

There will be a Meeting  
of the

**Seneca County IDA**

as follows:

**Thursday**  
**September 7, 2023**

**@**  
**12:00 P.M.**

**Heroes Conference Room**

One DiPronio Drive  
Waterloo NY 13165

The Meeting will also be livestreamed on IDA website at:  
<https://www.senecacountyida.org/livestream>

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LOCAL VALUES. FORWARD VISION.

SENECA COUNTY  
INDUSTRIAL DEVELOPMENT AGENCY

Thursday September 7, 2023  
12:00 P.M.

Heroes Conference Room  
One DiPronio Dr., Waterloo NY

Agenda

1. Approval of IDA Meeting Minutes of July 6, 2023 V \_\_\_\_\_
2. Approval of IDA Financial Statements thru June 2023 V \_\_\_\_\_
3. Approval of IDA Financial Statements thru July 2023 V \_\_\_\_\_
4. Presentation by Savion Energy re: North Seneca Solar Project
5. Discussion | Approval of IDA Resolution No 2023-15 | Keystone Mills | Extension of Sales Tax Exemption R \_\_\_\_\_
6. Standing Item – Update | Seneca County Chamber of Commerce– Jeff Shipley
7. Standing Item – Update | Seneca County Board of Supervisors – Ernie Brownell
8. Other Business
9. Consideration of Executive Session
10. Adjournment

SENECA COUNTY  
INDUSTRIAL DEVELOPMENT AGENCY  
MEETING MINUTES

Regular Meeting  
July 7, 2022  
12:00 Noon  
Heroes Conference Room  
One DiPronio Drive, Waterloo NY 13165

**Attendance:**

Board Members Present: Steven Brusso, Chair; Ralph Lott; Thomas Kime; Tom Murray; Bruce Murray; Jeff Shipley, Ernie Brownell and Ben Guthrie  
Staff Attending: Sarah Davis, Kelly Kline and David Hewitt  
Others Attending: Robert Kernan, CFO; Rob Halpin, Legal; James Morly, Robert Stack, Andy Welch, Martha Mosher, Marie Weiss, W. Averell H. Bauder, Bob McKeveny, Lynne, Rosbaugh, Mitch Rowe

**Call to Order:**

Chairman Brusso called the meeting to order at 12:03 p.m. A quorum of the Agency's members were present.

**Approval of IDA Meeting Minutes of June 1, 2023:**

The minutes of the Agency's meeting of June 1, 2023 had been sent to Board members prior to the meeting. A motion was made by Mr. Kime to approve the minutes. Seconded by Mr. Bruce Murray. Motion carried.

**Approval of IDA Financial Statements thru May 2023:**

The May 2023 financial statements had been mailed to board members prior to the meeting. Mr. Kernan summarized the financial statements for the board. A motion was made by Mr. Guthrie to approve the financial statements. Seconded by Mr. Shipley. Motion carried.

**SEQRA Review | Determination | Lodi PV LLC Project:**

Parts 1, 2 and 3 of the Environmental Assessment Form (EAF) were provided to Board members prior to the meeting. Mr. Hewitt led the discussion on the review of the 18 questions of Part 2 as follows:

**Question 1:** Impact on Land: Proposed action may involve construction on, or physical alteration of the land surface of the proposed site. Board members answered "YES". In further discussion of this question, Board members answered "NO, OR SMALL IMPACT MAY OCCUR" for the following questions:

- a. The proposed action may involve construction on land where depth to water table is less than 3 feet.
- b. The proposed action may involve construction on slopes of 15% or greater.
- c. The proposed action may involve construction on land where bedrock is exposed, or generally within 5 feet of existing ground surface.
- d. The proposed action may involve the excavation and removal of more than 1,000 tons of natural material.
- e. The proposed action may involve construction that continues for more than one year or in multiple phases.
- f. The proposed action may result in increased erosion, whether from physical disturbance or vegetation removal (including from treatment by herbicides).
- g. The proposed action is, or may be, located within a Coastal Erosion hazard area.

