT COSTS:	\$25,200,000 _____

B. Have any of the above expenditures already been made by the Applicant?

Yes ____ No _____. If yes, indicate particulars:

VI. FINANCIAL ASSISTANCE EXPECTED FROM THE AGENCY

A. Tax Benefits:

1. Is the Applicant requesting a real property tax exemption in connection with the Project from the Agency? Yes No _____.
2. Is the Applicant expecting to be appointed agent of the Agency for purposes of receiving an exemption from N.Y.S. Sales Tax or Compensating Use Tax? Yes No _____.
3. Is the Applicant requesting a mortgage recording tax exemption in connection with the Project from the Agency? Yes No _____.
4. What is the estimated value of each type of tax exemption being sought in connection with the Project? Please detail the type of tax exemption and value of each exemption:
 - a. N.Y.S. Sales and Compensating Use Taxes: \$1,200,000 _____
 - b. Mortgage Recording Taxes: \$ 126,000 _____
 - c. Real Property Taxes: \$1,688,350 _____
(Please consult with the Agency in calculating the estimated value of the real property tax exemption)
 - d. Other (please specify):

_____ \$ _____

5. Are any of the tax-exemptions being sought in connection with the Project inconsistent with the Agency's Uniform Tax-exemption Policy? Yes No _____. If yes, please explain how the request of the Applicant differs from the Agency's Uniform Tax-Exemption Policy: iSpice Foods is requesting PILOT for 10 years, a freeze of current Real Property Taxes for the next 10 years, exemption of sales and use tax for the next 24 months, and exemption of mortgage recording tax anytime during the 10 year option to buy period.

B. Financing:

1. Is the Applicant requesting that the Agency issue bonds to assist in financing the Project? Yes _____ No . If yes, indicate:
 - a. Principal Amount of Bonds Requested \$ _____
 - b. Maturity Requested _____ Years
 - c. Is the Interest on such bonds intended to be exempt from federal income taxation? Yes _____ No _____.

2. What is the approximate amount of private sector financing to be obtained? \$12,600,000 _____. Is the Applicant expecting that the private sector financing of the Project will be secured by one or more mortgages? Yes No _____.
If yes, what is the approximate amount of private sector financing to be secured? \$12,600,000 _____.
3. Is the Applicant expecting that any of the financing of the Project will come from public sector sources? Yes No _____.
What is the approximate amount of public sector financing to be obtained? \$4,000,000 _____.
If yes, is the Company expecting that the public sector financing of the Project will be secured by one or more mortgages or grant agreements? Yes No _____.
If yes, what is the approximate amount of public sector financing to be secured? \$4,000,000 _____.
4. Please state the approximate amount to be invested in the Project (not borrowed or the subject of a grant) by the Applicant \$8,600,000 _____.
5. Please state the approximate total amount of borrowed funds to be invested in the Project \$12,600,000 _____.

VII. REPRESENTATIONS BY THE APPLICANT

The Applicant understands and agrees with the Agency as follows:

- A. **Job Listings:** In accordance with Section 858-b (2) of the New York General Municipal Law, the Applicant understands and agrees that, if the Project receives any Financial Assistance from the Agency, except as otherwise provided by collective bargaining agreements, new employment opportunities created as a result of the Project will be listed with the New York State Department of Labor Community Services Division (the "DOL") and with the administrative entity (collectively with the DOL, the "JTPA Entities") of the service delivery area created by the Federal Job Training Partnership Act (Public Law 97-300) ("JTPA") in which the Project is located.
- B. **First Consideration for Employment:** In accordance with Section 858-b (2) of the New York General Municipal Law, the Applicant understands and agrees that, if the Project receives any Financial Assistance from the Agency, except as otherwise provided by collective bargaining agreements, where practicable, the Applicant will first consider persons eligible to participate in JTPA programs who shall be referred by the JTPA Entities for new employment opportunities created as a result of the Project.

C. **Local Workforce Development:** The Applicant understands and agrees that if the Project receives Financial Assistance from the Agency, except as provided by collective bargaining where practicable, the Applicant will increase the skill base of the local workforce through training, opportunities for professional development and career track advancement.

D. **Annual Sales Tax Filings:** In accordance with Section 874(8) of the New York General Municipal Law, the Applicant understands and agrees that, if the Project receives any sales tax exemptions as part of the Financial Assistance from the Agency, in accordance with Section 874(8) of the General Municipal Law, the Applicant agrees to file, or cause to be filed, with the New York State Department of Taxation and Finance, the annual form prescribed by the Department of Taxation and Finance, describing the value of all sales tax exemptions claimed by the Applicant and all consultants or subcontractors retained by the Applicant.

E. **Annual Employment Reports:** The Applicant understands and agrees that, if the Project receives any Financial Assistance from the Agency, the Applicant will file, or cause to be filed, with the Agency, on an annual basis, reports regarding the number of people employed at the Project site.

F. **Absence of Conflicts of Interest:** The Applicant has received from the Agency a list of the members, officers and employees of the Agency. No member, officer or employee of the Agency has an interest, whether direct or indirect, in any transaction contemplated by this Application, except as hereinafter described:

G. **Federal, State and Local Laws:** The Applicant/Owner/Occupant/Operator receiving the Financial Assistance understands and agrees that it must be, at all times, in compliance with applicable local, state and federal tax, worker protection and environmental laws, rules and regulations.

H. **Environmental Matters:** The Applicant acknowledges that certain environmental representations will be required at closing. The Applicant shall provide copies of any known environmental reports, including any existing Phase I Environmental Site Assessment Report(s) and/or Phase II Environmental Investigations. The Agency may require the Company and/or Owner of the Premises to prepare and submit an environmental assessment and audit report including, but not limited to, a Phase I Environmental Site Assessment Report and a Phase II Environmental Investigation, with respect to the Premises at the sole cost and expense of the Owner and/or the Applicant.

All environmental assessment and audit reports shall be completed in accordance with ASTM Standard Practice E1527-13, and shall be conformed over to the Agency so that the Agency is authorized to use and rely on the reports. The Agency, however, does not adopt, ratify, confirm or assume any representation made with reports required herein.

- I. **Release:** The Applicant and/or Owner, and their successors and assigns, hereby release, defend and indemnify the Agency from any and all suits, causes of action, litigations, damages, losses, liabilities, obligations, penalties, claims, demands, judgments, costs, disbursements, fees or expenses of any kind or nature whatsoever (including, without limitation, attorneys', consultants' and experts' fees) which may at any time be imposed upon, incurred by or asserted or awarded against the Agency resulting from or arising out of any inquiries and/or environmental assessments, investigations and audits performed on behalf of the Applicant and/or Owner pursuant hereto, including the scope, level of detail, contents or accuracy of any environmental assessment, audit, inspection or investigation report completed hereunder and/or the selection of the environmental consultant, engineer or other qualified person to perform such assessments, investigations and audits.
- J. **Hold Harmless Provision:** The Applicant acknowledges and agrees that the Applicant shall be and is responsible for all costs of the Agency incurred in connection with any actions required to be taken by the Agency in furtherance of the Application including the Agency's costs of general counsel and/or the Agency's bond/transaction counsel whether or not the Application, the proposed Project it describes, the attendant negotiations, or the issue of bonds or other transaction or agreement are ultimately ever carried to successful conclusion and agrees that the Agency shall not be liable for and agrees to indemnify, defend and hold the Agency harmless from and against any and all liability arising from or expense incurred by: (i) the Agency's examination and processing of, and action pursuant to or upon, the Application, regardless of whether or not the Application or the proposed Project described herein or the tax exemptions and other assistance requested herein are favorably acted upon by the Agency; (ii) the Agency's acquisition, construction and/or installation of the proposed Project described herein; and (iii) any further action taken by the Agency with respect to the proposed Project including, without limiting the generality of the foregoing, all causes of action and attorneys' fees and any other expenses incurred in defending any suit or actions which may arise as a result of any of the foregoing. Applicant hereby understands and agrees, in accordance with Section 875(3) of the New York General Municipal Law and the policies of the Agency that any New York State and local sales and use tax exemption claimed by the Applicant and approved by the Agency, any mortgage recording tax exemption claimed by the Applicant and approved by the Agency, and/or any real property tax abatement claimed by the Applicant and approved by the Agency in connection with the Project, may be subject to recapture and/or termination by the Agency under such

terms and conditions as will be established by the Agency and set forth in transaction documents to be entered into by and between the Agency and the Applicant. The Applicant further represents and warrants that the information contained in this Application including, without limitation, information regarding the amount of the New York State and local sales and use tax exemption benefit, the amount of the mortgage recording tax exemption benefit, and the amount of the real property tax abatement, if and as applicable, to the best of the Applicant's knowledge, is true, accurate and complete.

K. **False or Misleading Information.** The submission of any knowingly false or misleading information by the applicant may lead to the immediate termination of any Financial Assistance and the reimbursement of an amount equal to all or part of any tax exemptions claimed by reason of Agency involvement in the Project.

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VERIFICATION

(If Applicant is a Corporation, Limited Liability Company, General or Limited Partnership)

STATE OF _____)
COUNTY OF _____) ss.:

Manouch Ilkhani _____ deposes and says, under the penalties of perjury, that he/she is the _____ President _____ (must be the chief executive officer, member, manager, general partner or such other individual duly authorized to bind the applicant) of _____ iSpice, LLC _____ (name of applicant); that he/she has read the foregoing application and knows the contents thereof; and that the same is true, complete and accurate to the best of his/her knowledge; that the reason this verification is made by the deponent and not by the applicant is the applicant is a _____ an LLC _____ (Corporation, Limited Liability Company, General or Limited Partnership). The grounds of deponent's belief relative to all matters in the application which are not stated upon his/her own personal knowledge are investigations which deponent has caused to be made concerning the subject matter of this application as well as information acquired by deponent in the course of his/her duties as _____ President _____ of the applicant and from the books and records of the applicant.

Signature: _____
Print Name: Manouch Ilkhani

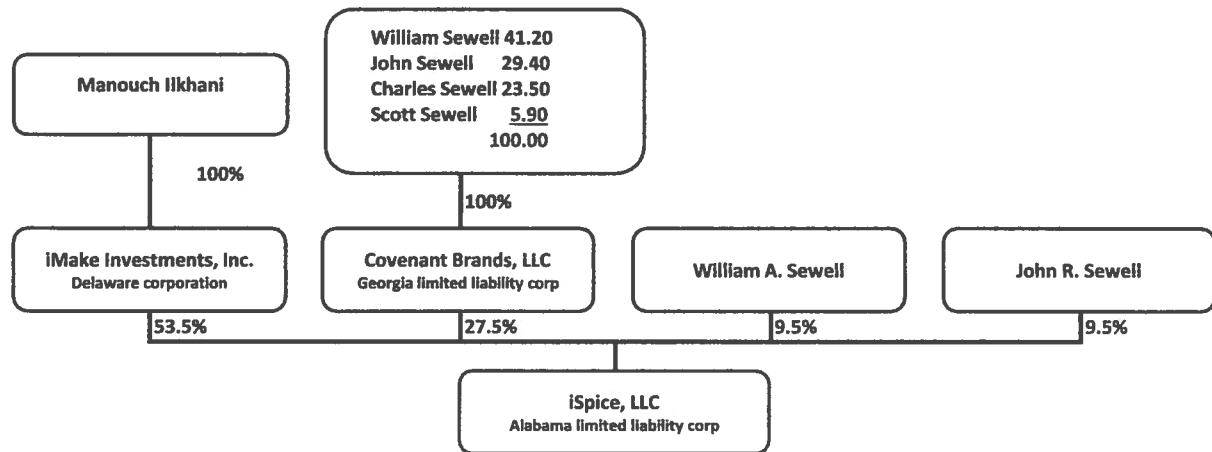
Sworn to before me this 8th
day of September, 2023

Notary Public



RAFFI FROUNDJIAN
Expiry: April 14, 2025

iSpice, LLC
Organization Structure
July 2023



ANNEX

CORTLAND COUNTY IDA – APPLICATION FOR FINANCIAL ASSISTANCE PROJECT: ISPICE, LLC

II.A.1.

iSpice Foods is a leading importer, processor, and supplier of the best quality herbs and spices from around the world. Through its manufacturing facilities in Alabama, New Jersey and Canada, it is in ever expanding mode. It serves a variety of market segments including industrial, food service and retail. It has a very large client base including multiple very large S&P 500 clients that are businesses with over \$10 billion annual sales. Its client list includes, just to name a few, Jetro Cash, Rema, Kroger, General Mills, Publix, Target, Aldi, Starbucks, B&G Foods, etc.

This project in Cortland, NY, consists of renting and renovating a building, installing the necessary mezzanines, installing over 50 production lines, most of them with rotary high speed bottling filling systems in order to meet ever increasing customer demands. The construction of very large mezzanines will be of critical importance for the success and efficiency of the operations of the project as it will be used as a leading platform to feed the production lines with the required materials. A production line will consist mainly of bottle sorters and augers, bottle filling machine equipment, cappers, labellers, conveyors, tray making machines and assemblers, shrink wrappers, palletizers, etc. In addition to the production lines, mixers and blenders will be installed in this facility.

The facility will be used in the first place to accommodate and warehouse the raw material and packaging inventory, then to grind some of the materials according to specifications and process it through sifters, blend mixes and finally package it into finished goods of spices, herbs and seasonings for end customers under the highest standards of manufacturing practices and within the regulatory norms of FDA.

The facility will include a laboratory for research and development of new products based on customer requirements or for iSpice Food's extension of its brand products. iSpice has in its portfolio over 2,000 recipes that are the result of thorough and meticulous R&D work performed over several years of its existence.

iSpice produces and caters a large customer base for private labels on top of developing its own multiple product lines. The facilities will be SQF certified in addition to having Kosher, Halal, NGMO, Vegan, Gluten Free certifications. The facility will be compliant to OSHA's norms and safety regulations.

II.A.2.

The project requires substantial capital investment that we estimate \$2,000,000 in order to make the building adequate for the specific manufacturing needs. Also, the roof of the building is in very rough shape and leaking in several spots. Based on preliminary estimates, it will cost \$3,000,000 to repair it. If the whole roof is to be repaired that covers an area of 500,000 sq ft, it is more likely that will cost over \$5,000,000.

In addition, the project requires substantial investment in capital expenditures in machinery to acquire and install the production lines as described above totalling some \$20,000,000.

The financial assistance will help start up this project and alleviate the burden on the cash flow and working capital of iSpice. It will accelerate the deployment and installation of the production lines at a faster pace and the start of the operations and the hiring process to the level forecasted as quickly as possible. Without the financial assistance, due to extensive cash flow requirements, iSpice will start at much slower pace, with less equipment and less production lines resulting in fewer employees. With the ability to start off at a higher pace, iSpice will have a greater growth through the years and will create more jobs than anticipated.

