

# REQUESTS FOR EXTENSION OF SALES TAX EXEMPTIONS

- Resolution No 2021 – 08 / Waterloo Containers
- Resolution No 2021 – 09 / Finger Lakes Equipment Rentals
- Resolution No 2021 – 10 / Waterloo Downtown Properties
- Resolution No 2021 – 11 / Deep Dairy Products

# **WATERLOO CONTAINER**

**company**

*Supplier of Wine, Bottles, Caps, Corks and Closures*

2311 NYS Route 414, P.O. Box 262, Waterloo, NY 13165

Tel: 315-539-3922 Fax: 315-539-9380

[www.waterloocontainer.com](http://www.waterloocontainer.com)

March 15, 2021

*via e-mail only to:*

*k.kline@senecacountyida.org*

Kelly Kline

Office Manager

Seneca County IDA

Dear Kelly:

The purpose of this letter is to respond to your email of March 15, 2021 requesting a letter of explanation for our sales tax exemption extension.

As you are aware, the COVID instituted mandates imposed severe supply chain issues which affected delivery extensions for our \$1,500,000 pack line equipment. This in turn has held up completion of certain components of facility expansion, mainly electrical related.

At this point, we believe we are 90% complete with the facility and 70% complete with the pack line expansion. As new equipment arrives, we continue to fill in unexpected gaps created by the extended delivery times.

The extended exemption will allow us the necessary time to complete our expansion in a more cost effective manner.

Sincerely,



Richard L. Beauchine  
CFO

RLB:adl

**RESOLUTION**  
*(Waterloo Container Project)*

A regular meeting of the Seneca County Industrial Development Agency was convened in public session on March 25, 2021, at 12:00 p.m.

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

**Resolution No. 2021 - 08**

**RESOLUTION OF THE SENECA COUNTY INDUSTRIAL DEVELOPMENT AGENCY  
AUTHORIZING AN EXTENSION OF THE AGENT STATUS OF WATERLOO CONTRACTORS,  
INC. D/B/A WATERLOO CONTAINER TO DECEMBER 31, 2023.**

WHEREAS, by Title 1 of Article 18-A of the General Municipal Law of the State of New York, as amended, and Chapter 63 of the Laws of 1972 of the State of New York, as amended (hereinafter collectively called the "Act"), the **SENECA COUNTY INDUSTRIAL DEVELOPMENT AGENCY** (hereinafter called "Agency") was created with the authority and power to own, lease and sell property for the purpose of, among other things, acquiring, constructing and equipping civic, industrial, manufacturing and commercial facilities as authorized by the Act; and

WHEREAS, **WATERLOO CONTRACTORS, INC., D/B/A WATERLOO CONTAINER** (the "Company") previously requested the Agency's assistance with a certain project (the "Project") consisting of: (i) construction on certain property owned by the Company at 2311 State Route 414, Waterloo, New York (the "Land") of 37,000 square feet of additional warehouse space with a bottle packing line and related amenities (collectively, the "Improvements"), and (ii) the acquisition and installation by the Company in and around the Improvements of certain items of equipment and other tangible personal property (the "Equipment" and, collectively with the Land and the Improvements, the "Facility"); and

WHEREAS, by resolution adopted on March 28, 2019 (the "Resolution") the Agency approved the appointment of the Company as agent of the Agency for purposes of the Project and authorized the execution and delivery of an Agent Agreement, Sales Tax Exemption Letter, and related documents, subject to the terms and conditions set forth in the Resolution; and

WHEREAS, the Company has been authorized by the Resolution to make purchases of goods and services relating to the Project that would otherwise be subject to New York State and local sales and use tax in an aggregate amount up to **\$600,000**, which result in New York State and local sales and use tax exemption benefits in the aggregate not to exceed **\$48,000**; and

WHEREAS, the Company's appointment as the Agency's agent pursuant to the Agent Agreement expires on March 31, 2021; and

WHEREAS, the Company has demonstrated to the satisfaction of the Agency that for good cause the Company has not been able to complete the Project prior to expiration of the agency appointment; and

WHEREAS, the Company has (i) requested additional time to complete the Project and requests the Agency's approval of an extension of its appointment as agent of the Agency, and the related sales and use tax exemption, from March 31, 2021 to December 31, 2023; and

WHEREAS, the Agency desires to adopt a resolution (i) approving the extension of the agent status of the Company through December 31, 2023; and (ii) authorizing the execution and delivery of an amended Agent Agreement, Sales Tax Exemption Letter and such other related documents as may be required in furtherance of such extension.