NOTES: 1f: The proposed project indicates a minor increase in impervious surface area, adding only 0.01 acres out of a total 90.96-acre project site. This is a nominal change unlikely to have a significant impact on surface water runoff.

The project proposal does not incorporate the establishment of any new point sources of stormwater runoff. Temporary stormwater runoff during the construction phase is to be managed on-site, utilizing best management practices for stormwater, sediment, and erosion control. Following project completion, the sheet flow from the solar panels is expected to either infiltrate the ground surface or be controlled through existing drainage channels, wetland areas, and/or swales, according to the project proposal. This plan is intended to prevent any increase in runoff or flow onto adjacent properties and to minimize any increase in impervious surfaces. These proposed designs and controls should serve to mitigate potential impacts on local water resources and the surrounding environment, according to the information provided.

**Question 2: Impact on Geological Features:** Board members answered “NO” that 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).

**Question 3: Impact on Surface Water** Board members answered “YES” that the proposed action may affect one or more wetlands or other surface water bodies (e.g., streams, rivers, ponds or lakes. In further discussion of this question, Board members answered “NO, OR SMALL IMPACT MAY OCCUR” for the following questions:

- a. The proposed action may create a new water body.
- 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.
- c. The proposed action may involve dredging more than 100 cubic yards of material from a wetland or water body.
- 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.
- e. The proposed action may create turbidity in a waterbody, either from upland erosion, runoff or by disturbing bottom sediments.
- f. The proposed action may include construction of one or more intake(s) for withdrawal of water from surface water.
- g. The proposed action may include construction of one or more outfall(s) for discharge of wastewater to surface water(s).
- 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.
- i. The proposed action may affect the water quality of any water bodies within or downstream of the site of the proposed action.
- j. The proposed action may involve the application of pesticides or herbicides in or around any water body.
- k. The proposed action may require the construction of new, or expansion of existing, wastewater treatment facilities.

Notes: **3d./3i.:** In reference to the SEQRA Part 1 Section E2h, it was confirmed that a very small portion of federally regulated wetlands, specifically 0.01 acre, adjoins the project site. This constitutes a minimal fraction of the overall project area. Given this minor interaction with these water resources it is anticipated that there will be minimal, if any, impact on these wetlands.

**Question 4: Impact on Groundwater:** Board members answered “NO” that 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.

**Question 5: Impact on Flooding:** Board members answered “NO” that the proposed action may result in development on lands subject to flooding.

**Question 6: Impact on Air:** Board members answered “YES” that the proposed action may include a state regulated air emission source. In further discussion of this question, Board members answered “NO, OR SMALL IMPACT MAY OCCUR” for the following questions:

- 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<sub>2</sub>)

- ii. More than 3.5 tons/year of nitrous oxide (N<sub>2</sub>O)
- iii. More than 1000 tons/year of carbon equivalent of perfluorocarbons (PFCs)
- iv. More than .045 tons/year of sulfur hexafluoride (SF<sub>6</sub>)
- v. More than 1000 tons/year of carbon dioxide equivalent of hydrochloroflourocarbons (HFCs) emissions
- vi. 43 tons/year or more of methane
- 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.
- 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.
- d. The proposed action may reach 50% of any of the thresholds in "a" through "c", above.
- e. The proposed action may result in the combustion or thermal treatment of more than 1 ton of refuse per hour.

Notes: **6f. Impacts on Air:** Only minimal air emissions are expected from the proposed solar project. As detailed in Part 1, Section D2f(i), the main source of these emissions would be from vehicles used for occasional maintenance and equipment for periodic mowing at the site. Given the infrequency of these activities, their overall contribution to air emissions will be relatively insignificant.