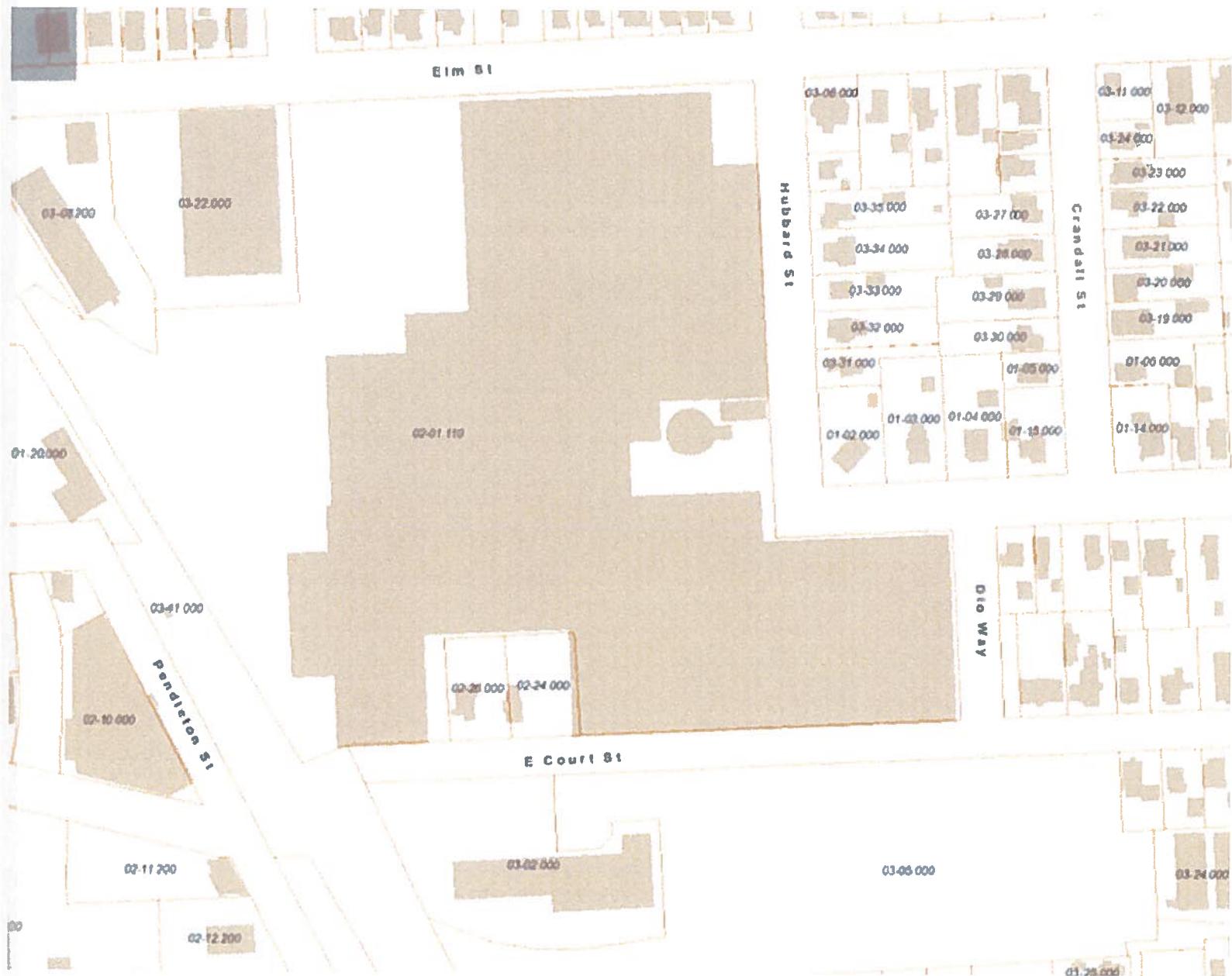
The property tax rates in Cortland are 3 to 4 times higher compared to where currently iSpice operates and possess facilities in Jackson, AL. We are looking at the minimum a freeze of assessment of property taxes for the next 10 years.

iSpice will create approximately 350 permanent new jobs in the first 3 years of its operation in Cortland. The jobs will consist of warehouse, production (grinding, mixing, bottling), plant maintenance, machine mechanics, technical operators, forklift drivers, quality control, R&D scientists, control and safety specialists, management, etc. iSpice will invest extensive time and resources for the training of the newly hired employees providing them the opportunity to acquire new but transferrable skills. No doubt that this will have significant impact in general, in the State of New York, and specifically in the City of Cortland, to create permanent good paying private sector jobs.

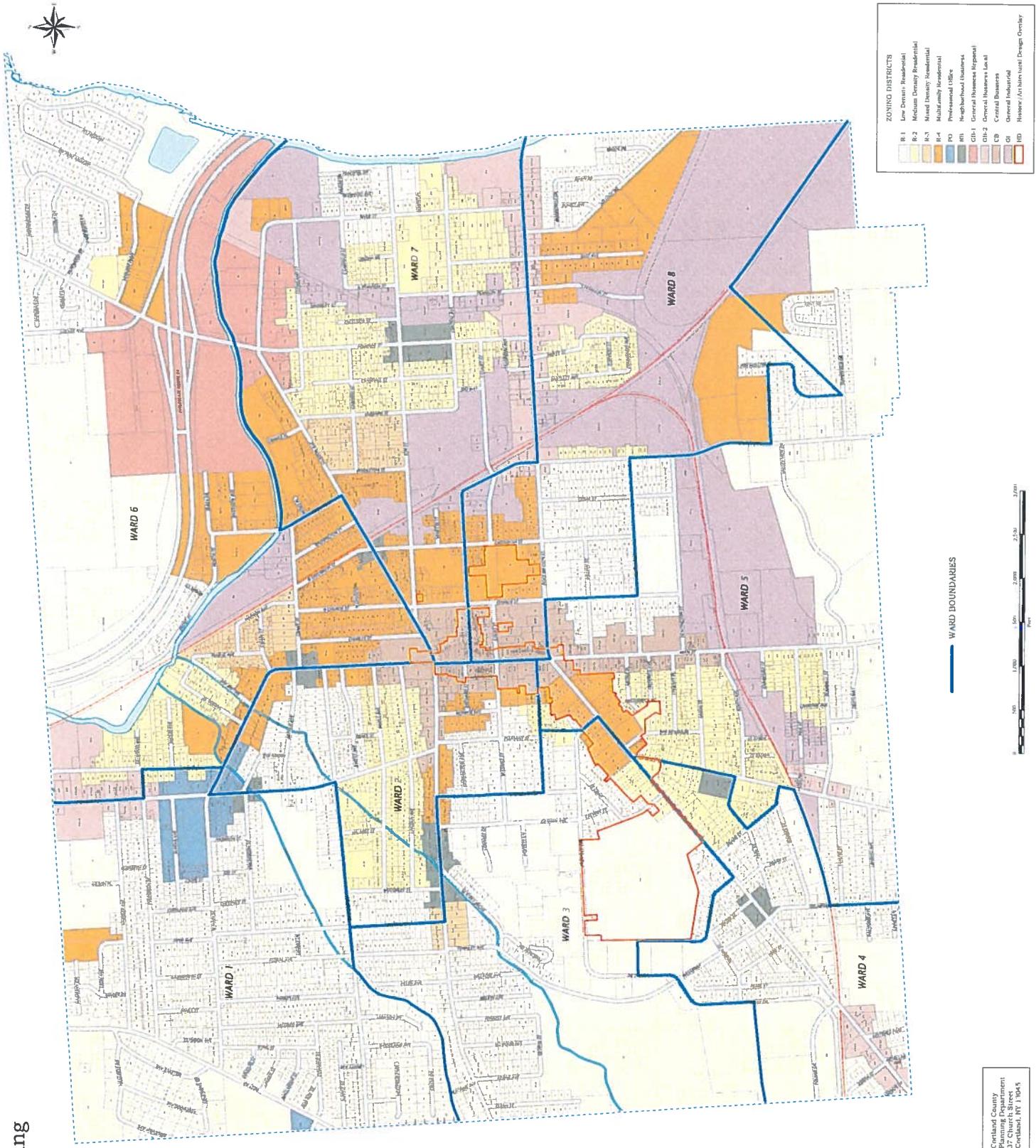
Financial assistance is imperative in order to make this project achievable.

IV.A.

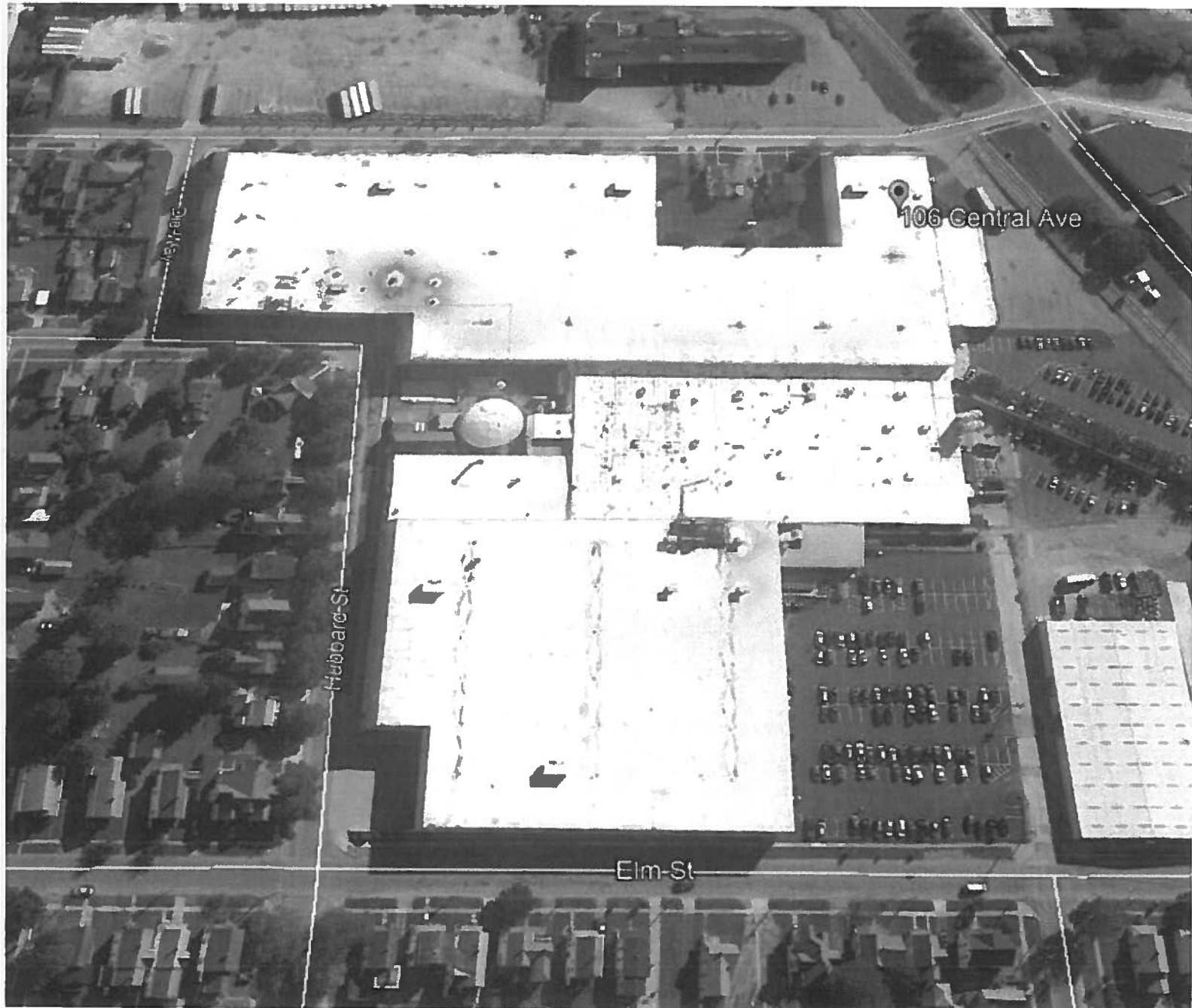
We anticipate hiring in different departments and positions 10 employees at management level, 35 employees in administration level and 305 employees at production level of salaries.

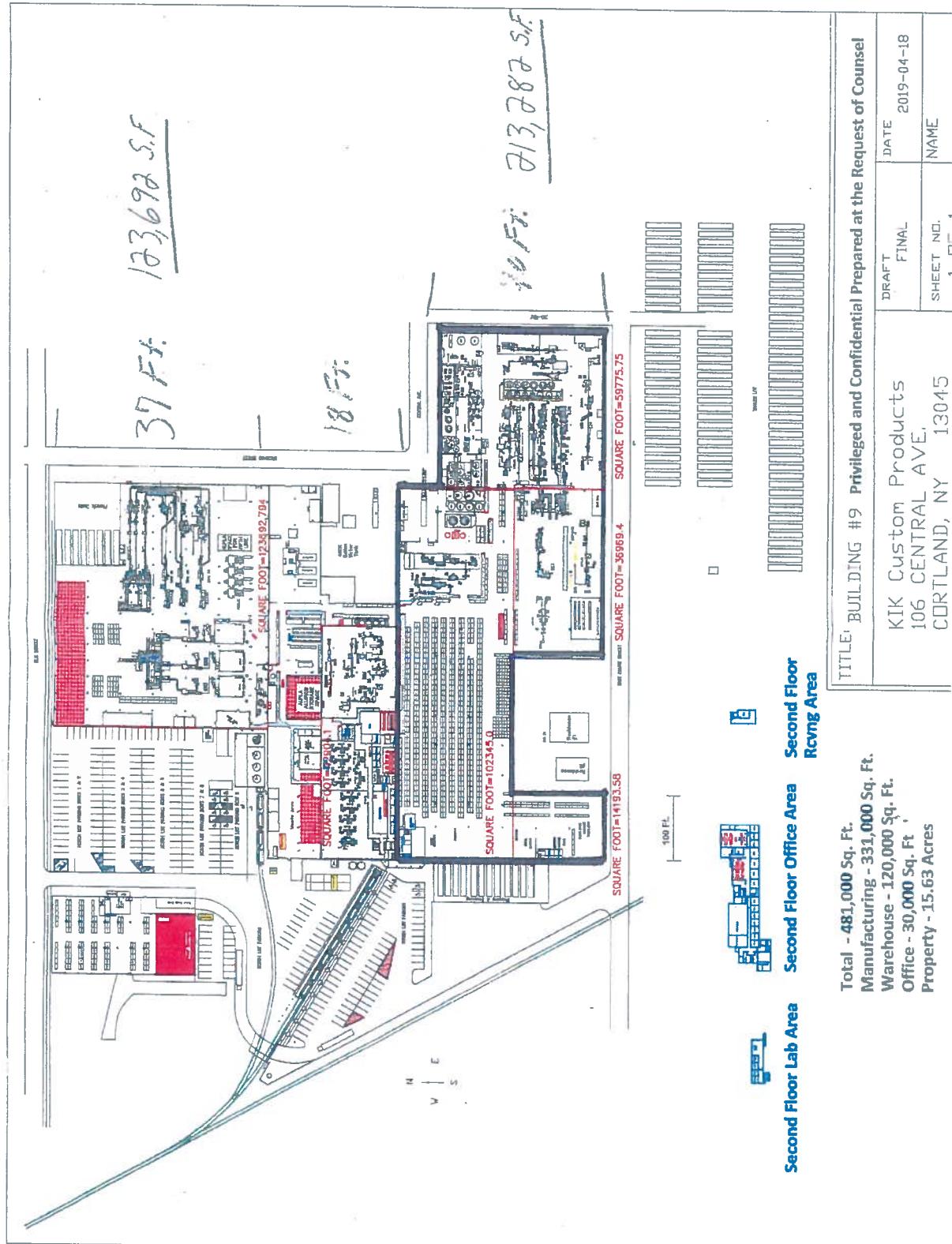


City of Cortland Zoning











LEGENDO



iSpice Foods
6450 Highway 43
Jackson, AL 36545
Phone: 251-246-8001
ispicefoods.com

March 29, 2023

Karen Niday
Cortland County Business Development Corp
Cortland County Industrial Development Agency
Director of Project Development/CFO
40 Main St, Suite A
Cortland, NY 13045

Subject: Application for Financial Assistance

Dear Ms. Niday,

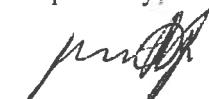
This letter is in reference to the application for Financial Assistance we submitted to the Cortland County Industrial Development Agency earlier. We would like to bring to your attention that the project involves the acquisition of a building located at 106 Central Avenue, Cortland, NY, and includes an initial lease agreement from July to December 2023 and a subsequent purchase agreement in January 2024.