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

Section 1. Subject to the Company executing an amended Agent Agreement, the Agency hereby extends the Company's agent status with respect to the Project to December 31, 2023.

Section 2. The extension of the Company's sales and use tax exemption for purchases related to the Project pursuant to the terms of the Agent Agreement through December 31, 2023 is hereby approved, subject to the limitations on the aggregate amount of the exemption as set forth in the Resolution.

Section 3. The Agency hereby ratifies the Resolution, which remains in full force and effect as of the date hereof.

Section 4. The foregoing resolutions notwithstanding, the Agency's appointment of the Company as its agent for purposes of undertaking the Project is subject to and conditioned upon the Company's agreement, in accordance with Section 875(3) of the New York General Municipal Law, that, if the Company receives New York State and local sales and use tax exemption benefits ("sales and use tax exemption benefits") from the Agency, and it is determined that: (i) the Company is not entitled to the sales and use tax exemption benefits; (ii) the sales and use tax exemption benefits are in excess of the amounts authorized by the Agency to be taken by the Company; (iii) the sales and use tax exemption benefits are for property or services not authorized by the Agency as part of the Project; or (iv) the sales and use tax exemption benefits are taken in cases where the Company fails to comply with a material term or condition to use property or services in the manner approved by the Agency in connection with the Project, then the Company will (A) cooperate with the Agency in its efforts to recover or recapture any sales and use tax exemption benefits, and (B) promptly pay over any such amounts to the Agency that the Agency demands in connection therewith, and that in the event that the Company fails to pay over such amounts to the Agency, the New York State Tax Commissioner may assess and determine New York State and local sales and use taxes due from the Company, together with any relevant penalties and interest due on such amounts.

Section 5. The officers, employees and agents of the Agency are hereby authorized and directed for and in the name and on behalf of the Agency to do all acts and things required and to execute and deliver all such certificates, instruments and documents, to pay all such fees, charges and expenses and to do all such further acts and things as may be necessary or, in the opinion of the officer, employee or agent acting, desirable and proper to effect the purposes of the foregoing resolutions and to cause compliance by the Agency with all of the terms, covenants and provisions of the documents executed for and on behalf of the Agency.

Section 6. These Resolutions shall take effect immediately upon adoption.

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

	<i><b>Yea</b></i>	<i><b>Nay</b></i>	<i><b>Abstain</b></i>	<i><b>Absent</b></i>
Steven Brusso	[       ]	[       ]	[       ]	[       ]
Steve Wadhams	[       ]	[       ]	[       ]	[       ]
Thomas Kime	[       ]	[       ]	[       ]	[       ]
Don Trout	[       ]	[       ]	[       ]	[       ]
Jeffery Shipley	[       ]	[       ]	[       ]	[       ]
Menzo Case	[       ]	[       ]	[       ]	[       ]
Bruce Murray	[       ]	[       ]	[       ]	[       ]
Tom Murray	[       ]	[       ]	[       ]	[       ]

The Resolutions were thereupon duly adopted.

**CERTIFICATION**  
**(Waterloo Container Project)**

STATE OF NEW YORK                    )  
COUNTY OF SENECA                ) SS:

I, the undersigned, Chairman, of the Seneca County Industrial Development Agency, DO HEREBY CERTIFY:

That I have compared the annexed extract of minutes of the meeting of the Seneca County Industrial Development Agency (the "Agency"), including the resolution contained therein, held on March 25, 2021, with the original thereof on file in my office, and that the same is a true and correct copy of the proceedings of the Agency and of such resolution set forth therein and of the whole of said original insofar as the same related to the subject matters therein referred to.

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

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

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

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said Agency this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_.

\_\_\_\_\_  
Steven Brusso

# *Finger Lakes Equipment Rental LLC*

1127 Waterloo Geneva Rd  
Waterloo, NY 13165  
315-539-0100

Date: March 15, 2021

To: Seneca County IDA  
One DiPronio Drive  
Waterloo, NY 13165  
(315) 539-1725

Re: Sales Tax Exemption Extension

Dear Seneca County IDA,

I am writing you to request an extension of sales tax exemption due to COVID 19. My project is currently on hold due to the lack of business and increase in material cost. When this pandemic shows a sign of relief and the cost of lumber decreases we will resume the project. I am not currently willing to move forward to put my business in jeopardy when I'm in survival mode. At this time please take a consideration in extending the sales tax exemption for 3 years.