**Question 7: Impact on Plants and Animals:** Board members answered "YES" that the proposed action may result in a loss of flora or fauna. In further discussion of this question, Board members answered "NO, OR SMALL IMPACT MAY OCCUR" for the following questions:

- 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.
- 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.
- 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.
- 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.
- e. The proposed action may diminish the capacity of a registered National Natural Landmark to support the biological community it was established to protect.
- f. The proposed action may result in the removal of, or ground disturbance in, any portion of a designated significant natural community.

Source:

- 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.
- h. The proposed action requires the conversion of more than 10 acres of forest, grassland or any other regionally or locally important habitat.
- i. Proposed action (commercial, industrial or recreational projects, only) involves use of herbicides or pesticides.

NOTES: **7a./7b. Impact on Animals:** In addressing concerns related to impacts on animal populations, specifically we reference the findings of the 'Grassland Winter Raptor Survey' conducted on the project sites for Lodi Solar and Lodi II Solar, situated along State Route 414, Town of Lodi, Seneca County, New York 14860. The study's findings have indicated that sightings of short-eared owls and northern harriers within the project vicinity are infrequent. Consequently, it's pertinent to highlight that, per New York State's Environmental Conservation Law (6 NYCRR Part 182), this project site does not meet the criteria for designation as a 'Critical Habitat.' This label typically applies to habitats that are characterized by a high density of specific endangered or threatened species - a condition not applicable to our project site. The attached study documents the observed species and the relative frequency of their occurrences within the project area.



**Question 8:** Impact on Agricultural Resources: Board members answered “YES” that the proposed action may impact agricultural resources. In further discussion of this question, Board members answered “NO, OR SMALL IMPACT MAY OCCUR” for the following questions:

- a. The proposed action may impact soil classified within soil group 1 through 4 of the NYS Land Classification System.
- b. The proposed action may sever, cross or otherwise limit access to agricultural land (includes cropland, hayfields, pasture, vineyard, orchard, etc).
- c. The proposed action may result in the excavation or compaction of the soil profile of active agricultural land.
- 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.
- e. The proposed action may disrupt or prevent installation of an agricultural land management system.
- f. The proposed action may result, directly or indirectly, in increased development potential or pressure on farmland.
- g. The proposed project is not consistent with the adopted municipal Farmland Protection Plan.

**NOTES: 8a/8c/8d. Impact on Agricultural Resources:** The proposed project site, as indicated in Part One reference E3a, is located within a recognized agricultural district (SENE012), certified in accordance with Agriculture and Markets Law, Article 25 -AA, Sections 303 and 304 of Seneca County. The site encompasses 40.2 acres designated as 'highly productive' soils, as per the USDA NRCS Web Soil Survey – Farmland Classification. While acknowledging that the installation of the solar farm involves a temporary adaptation of agricultural land for solar energy production, it is crucial to note that this alteration is not expected to cause an irreversible impact on the agricultural resources present. In line with established industry practices, the project developer will assume the responsibility of decommissioning and removing the solar panels at the end of their operational lifespan, restoring the site to its original agricultural state. It is anticipated that financial surety, such as a bond, letter of credit, or cash deposit, will be put in place at the project's inception. This financial assurance, a standard provision in solar development projects, aims to secure the developer's obligation and cover the projected costs associated with decommissioning and site restoration.

**Question 9:** Impact on Aesthetic Resources: Board members answered “NO” that the land use of the proposed action is obviously different from, or is in sharp contrast to, current land patterns between the proposed project and a scenic or aesthetic resource. In further discussion of this question, Board members answered “NO, OR SMALL IMPACT MAY OCCUR” for the following questions:

- a. Proposed action may be visible from any officially designated federal, state, or local scenic or aesthetic resource.
- b. The proposed action may result in the obstruction, elimination or significant screening of one or more officially designated scenic views.
- 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
- 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
- e. The proposed action may cause a diminishment of the public enjoyment and appreciation of the designated aesthetic resource.
- f. There are similar projects visible within the following distance of the proposed project:  
0-1/2 mile; ½ -3 mile; 3-5 mile; 5+mile