As explained in our application, the seller has no commitment to close the above transactions with iSpice, rather, its priority is to conclude a sale in the shortest delay based on first come first served basis, and as such it is exercising pressure on iSpice.

On the other hand, iSpice has no interest to engage in any agreement with the seller until a firm commitment of financial assistance is concluded with both Cortland County IDA and the State of New York.

Under these circumstances, it becomes imperative to act as quickly as possible and process the financial assistance application, for iSpice to come and serve in the community of Cortland for many years to come.

Respectfully,


Raffi Froundjian
VP Finance



Cortland County
Industrial Development Agency

SEQR

Determination/Recommendation –

iSpice Foods Cortland

Full Environmental Assessment Form
Part 1 - Project and Setting

Instructions for Completing Part 1

Part 1 is to be completed by the applicant or project sponsor. Responses become part of the application for approval or funding, are subject to public review, and may be subject to further verification.

Complete Part 1 based on information currently available. If additional research or investigation would be needed to fully respond to any item, please answer as thoroughly as possible based on current information; indicate whether missing information does not exist, or is not reasonably available to the sponsor; and, when possible, generally describe work or studies which would be necessary to update or fully develop that information.

Applicants/sponsors must complete all items in Sections A & B. In Sections C, D & E, most items contain an initial question that must be answered either "Yes" or "No". If the answer to the initial question is "Yes", complete the sub-questions that follow. If the answer to the initial question is "No", proceed to the next question. Section F allows the project sponsor to identify and attach any additional information. Section G requires the name and signature of the applicant or project sponsor to verify that the information contained in Part 1 is accurate and complete.

A. Project and Applicant/Sponsor Information.

Name of Action or Project: iSpice Foods - Cortland		
Project Location (describe, and attach a general location map): 106 Central Ave, Cortland, NY 13045		
Brief Description of Proposed Action (include purpose or need): iSpice Foods is a leading importer, processor, and supplier of the best quality herbs and spices from around the world. Through its manufacturing facilities in Alabama, New Jersey and Canada, it is in ever expanding mode. It has a very large client base including multiple S&P 500 clients. This project in Cortland, NY, consists of renovating a building, installing the necessary mezzanines, installing many production lines, most of them with rotary high speed bottling filling systems in order to meet ever increasing customer demands. The construction of very large mezzanines will be of critical importance for the success and efficiency of the operations of the project as it will be used as a leading platform to feed the production lines with the required materials. A production line will consist mainly of bottle sorters and augers, bottle filling machine equipment, cappers, labellers, conveyors, tray making machines and assemblers, shrink wrappers, palletizers, etc. In addition to the production lines, mixers and blenders will be installed in this facility.		
Name of Applicant/Sponsor: iSpice, LLC		Telephone: 514-505-6005 ext 323 E-Mail: raffi@ispicefoods.com
Address: 6450 Highway 43		
City/PO: Jackson		State: AL Zip Code: 36545
Project Contact (if not same as sponsor; give name and title/role): Raffi Froundjian, VP Finance		Telephone: 514-505-6005 ext 323 E-Mail: raffi@ispicefoods.com
Address:		
City/PO:		State: Zip Code:
Property Owner (if not same as sponsor): Clearcort, LLC		Telephone: 315-299-6292 E-Mail: gazzara@theiconcompanies.com
Address: 344 S. Warren Street, 2nd floor		
City/PO: Syracuse		State: NY Zip Code: 13202

B. Government Approvals

B. Government Approvals, Funding, or Sponsorship. ("Funding" includes grants, loans, tax relief, and any other forms of financial assistance.)		
Government Entity	If Yes: Identify Agency and Approval(s) Required	Application Date (Actual or projected)
a. City Counsel, Town Board, <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No or Village Board of Trustees	City of Cortland Code Enforcement - Operating Permit	July 17, 2023
b. City, Town or Village <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Planning Board or Commission		
c. City, Town or <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Village Zoning Board of Appeals		
d. Other local agencies <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
e. County agencies <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
f. Regional agencies <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Food warehouse license Food processing establishment license	September 1, 2023
g. State agencies <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	ESD Incentive - Regional Council Capital Fund - a) Capital Grant b) Excelsior Jobs Program	May 15, 2023
h. Federal agencies <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
i. Coastal Resources.		
i. Is the project site within a Coastal Area, or the waterfront area of a Designated Inland Waterway?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
ii. Is the project site located in a community with an approved Local Waterfront Revitalization Program?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
iii. Is the project site within a Coastal Erosion Hazard Area?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

C. Planning and Zoning

C.1. Planning and zoning actions.
Will administrative or legislative adoption, or amendment of a plan, local law, ordinance, rule or regulation be the <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No only approval(s) which must be granted to enable the proposed action to proceed?
<ul style="list-style-type: none"> • If Yes, complete sections C, F and G. • If No, proceed to question C.2 and complete all remaining sections and questions in Part 1
C.2. Adopted land use plans.
a. Do any municipally-adopted (city, town, village or county) comprehensive land use plan(s) include the site where the proposed action would be located? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If Yes, does the comprehensive plan include specific recommendations for the site where the proposed action would be located? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
b. Is the site of the proposed action within any local or regional special planning district (for example: Greenway; <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Brownfield Opportunity Area (BOA); designated State or Federal heritage area; watershed management plan; or other?)
If Yes, identify the plan(s): <hr/> <hr/> <hr/>
c. Is the proposed action located wholly or partially within an area listed in an adopted municipal open space plan, <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No or an adopted municipal farmland protection plan?
If Yes, identify the plan(s): <hr/> <hr/> <hr/>

C.3. Zoning

a. Is the site of the proposed action located in a municipality with an adopted zoning law or ordinance? Yes No
If Yes, what is the zoning classification(s) including any applicable overlay district?
GI (General Industrial)

b. Is the use permitted or allowed by a special or conditional use permit? Yes No
c. Is a zoning change requested as part of the proposed action? Yes No
If Yes,
i. What is the proposed new zoning for the site? _____

C.4. Existing community services.

a. In what school district is the project site located? Cortland City School District
b. What police or other public protection forces serve the project site? Cortland County Sheriff's Office, City Police, State Police
c. Which fire protection and emergency medical services serve the project site? Cortland Fire Dept.
d. What parks serve the project site?
Not applicable

D. Project Details

D.1. Proposed and Potential Development

a. What is the general nature of the proposed action (e.g., residential, industrial, commercial, recreational; if mixed, include all components)? Industrial
b. a. Total acreage of the site of the proposed action? 21.78 acres
b. Total acreage to be physically disturbed? _____ acres
c. Total acreage (project site and any contiguous properties) owned or controlled by the applicant or project sponsor? _____ acres
c. Is the proposed action an expansion of an existing project or use? Yes No
i. If Yes, what is the approximate percentage of the proposed expansion and identify the units (e.g., acres, miles, housing units, square feet)? % _____ Units: _____
d. Is the proposed action a subdivision, or does it include a subdivision? Yes No
If Yes,
i. Purpose or type of subdivision? (e.g., residential, industrial, commercial; if mixed, specify types)
ii. Is a cluster/conservation layout proposed? Yes No
iii. Number of lots proposed? _____
iv. Minimum and maximum proposed lot sizes? Minimum _____ Maximum _____
e. Will the proposed action be constructed in multiple phases? Yes No
i. If No, anticipated period of construction: _____ months
ii. If Yes:
• Total number of phases anticipated _____
• Anticipated commencement date of phase 1 (including demolition) _____ month _____ year
• Anticipated completion date of final phase _____ month _____ year
• Generally describe connections or relationships among phases, including any contingencies where progress of one phase may determine timing or duration of future phases: _____

<p>f. Does the project include new residential uses? If Yes, show numbers of units proposed.</p> <table border="0"> <tr> <td><u>One Family</u></td> <td><u>Two Family</u></td> <td><u>Three Family</u></td> <td><u>Multiple Family (four or more)</u></td> </tr> </table>				<u>One Family</u>	<u>Two Family</u>	<u>Three Family</u>	<u>Multiple Family (four or more)</u>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<u>One Family</u>	<u>Two Family</u>	<u>Three Family</u>	<u>Multiple Family (four or more)</u>					
Initial Phase	_____	_____	_____	_____				
At completion of all phases	_____	_____	_____	_____				
<p>g. Does the proposed action include new non-residential construction (including expansions)? If Yes,</p> <ol style="list-style-type: none"> Total number of structures _____ Dimensions (in feet) of largest proposed structure: _____ height; _____ width; and _____ length Approximate extent of building space to be heated or cooled: _____ square feet 				<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
<p>h. Does the proposed action include construction or other activities that will result in the impoundment of any liquids, such as creation of a water supply, reservoir, pond, lake, waste lagoon or other storage? If Yes,</p> <ol style="list-style-type: none"> Purpose of the impoundment: _____ If a water impoundment, the principal source of the water: <input type="checkbox"/> Ground water <input type="checkbox"/> Surface water streams <input type="checkbox"/> Other specify: _____ If other than water, identify the type of impounded/contained liquids and their source. 				<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
<ol style="list-style-type: none"> Approximate size of the proposed impoundment. Volume: _____ million gallons; surface area: _____ acres Dimensions of the proposed dam or impounding structure: _____ height; _____ length Construction method/materials for the proposed dam or impounding structure (e.g., earth fill, rock, wood, concrete): _____ 								
<p>D.2. Project Operations</p>								
<p>a. Does the proposed action include any excavation, mining, or dredging, during construction, operations, or both? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (Not including general site preparation, grading or installation of utilities or foundations where all excavated materials will remain onsite)</p>								
<p>If Yes:</p> <ol style="list-style-type: none"> What is the purpose of the excavation or dredging? _____ How much material (including rock, earth, sediments, etc.) is proposed to be removed from the site? <ul style="list-style-type: none"> • Volume (specify tons or cubic yards): _____ • Over what duration of time? _____ Describe nature and characteristics of materials to be excavated or dredged, and plans to use, manage or dispose of them. _____ 								
<ol style="list-style-type: none"> Will there be onsite dewatering or processing of excavated materials? If yes, describe. _____ What is the total area to be dredged or excavated? _____ acres What is the maximum area to be worked at any one time? _____ acres What would be the maximum depth of excavation or dredging? _____ feet Will the excavation require blasting? <input type="checkbox"/> Yes <input type="checkbox"/> No Summarize site reclamation goals and plan: _____ _____ 								
<p>b. Would the proposed action cause or result in alteration of, increase or decrease in size of, or encroachment into any existing wetland, waterbody, shoreline, beach or adjacent area? If Yes:</p> <ol style="list-style-type: none"> Identify the wetland or waterbody which would be affected (by name, water index number, wetland map number or geographic description): _____ 								

ii. Describe how the proposed action would affect that waterbody or wetland, e.g. excavation, fill, placement of structures, or alteration of channels, banks and shorelines. Indicate extent of activities, alterations and additions in square feet or acres:

iii. Will the proposed action cause or result in disturbance to bottom sediments? Yes No

If Yes, describe:

iv. Will the proposed action cause or result in the destruction or removal of aquatic vegetation? Yes No

If Yes:

- acres of aquatic vegetation proposed to be removed: _____
- expected acreage of aquatic vegetation remaining after project completion: _____
- purpose of proposed removal (e.g. beach clearing, invasive species control, boat access): _____
- proposed method of plant removal: _____
- if chemical/herbicide treatment will be used, specify product(s): _____

v. Describe any proposed reclamation/mitigation following disturbance: _____

c. Will the proposed action use, or create a new demand for water? Yes No

If Yes:

i. Total anticipated water usage/demand per day: < 1,500 gallons/day

ii. Will the proposed action obtain water from an existing public water supply? Yes No

If Yes:

- Name of district or service area: _____
- Does the existing public water supply have capacity to serve the proposal? Yes No
- Is the project site in the existing district? Yes No
- Is expansion of the district needed? Yes No
- Do existing lines serve the project site? Yes No

iii. Will line extension within an existing district be necessary to supply the project? Yes No

If Yes:

- Describe extensions or capacity expansions proposed to serve this project: _____
none required
- Source(s) of supply for the district: _____

iv. Is a new water supply district or service area proposed to be formed to serve the project site? Yes No

If Yes:

- Applicant/sponsor for new district: _____
- Date application submitted or anticipated: _____
- Proposed source(s) of supply for new district: _____

v. If a public water supply will not be used, describe plans to provide water supply for the project: _____

vi. If water supply will be from wells (public or private), what is the maximum pumping capacity: _____ gallons/minute.

d. Will the proposed action generate liquid wastes? Yes No

If Yes:

i. Total anticipated liquid waste generation per day: < 1,000 gallons/day

ii. Nature of liquid wastes to be generated (e.g., sanitary wastewater, industrial; if combination, describe all components and approximate volumes or proportions of each): _____
sanitary wastewater

iii. Will the proposed action use any existing public wastewater treatment facilities? Yes No

If Yes:

- Name of wastewater treatment plant to be used: Cortland POTW
- Name of district: Cortland
- Does the existing wastewater treatment plant have capacity to serve the project? Yes No
- Is the project site in the existing district? Yes No
- Is expansion of the district needed? Yes No