Thank you,  
Ray Tuuri

**RESOLUTION**  
*(Finger Lakes Equipment Rental LLC Project)*

A regular meeting of the Seneca County Industrial Development Agency was convened in public session on March 25, 2021 at 12:00 p.m.

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

**Resolution No. 2021 - 09**

**RESOLUTION OF THE SENECA COUNTY INDUSTRIAL DEVELOPMENT AGENCY  
AUTHORIZING AN EXTENSION OF THE AGENT STATUS OF FINGER LAKES EQUIPMENT  
RENTAL LLC TO DECEMBER 31, 2023.**

WHEREAS, by Title 1 of Article 18-A of the General Municipal Law of the State of New York, as amended, and Chapter 63 of the Laws of 1972 of the State of New York, as amended (hereinafter collectively called the "Act"), the **SENECA COUNTY INDUSTRIAL DEVELOPMENT AGENCY** (hereinafter called "Agency") was created with the authority and power to own, lease and sell property for the purpose of, among other things, acquiring, constructing and equipping civic, industrial, manufacturing and commercial facilities as authorized by the Act; and

WHEREAS, **FINGER LAKES EQUIPMENT RENTAL LLC** (the "Company") previously requested the Agency's assistance with a certain project (the "Project") consisting of: (i) the acquisition by the Agency of a leasehold interest in a parcel of real property within the Town of Waterloo located at 1127 Waterloo Geneva Road (the "Land"), (ii) the construction on the Land of a 6,015 square foot storage and office building (collectively, the "Improvements"), and (iii) the acquisition and installation by the Company in the Improvements of certain items of equipment and other tangible personal property (the "Equipment" and, collectively with the Land, the Improvements, the "Facility"); and

WHEREAS, by resolution adopted on October 4, 2018 (the "Resolution") the Agency approved the appointment of the Company as agent of the Agency for purposes of the Project and authorized the execution and delivery of an Agent Agreement, Sales Tax Exemption Letter, and related documents, subject to the terms and conditions set forth in the Resolution; and

WHEREAS, the Company has been authorized by the Resolution to make purchases of goods and services relating to the Project that would otherwise be subject to New York State and local sales and use tax in an aggregate amount up to **\$423,000**, which result in New York State and local sales and use tax exemption benefits in the aggregate not to exceed **\$33,840**; and

WHEREAS, the Company's appointment as the Agency's agent pursuant to the Agent Agreement expired on January 31, 2020; and

WHEREAS, the Company has demonstrated to the satisfaction of the Agency that for good cause the Company has not been able to complete the Project prior to expiration of the agency appointment; and



WHEREAS, the Company has (i) requested additional time to complete the Project and requests the Agency's approval of an extension of its appointment as agent of the Agency, and the related sales and use tax exemption, from January 31, 2020 to December 31, 2023; and

WHEREAS, the Agency desires to adopt a resolution (i) approving the extension of the agent status of the Company through December 31, 2023; and (ii) authorizing the execution and delivery of an amended Agent Agreement, Sales Tax Exemption Letter and such other related documents as may be required in furtherance of such extension.

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

Section 1. Subject to the Company executing an amended Agent Agreement, the Agency hereby extends the Company's agent status with respect to the Project to December 31, 2023.

Section 2. The extension of the Company's sales and use tax exemption for purchases related to the Project pursuant to the terms of the Agent Agreement through December 31, 2023 is hereby approved subject to the limitations on the aggregate amount of the exemption as set forth in the Resolution.

Section 3. The Agency hereby ratifies the Resolution, which remains in full force and effect as of the date hereof.

Section 4. The foregoing resolutions notwithstanding, the Agency's appointment of the Company as its agent for purposes of undertaking the Project is subject to and conditioned upon the Company's agreement, in accordance with Section 875(3) of the New York General Municipal Law, that, if the Company receives New York State and local sales and use tax exemption benefits ("sales and use tax exemption benefits") from the Agency, and it is determined that: (i) the Company is not entitled to the sales and use tax exemption benefits; (ii) the sales and use tax exemption benefits are in excess of the amounts authorized by the Agency to be taken by the Company; (iii) the sales and use tax exemption benefits are for property or services not authorized by the Agency as part of the Project; or (iv) the sales and use tax exemption benefits are taken in cases where the Company fails to comply with a material term or condition to use property or services in the manner approved by the Agency in connection with the Project, then the Company will (A) cooperate with the Agency in its efforts to recover or recapture any sales and use tax exemption benefits, and (B) promptly pay over any such amounts to the Agency that the Agency demands in connection therewith, and that in the event that the Company fails to pay over such amounts to the Agency, the New York State Tax Commissioner may assess and determine New York State and local sales and use taxes due from the Company, together with any relevant penalties and interest due on such amounts.