**NOTES: 9a. Impact on Aesthetic Resources:** With respect to aesthetic resources, as outlined in SEQR Part 2 question 9a and in reference to Part 1 E3h, the project site's location along the designated 'Scenic Byway' of State Route 414 and within five miles of the Finger Lakes National Forest is duly acknowledged. Given these factors, we recognize the potential visual impact of the proposed solar farm on the local landscape. In response to these considerations, the project developer has crafted a comprehensive landscaping plan aimed at mitigating the majority of potential adverse visual impacts. This plan includes the planting of 117 trees and 143 shrubs, forming a natural buffer that aids in harmonizing the solar farm's visual presence with the surrounding environment. All plant species selected for this buffer are indigenous to the Finger Lakes region. This choice aligns with our commitment to maintain the

visual integrity and natural beauty of the local ecosystem, thus respecting and preserving the scenic quality of both the State Route 414 Byway and the broader Finger Lakes area.

**Question 10: Impact on Historic and Archeological Resources:** Board members answered “NO” that the proposed action may occur in or adjacent to a historic or archaeological resource.

**Question 11: Impact on Open Space and Recreation:** Board members answered “NO” that 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.

**Question 12: Impact on Critical Environmental Areas:** Board members answered “NO” that the proposed action may be located within or adjacent to a critical environmental area (CEA).

**Question 13: Impact on Transportation:** Board members answered “NO” that the proposed action may result in a change to existing transportation systems.

**Question 14: Impact on Energy:** Board members answered “NO” that the proposed action may cause an increase in the use of any form of energy.

**Question 15: Impact on Noise, Odor and Light:** Board members answered “YES” that the proposed action may result in an increase in noise, odor, or outdoor lighting. In further discussion of this question, Board members answered “NO, OR SMALL IMPACT MAY OCCUR” for the following questions:

- a. The proposed action may produce sound above noise levels established by local regulation.
- b. The proposed action may result in blasting within 1,500 feet of any residence, hospital, school, licensed day care center, or nursing home.
- c. The proposed action may result in routine odors for more than one hour per day.
- d. The proposed action may result in light shining onto adjoining properties.
- e. The proposed action may result in lighting creating sky-glow brighter than existing area conditions.

**NOTES: 15a.:** It is anticipated that there will be a temporary increase in noise levels due to the operation of construction equipment. This is a common and unavoidable aspect of the construction process. However, to minimize the impact on the local community, all construction activities will be carefully scheduled to occur between the hours of 7:00 AM and 7:00 PM, Monday through Saturday. **15d.:** Concerning potential glare, the design of this project inherently minimizes this risk due to several important factors. Firstly, the project will employ monocrystalline photovoltaic cells housed in bifacial panels. By design, these panels aim to absorb and convert sunlight into energy, not reflect it. Hence, any reflected light signifies a loss in efficiency, which the design seeks to minimize. Secondly, these photovoltaic cells are treated with an anti-reflective coating. This treatment further reduces the intensity of any light that might be reflected from the surface of the panels, further decreasing the potential for glare. Lastly, the use of single-axis trackers ensures that the panels continually face the sun during daylight hours. This orientation results in any minimal reflected light being directed back towards the sun, rather than outwards. This positioning effectively means that ground-level visibility of any reflected light is extremely unlikely. To further support this, I've attached the 'Determination of No Hazard to Air Navigation' issued by the FAA for this project, attesting to the minimal risk of glare associated with this design."

**Question 16: Impact on Human Health:** Board members answered “NO” that the proposed action may have an impact on human health from exposure to new or existing sources of contaminants.

**Question 17: Consistency with Community Plans:** Board members answered “YES” that the proposed action is not consistent with adopted land use plans. In further discussion of this question, Board members answered “NO, OR SMALL IMPACT MAY OCCUR” for the following questions:

- a. The proposed action’s land use components may be different from, or in sharp contrast to, current surrounding land use pattern(s).
- 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%.
- c. The proposed action is inconsistent with local land use plans or zoning regulations.