<ul style="list-style-type: none"> Do existing sewer lines serve the project site? Will a line extension within an existing district be necessary to serve the project? 	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If Yes: <ul style="list-style-type: none"> Describe extensions or capacity expansions proposed to serve this project: _____ 	
iv. Will a new wastewater (sewage) treatment district be formed to serve the project site? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes: <ul style="list-style-type: none"> Applicant/sponsor for new district: _____ Date application submitted or anticipated: _____ What is the receiving water for the wastewater discharge? _____ 	
v. If public facilities will not be used, describe plans to provide wastewater treatment for the project, including specifying proposed receiving water (name and classification if surface discharge or describe subsurface disposal plans): _____	
vi. Describe any plans or designs to capture, recycle or reuse liquid waste: _____	
e. Will the proposed action disturb more than one acre and create stormwater runoff, either from new point sources (i.e. ditches, pipes, swales, curbs, gutters or other concentrated flows of stormwater) or non-point source (i.e. sheet flow) during construction or post construction? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes: <ul style="list-style-type: none"> How much impervious surface will the project create in relation to total size of project parcel? <ul style="list-style-type: none"> _____ Square feet or _____ acres (impervious surface) _____ Square feet or _____ acres (parcel size) Describe types of new point sources. _____ 	
iii. Where will the stormwater runoff be directed (i.e. on-site stormwater management facility/structures, adjacent properties, groundwater, on-site surface water or off-site surface waters)? _____ <ul style="list-style-type: none"> If to surface waters, identify receiving water bodies or wetlands: _____ Will stormwater runoff flow to adjacent properties? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 	
iv. Does the proposed plan minimize impervious surfaces, use pervious materials or collect and re-use stormwater? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
f. Does the proposed action include, or will it use on-site, one or more sources of air emissions, including fuel combustion, waste incineration, or other processes or operations? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If Yes, identify: <ul style="list-style-type: none"> Mobile sources during project operations (e.g., heavy equipment, fleet or delivery vehicles) <u>none</u> Stationary sources during construction (e.g., power generation, structural heating, batch plant, crushers) <u>none</u> Stationary sources during operations (e.g., process emissions, large boilers, electric generation) <u>process emissions, spice dust</u> 	
g. Will any air emission sources named in D.2.f (above), require a NY State Air Registration, Air Facility Permit, or Federal Clean Air Act Title IV or Title V Permit? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes: <ul style="list-style-type: none"> Is the project site located in an Air quality non-attainment area? (Area routinely or periodically fails to meet ambient air quality standards for all or some parts of the year) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No In addition to emissions as calculated in the application, the project will generate: <ul style="list-style-type: none"> _____ Tons/year (short tons) of Carbon Dioxide (CO₂) _____ Tons/year (short tons) of Nitrous Oxide (N₂O) _____ Tons/year (short tons) of Perfluorocarbons (PFCs) _____ Tons/year (short tons) of Sulfur Hexafluoride (SF₆) _____ Tons/year (short tons) of Carbon Dioxide equivalent of Hydrofluorocarbons (HFCs) _____ Tons/year (short tons) of Hazardous Air Pollutants (HAPs) 	

h. Will the proposed action generate or emit methane (including, but not limited to, sewage treatment plants, landfills, composting facilities)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If Yes:	
i. Estimate methane generation in tons/year (metric): _____	
ii. Describe any methane capture, control or elimination measures included in project design (e.g., combustion to generate heat or electricity, flaring): _____	
i. Will the proposed action result in the release of air pollutants from open-air operations or processes, such as quarry or landfill operations?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If Yes: Describe operations and nature of emissions (e.g., diesel exhaust, rock particulates/dust): <u>spice particulates / dust</u>	
j. Will the proposed action result in a substantial increase in traffic above present levels or generate substantial new demand for transportation facilities or services?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If Yes:	
i. When is the peak traffic expected (Check all that apply): <input type="checkbox"/> Morning <input type="checkbox"/> Evening <input type="checkbox"/> Weekend	
<input type="checkbox"/> Randomly between hours of _____ to _____.	
ii. For commercial activities only, projected number of truck trips/day and type (e.g., semi trailers and dump trucks): _____	
iii. Parking spaces: Existing _____ Proposed _____ Net increase/decrease _____	
iv. Does the proposed action include any shared use parking?	<input type="checkbox"/> Yes <input type="checkbox"/> No
v. If the proposed action includes any modification of existing roads, creation of new roads or change in existing access, describe:	
vi. Are public/private transportation service(s) or facilities available within ½ mile of the proposed site?	<input type="checkbox"/> Yes <input type="checkbox"/> No
vii. Will the proposed action include access to public transportation or accommodations for use of hybrid, electric or other alternative fueled vehicles?	<input type="checkbox"/> Yes <input type="checkbox"/> No
viii. Will the proposed action include plans for pedestrian or bicycle accommodations for connections to existing pedestrian or bicycle routes?	<input type="checkbox"/> Yes <input type="checkbox"/> No
k. Will the proposed action (for commercial or industrial projects only) generate new or additional demand for energy?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If Yes:	
i. Estimate annual electricity demand during operation of the proposed action: _____	
ii. Anticipated sources/suppliers of electricity for the project (e.g., on-site combustion, on-site renewable, via grid/local utility, or other): _____	
iii. Will the proposed action require a new, or an upgrade, to an existing substation?	<input type="checkbox"/> Yes <input type="checkbox"/> No
l. Hours of operation. Answer all items which apply.	
i. During Construction:	ii. During Operations:
• Monday - Friday: _____ 7:00AM - 3:30PM	• Monday - Friday: _____ 7:00AM - 3:30PM
• Saturday: _____ N/A	• Saturday: _____ N/A
• Sunday: _____ N/A	• Sunday: _____ N/A
• Holidays: _____ N/A	• Holidays: _____ N/A

m. Will the proposed action produce noise that will exceed existing ambient noise levels during construction, operation, or both?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If yes:	
i. Provide details including sources, time of day and duration:	
ii. Will the proposed action remove existing natural barriers that could act as a noise barrier or screen?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Describe: _____	
n. Will the proposed action have outdoor lighting?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If yes:	
i. Describe source(s), location(s), height of fixture(s), direction/aim, and proximity to nearest occupied structures:	
ii. Will proposed action remove existing natural barriers that could act as a light barrier or screen?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Describe: _____	
o. Does the proposed action have the potential to produce odors for more than one hour per day?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If Yes, describe possible sources, potential frequency and duration of odor emissions, and proximity to nearest occupied structures: _____	
p. Will the proposed action include any bulk storage of petroleum (combined capacity of over 1,100 gallons) or chemical products 185 gallons in above ground storage or any amount in underground storage?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If Yes:	
i. Product(s) to be stored _____	
ii. Volume(s) _____ per unit time _____ (e.g., month, year)	
iii. Generally, describe the proposed storage facilities: _____	
q. Will the proposed action (commercial, industrial and recreational projects only) use pesticides (i.e., herbicides, insecticides) during construction or operation?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If Yes:	
i. Describe proposed treatment(s): _____ _____ _____	
ii. Will the proposed action use Integrated Pest Management Practices?	<input type="checkbox"/> Yes <input type="checkbox"/> No
r. Will the proposed action (commercial or industrial projects only) involve or require the management or disposal of solid waste (excluding hazardous materials)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If Yes:	
i. Describe any solid waste(s) to be generated during construction or operation of the facility:	
• Construction: _____ 100 tons per _____ project is over 2 year (unit of time)	
• Operation : _____ 10 tons per _____ monthly (unit of time)	
ii. Describe any proposals for on-site minimization, recycling or reuse of materials to avoid disposal as solid waste:	
• Construction: Materials separated, metals, stainless steel, wires sold as scrap	
• Operation: 95% is recycled paper/ plastic, sold as bails or recycled	
iii. Proposed disposal methods/facilities for solid waste generated on-site:	
• Construction: contentosny.com - local scrap yard/ solid waste disposal	
• Operation: Contento's, adams Disposal - Bert Adams	

s. Does the proposed action include construction or modification of a solid waste management facility? Yes No
 If Yes:

- Type of management or handling of waste proposed for the site (e.g., recycling or transfer station, composting, landfill, or other disposal activities): _____
- Anticipated rate of disposal/processing:
 - _____ Tons/month, if transfer or other non-combustion/thermal treatment, or
 - _____ Tons/hour, if combustion or thermal treatment
- If landfill, anticipated site life: _____ years

t. Will the proposed action at the site involve the commercial generation, treatment, storage, or disposal of hazardous waste? Yes No
 If Yes:

- Name(s) of all hazardous wastes or constituents to be generated, handled or managed at facility: _____
- Generally describe processes or activities involving hazardous wastes or constituents: _____
- Specify amount to be handled or generated _____ tons/month
- Describe any proposals for on-site minimization, recycling or reuse of hazardous constituents: _____
- Will any hazardous wastes be disposed at an existing offsite hazardous waste facility? Yes No
 If Yes: provide name and location of facility: _____
- If No: describe proposed management of any hazardous wastes which will not be sent to a hazardous waste facility: _____

E. Site and Setting of Proposed Action

E.1. Land uses on and surrounding the project site

a. Existing land uses.

i. Check all uses that occur on, adjoining and near the project site.

Urban Industrial Commercial Residential (suburban) Rural (non-farm)
 Forest Agriculture Aquatic Other (specify): _____

ii. If mix of uses, generally describe:

Industrial complex located in a suburban neighborhood

b. Land uses and covertypes on the project site.

Land use or Covertype	Current Acreage	Acreage After Project Completion	Change (Acres +/-)
• Roads, buildings, and other paved or impervious surfaces	15.63	15.63	N/A
• Forested	N/A		
• Meadows, grasslands or brushlands (non-agricultural, including abandoned agricultural)	N/A		
• Agricultural (includes active orchards, field, greenhouse etc.)	N/A		
• Surface water features (lakes, ponds, streams, rivers, etc.)	N/A		
• Wetlands (freshwater or tidal)	N/A		
• Non-vegetated (bare rock, earth or fill)	N/A		
• Other Describe: _____	N/A		

c. Is the project site presently used by members of the community for public recreation? i. If Yes: explain:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
d. Are there any facilities serving children, the elderly, people with disabilities (e.g., schools, hospitals, licensed day care centers, or group homes) within 1500 feet of the project site? If Yes,	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
i. Identify Facilities: <hr/> <hr/>	
e. Does the project site contain an existing dam? If Yes:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
i. Dimensions of the dam and impoundment:	
• Dam height: _____	feet
• Dam length: _____	feet
• Surface area: _____	acres
• Volume impounded: _____	gallons OR acre-feet
ii. Dam's existing hazard classification: _____	
iii. Provide date and summarize results of last inspection: <hr/>	
f. Has the project site ever been used as a municipal, commercial or industrial solid waste management facility, or does the project site adjoin property which is now, or was at one time, used as a solid waste management facility? If Yes:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
i. Has the facility been formally closed? • If yes, cite sources/documentation: _____	<input type="checkbox"/> Yes <input type="checkbox"/> No
ii. Describe the location of the project site relative to the boundaries of the solid waste management facility: <hr/>	
iii. Describe any development constraints due to the prior solid waste activities: _____ <hr/>	
g. Have hazardous wastes been generated, treated and/or disposed of at the site, or does the project site adjoin property which is now or was at one time used to commercially treat, store and/or dispose of hazardous waste? If Yes:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
i. Describe waste(s) handled and waste management activities, including approximate time when activities occurred: <u>In the past, prior tenant was dealing with flammable & caustic liquids, on-site temp storage for disposal with TSDF</u> <hr/>	
h. Potential contamination history. Has there been a reported spill at the proposed project site, or have any remedial actions been conducted at or adjacent to the proposed site? If Yes:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
i. Is any portion of the site listed on the NYSDEC Spills Incidents database or Environmental Site Remediation database? Check all that apply:	 <input type="checkbox"/> Yes – Spills Incidents database Provide DEC ID number(s): _____ <input type="checkbox"/> Yes – Environmental Site Remediation database Provide DEC ID number(s): _____ <input type="checkbox"/> Neither database
ii. If site has been subject of RCRA corrective activities, describe control measures: <hr/>	
iii. Is the project within 2000 feet of any site in the NYSDEC Environmental Site Remediation database? If yes, provide DEC ID number(s): _____	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
iv. If yes to (i), (ii) or (iii) above, describe current status of site(s): <hr/> <hr/>	

v. Is the project site subject to an institutional control limiting property uses?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No						
<ul style="list-style-type: none"> • If yes, DEC site ID number: _____ • Describe the type of institutional control (e.g., deed restriction or easement): _____ • Describe any use limitations: _____ • Describe any engineering controls: _____ • Will the project affect the institutional or engineering controls in place? <input type="checkbox"/> Yes <input type="checkbox"/> No • Explain: _____ _____ _____ 								
E.2. Natural Resources On or Near Project Site								
a. What is the average depth to bedrock on the project site? _____		> 6.5 feet						
b. Are there bedrock outcroppings on the project site? If Yes, what proportion of the site is comprised of bedrock outcroppings? _____		<input type="checkbox"/> Yes <input type="checkbox"/> No %						
c. Predominant soil type(s) present on project site:		<table border="0"> <tr> <td>Palmyra gravelly silt loam</td> <td>56.50 %</td> </tr> <tr> <td>Phelps gravelly silt loam</td> <td>43.50 %</td> </tr> <tr> <td>_____</td> <td>%</td> </tr> </table>	Palmyra gravelly silt loam	56.50 %	Phelps gravelly silt loam	43.50 %	_____	%
Palmyra gravelly silt loam	56.50 %							
Phelps gravelly silt loam	43.50 %							
_____	%							
d. What is the average depth to the water table on the project site? Average: _____		> 4.11 feet						
e. Drainage status of project site soils:		<table border="0"> <tr> <td><input checked="" type="checkbox"/> Well Drained:</td> <td>56.50 % of site</td> </tr> <tr> <td><input checked="" type="checkbox"/> Moderately Well Drained:</td> <td>43.50 % of site</td> </tr> <tr> <td><input type="checkbox"/> Poorly Drained</td> <td>% of site</td> </tr> </table>	<input checked="" type="checkbox"/> Well Drained:	56.50 % of site	<input checked="" type="checkbox"/> Moderately Well Drained:	43.50 % of site	<input type="checkbox"/> Poorly Drained	% of site
<input checked="" type="checkbox"/> Well Drained:	56.50 % of site							
<input checked="" type="checkbox"/> Moderately Well Drained:	43.50 % of site							
<input type="checkbox"/> Poorly Drained	% of site							
f. Approximate proportion of proposed action site with slopes:		<table border="0"> <tr> <td><input checked="" type="checkbox"/> 0-10%:</td> <td>100 % of site</td> </tr> <tr> <td><input type="checkbox"/> 10-15%:</td> <td>% of site</td> </tr> <tr> <td><input type="checkbox"/> 15% or greater:</td> <td>% of site</td> </tr> </table>	<input checked="" type="checkbox"/> 0-10%:	100 % of site	<input type="checkbox"/> 10-15%:	% of site	<input type="checkbox"/> 15% or greater:	% of site
<input checked="" type="checkbox"/> 0-10%:	100 % of site							
<input type="checkbox"/> 10-15%:	% of site							
<input type="checkbox"/> 15% or greater:	% of site							
g. Are there any unique geologic features on the project site? If Yes, describe: _____		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No						
h. Surface water features.								
i. Does any portion of the project site contain wetlands or other waterbodies (including streams, rivers, ponds or lakes)?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No						
ii. Do any wetlands or other waterbodies adjoin the project site? If Yes to either i or ii, continue. If No, skip to E.2.i.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No						
iii. Are any of the wetlands or waterbodies within or adjoining the project site regulated by any federal, state or local agency?		<input type="checkbox"/> Yes <input type="checkbox"/> No						
iv. For each identified regulated wetland and waterbody on the project site, provide the following information:								
<ul style="list-style-type: none"> • Streams: Name _____ • Lakes or Ponds: Name _____ • Wetlands: Name _____ • Wetland No. (if regulated by DEC) _____ 		Classification _____ Classification _____ Approximate Size _____						
v. Are any of the above water bodies listed in the most recent compilation of NYS water quality-impaired waterbodies?		<input type="checkbox"/> Yes <input type="checkbox"/> No						
If yes, name of impaired water body/bodies and basis for listing as impaired: _____								
i. Is the project site in a designated Floodway? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No								
j. Is the project site in the 100-year Floodplain? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No								
k. Is the project site in the 500-year Floodplain? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No								
l. Is the project site located over, or immediately adjoining, a primary, principal or sole source aquifer?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No						
If Yes: i. Name of aquifer: _____								