Section 5. The officers, employees and agents of the Agency are hereby authorized and directed for and in the name and on behalf of the Agency to do all acts and things required and to execute and deliver all such certificates, instruments and documents, to pay all such fees, charges and expenses and to do all such further acts and things as may be necessary or, in the opinion of the officer, employee or agent acting, desirable and proper to effect the purposes of the foregoing resolutions and to cause compliance by the Agency with all of the terms, covenants and provisions of the documents executed for and on behalf of the Agency.

Section 6. These Resolutions shall take effect immediately upon adoption.

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

	<i>Yea</i>	<i>Nay</i>	<i>Abstain</i>	<i>Absent</i>
Steven Brusso	[       ]	[       ]	[       ]	[       ]
Steve Wadhams	[       ]	[       ]	[       ]	[       ]
Thomas Kime	[       ]	[       ]	[       ]	[       ]
Don Trout	[       ]	[       ]	[       ]	[       ]
Jeffery Shipley	[       ]	[       ]	[       ]	[       ]
Menzo Case	[       ]	[       ]	[       ]	[       ]
Bruce Murray	[       ]	[       ]	[       ]	[       ]
Tom Murray	[       ]	[       ]	[       ]	[       ]

The Resolutions were thereupon duly adopted.

**CERTIFICATION**  
**(Finger Lakes Equipment Rental LLC Project)**

STATE OF NEW YORK                    )  
COUNTY OF SENECA                ) SS:

I, the undersigned, Chairman, of the Seneca County Industrial Development Agency, DO HEREBY CERTIFY:

That I have compared the annexed extract of minutes of the meeting of the Seneca County Industrial Development Agency (the "Agency"), including the resolution contained therein, held on March 25, 2021, with the original thereof on file in my office, and that the same is a true and correct copy of the proceedings of the Agency and of such resolution set forth therein and of the whole of said original insofar as the same related to the subject matters therein referred to.

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

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

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

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said Agency this 25<sup>th</sup> day of March 2021.

\_\_\_\_\_  
Steven Brusso

[SEAL]

WATERLOO DOWNTOWN PROPERTIES  
505 EXCHANGE STREET  
GENEVA, NEW YORK 14456  
315-789-5520  
bstivers1@hotmail.com

March 15, 2021

Seneca County IDA  
Attn: Kelly Kline  
One DiPronio Drive  
Waterloo, NY 13165

Re: Waterloo Downtown Properties  
Extension of Sales Tax Exemption

Project: 27, 31, 33, 35, & 37 Virginia Street, Waterloo, NY &  
7 W. Williams Street, Waterloo, NY

Dear Kelly:

I recently requested an extension of the Sales Tax Exemption with regard to the above project until June 1, 2021. The extension is necessary due to a delay in material deliveries and limited employees.

The project is well underway and progressing nicely. With this extension it is anticipated that the job will be completed by the requested date.

Should you have any questions or require anything further, please feel free to contact my office.

Kind regards,

Bob Stivers  
BS/ash

## **RESOLUTION**

*(Waterloo Downtown Properties, LLC Project)*

A regular meeting of the Seneca County Industrial Development Agency was convened in public session on March 25, 2021, at 12:00 p.m.

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

### **Resolution No. 2021 - 10**

#### **RESOLUTION OF THE SENECA COUNTY INDUSTRIAL DEVELOPMENT AGENCY AUTHORIZING AN EXTENSION OF THE AGENT STATUS OF WATERLOO DOWNTOWN PROPERTIES, LLC TO DECEMBER 31, 2023.**

WHEREAS, by Title 1 of Article 18-A of the General Municipal Law of the State of New York, as amended, and Chapter 63 of the Laws of 1972 of the State of New York, as amended (hereinafter collectively called the "Act"), the **SENECA COUNTY INDUSTRIAL DEVELOPMENT AGENCY** (hereinafter called "Agency") was created with the authority and power to own, lease and sell property for the purpose of, among other things, acquiring, constructing and equipping civic, industrial, manufacturing and commercial facilities as authorized by the Act; and