- d. The proposed action is inconsistent with any County plans, or other regional land use plans.
- 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.
- f. The proposed action is located in an area characterized by low density development that will require new or expanded public infrastructure.
- g. The proposed action may induce secondary development impacts (e.g., residential or commercial development not included in the proposed action)

**NOTES: 17.:** Item 17 of the SEQR Part 2 addresses the "Consistency with Community Plans". While it's noted that a comprehensive community plan exists, as indicated in Part 1, Section C2a, this plan doesn't provide specific recommendations for the proposed project site. Furthermore, it's important to highlight that the Town of Lodi does not have a zoning ordinance. Hence, despite marking 'Yes' for Item 17, the absence of site-specific guidance and zoning regulations implies that the proposed project is unlikely to significantly contradict or disrupt existing community planning efforts.

**Question 18:** Consistency with Community Character: Board members answered "YES" that the proposed project is inconsistent with the existing community character. In further discussion of this question, Board members answered "NO, OR SMALL IMPACT MAY OCCUR" for the following questions:

- a. The proposed action may replace or eliminate existing facilities, structures, or areas of historic importance to the community.
- b. The proposed action may create a demand for additional community services (e.g. schools, police and fire)
- c. The proposed action may displace affordable or low-income housing in an area where there is a shortage of such housing.
- d. The proposed action may interfere with the use or enjoyment of officially recognized or designated public resources.
- e. The proposed action is inconsistent with the predominant architectural scale and character.
- f. Proposed action is inconsistent with the character of the existing natural landscape.

**NOTES: 18:** The proposed project could initially seem inconsistent with the existing natural landscape's character. The Town Master Plan emphasizes 'quality of life' characteristics such as the lakefront, open spaces, expansive vistas, and the rural and agricultural feel of the Town of Lodi. Notwithstanding, it's important to note that the proposed project includes measures to minimize potential visual impact. The addition of 117 trees and 143 shrubs as part of a comprehensive landscaping plan serves as a natural buffer. This approach aids in aligning the solar farm with the surrounding landscape, thus addressing potential inconsistencies with the area's rural character as detailed in the Town Master Plan. The aim is to ensure that the project respects and aligns with the characteristic 'quality of life' factors outlined in the Town Master Plan while contributing to renewable energy production.

#### **Discussion:**

James Morgan, a resident of Lodi Point, expressed his concern regarding the project. He cited various laws related to agricultural land preservation, right-to-farm laws, and scenic beauty protection in New York State. He also mentioned that the proposed solar farm lies within a designated scenic byway. Other residents at the meeting raised concerns about visual impacts, the need for clear protection measures, and decommissioning plans for the solar farm.

The board discussed the tax benefits and exemptions associated with the project and mentioned the need for a clear agreement regarding visual barriers and decommissioning. They also discussed the possibility of requiring a bond held by the town to cover decommissioning costs.

After discussion, A motion was made by Mr. Guthrie, that based on information and analysis of the project and Full Environmental Assessment Form, the proposed action will not result in any significant adverse environmental impacts. Seconded by Mr. Lott. Members Brusso, Guthrie, B. Murray, T. Murray, Kime, Lott and Shipley voted "Yea". Mr. Brownell abstained. Motion carried.



**Discussion | Approval of IDA Resolution No. 2023-13 Lodi PV LLC Project Final:**

A copy of the proposed resolution was provided to Board members prior to the meeting. Lodi PV LLC is a 5 MW community solar project seeking a 15-year PILOT for an estimated \$265,999 property tax exemption, plus a sales tax exemption worth \$503,249, and a mortgage recording tax exemption worth \$18,396. A public hearing for the project was held on June 6, 2023; a copy of the public hearing minutes with questions and comments from the public were provided to board members prior to the meeting. Ms. Davis noted that approval of this resolution constitutes final approval of the project and confirmation of a negative declaration for SEQRA. A key point of discussion was the value of the tax exemptions. While the estimated property tax exemption from the PILOT is estimated at \$260,599, it was emphasized that these figures should be viewed in the context of what the local municipalities would receive with and without the project. Without the project, the town, county, and school would expect to receive just under \$80,000 over 15 years. However, with the project, they would receive an additional \$778,000.