m. Identify the predominant wildlife species that occupy or use the project site: seagulls _____ squirrels _____		_____
n. Does the project site contain a designated significant natural community? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes: i. Describe the habitat/community (composition, function, and basis for designation): _____		
ii. Source(s) of description or evaluation: _____		
iii. Extent of community/habitat: • Currently: _____ acres • Following completion of project as proposed: _____ acres • Gain or loss (indicate + or -): _____ acres		
o. Does project site contain any species of plant or animal that is listed by the federal government or NYS as endangered or threatened, or does it contain any areas identified as habitat for an endangered or threatened species? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes: i. Species and listing (endangered or threatened): _____		
p. Does the project site contain any species of plant or animal that is listed by NYS as rare, or as a species of special concern? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes: i. Species and listing: _____		
q. Is the project site or adjoining area currently used for hunting, trapping, fishing or shell fishing? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, give a brief description of how the proposed action may affect that use: _____		
E.3. Designated Public Resources On or Near Project Site		
a. Is the project site, or any portion of it, located in a designated agricultural district certified pursuant to Agriculture and Markets Law, Article 25-AA, Section 303 and 304? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes, provide county plus district name/number: _____		
b. Are agricultural lands consisting of highly productive soils present? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No i. If Yes: acreage(s) on project site? _____ ii. Source(s) of soil rating(s): _____		
c. Does the project site contain all or part of, or is it substantially contiguous to, a registered National Natural Landmark? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes: i. Nature of the natural landmark: <input type="checkbox"/> Biological Community <input type="checkbox"/> Geological Feature ii. Provide brief description of landmark, including values behind designation and approximate size/extent: _____		
d. Is the project site located in or does it adjoin a state listed Critical Environmental Area? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes: i. CEA name: _____ ii. Basis for designation: _____ iii. Designating agency and date: _____		

e. Does the project site contain, or is it substantially contiguous to, a building, archaeological site, or district which is listed on the National or State Register of Historic Places, or that has been determined by the Commissioner of the NYS Office of Parks, Recreation and Historic Preservation to be eligible for listing on the State Register of Historic Places? Yes No

If Yes:

i. Nature of historic/archaeological resource: Archaeological Site Historic Building or District

ii. Name: _____

iii. Brief description of attributes on which listing is based:

f. Is the project site, or any portion of it, located in or adjacent to an area designated as sensitive for archaeological sites on the NY State Historic Preservation Office (SHPO) archaeological site inventory? Yes No

g. Have additional archaeological or historic site(s) or resources been identified on the project site? Yes No

If Yes:

i. Describe possible resource(s): _____

ii. Basis for identification: _____

h. Is the project site within five miles of any officially designated and publicly accessible federal, state, or local scenic or aesthetic resource? Yes No

If Yes:

i. Identify resource: _____

ii. Nature of, or basis for, designation (e.g., established highway overlook, state or local park, state historic trail or scenic byway, etc.): _____

iii. Distance between project and resource: _____ miles.

i. Is the project site located within a designated river corridor under the Wild, Scenic and Recreational Rivers Program 6 NYCRR 666? Yes No

If Yes:

i. Identify the name of the river and its designation: Susquehanna Watershed

ii. Is the activity consistent with development restrictions contained in 6NYCRR Part 666? Yes No

F. Additional Information

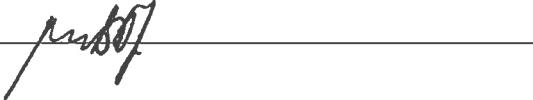
Attach any additional information which may be needed to clarify your project.

If you have identified any adverse impacts which could be associated with your proposal, please describe those impacts plus any measures which you propose to avoid or minimize them.

G. Verification

I certify that the information provided is true to the best of my knowledge.

Applicant/Sponsor Name iSpice, LLC Date July 3, 2023

Signature  Title VP Finance

Full Environmental Assessment Form
Part 2 - Identification of Potential Project Impacts

Project :

Date :

Part 2 is to be completed by the lead agency. Part 2 is designed to help the lead agency inventory all potential resources that could be affected by a proposed project or action. We recognize that the lead agency's reviewer(s) will not necessarily be environmental professionals. So, the questions are designed to walk a reviewer through the assessment process by providing a series of questions that can be answered using the information found in Part 1. To further assist the lead agency in completing Part 2, the form identifies the most relevant questions in Part 1 that will provide the information needed to answer the Part 2 question. When Part 2 is completed, the lead agency will have identified the relevant environmental areas that may be impacted by the proposed activity.

If the lead agency is a state agency **and** the action is in any Coastal Area, complete the Coastal Assessment Form before proceeding with this assessment.

Tips for completing Part 2:

- Review all of the information provided in Part 1.
- Review any application, maps, supporting materials and the Full EAF Workbook.
- Answer each of the 18 questions in Part 2.
- If you answer “**Yes**” to a numbered question, please complete all the questions that follow in that section.
- If you answer “**No**” to a numbered question, move on to the next numbered question.
- Check appropriate column to indicate the anticipated size of the impact.
- Proposed projects that would exceed a numeric threshold contained in a question should result in the reviewing agency checking the box “Moderate to large impact may occur.”
- The reviewer is not expected to be an expert in environmental analysis.
- If you are not sure or undecided about the size of an impact, it may help to review the sub-questions for the general question and consult the workbook.
- When answering a question consider all components of the proposed activity, that is, the “whole action”.
- Consider the possibility for long-term and cumulative impacts as well as direct impacts.
- Answer the question in a reasonable manner considering the scale and context of the project.

1. Impact on Land		<input type="checkbox"/> NO	<input type="checkbox"/> YES	
<p>Proposed action may involve construction on, or physical alteration of, the land surface of the proposed site. (See Part 1. D.1)</p> <p><i>If “Yes”, answer questions a - j. If “No”, move on to Section 2.</i></p>				
		Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may involve construction on land where depth to water table is less than 3 feet.		E2d	<input type="checkbox"/>	<input type="checkbox"/>
b. The proposed action may involve construction on slopes of 15% or greater.		E2f	<input type="checkbox"/>	<input type="checkbox"/>
c. The proposed action may involve construction on land where bedrock is exposed, or generally within 5 feet of existing ground surface.		E2a	<input type="checkbox"/>	<input type="checkbox"/>
d. The proposed action may involve the excavation and removal of more than 1,000 tons of natural material.		D2a	<input type="checkbox"/>	<input type="checkbox"/>
e. The proposed action may involve construction that continues for more than one year or in multiple phases.		D1e	<input type="checkbox"/>	<input type="checkbox"/>
f. The proposed action may result in increased erosion, whether from physical disturbance or vegetation removal (including from treatment by herbicides).		D2e, D2q	<input type="checkbox"/>	<input type="checkbox"/>
g. The proposed action is, or may be, located within a Coastal Erosion hazard area.		B1i	<input type="checkbox"/>	<input type="checkbox"/>
h. Other impacts: _____			<input type="checkbox"/>	<input type="checkbox"/>

2. Impact on Geological Features

The proposed action may result in the modification or destruction of, or inhibit access to, any unique or unusual land forms on the site (e.g., cliffs, dunes, minerals, fossils, caves). (See Part 1. E.2.g)

NO YES

If "Yes", answer questions a - c. If "No", move on to Section 3.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. Identify the specific land form(s) attached: _____ _____	E2g	<input type="checkbox"/>	<input type="checkbox"/>
b. The proposed action may affect or is adjacent to a geological feature listed as a registered National Natural Landmark. Specific feature: _____	E3c	<input type="checkbox"/>	<input type="checkbox"/>
c. Other impacts: _____ _____		<input type="checkbox"/>	<input type="checkbox"/>

3. Impacts on Surface Water

The proposed action may affect one or more wetlands or other surface water bodies (e.g., streams, rivers, ponds or lakes). (See Part 1. D.2, E.2.h)

NO YES

If "Yes", answer questions a - l. If "No", move on to Section 4.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may create a new water body.	D2b, D1h	<input type="checkbox"/>	<input type="checkbox"/>
b. The proposed action may result in an increase or decrease of over 10% or more than a 10 acre increase or decrease in the surface area of any body of water.	D2b	<input type="checkbox"/>	<input type="checkbox"/>
c. The proposed action may involve dredging more than 100 cubic yards of material from a wetland or water body.	D2a	<input type="checkbox"/>	<input type="checkbox"/>
d. The proposed action may involve construction within or adjoining a freshwater or tidal wetland, or in the bed or banks of any other water body.	E2h	<input type="checkbox"/>	<input type="checkbox"/>
e. The proposed action may create turbidity in a waterbody, either from upland erosion, runoff or by disturbing bottom sediments.	D2a, D2h	<input type="checkbox"/>	<input type="checkbox"/>
f. The proposed action may include construction of one or more intake(s) for withdrawal of water from surface water.	D2c	<input type="checkbox"/>	<input type="checkbox"/>
g. The proposed action may include construction of one or more outfall(s) for discharge of wastewater to surface water(s).	D2d	<input type="checkbox"/>	<input type="checkbox"/>
h. The proposed action may cause soil erosion, or otherwise create a source of stormwater discharge that may lead to siltation or other degradation of receiving water bodies.	D2e	<input type="checkbox"/>	<input type="checkbox"/>
i. The proposed action may affect the water quality of any water bodies within or downstream of the site of the proposed action.	E2h	<input type="checkbox"/>	<input type="checkbox"/>
j. The proposed action may involve the application of pesticides or herbicides in or around any water body.	D2q, E2h	<input type="checkbox"/>	<input type="checkbox"/>
k. The proposed action may require the construction of new, or expansion of existing, wastewater treatment facilities.	D1a, D2d	<input type="checkbox"/>	<input type="checkbox"/>

1. Other impacts: _____		<input type="checkbox"/>	<input type="checkbox"/>
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4. Impact on groundwater

The proposed action may result in new or additional use of ground water, or may have the potential to introduce contaminants to ground water or an aquifer.
(See Part 1. D.2.a, D.2.c, D.2.d, D.2.p, D.2.q, D.2.t)

NO

YES

If "Yes", answer questions a - h. If "No", move on to Section 5.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may require new water supply wells, or create additional demand on supplies from existing water supply wells.	D2c	<input type="checkbox"/>	<input type="checkbox"/>
b. Water supply demand from the proposed action may exceed safe and sustainable withdrawal capacity rate of the local supply or aquifer. Cite Source: _____	D2c	<input type="checkbox"/>	<input type="checkbox"/>
c. The proposed action may allow or result in residential uses in areas without water and sewer services.	D1a, D2c	<input type="checkbox"/>	<input type="checkbox"/>
d. The proposed action may include or require wastewater discharged to groundwater.	D2d, E2l	<input type="checkbox"/>	<input type="checkbox"/>
e. The proposed action may result in the construction of water supply wells in locations where groundwater is, or is suspected to be, contaminated.	D2c, E1f, E1g, E1h	<input type="checkbox"/>	<input type="checkbox"/>
f. The proposed action may require the bulk storage of petroleum or chemical products over ground water or an aquifer.	D2p, E2l	<input type="checkbox"/>	<input type="checkbox"/>
g. The proposed action may involve the commercial application of pesticides within 100 feet of potable drinking water or irrigation sources.	E2h, D2q, E2l, D2c	<input type="checkbox"/>	<input type="checkbox"/>
h. Other impacts: _____		<input type="checkbox"/>	<input type="checkbox"/>

5. Impact on Flooding

The proposed action may result in development on lands subject to flooding.
(See Part 1. E.2)

NO

YES

If "Yes", answer questions a - g. If "No", move on to Section 6.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may result in development in a designated floodway.	E2i	<input type="checkbox"/>	<input type="checkbox"/>
b. The proposed action may result in development within a 100 year floodplain.	E2j	<input type="checkbox"/>	<input type="checkbox"/>
c. The proposed action may result in development within a 500 year floodplain.	E2k	<input type="checkbox"/>	<input type="checkbox"/>
d. The proposed action may result in, or require, modification of existing drainage patterns.	D2b, D2e	<input type="checkbox"/>	<input type="checkbox"/>
e. The proposed action may change flood water flows that contribute to flooding.	D2b, E2i, E2j, E2k	<input type="checkbox"/>	<input type="checkbox"/>
f. If there is a dam located on the site of the proposed action, is the dam in need of repair, or upgrade?	E1e	<input type="checkbox"/>	<input type="checkbox"/>

g. Other impacts: _____		<input type="checkbox"/>	<input type="checkbox"/>
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6. Impacts on Air

The proposed action may include a state regulated air emission source.

(See Part 1. D.2.f., D.2.h, D.2.g)

If "Yes", answer questions a - f. If "No", move on to Section 7.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. If the proposed action requires federal or state air emission permits, the action may also emit one or more greenhouse gases at or above the following levels: i. More than 1000 tons/year of carbon dioxide (CO ₂) ii. More than 3.5 tons/year of nitrous oxide (N ₂ O) iii. More than 1000 tons/year of carbon equivalent of perfluorocarbons (PFCs) iv. More than .045 tons/year of sulfur hexafluoride (SF ₆) v. More than 1000 tons/year of carbon dioxide equivalent of hydrochlorofluorocarbons (HFCs) emissions vi. 43 tons/year or more of methane	D2g D2g D2g D2g D2g D2h	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
b. The proposed action may generate 10 tons/year or more of any one designated hazardous air pollutant, or 25 tons/year or more of any combination of such hazardous air pollutants.	D2g	<input type="checkbox"/>	<input type="checkbox"/>
c. The proposed action may require a state air registration, or may produce an emissions rate of total contaminants that may exceed 5 lbs. per hour, or may include a heat source capable of producing more than 10 million BTU's per hour.	D2f, D2g	<input type="checkbox"/>	<input type="checkbox"/>
d. The proposed action may reach 50% of any of the thresholds in "a" through "c", above.	D2g	<input type="checkbox"/>	<input type="checkbox"/>
e. The proposed action may result in the combustion or thermal treatment of more than 1 ton of refuse per hour.	D2s	<input type="checkbox"/>	<input type="checkbox"/>
f. Other impacts: _____		<input type="checkbox"/>	<input type="checkbox"/>

7. Impact on Plants and Animals

The proposed action may result in a loss of flora or fauna. (See Part 1. E.2. m.-q.)

If "Yes", answer questions a - j. If "No", move on to Section 8.