WHEREAS, **WATERLOO DOWNTOWN PROPERTIES, LLC** (the "Company") previously requested the Agency's assistance with a certain project (the "Project") consisting of: (i) the acquisition of 27, 31, 33, 35, 37 Virginia Street and 7 William Street in the Village of Waterloo, Seneca County, New York (the "Land"), (ii) the renovation of the existing improvements on the Land, and related amenities (collectively, the "Improvements"), and (iii) the acquisition and installation by the Company in and around the Improvements of certain items of equipment and other tangible personal property (the "Equipment" and, collectively with the Land and the Improvements, the "Facility"); and

WHEREAS, by resolution adopted on March 28, 2019 (the "Resolution") the Agency approved the appointment of the Company as agent of the Agency for purposes of the Project and authorized the execution and delivery of an Agent Agreement, Sales Tax Exemption Letter, and related documents, subject to the terms and conditions set forth in the Resolution; and

WHEREAS, the Company has been authorized by the Resolution to make purchases of goods and services relating to the Project that would otherwise be subject to New York State and local sales and use tax in an aggregate amount up to **\$500,000**, which result in New York State and local sales and use tax exemption benefits in the aggregate not to exceed **\$40,000**; and

WHEREAS, the Company's appointment as the Agency's agent pursuant to the Agent Agreement expires on March 31, 2021; and

WHEREAS, the Company has demonstrated to the satisfaction of the Agency that for good cause the Company has not been able to complete the Project prior to expiration of the agency appointment; and

WHEREAS, the Company has (i) requested additional time to complete the Project and requests the Agency's approval of an extension of its appointment as agent of the Agency, and the related sales and use tax exemption, from March 31, 2021 to December 31, 2023; and

WHEREAS, the Agency desires to adopt a resolution (i) approving the extension of the agent status of the Company through December 31, 2023; and (ii) authorizing the execution and delivery of an amended Agent Agreement, Sales Tax Exemption Letter and such other related documents as may be required in furtherance of such extension.

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

Section 1. Subject to the Company executing an amended Agent Agreement, the Agency hereby extends the Company's agent status with respect to the Project to December 31, 2023.

Section 2. The extension of the Company's sales and use tax exemption for purchases related to the Project pursuant to the terms of the Agent Agreement through December 31, 2023 is hereby approved, subject to the limitations on the aggregate amount of the exemption as set forth in the Resolution.

Section 3. The Agency hereby ratifies the Resolution, which remains in full force and effect as of the date hereof.

Section 4. The foregoing resolutions notwithstanding, the Agency's appointment of the Company as its agent for purposes of undertaking the Project is subject to and conditioned upon the Company's agreement, in accordance with Section 875(3) of the New York General Municipal Law, that, if the Company receives New York State and local sales and use tax exemption benefits ("sales and use tax exemption benefits") from the Agency, and it is determined that: (i) the Company is not entitled to the sales and use tax exemption benefits; (ii) the sales and use tax exemption benefits are in excess of the amounts authorized by the Agency to be taken by the Company; (iii) the sales and use tax exemption benefits are for property or services not authorized by the Agency as part of the Project; or (iv) the sales and use tax exemption benefits are taken in cases where the Company fails to comply with a material term or condition to use property or services in the manner approved by the Agency in connection with the Project, then the Company will (A) cooperate with the Agency in its efforts to recover or recapture any sales and use tax exemption benefits, and (B) promptly pay over any such amounts to the Agency that the Agency demands in connection therewith, and that in the event that the Company fails to pay over such amounts to the Agency, the New York State Tax Commissioner may assess and determine New York State and local sales and use taxes due from the Company, together with any relevant penalties and interest due on such amounts.

Section 5. The officers, employees and agents of the Agency are hereby authorized and directed for and in the name and on behalf of the Agency to do all acts and things required and to execute and deliver all such certificates, instruments and documents, to pay all such fees, charges and expenses and to do all such further acts and things as may be necessary or, in the opinion of the officer, employee or agent acting, desirable and proper to effect the purposes of the foregoing resolutions and to cause compliance by the Agency with all of the terms, covenants and provisions of the documents executed for and on behalf of the Agency.

Section 6. These Resolutions shall take effect immediately upon adoption.

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

	<i><b>Yea</b></i>	<i><b>Nay</b></i>	<i><b>Abstain</b></i>	<i><b>Absent</b></i>
Steven Brusso	[       ]	[       ]	[       ]	[       ]
Steve Wadhams	[       ]	[       ]	[       ]	[       ]
Thomas Kime	[       ]	[       ]	[       ]	[       ]
Don Trout	[       ]	[       ]	[       ]	[       ]
Jeffery Shipley	[       ]	[       ]	[       ]	[       ]
Menzo Case	[       ]	[       ]	[       ]	[       ]
Bruce Murray	[       ]	[       ]	[       ]	[       ]
Tom Murray	[       ]	[       ]	[       ]	[       ]

The Resolutions were thereupon duly adopted.