Also discussed was the economic impact of the project, with concerns about the number of jobs created. However, it was noted that the project aligns with New York State's goals of incentivizing green energy projects.

Other issues were the visual impact of the solar farm and the decommissioning phase. Concerns were raised about the effectiveness of landscaping plans and the need for clear protections in case of non-compliance. Decommissioning was discussed, with a focus on ensuring proper restoration of the land in case the project is abandoned.

The board agreed to include two additional clauses regarding landscaping and decommissioning as follows:

- (a) The landscaping plan developed by the Company to address concerns related to the Facility's viewshed impact shall be fully implemented and shall be maintained for the duration of the Project.

AND

- (b) The Company and the owner of the Land shall enter into a decommissioning agreement that shall obligate the Company to decommission the Facility, remove any existing Equipment and return the Land to its present state. The obligations under this decommissioning agreement shall be binding upon all successors and assigns of the Company and shall inure to the benefit of the owner of the Land, the owner's heirs, successors and assigns, and the Town of Lodi (subject to the Town's agreement), and shall be supported by a bond, cash deposit or other security. The decommissioning agreement and the security arrangements shall be acceptable to the Agency's Chairman, Executive Director and counsel in form and substance. to the resolution regarding preservation of the mitigating visual barrier and a guarantee bond be put in place so that the property will be decommissioned properly and returned back to its natural state at the end.

The Resolution was presented as follows:

**RESOLUTION AUTHORIZING THE SENECA COUNTY INDUSTRIAL DEVELOPMENT AGENCY (THE "AGENCY") TO (i) UNDERTAKE A CERTAIN PROJECT (AS DEFINED BELOW) FOR THE BENEFIT OF LODI PV, LLC (THE "COMPANY"), (ii) NEGOTIATE, EXECUTE AND DELIVER A LEASE AGREEMENT, LEASEBACK AGREEMENT, AGENT AGREEMENT, PAYMENT IN LIEU OF TAX AGREEMENT, AND RELATED DOCUMENTS, (iii) PROVIDE FINANCIAL ASSISTANCE TO THE COMPANY IN THE FORM OF (a) A SALES AND USE TAX EXEMPTION FOR PURCHASES AND RENTALS RELATED TO THE UNDERTAKING OF THE PROJECT, (b) A PARTIAL REAL PROPERTY TAX ABATEMENT UNDER A PAYMENT IN LIEU OF TAX AGREEMENT, AND (c) A MORTGAGE RECORDING TAX EXEMPTION FOR FINANCING RELATED TO THE PROJECT; AND (iv) EXECUTE A MORTGAGE AND RELATED DOCUMENTS**

A motion was made by Mr. Shipley approving Resolution No 2023-13 with noted amendments. Seconded by Mr. Lott. Members Brusso, Guthrie, Lott, Kime, B. Murray, T. Murray and Shipley voted "yea". Mr. Brownell abstained. Motion carried.

**SEQRA Review | Determination | Lodi II PV LLC Project:**

Parts 1, 2 and 3 of the Environmental Assessment Form (EAF) were provided to Board members prior to the meeting. Mr. Halpin advised board members that the previous SEQRA review of Lodi PV LLC is essentially the same as this SEQRA review of Lodi II PV LLC.

Therefore, a motion was made by Mr. Lott that based on information and analysis of the project and Full Environmental Assessment Form, the proposed action will not result in any significant adverse environmental impacts. Seconded by Mr. Lott. Members Brusso, Guthrie, B. Murray, T. Murray, Kime, Lott, Brownell and Shipley voted "Yea". Motion carried.