NO YES

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may cause reduction in population or loss of individuals of any threatened or endangered species, as listed by New York State or the Federal government, that use the site, or are found on, over, or near the site.	E2o	<input type="checkbox"/>	<input type="checkbox"/>
b. The proposed action may result in a reduction or degradation of any habitat used by any rare, threatened or endangered species, as listed by New York State or the federal government.	E2o	<input type="checkbox"/>	<input type="checkbox"/>
c. The proposed action may cause reduction in population, or loss of individuals, of any species of special concern or conservation need, as listed by New York State or the Federal government, that use the site, or are found on, over, or near the site.	E2p	<input type="checkbox"/>	<input type="checkbox"/>
d. The proposed action may result in a reduction or degradation of any habitat used by any species of special concern and conservation need, as listed by New York State or the Federal government.	E2p	<input type="checkbox"/>	<input type="checkbox"/>

e. The proposed action may diminish the capacity of a registered National Natural Landmark to support the biological community it was established to protect.	E3c	<input type="checkbox"/>	<input type="checkbox"/>
f. The proposed action may result in the removal of, or ground disturbance in, any portion of a designated significant natural community. Source: _____	E2n	<input type="checkbox"/>	<input type="checkbox"/>
g. The proposed action may substantially interfere with nesting/breeding, foraging, or over-wintering habitat for the predominant species that occupy or use the project site.	E2m	<input type="checkbox"/>	<input type="checkbox"/>
h. The proposed action requires the conversion of more than 10 acres of forest, grassland or any other regionally or locally important habitat. Habitat type & information source: _____	E1b	<input type="checkbox"/>	<input type="checkbox"/>
i. Proposed action (commercial, industrial or recreational projects, only) involves use of herbicides or pesticides.	D2q	<input type="checkbox"/>	<input type="checkbox"/>
j. Other impacts: _____		<input type="checkbox"/>	<input type="checkbox"/>

8. Impact on Agricultural Resources

The proposed action may impact agricultural resources. (See Part 1. E.3.a. and b.)

If "Yes", answer questions a - h. If "No", move on to Section 9.

NO

YES

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may impact soil classified within soil group 1 through 4 of the NYS Land Classification System.	E2c, E3b	<input type="checkbox"/>	<input type="checkbox"/>
b. The proposed action may sever, cross or otherwise limit access to agricultural land (includes cropland, hayfields, pasture, vineyard, orchard, etc.).	E1a, Elb	<input type="checkbox"/>	<input type="checkbox"/>
c. The proposed action may result in the excavation or compaction of the soil profile of active agricultural land.	E3b	<input type="checkbox"/>	<input type="checkbox"/>
d. The proposed action may irreversibly convert agricultural land to non-agricultural uses, either more than 2.5 acres if located in an Agricultural District, or more than 10 acres if not within an Agricultural District.	E1b, E3a	<input type="checkbox"/>	<input type="checkbox"/>
e. The proposed action may disrupt or prevent installation of an agricultural land management system.	E1a, E1b	<input type="checkbox"/>	<input type="checkbox"/>
f. The proposed action may result, directly or indirectly, in increased development potential or pressure on farmland.	C2c, C3, D2c, D2d	<input type="checkbox"/>	<input type="checkbox"/>
g. The proposed project is not consistent with the adopted municipal Farmland Protection Plan.	C2c	<input type="checkbox"/>	<input type="checkbox"/>
h. Other impacts: _____		<input type="checkbox"/>	<input type="checkbox"/>

9. Impact on Aesthetic Resources

The land use of the proposed action are obviously different from, or are in sharp contrast to, current land use patterns between the proposed project and a scenic or aesthetic resource. (Part 1. E.1.a, E.1.b, E.3.h.)

If "Yes", answer questions a - g. If "No", go to Section 10.

NO YES

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. Proposed action may be visible from any officially designated federal, state, or local scenic or aesthetic resource.	E3h	<input type="checkbox"/>	<input type="checkbox"/>
b. The proposed action may result in the obstruction, elimination or significant screening of one or more officially designated scenic views.	E3h, C2b	<input type="checkbox"/>	<input type="checkbox"/>
c. The proposed action may be visible from publicly accessible vantage points: i. Seasonally (e.g., screened by summer foliage, but visible during other seasons) ii. Year round	E3h	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
d. The situation or activity in which viewers are engaged while viewing the proposed action is: i. Routine travel by residents, including travel to and from work ii. Recreational or tourism based activities	E3h E2q, E1c	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
e. The proposed action may cause a diminishment of the public enjoyment and appreciation of the designated aesthetic resource.	E3h	<input type="checkbox"/>	<input type="checkbox"/>
f. There are similar projects visible within the following distance of the proposed project: 0-1/2 mile 1/2 - 3 mile 3-5 mile 5+ mile	D1a, E1a, D1f, D1g	<input type="checkbox"/>	<input type="checkbox"/>
g. Other impacts: _____		<input type="checkbox"/>	<input type="checkbox"/>

10. Impact on Historic and Archeological Resources

The proposed action may occur in or adjacent to a historic or archaeological resource. (Part 1. E.3.e, f. and g.)

If "Yes", answer questions a - e. If "No", go to Section 11.

NO YES

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may occur wholly or partially within, or substantially contiguous to, any buildings, archaeological site or district which is listed on the National or State Register of Historical Places, or that has been determined by the Commissioner of the NYS Office of Parks, Recreation and Historic Preservation to be eligible for listing on the State Register of Historic Places.	E3e	<input type="checkbox"/>	<input type="checkbox"/>
b. The proposed action may occur wholly or partially within, or substantially contiguous to, an area designated as sensitive for archaeological sites on the NY State Historic Preservation Office (SHPO) archaeological site inventory.	E3f	<input type="checkbox"/>	<input type="checkbox"/>
c. The proposed action may occur wholly or partially within, or substantially contiguous to, an archaeological site not included on the NY SHPO inventory. Source: _____	E3g	<input type="checkbox"/>	<input type="checkbox"/>

d. Other impacts: _____		<input type="checkbox"/>	<input type="checkbox"/>
e. If any of the above (a-d) are answered “Moderate to large impact may occur”, continue with the following questions to help support conclusions in Part 3:			
i. The proposed action may result in the destruction or alteration of all or part of the site or property.	E3e, E3g, E3f	<input type="checkbox"/>	<input type="checkbox"/>
ii. The proposed action may result in the alteration of the property’s setting or integrity.	E3e, E3f, E3g, E1a, E1b	<input type="checkbox"/>	<input type="checkbox"/>
iii. The proposed action may result in the introduction of visual elements which are out of character with the site or property, or may alter its setting.	E3e, E3f, E3g, E3h, C2, C3	<input type="checkbox"/>	<input type="checkbox"/>

11. Impact on Open Space and Recreation

The proposed action may result in a loss of recreational opportunities or a reduction of an open space resource as designated in any adopted municipal open space plan.

(See Part 1. C.2.c, E.1.c., E.2.q.)

If “Yes”, answer questions a - e. If “No”, go to Section 12.

NO YES

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may result in an impairment of natural functions, or “ecosystem services”, provided by an undeveloped area, including but not limited to stormwater storage, nutrient cycling, wildlife habitat.	D2e, E1b E2h, E2m, E2o, E2n, E2p	<input type="checkbox"/>	<input type="checkbox"/>
b. The proposed action may result in the loss of a current or future recreational resource.	C2a, E1c, C2c, E2q	<input type="checkbox"/>	<input type="checkbox"/>
c. The proposed action may eliminate open space or recreational resource in an area with few such resources.	C2a, C2c E1c, E2q	<input type="checkbox"/>	<input type="checkbox"/>
d. The proposed action may result in loss of an area now used informally by the community as an open space resource.	C2c, E1c	<input type="checkbox"/>	<input type="checkbox"/>
e. Other impacts: _____		<input type="checkbox"/>	<input type="checkbox"/>

12. Impact on Critical Environmental Areas

The proposed action may be located within or adjacent to a critical environmental area (CEA). (See Part 1. E.3.d)

If “Yes”, answer questions a - c. If “No”, go to Section 13.

NO YES

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may result in a reduction in the quantity of the resource or characteristic which was the basis for designation of the CEA.	E3d	<input type="checkbox"/>	<input type="checkbox"/>
b. The proposed action may result in a reduction in the quality of the resource or characteristic which was the basis for designation of the CEA.	E3d	<input type="checkbox"/>	<input type="checkbox"/>
c. Other impacts: _____		<input type="checkbox"/>	<input type="checkbox"/>

13. Impact on Transportation

The proposed action may result in a change to existing transportation systems.

NO

YES

(See Part 1. D.2.j)

If "Yes", answer questions a - f. If "No", go to Section 14.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. Projected traffic increase may exceed capacity of existing road network.	D2j	<input type="checkbox"/>	<input type="checkbox"/>
b. The proposed action may result in the construction of paved parking area for 500 or more vehicles.	D2j	<input type="checkbox"/>	<input type="checkbox"/>
c. The proposed action will degrade existing transit access.	D2j	<input type="checkbox"/>	<input type="checkbox"/>
d. The proposed action will degrade existing pedestrian or bicycle accommodations.	D2j	<input type="checkbox"/>	<input type="checkbox"/>
e. The proposed action may alter the present pattern of movement of people or goods.	D2j	<input type="checkbox"/>	<input type="checkbox"/>
f. Other impacts: _____		<input type="checkbox"/>	<input type="checkbox"/>

14. Impact on Energy

The proposed action may cause an increase in the use of any form of energy.

NO

YES

(See Part 1. D.2.k)

If "Yes", answer questions a - e. If "No", go to Section 15.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action will require a new, or an upgrade to an existing, substation.	D2k	<input type="checkbox"/>	<input type="checkbox"/>
b. The proposed action will require the creation or extension of an energy transmission or supply system to serve more than 50 single or two-family residences or to serve a commercial or industrial use.	D1f, D1q, D2k	<input type="checkbox"/>	<input type="checkbox"/>
c. The proposed action may utilize more than 2,500 MWhrs per year of electricity.	D2k	<input type="checkbox"/>	<input type="checkbox"/>
d. The proposed action may involve heating and/or cooling of more than 100,000 square feet of building area when completed.	D1g	<input type="checkbox"/>	<input type="checkbox"/>
e. Other Impacts: _____			

15. Impact on Noise, Odor, and Light

The proposed action may result in an increase in noise, odors, or outdoor lighting.

NO

YES

(See Part 1. D.2.m., n., and o.)

If "Yes", answer questions a - f. If "No", go to Section 16.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may produce sound above noise levels established by local regulation.	D2m	<input type="checkbox"/>	<input type="checkbox"/>
b. The proposed action may result in blasting within 1,500 feet of any residence, hospital, school, licensed day care center, or nursing home.	D2m, E1d	<input type="checkbox"/>	<input type="checkbox"/>
c. The proposed action may result in routine odors for more than one hour per day.	D2o	<input type="checkbox"/>	<input type="checkbox"/>

d. The proposed action may result in light shining onto adjoining properties.	D2n	<input type="checkbox"/>	<input type="checkbox"/>
e. The proposed action may result in lighting creating sky-glow brighter than existing area conditions.	D2n, E1a	<input type="checkbox"/>	<input type="checkbox"/>
f. Other impacts: _____		<input type="checkbox"/>	<input type="checkbox"/>

16. Impact on Human Health

The proposed action may have an impact on human health from exposure to new or existing sources of contaminants. (See Part 1.D.2.q., E.1. d. f. g. and h.)

If "Yes", answer questions a - m. If "No", go to Section 17.

NO YES

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action is located within 1500 feet of a school, hospital, licensed day care center, group home, nursing home or retirement community.	E1d	<input type="checkbox"/>	<input type="checkbox"/>
b. The site of the proposed action is currently undergoing remediation.	E1g, E1h	<input type="checkbox"/>	<input type="checkbox"/>
c. There is a completed emergency spill remediation, or a completed environmental site remediation on, or adjacent to, the site of the proposed action.	E1g, E1h	<input type="checkbox"/>	<input type="checkbox"/>
d. The site of the action is subject to an institutional control limiting the use of the property (e.g., easement or deed restriction).	E1g, E1h	<input type="checkbox"/>	<input type="checkbox"/>
e. The proposed action may affect institutional control measures that were put in place to ensure that the site remains protective of the environment and human health.	E1g, E1h	<input type="checkbox"/>	<input type="checkbox"/>
f. The proposed action has adequate control measures in place to ensure that future generation, treatment and/or disposal of hazardous wastes will be protective of the environment and human health.	D2t	<input type="checkbox"/>	<input type="checkbox"/>
g. The proposed action involves construction or modification of a solid waste management facility.	D2q, E1f	<input type="checkbox"/>	<input type="checkbox"/>
h. The proposed action may result in the unearthing of solid or hazardous waste.	D2q, E1f	<input type="checkbox"/>	<input type="checkbox"/>
i. The proposed action may result in an increase in the rate of disposal, or processing, of solid waste.	D2r, D2s	<input type="checkbox"/>	<input type="checkbox"/>
j. The proposed action may result in excavation or other disturbance within 2000 feet of a site used for the disposal of solid or hazardous waste.	E1f, E1g E1h	<input type="checkbox"/>	<input type="checkbox"/>
k. The proposed action may result in the migration of explosive gases from a landfill site to adjacent off site structures.	E1f, E1g	<input type="checkbox"/>	<input type="checkbox"/>
l. The proposed action may result in the release of contaminated leachate from the project site.	D2s, E1f, D2r	<input type="checkbox"/>	<input type="checkbox"/>
m. Other impacts: _____			

17. Consistency with Community Plans

The proposed action is not consistent with adopted land use plans.

(See Part 1. C.1, C.2. and C.3.)

If "Yes", answer questions a - h. If "No", go to Section 18.

NO

YES

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action's land use components may be different from, or in sharp contrast to, current surrounding land use pattern(s).	C2, C3, D1a E1a, E1b	<input type="checkbox"/>	<input type="checkbox"/>
b. The proposed action will cause the permanent population of the city, town or village in which the project is located to grow by more than 5%.	C2	<input type="checkbox"/>	<input type="checkbox"/>
c. The proposed action is inconsistent with local land use plans or zoning regulations.	C2, C2, C3	<input type="checkbox"/>	<input type="checkbox"/>
d. The proposed action is inconsistent with any County plans, or other regional land use plans.	C2, C2	<input type="checkbox"/>	<input type="checkbox"/>
e. The proposed action may cause a change in the density of development that is not supported by existing infrastructure or is distant from existing infrastructure.	C3, D1c, D1d, D1f, D1d, Elb	<input type="checkbox"/>	<input type="checkbox"/>
f. The proposed action is located in an area characterized by low density development that will require new or expanded public infrastructure.	C4, D2c, D2d D2j	<input type="checkbox"/>	<input type="checkbox"/>
g. The proposed action may induce secondary development impacts (e.g., residential or commercial development not included in the proposed action)	C2a	<input type="checkbox"/>	<input type="checkbox"/>
h. Other: _____		<input type="checkbox"/>	<input type="checkbox"/>

18. Consistency with Community Character

The proposed project is inconsistent with the existing community character.