**CERTIFICATION**  
**(Waterloo Downtown Properties, LLC Project)**

STATE OF NEW YORK                    )  
COUNTY OF SENECA                ) SS:

I, the undersigned, Chairman, of the Seneca County Industrial Development Agency, DO HEREBY CERTIFY:

That I have compared the annexed extract of minutes of the meeting of the Seneca County Industrial Development Agency (the "Agency"), including the resolution contained therein, held on March 25, 2021, with the original thereof on file in my office, and that the same is a true and correct copy of the proceedings of the Agency and of such resolution set forth therein and of the whole of said original insofar as the same related to the subject matters therein referred to.

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

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

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

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said Agency this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_\_.

\_\_\_\_\_  
Steven Brusso

[SEAL]



## **RESOLUTION**

*(Deep Dairy Products, L.L.C. Project)*

A regular meeting of the Seneca County Industrial Development Agency was convened in public session on March 25, 2021, at 12:00 p.m.

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

### **Resolution No. 2021-11**

#### **RESOLUTION OF THE SENECA COUNTY INDUSTRIAL DEVELOPMENT AGENCY AUTHORIZING AN EXTENSION OF THE AGENT STATUS OF DEEP DAIRY PRODUCTS, L.L.C. TO DECEMBER 31, 2023.**

WHEREAS, by Title 1 of Article 18-A of the General Municipal Law of the State of New York, as amended, and Chapter 63 of the Laws of 1972 of the State of New York, as amended (hereinafter collectively called the "Act"), the **SENECA COUNTY INDUSTRIAL DEVELOPMENT AGENCY** (hereinafter called "Agency") was created with the authority and power to own, lease and sell property for the purpose of, among other things, acquiring, constructing and equipping civic, industrial, manufacturing and commercial facilities as authorized by the Act; and

WHEREAS, **DEEP DAIRY PRODUCTS, L.L.C.** (the "Company") previously requested the Agency's assistance with a certain project (the "Project") consisting of: (i) the acquisition of 61 Swift Street, Waterloo, New York (the "Land") and the existing manufacturing facility and related amenities thereon (collectively, the "Improvements"), and (ii) the acquisition and installation by the Company in and around the Improvements of certain items of equipment and other tangible personal property and capital improvements (the "Equipment" and, collectively with the Land and the Improvements, the "Facility"); and

WHEREAS, by resolution adopted on March 29, 2018 (the "Resolution") the Agency approved the appointment of the Company as agent of the Agency for purposes of the Project and authorized the execution and delivery of an Agent Agreement, Sales Tax Exemption Letter, and related documents, subject to the terms and conditions set forth in the Resolution; and

WHEREAS, the Company has been authorized by the Resolution to make purchases of goods and services relating to the Project that would otherwise be subject to New York State and local sales and use tax in an aggregate amount up to **\$2,500,000**, which result in New York State and local sales and use tax exemption benefits in the aggregate not to exceed **\$200,000**; and

WHEREAS, the Company's appointment as the Agency's agent pursuant to the Agent Agreement expires on March 31, 2021; and

WHEREAS, the Company has demonstrated to the satisfaction of the Agency that for good cause the Company has not been able to complete the Project prior to expiration of the agency appointment; and

WHEREAS, the Company has (i) requested additional time to complete the Project and requests the Agency's approval of an extension of its appointment as agent of the Agency, and the related sales and use tax exemption, from March 31, 2021 to December 31, 2023; and

WHEREAS, the Agency desires to adopt a resolution (i) approving the extension of the agent status of the Company through December 31, 2023; and (ii) authorizing the execution and delivery of an amended Agent Agreement, Sales Tax Exemption Letter and such other related documents as may be required in furtherance of such extension.

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

Section 1. Subject to the Company executing an amended Agent Agreement, the Agency hereby extends the Company's agent status with respect to the Project to December 31, 2023.

Section 2. The extension of the Company's sales and use tax exemption for purchases related to the Project pursuant to the terms of the Agent Agreement through December 31, 2023 is hereby approved, subject to the limitations on the aggregate amount of the exemption as set forth in the Resolution.

Section 3. The Agency hereby ratifies the Resolution, which remains in full force and effect as of the date hereof.