**Discussion | Approval of IDA Resolution No. 2023-13 Lodi II PV LLC Project Final :**

A copy of the proposed resolution was provided to Board members prior to the meeting. Lodi II PV LLC is a 5 MW community solar project seeking a 15-year PILOT for an estimated \$265,999 property tax exemption, plus a sales tax exemption worth \$503,249, and a mortgage recording tax exemption worth \$18,396. A public hearing for the project was held on June 6, 2023; a copy of the public hearing minutes with questions and comments from the public were provided to board members prior to the meeting. Ms. Davis noted that approval of this resolution constitutes final approval of the project and confirmation of a negative declaration for SEQRA. A key point of discussion was the value of the tax exemptions. While the estimated property tax exemption from the PILOT is estimated at \$260,599, it was emphasized that these figures should be viewed in the context of what the local municipalities would receive with and without the project. Without the project, the town, county, and school would expect to receive just under \$80,000 over 15 years. However, with the project, they would receive an additional \$778,000. Because this project is essentially the same as the Lodi PV Project, the board again agreed to include two additional clauses in the resolution regarding landscaping and decommissioning as follows:

- (a) The landscaping plan developed by the Company to address concerns related to the Facility's viewshed impact shall be fully implemented and shall be maintained for the duration of the Project.

AND

- (b) The Company and the owner of the Land shall enter into a decommissioning agreement that shall obligate the Company to decommission the Facility, remove any existing Equipment and return the Land to its present state. The obligations under this decommissioning agreement shall be binding upon all successors and assigns of the Company and shall inure to the benefit of the owner of the Land, the owner's heirs, successors and assigns, and the Town of Lodi (subject to the Town's agreement), and shall be supported by a bond, cash deposit or other security. The decommissioning agreement and the security arrangements shall be acceptable to the Agency's Chairman, Executive Director and counsel in form and substance. to the resolution regarding preservation of the mitigating visual barrier and a guarantee bond be put in place so that the property will be decommissioned properly and returned back to its natural state at the end.

The Resolution was presented as follows:

**RESOLUTION AUTHORIZING THE SENECA COUNTY INDUSTRIAL DEVELOPMENT AGENCY (THE "AGENCY") TO (i) UNDERTAKE A CERTAIN PROJECT (AS DEFINED BELOW) FOR THE BENEFIT OF LODI PV, LLC (THE "COMPANY"), (ii) NEGOTIATE, EXECUTE AND DELIVER A LEASE AGREEMENT, LEASEBACK AGREEMENT, AGENT AGREEMENT, PAYMENT IN LIEU OF TAX AGREEMENT, AND RELATED DOCUMENTS, (iii) PROVIDE FINANCIAL ASSISTANCE TO THE COMPANY IN THE FORM OF (a) A SALES AND USE TAX EXEMPTION FOR PURCHASES AND RENTALS RELATED TO THE UNDERTAKING OF THE PROJECT, (b) A PARTIAL REAL PROPERTY TAX ABATEMENT UNDER A PAYMENT IN LIEU OF TAX AGREEMENT, AND (c) A MORTGAGE RECORDING TAX EXEMPTION FOR FINANCING RELATED TO THE PROJECT; AND (iv) EXECUTE A MORTGAGE AND RELATED DOCUMENTS**

A motion was made by Mr. Bruce Murray approving Resolution No 2023-14 with noted amendments. Seconded by Mr. Guthrie. Members Brusso, Guthrie, Lott, Kime, B. Murray, T. Murray and Shipley voted "yea". Mr. Brownell abstained. Motion carried.

**Standing Item – Update / Seneca County Chamber of Commerce– Jeff Shipley:**

Mr. Shipley noted that the Chamber just launched the new visitor guide for Seneca County.

**Standing Item – Update / Seneca County Board of Supervisors:**

Mr. Brownell noted that the Board of Supervisors is currently working on the sales tax sharing agreement with the towns.