NO

YES

(See Part 1. C.2, C.3, D.2, E.3)

If "Yes", answer questions a - g. If "No", proceed to Part 3.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may replace or eliminate existing facilities, structures, or areas of historic importance to the community.	E3e, E3f, E3g	<input type="checkbox"/>	<input type="checkbox"/>
b. The proposed action may create a demand for additional community services (e.g. schools, police and fire)	C4	<input type="checkbox"/>	<input type="checkbox"/>
c. The proposed action may displace affordable or low-income housing in an area where there is a shortage of such housing.	C2, C3, D1f D1g, E1a	<input type="checkbox"/>	<input type="checkbox"/>
d. The proposed action may interfere with the use or enjoyment of officially recognized or designated public resources.	C2, E3	<input type="checkbox"/>	<input type="checkbox"/>
e. The proposed action is inconsistent with the predominant architectural scale and character.	C2, C3	<input type="checkbox"/>	<input type="checkbox"/>
f. Proposed action is inconsistent with the character of the existing natural landscape.	C2, C3 E1a, E1b E2g, E2h	<input type="checkbox"/>	<input type="checkbox"/>
g. Other impacts: _____		<input type="checkbox"/>	<input type="checkbox"/>

Full Environmental Assessment Form
Part 3 - Evaluation of the Magnitude and Importance of Project Impacts
and
Determination of Significance

Part 3 provides the reasons in support of the determination of significance. The lead agency must complete Part 3 for every question in Part 2 where the impact has been identified as potentially moderate to large or where there is a need to explain why a particular element of the proposed action will not, or may, result in a significant adverse environmental impact.

Based on the analysis in Part 3, the lead agency must decide whether to require an environmental impact statement to further assess the proposed action or whether available information is sufficient for the lead agency to conclude that the proposed action will not have a significant adverse environmental impact. By completing the certification on the next page, the lead agency can complete its determination of significance.

Reasons Supporting This Determination:

To complete this section:

- Identify the impact based on the Part 2 responses and describe its magnitude. Magnitude considers factors such as severity, size or extent of an impact.
- Assess the importance of the impact. Importance relates to the geographic scope, duration, probability of the impact occurring, number of people affected by the impact and any additional environmental consequences if the impact were to occur.
- The assessment should take into consideration any design element or project changes.
- Repeat this process for each Part 2 question where the impact has been identified as potentially moderate to large or where there is a need to explain why a particular element of the proposed action will not, or may, result in a significant adverse environmental impact.
- Provide the reason(s) why the impact may, or will not, result in a significant adverse environmental impact
- For Conditional Negative Declarations identify the specific condition(s) imposed that will modify the proposed action so that no significant adverse environmental impacts will result.
- Attach additional sheets, as needed.

Determination of Significance - Type 1 and Unlisted Actions

SEQR Status: Type 1 Unlisted

Identify portions of EAF completed for this Project: Part 1 Part 2 Part 3

Upon review of the information recorded on this EAF, as noted, plus this additional support information

and considering both the magnitude and importance of each identified potential impact, it is the conclusion of the _____ as lead agency that:

A. This project will result in no significant adverse impacts on the environment, and, therefore, an environmental impact statement need not be prepared. Accordingly, this negative declaration is issued.

B. Although this project could have a significant adverse impact on the environment, that impact will be avoided or substantially mitigated because of the following conditions which will be required by the lead agency:

There will, therefore, be no significant adverse impacts from the project as conditioned, and, therefore, this conditioned negative declaration is issued. A conditioned negative declaration may be used only for UNLISTED actions (see 6 NYCRR 617.7(d)).

C. This Project may result in one or more significant adverse impacts on the environment, and an environmental impact statement must be prepared to further assess the impact(s) and possible mitigation and to explore alternatives to avoid or reduce those impacts. Accordingly, this positive declaration is issued.

Name of Action:

Name of Lead Agency:

Name of Responsible Officer in Lead Agency:

Title of Responsible Officer:

Signature of Responsible Officer in Lead Agency:

Date:

Signature of Preparer (if different from Responsible Officer)

Date:

For Further Information:

Contact Person:

Address:

Telephone Number:

E-mail:

For Type 1 Actions and Conditioned Negative Declarations, a copy of this Notice is sent to:

Chief Executive Officer of the political subdivision in which the action will be principally located (e.g., Town / City / Village of Other involved agencies (if any)

Applicant (if any)

Environmental Notice Bulletin: <http://www.dec.ny.gov/enb/enb.html>



Cortland County
Industrial Development Agency

1-spice-SEQR Resolution

A regular meeting of Cortland County Industrial Development Agency was convened in public session at the offices of the Agency located at 40 Main Street, Suite A, in the City of Cortland, Cortland County, New York on October 10, 2023 at 12:00 o'clock p.m., local time.

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

PRESENT:

Michael McMahon	Chairman
Stephen Compagni	Vice Chairman
Clinton Brooks	Secretary
John O. Reagan	Treasurer
Johanna Ames	Member
Kathleen Burke	Member
Donald Richards	Member

ABSENT:

FOLLOWING PERSONS WERE ALSO PRESENT:

Brendan O'Bryan	Executive Director
Karen Niday	Chief Financial Officer
Eric J. Mulvihill	Community Relations Specialist
John P. Sidd, Esq.	Agency Counsel

The following resolution was offered by _____, seconded by _____, to wit:

Resolution No. _____

RESOLUTION DETERMINING THAT AN ACTION TO
UNDERTAKE AN INDUSTRIAL PROJECT FOR iSPICE, LLC
WILL NOT HAVE A SIGNIFICANT ADVERSE
ENVIRONMENTAL IMPACT.

WHEREAS, Cortland County Industrial Development Agency ("Agency") is authorized and empowered by the provisions of Chapter 1030 of the 1969 Laws of New York, constituting Title 1 of Article 18-A of the General Municipal Law, Chapter 24 of the Consolidated Laws of New York, as amended ("Enabling Act") and Chapter 77 of the 1974 Laws of New York, as amended, constituting Section 902 of said General Municipal Law (said Chapter and the Enabling Act being hereinafter collectively referred to as the "Act") to promote, develop, encourage and assist in the acquiring, constructing, reconstructing, improving, maintaining, equipping and furnishing of commercial facilities, among others, for the purpose of promoting, attracting and developing economically

sound commerce and industry to advance the job opportunities, health, general prosperity and economic welfare of the people of the State of New York, to improve their prosperity and standard of living, and to prevent unemployment and economic deterioration; and

WHEREAS, to accomplish its stated purposes, the Agency is authorized and empowered under the Act to acquire, construct, reconstruct and install one or more "projects" (as defined in the Act) or to cause said projects to be acquired, constructed, reconstructed, and installed, and to convey said projects or to lease said projects with the obligation to purchase; and

WHEREAS, iSpice, LLC ("Company") has presented an application (the "Application") to the Agency, a copy of which was presented at this meeting and copies of which are on file at the office of the Agency, requesting that the Agency consider undertaking a project ("Project") consisting of the following: (A)(1) the acquisition of a leasehold interest in approximately 21.78 acres of land ("Land") located on Central Avenue, Elm Street, East Court Street and Dio Way in the City of Cortland, Cortland County, New York; (2) the renovation of an existing commercial building on the Land containing approximately 481,000 square feet of manufacturing, warehouse and office space and a 26,000 square foot out building (collectively, "Facility"); (3) the acquisition and installation therein and thereon of certain furnishings, fixtures and equipment including bottle sorters, augers, bottle filling machine equipment, cappers, labelers, conveyors, tray making machines, assemblers, shrink wrappers, palletizers, mixers and blenders ("Equipment"), all of the foregoing to constitute a facility used for the storage, warehousing, grinding, mixing and packaging of herbs, spices and seasonings to be operated by the Company (the Land, the Facility and the Equipment being collectively referred to as the "Project Facility"); (B) the granting of certain "financial assistance" (within the meaning of Section 854(14) of the Act) with respect to the foregoing, including potential exemptions from certain sales taxes, real estate transfer taxes, mortgage recording taxes and real property taxes (collectively, the "Financial Assistance"); and (C) the lease (with an obligation to purchase) or sale of the Project Facility to the Company or such other person as may be designated by the Company agreed upon by the Agency; and

WHEREAS, pursuant to Article 8 of the Environmental Conservation Law, Chapter 43-B of the Consolidated Laws of New York, as amended ("SEQRA") and the regulations adopted pursuant thereto by the Department of Environmental Conservation of the State of New York, being 6 NYCRR Part 617, as amended ("SEQRA Regulations"), the Agency desires to determine whether the Project may have a significant adverse environmental impact therefore requiring the preparation of an environmental impact statement; and

WHEREAS, to aid the Agency in determining whether the Project may have a significant adverse impact upon the environment, the Company has completed and submitted to the Agency Part 1 of a Full Environmental Assessment Form ("Full EAF") for the Project, which was presented to and reviewed by the Agency at this meeting and prior to this meeting, a copy of which is on file at the office of the Agency; and

WHEREAS, the Agency has examined the Application, Part 1 of the Full EAF, and classified the proposed Project as an "Unlisted Action" subject to SEQR; and

WHEREAS, the Agency desires to establish itself as "Lead Agency" for purposes of the required SEQR review of the Project; and

WHEREAS, coordinated review of an Unlisted Action with other involved agencies is not mandated by the SEQRA Regulations; and

WHEREAS, the Agency, having reviewed the proposed action, has completed a Full EAF Part 2 for the Project and makes the following findings and determination of significance with respect to the Project;

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

Section 1. Based upon the Agency's examination of the Application, its review of Part 1 of the Full EAF and completion of Part 2 of the Full EAF, its consideration of the criteria for determining the significance of the action contained in Section 617.7(c) of the SEQRA Regulations, and the Agency's knowledge of the area surrounding the Project Facility and such further investigation of the Project and its environmental effects as the Agency has deemed appropriate, has identified the relevant areas of environmental inquiry and taken the required "hard look" at such areas. As a result, the Agency makes the following findings with respect to the Project, which together are intended to constitute a written elaboration for its determination:

A. The Project is an "Unlisted Action" as defined in the SEQRA Regulations and, therefore, is subject to SEQRA. Coordinated review and notification of other involved agencies is not required for Unlisted Actions and will not be conducted for the Project by the Agency. Other involved agencies must make their own determination of significance with respect to SEQRA.

B. The Project consists of the following: (A)(1) the acquisition of a leasehold interest in approximately 21.78 acres of land (the "Land") located on Central Avenue, Elm Street, East Court Street and Dio Way in the City of Cortland, Cortland County, New York; (2) the renovation of an existing commercial building on the Land containing approximately 481,000 square feet of manufacturing, warehouse and office space and a 26,000 square foot out building (collectively, the "Facility"); (3) the acquisition and installation therein and thereon of certain furnishings, fixtures and equipment including bottle sorters, augers, bottle filling machine equipment, cappers, labelers, conveyors, tray making machines, assemblers, shrink wrappers, palletizers, mixers and blenders (the "Equipment"), all of the foregoing to constitute a facility used for the storage, warehousing, grinding, mixing and packaging of herbs, spices and seasonings to be operated by the Company (the Land, the Facility and the Equipment being collectively referred to as the "Project Facility"); (B) the granting of certain "financial assistance" (within the meaning of Section 854(14) of the Act) with respect to the foregoing, including

potential exemptions from certain sales taxes, real estate transfer taxes, mortgage recording taxes and real property taxes (collectively, the "Financial Assistance"); and (C) the lease (with an obligation to purchase) or sale of the Project Facility to the Company or such other person as may be designated by the Company agreed upon by the Agency; and

C. No potentially large adverse impacts upon the environment are determined by the Agency to exist, based upon its review of Part 1 of the Full EAF, its review and completion of Part 2 of the Full EAF, and its consideration of the criteria for determining significance contained in the SEQRA Regulations, and none are known to the Agency.

D. The Project involves only the acquisition, internal renovation, and reuse of a large existing industrial manufacturing facility. The Project is properly zoned as of right and therefore does not conflict with the community's plans or goals, or community character. Reuse of the Project Facility will prevent it from becoming vacant, thereby avoiding adverse impacts associated with such vacancy, such as becoming an attractive nuisance, creating health and safety impacts, aesthetic impacts, and impact on community character associated with long-term vacancy within a mixed use area.

E. The Facility is served by existing utilities and infrastructure, including public sewer and water. The Project will not differ appreciably from the prior use of the Land and building, and therefore will not cause any substantial adverse change in existing air quality, water quality, traffic, or noise levels.

F. Because the Project will not result in significant physical changes or disturbance to the exterior of this existing building or the Land, the Agency finds that it will not cause significant adverse impacts to natural resources including vegetation or fauna, habitat, threatened or endangered plant or animal species, or any important historical, archeological, architectural, or aesthetic resource. Impacts on the physical environment are determined to be minimal.

G. For all the foregoing reasons, the Agency hereby finds that the Project will not cause or create any significant adverse environmental impacts, and it hereby issues a negative declaration with respect to the Project. The preparation of an environmental impact statement is not required.

Section 2. The Executive Director or the Chief Financial Officer of the Agency are hereby directed to prepare a negative declaration Notice form with respect to the Project, said negative declaration to be substantially in the form and to the effect of the negative declaration attached hereto and incorporating this Resolution, and to cause copies of said negative declaration Notice and Resolution to be: (A) filed in the main office of the Agency, (B) distributed to the Company, and (C) distributed to the chief executive officers of each of the "affected tax jurisdictions" (within the meaning of the Act).

Section 3. This Resolution shall take effect immediately.

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

Michael McMahon	VOTING	_____
Stephen Compagni	VOTING	_____
Clinton Brooks	VOTING	_____
John O. Reagan	VOTING	_____
Johanna Ames	VOTING	_____
Kathleen Burke	VOTING	_____
Donald Richards	VOTING	_____

The foregoing Resolution was thereupon declared and duly adopted.

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

I, the undersigned Secretary of Cortland County Industrial Development Agency (the "Agency"), DO HEREBY CERTIFY, that I have compared the foregoing extract of the minutes of the meeting of the members of the Agency, including the Resolution contained therein, held on October 10, 2023 with the original thereof on file in my office, and that the same is a true and correct copy of such proceedings of the Agency and of such Resolution set forth therein and of the whole of said original so far as the same related to the subject matters therein referred to.

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

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

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Agency this 10th day of October, 2023.

Clinton Brooks, Secretary



Cortland County
Industrial Development Agency

Consideration of
Preliminary Inducement of
benefits - iSpice Foods
Cortland

A regular meeting of Cortland County Industrial Development Agency was convened in public session at the offices of the Agency located at 40 Main Street, Suite A, in the City of Cortland, Cortland County, New York on October 10, 2023 at 12:00 o'clock p.m., local time.

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

PRESENT:

Michael McMahon	Chairman
Stephen Compagni	Vice Chairman
Clinton Brooks	Secretary
John O. Reagan	Treasurer
Johanna Ames	Member
Kathleen Burke	Member
Donald Richards	Member

ABSENT:

FOLLOWING PERSONS WERE ALSO PRESENT:

Brendan O'Bryan	Executive Director
Karen Niday	Chief Financial Officer
Eric J. Mulvihill	Community Relations Specialist
John P. Sidd, Esq.	Agency Counsel

The following resolution was offered by _____, seconded by _____, to wit:

Resolution No. _____

RESOLUTION TAKING PRELIMINARY OFFICIAL ACTION
TOWARD THE ACQUISITION, CONSTRUCTION,
INSTALLATION AND LEASING OF A CERTAIN
COMMERCIAL PROJECT FOR iSPICE, LLC.