Section 4. The foregoing resolutions notwithstanding, the Agency's appointment of the Company as its agent for purposes of undertaking the Project is subject to and conditioned upon the Company's agreement, in accordance with Section 875(3) of the New York General Municipal Law, that, if the Company receives New York State and local sales and use tax exemption benefits ("sales and use tax exemption benefits") from the Agency, and it is determined that: (i) the Company is not entitled to the sales and use tax exemption benefits; (ii) the sales and use tax exemption benefits are in excess of the amounts authorized by the Agency to be taken by the Company; (iii) the sales and use tax exemption benefits are for property or services not authorized by the Agency as part of the Project; or (iv) the sales and use tax exemption benefits are taken in cases where the Company fails to comply with a material term or condition to use property or services in the manner approved by the Agency in connection with the Project, then the Company will (A) cooperate with the Agency in its efforts to recover or recapture any sales and use tax exemption benefits, and (B) promptly pay over any such amounts to the Agency that the Agency demands in connection therewith, and that in the event that the Company fails to pay over such amounts to the Agency, the New York State Tax Commissioner may assess and determine New York State and local sales and use taxes due from the Company, together with any relevant penalties and interest due on such amounts.

Section 5. The officers, employees and agents of the Agency are hereby authorized and directed for and in the name and on behalf of the Agency to do all acts and things required and to execute and deliver all such certificates, instruments and documents, to pay all such fees, charges and expenses and to do all such further acts and things as may be necessary or, in the opinion of the officer, employee or agent acting, desirable and proper to effect the purposes of the foregoing resolutions and to cause compliance by the Agency with all of the terms, covenants and provisions of the documents executed for and on behalf of the Agency.

Section 6. These Resolutions shall take effect immediately upon adoption.

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

	<i>Yea</i>	<i>Nay</i>	<i>Abstain</i>	<i>Absent</i>
Steven Brusso	[       ]	[       ]	[       ]	[       ]
Steve Wadhams	[       ]	[       ]	[       ]	[       ]
Thomas Kime	[       ]	[       ]	[       ]	[       ]
Don Trout	[       ]	[       ]	[       ]	[       ]
Jeffery Shipley	[       ]	[       ]	[       ]	[       ]
Menzo Case	[       ]	[       ]	[       ]	[       ]
Bruce Murray	[       ]	[       ]	[       ]	[       ]
Tom Murray	[       ]	[       ]	[       ]	[       ]

The Resolutions were thereupon duly adopted.

**CERTIFICATION**  
**(Deep Dairy Products, L.L.C. Project)**

STATE OF NEW YORK                    )  
COUNTY OF SENECA                ) SS:

I, the undersigned, Chairman, of the Seneca County Industrial Development Agency, DO HEREBY CERTIFY:

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

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

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

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

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said Agency this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_.

\_\_\_\_\_  
Steven Brusso

[SEAL]

## **RESOLUTION**

A regular meeting of the Seneca County Industrial Development Agency was convened in public session on March 25, 2021, at 12:00 p.m.

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

### **Resolution No. 2021 - 12**

#### **RESOLUTION OF THE SENECA COUNTY INDUSTRIAL DEVELOPMENT AGENCY APPROVING THE TRANSFER OF RETAINE RAILROAD FACILITIES TO SENECA AG PARK, LLC.**

WHEREAS, by Title 1 of Article 18-A of the General Municipal Law of the State of New York, as amended, and Chapter 63 of the Laws of 1972 of the State of New York, as amended (hereinafter collectively called the "Act"), the **SENECA COUNTY INDUSTRIAL DEVELOPMENT AGENCY** (hereinafter called "Agency") was created with the authority and power to own, lease and sell property for the purpose of, among other things, acquiring, constructing and equipping civic, industrial, manufacturing and commercial facilities as authorized by the Act; and

WHEREAS, the Agency is the federally-recognized local redevelopment authority for the military installation formerly known as the Seneca Army Depot (the "Depot"); and

WHEREAS, in such capacity the Agency acquired title to a portion of the Depot property (the "Property") pursuant to quitclaim deed from the United States, acting through the Secretary of the Army, dated September 30, 2005 and recorded in the Seneca County Clerk's Office in Liber 768 of Deeds, page 1; and

WHEREAS, the Agency subsequently conveyed a portion of the Property to Seneca Bioenergy, LLC, predecessor in interest to Seneca Ag Park, LLC (the "Company") pursuant to quitclaim deed dated September 17, 2008 and recorded in the Seneca County Clerk's Office as Instrument No. 2008-00004197 (the "Deed"); and