WHEREAS, Cortland County Industrial Development Agency ("Agency") is authorized and empowered by the provisions of Chapter 1030 of the 1969 Laws of New York, constituting Title 1 of Article 18-A of the General Municipal Law, Chapter 24 of the Consolidated Laws of New York, as amended ("Enabling Act") and Chapter 77 of the

1974 Laws of New York, as amended, constituting Section 902 of said General Municipal Law (said Chapter and the Enabling Act being hereinafter collectively referred to as the "Act") to promote, develop, encourage and assist in the acquiring, constructing, reconstructing, improving, maintaining, equipping and furnishing of commercial facilities, among others, for the purpose of promoting, attracting and developing economically sound commerce and industry to advance the job opportunities, health, general prosperity and economic welfare of the people of the State of New York, to improve their prosperity and standard of living, and to prevent unemployment and economic deterioration; and

WHEREAS, to accomplish its stated purposes, the Agency is authorized and empowered under the Act to acquire, construct, reconstruct and install one or more "projects" (as defined in the Act) or to cause said projects to be acquired, constructed, reconstructed and installed, and to convey said projects or to lease said projects with the obligation to purchase; and

WHEREAS, iSpice, LLC ("Company") has presented an application (the "Application") to the Agency, a copy of which was presented at this meeting and copies of which are on file at the office of the Agency, requesting that the Agency consider undertaking a project ("Project") consisting of the following: (A)(1) the acquisition of a leasehold interest in approximately 21.78 acres of land ("Land") located on Central Avenue, Elm Street, East Court Street and Dio Way in the City of Cortland, Cortland County, New York; (2) the renovation of an existing commercial building on the Land containing approximately 481,000 square feet of manufacturing, warehouse and office space and a 26,000 square foot out building (collectively, "Facility"); (3) the acquisition and installation therein and thereon of certain furnishings, fixtures and equipment including bottle sorters, augers, bottle filling machine equipment, cappers, labelers, conveyors, tray making machines, assemblers, shrink wrappers, palletizers, mixers and blenders ("Equipment"), all of the foregoing to constitute a facility used for the storage, warehousing, grinding, mixing and packaging of herbs, spices and seasonings to be operated by the Company (the Land, the Facility and the Equipment being collectively referred to as the "Project Facility"); (B) the granting of certain "financial assistance" (within the meaning of Section 854(14) of the Act) with respect to the foregoing, including potential exemptions from certain sales taxes, real estate transfer taxes, mortgage recording taxes and real property taxes (collectively, "Financial Assistance"); and (C) the lease (with an obligation to purchase) or sale of the Project Facility to the Company or such other person as may be designated by the Company agreed upon by the Agency; and

WHEREAS, the Agency has given due consideration to the Application and to representations by the Company that (A) the granting by the Agency of the Financial Assistance with respect to the Project will be an inducement to the Company to undertake the Project in Cortland County, New York, and (B) the completion of the Project Facility will not result in the removal of an industrial or manufacturing plant of the Company or any other proposed occupant of the Project Facility from one area of the State of New York to another area of the State of New York or in the abandonment of a plant or facility

of the Company or any other proposed occupant of the Project Facility located in the State of New York; and

WHEREAS, the Agency desires to encourage the Company to preserve and advance the job opportunities, health, general prosperity and economic welfare of the people of Cortland County, New York by undertaking the Project in Cortland County, New York; and

WHEREAS, pursuant to Article 8 of the Environmental Conservation Law, Chapter 43-B of the Consolidated Laws of New York, as amended ("SEQRA Act"), and the regulations ("Regulations") adopted pursuant thereto by the Department of Environmental Conservation of the State of New York (collectively with the SEQRA Act, "SEQRA"), by resolution adopted by the members of the Agency on October 10, 2023 ("SEQRA Resolution"), the Agency has determined that the Project will not have a significant effect on the environment and, therefore, that an environmental impact statement is not required to be prepared with respect to the Project; and

WHEREAS, pursuant to the Act, any approval of the Project contained herein is contingent upon a determination by the members of the Agency to proceed with the Project following satisfaction of the public hearing and notice requirements and other procedural requirements contained in Section 859-a of the Act that relate to the Project;

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

Section 1. The Agency has reviewed the Application and based upon the representations made by the Company to the Agency in the Application and at this meeting and, based thereon, the Agency hereby makes the following findings and determinations with respect to the Project:

(A) The Project constitutes a "project" within the meaning of the Act; and

(B) The completion of the Project Facility will not result in the removal of an industrial or manufacturing plant of the Company or any other proposed occupant of the Project Facility from one area of the State of New York to another area of the State of New York and the completion of the Project Facility will not result in the abandonment of a plant or facility of a proposed occupant of the Project Facility located in the State of New York; and

(C) The Project Facility will not constitute a project where facilities or property that are primarily used in making retail sales of goods or services to customers who personally visit such facilities constitute more than one-third of the total cost of the Project; and

(D) The granting of the Financial Assistance by the Agency with respect to the Project, through the granting of the various tax exemptions described in

Section 2(D) of this Resolution, will promote the job opportunities, health, general prosperity and economic welfare of the inhabitants of Cortland County, New York and the State of New York and improve their standard of living, and thereby serve the public purposes of the Act; and

(E) Upon compliance with the provisions of the Act, the Agency would then be authorized under the Act to undertake the Project in order to promote the job opportunities, health, general prosperity and economic welfare of the inhabitants of Cortland County, New York and the State of New York and improve their standard of living.

Section 2. If, following full compliance with the requirements of the Act, including the public hearing requirements set forth in Section 859-a of the Act, the Agency adopts a future resolution ("Future Resolution") determining to proceed with the Project and to grant the Financial Assistance with respect thereto and the Company complies with all conditions set forth in the Future Resolution, then the Agency will (A) acquire an interest in the Project Facility from the Company pursuant to a deed, lease agreement or other documentation to be negotiated between the Agency and the Company (the "Acquisition Agreement"); (B) construct the Facility and acquire and install the Equipment in the Facility or elsewhere on the Land; (C) lease (with the obligation to purchase) or sell the Project Facility to the Company pursuant to a lease agreement or an installment sale agreement (hereinafter the "Project Agreement") between the Agency and the Company whereby the Company will be obligated, among other things, (1) to make payments to the Agency in amounts and at times so that such payments will be adequate to enable the Agency to timely pay all amounts due on the Acquisition Agreement and (2) to pay all costs incurred by the Agency with respect to the Project and/or the Project Facility, including all costs of operation and maintenance, all taxes and other governmental charges, any required payments in lieu of taxes and the reasonable fees and expenses incurred by the Agency with respect to or in connection with the Project and/or the Project Facility, and (D) provide the Financial Assistance with respect to the Project, in accordance with the Agency's uniform tax exemption policy, including (1) exemption from mortgage recording taxes with respect to any documents recorded by the Agency with respect to the Project in the Office of the County Clerk of Cortland County, New York or elsewhere, (2) exemption from sales taxes relating to the acquisition, construction and installation of the Project Facility, (3) exemption from deed transfer taxes and real estate transfer gains taxes on real estate transfers to and from the Agency with respect to the Project, and (4) exemption from real estate taxes (but not including special assessments and special ad valorem levies) relating to the Project Facility, subject to the obligation of the Company to make payments in lieu of taxes with respect to the Project Facility.

Section 3. If the Agency adopts the Future Resolution, the undertaking and completing of the Project by the Agency, and the granting of the Financial Assistance with respect to the Project as contemplated by Section 2 of this Resolution, shall be subject to: (A) the determination by the members of the Agency to proceed with the Project following a determination by the members of the Agency that all requirements of SEQRA that relate to the Project have been fulfilled; (B) agreement by the Agency and the

Company on mutually acceptable terms for the conveyance of the Land to the Agency; (C) agreement between the Company and the Agency as to payment by the Company of payments in lieu of taxes with respect to the Project Facility, together with the administrative fee of the Agency with respect to the Project; (D) a determination by the members of the Agency to proceed with the granting of the Financial Assistance with respect to the Project following a determination by the members of the Agency that the public hearing and notice requirements and other procedural requirements contained in Section 859-a of the Act have been complied with; (E) the Agency's uniform tax exemption policy or if any portion of the Financial Assistance to be granted by the Agency with respect to the Project is not consistent with the Agency's uniform tax exemption policy, the Agency must follow the procedures for deviation from such policy set forth in Section 874(b) of the Act prior to granting such portion of the Financial Assistance; and (F) the following additional condition(s): None.

Section 4. The officers, agents and employees of the Agency are hereby authorized, empowered and directed to proceed with the undertakings provided for herein on the part of the Agency and are further authorized to do all such acts and things and to execute all such documents as may be necessary or convenient to carry out and comply with the terms and provisions of this Resolution.

Section 5. John P. Sidd, Esq., of the law firm of Hancock Estabrook LLP is hereby appointed Special Counsel to the Agency with respect to all matters in connection with the Project. Special Counsel for the Agency is hereby authorized, at the expense of the Company, to work with the Company, counsel to the Company and others to prepare for submission to the Agency, all documents necessary to effect the transactions contemplated by this Resolution.

Section 6. Pursuant to Section 875(3) of the Act, the Agency shall recover, recapture, receive, or otherwise obtain from the Company that portion of the Financial Assistance which constitutes state sales and use tax exemptions taken or purported to be taken by the Company to which the Company is not entitled or which are in excess of the amount authorized by the Agency or which are for property or services not authorized by the Agency as part of the Project or were taken by the Company when the Company failed to comply with a material term or condition to use property or services in the manner required by the Agency. The Company shall cooperate with the Agency in its efforts to recover, recapture, receive, or otherwise obtain such state sales and use tax exemptions and shall promptly pay over any such amounts to the Agency. The failure to pay over such amounts to the Agency shall be grounds for the New York State Commissioner of Taxation and Finance to assess and determine state sales and use taxes due from the Company under Article 28 of the Tax Law of the State of New York, together with any relevant penalties and interest due on such amounts.

Section 7. The Executive Director and the Chief Financial Officer of the Agency, prior to the granting of any Financial Assistance with respect to the Project, after consultation with Special Counsel, are authorized (A) to establish a time, date and place for a public hearing of the Agency to hear all persons interested in the location and nature

of the Project Facility and the proposed Financial Assistance being contemplated by the Agency with respect to the Project, said public hearing to be held in the city, town or village where the Project Facility will be located; (B) to cause notice of such public hearing to be given to the public by publishing a notice of such hearing in a newspaper of general circulation available to residents of the governmental units where the Project Facility is to be located, such notice to comply with the requirements of Section 859-a of the Act and to be published no fewer than ten (10) days prior to the date established for such public hearing; (C) to cause notice of said public hearing to be given to the chief executive officer of the county and each city, town, village and school district in which the Project Facility is or is to be located no fewer than ten (10) days prior to the date established for said public hearing; (D) to conduct such public hearing; and (E) to cause a report of said public hearing fairly summarizing the views presented at said public hearing to be promptly prepared.

Section 8. The Chairman, Vice Chairman, Executive Director and Chief Financial Officer of the Agency are hereby authorized and directed to distribute copies of this Resolution to the Company and to do such further things or perform such acts as may be necessary or convenient to implement the provisions of this Resolution.

Section 9. This Resolution shall take effect immediately.

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

Michael McMahon	VOTING	_____
Stephen Compagni	VOTING	_____
Clinton Brooks	VOTING	_____
John O. Reagan	VOTING	_____
Johanna Ames	VOTING	_____
Kathleen Burke	VOTING	_____
Donald Richards	VOTING	_____

The foregoing Resolution was thereupon declared duly adopted.

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

I, the undersigned Secretary of Cortland County Industrial Development Agency (the "Agency"), DO HEREBY CERTIFY, that I have compared the foregoing extract of the minutes of the meeting of the members of the Agency, including the Resolution contained therein, held on October 10, 2023 with the original thereof on file in my office, and that the same is a true and correct copy of such proceedings of the Agency and of such Resolution set forth therein and of the whole of said original so far as the same related to the subject matters therein referred to.

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

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

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Agency this 10th day of October, 2023.

Clinton Brooks, Secretary



Cortland County
Industrial Development Agency

Monthly Financials

Cortland County IDA
Balance Sheet
September 30, 2023

ASSETS

CURRENT ASSETS	
NBT - Checking 5112	\$ 91,839.96
NBT Proj Invest Checking	849,143.93
NBT Money Mkt Savings	49,424.43
Prepaid Expenses	1,612.36
TOTAL CURRENT ASSETS	992,020.68
PROPERTY AND EQUIPMENT	
Land-Railroad Properties	209,818.00
Land-Contento Property	91,835.00
Land-Cleveland St - Apex	303,143.60
Leasehold Improvements	3,376.80
Accum.Depreciation-L.H.I.	(2,532.60)
Office Equipment	5,909.00
Accum.Depreciation-Equip	(5,909.00)
NET PROPERTY & EQUIPMENT	605,640.80
RECEIVABLES	
Lease A/R - Park Outdoor	<u>68,595.69</u>
TOTAL RECEIVABLES	<u>68,595.69</u>
TOTAL ASSETS	<u>\$ 1,666,257.17</u>

LIABILITIES/FUND BALANCE

CURRENT LIABILITIES	
TOTAL CURRENT LIABILITIES	0.00
LONG TERM LIABILITIES	
Due to BDC-Contento Property	\$ 91,835.00
Deferred Inflows-Leases	<u>68,595.69</u>
TOTAL LONG TERM LIABILITIES	160,430.69
TOTAL LIABILITIES	160,430.69
FUND BALANCE	
Unrestricted Earnings	1,495,310.17
Net Income	10,516.31
TOTAL FUND BALANCE	<u>1,505,826.48</u>
TOTAL LIAB & FUND BALANCE	<u>\$ 1,666,257.17</u>

Cortland County IDA
Income Statement
For the Nine Months Ending September 30, 2023

	Current Month	Year to Date
REVENUE		
Interest on Deposits	\$ 2,089.44	\$ 15,780.57
Lease Interest Revenue	0.00	2,161.69
Land Lease	0.00	14,171.31
National Grid Grant Program	0.00	61,149.00
Cort Crown Homes PILOT	0.00	23,902.40
Creamery Hills PILOT	0.00	10,341.33
83-85 Main LLC PILOT	0.00	14,000.00
Lapeer Cortland Solar PILOT	0.00	45,000.00
DG NY 1 C Ville LLC	0.00	22,950.00
Janis Solar LLC	0.00	30,600.00
Yellow 3 LLC	0.00	16,830.00
DG NY C'Ville #3	0.00	22,500.00
 Total Revenue	 2,089.44	 279,386.30
 TOTAL REVENUE	 2,089.44	 279,386.30
 EXPENSES		
Apex/Cleveland St Property	288.09	16,010.86
Accounting	0.00	8,000.00
Bank Charges	0.00	20.00
Legal	0.00	2,598.03
Professional Services	0.00	4,250.00
Property Tax-Sewer/Water	0.00	198.03
D & O Insurance	119.50	1,162.82
Depreciation	168.84	506.52
Cort Crown Homes PILOT	0.00	23,902.40
Creamery Hills PILOT	0.00	10,341.33
83-85 Main LLC PILOT	0.00	14,000.00
Lapeer Cortland Solar PILOT	0.00	45,000.00
DG NY 1 C Ville	0.00	22,950.00
Janis Solar LLC	0.00	30,600.00
Yellow 3 LLC	0.00	16,830.00
DG NY C'Ville #3	0.00	22,500.00
BDC Admin Support	0.00	50,000.00
 TOTAL EXPENSES	 576.43	 268,869.99
 NET INCOME	 \$ 1,513.01	 \$ 10,516.31



Cortland County
Industrial Development Agency

Director's Report