WHEREAS, from the conveyance effected by the Deed the Agency reserved the railroad tracks located on the conveyed property, the land upon which the tracks are located, and an easement for the use, maintenance, repair and replacement of the railroad tracks (collectively, the "Reserved Property"); and

WHEREAS, the Reserved Property is of no use or value to the Agency, and constitutes a source of potential liability to the Agency; and

WHEREAS, in consideration of the foregoing the Agency desires to adopt a resolution (i) approving the conveyance of the Reserved Property to the Company; and (ii) authorizing the

execution and delivery of a deed and such other documents as shall be necessary to effect such conveyance;

WHEREAS, the Agency desires to declare itself "lead agency" for purposes of review of the conveyance of the Reserved Property pursuant to the New York State Environmental Quality Review Act, Article 8 of the Environmental Conservation Law and the regulations adopted pursuant thereto at 6 N.Y.C.R.R. Part 617, as amended (collectively referred to as "SEQRA"), to complete the review the environmental impact of the conveyance of the Reserved Property and make the findings and declaration required thereby.

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

Section 1. The Agency hereby declares itself "lead agency" for purposes of the review of the conveyance of the Reserved Property pursuant to SEQRA.

Section 2. The Agency finds and determines as follows:

(a) The conveyance of the Reserved Property is an unlisted action under SEQRA.

(b) There are no other interested agencies or involved agencies for purposes of SEQRA review of the conveyance of the Reserved Property.

(c) The Agency has completed and reviewed Parts 1, 2 and 3 of the short environmental assessment form with respect to the conveyance of the Reserved Property and, following such review and due consideration of the facts and circumstances related to the conveyance of the Reserved Property, determines that the conveyance of the Reserved Property will not result in any significant adverse environmental impact.

Section 3. The Agency hereby finds and determines that (i) the Reserved Property has no use or value to the Agency and constitutes a source of potential liability to the Agency; and (ii) conveyance of the Reserved Property to the Company will further the purpose and mission of the Agency and is in furtherance of the Act.

Section 4. The conveyance of the Reserved Property to the Company is hereby approved, subject to compliance with Title 5-A of Article 9 of the Public Authorities Law and such terms and conditions as the Executive Director shall prescribe, including but not limited to approval of all documentation by Agency counsel and payment by the Company of all costs and expenses incurred by the Agency in connection with such conveyance.

Section 5. The officers, employees and agents of the Agency are hereby authorized and directed for and in the name and on behalf of the Agency to do all acts and things required and to execute and deliver all such certificates, instruments and documents, to pay all such fees, charges and expenses and to do all such further acts and things as may be necessary or, in the opinion of the officer, employee or agent acting, desirable and proper to effect the purposes of the foregoing resolutions and to cause compliance by the Agency with all of the terms, covenants and provisions of the documents executed for and on behalf of the Agency.

Section 6. These Resolutions shall take effect immediately upon adoption.

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

	<i><b>Yea</b></i>	<i><b>Nay</b></i>	<i><b>Abstain</b></i>	<i><b>Absent</b></i>
Steven Brusso	[      ]	[      ]	[      ]	[      ]
Steve Wadhams	[      ]	[      ]	[      ]	[      ]
Thomas Kime	[      ]	[      ]	[      ]	[      ]
Don Trout	[      ]	[      ]	[      ]	[      ]
Jeffery Shipley	[      ]	[      ]	[      ]	[      ]
Menzo Case	[      ]	[      ]	[      ]	[      ]
Bruce Murray	[      ]	[      ]	[      ]	[      ]
Tom Murray	[      ]	[      ]	[      ]	[      ]

The Resolutions were thereupon duly adopted.

**CERTIFICATION**  
**TRANSFER OF RETAINED RAILROAD FACILITIES TO SENECA AG PARK, LLC.**

STATE OF NEW YORK            )  
COUNTY OF SENECA         ) SS:

I, the undersigned, Chairman, of the Seneca County Industrial Development Agency, DO  
HEREBY CERTIFY:

That I have compared the annexed extract of minutes of the meeting of the Seneca County Industrial Development Agency (the "Agency"), including the resolution contained therein, held on March 25, 2021, with the original thereof on file in my office, and that the same is a true and correct copy of the proceedings of the Agency and of such resolution set forth therein and of the whole of said original insofar as the same related to the subject matters therein referred to.

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

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

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

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said Agency  
this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_\_.

\_\_\_\_\_  
Steven Brusso

[SEAL]