**Quarterly Report | IDA Executive Director – Sarah Davis:**

Mrs. Davis provided the following quarterly report to the board:

Key Accomplishments: Willard- MRB Group along with its subconsultants, EDR, HRP Associates, and Bero Architecture have begun work on the Willard Highest & Best Use Study. The study, which officially kicked off at the end of April 2023 and is expected to be complete by late summer/early fall, has received a \$20,000 commitment of ARPA funds from the Seneca County Board of Supervisors. The consulting team has done the initial market/real estate analysis and begun preliminary architectural review and feasibility studies.

IDA staff, Willard Task Force members, and MRB's team have worked together to plan and promote the first public engagement session for the project, which will be held Monday, July 10th from 5-8pm at South Seneca High School. The session will be held in an open-house format where members of the public will have the opportunity to engage directly with the consulting team and the Willard Task Force to share their ideas for the future of the campus. The format is designed to encourage individualized, interactive participation; there will be different information stations, maps, and other interactive materials the night of the event. Members of the public that cannot attend have been encouraged to submit written comment to the IDA before or after the event for MRB's consideration. The IDA has taken out an advertisement in the Seneca County Area Shopper to promote the event, and Willard Task Force members and partners have shared it with their networks and via social media. Input from the session is expected to inform MRB's recommendations for future uses as well as their master plan designs for the campus. A second public input session will be held later in the summer to solicit feedback on the proposed master plan.

Business Retention & Expansion and Projects- The table below shows IDA staff's progress on its key metrics for the year, including Business Retention & Expansion (BR&E) visits. The IDA has held 3 public hearings this year (Kanagy Solar, Lodi PV Solar, and Lodi II PV Solar) and approved 1 final resolution to date (Kanagy Solar).

**Executive Session:**

Chairman Brusso requested a motion to enter into Executive Session under Public Officers Law, Article 7, Section 105, to discuss the medical, financial, credit or employment history of a particular person or corporation, or matters leading to the appointment, employment, promotion, demotion, discipline, suspension, dismissal or removal of a particular person or corporation AND the proposed acquisition, sale or lease of real property, where publicity could substantially affect the value thereof. A motion was made by Mr. Kime at 1:44 pm to enter into Executive Session. Seconded by Mr. Lott. Motion carried. A motion was made by Mr. Kime at 2:26 p.m. to come out of Executive Session. Seconded by Mr. Shipley. Motion carried.

**Adjournment:**

A motion to adjourn the meeting was made by Mr. T. Murray. Seconded by Mr. Guthrie. Motion carried. The meeting adjourned at 2:26 p.m.

The next regular scheduled meeting will be held on **September 7, 2023, 12:00 Noon**, Heroes Conference Room, One DiPronio Dr, Waterloo NY 13165

Respectfully submitted,

Sarah R. Davis  
Executive Director



**KEYSTONE MILLS**

*—Serving Agriculture—Since 1894—*

August 31, 2023

RE# IDA Project# 4501 22 01A

Project Name: Keystone Mills Project

To whom it may concern,

This letter is to request an extension of the sales and use tax exemption for the new organic mill project that we are working on.

The construction process is progressing, and our goal is to have a grain facility up this fall, and then the milling side by Spring 2024 with a pellet mill coming after that. With that we are asking that this exemption be extended until the end of 2024.

We value this business relationship and hope to continue to bring value to the community!

Please contact us with any questions!

Sincerely,

Merlin D Kurtz

Keystone Mills, LLC

**RESOLUTION**  
*(Keystone Mills Project)*

A regular meeting of the Seneca County Industrial Development Agency was convened in public session on September 7, 2023, at 12 Noon.

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

**Resolution No. 2023 – 15**

**RESOLUTION OF THE SENECA COUNTY INDUSTRIAL DEVELOPMENT AGENCY  
AUTHORIZING AN EXTENSION OF THE AGENT STATUS OF MERDOL REALTY, LLC  
AND KEYSTONE MILLS, LLC TO DECEMBER 31, 2024.**

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, **Merdol Realty, LLC and Keystone Mills, LLC** (the "Company") previously requested the Agency's assistance with a certain project (the "Project") consisting of: (i) the acquisition of 45.8 acres located at 1775 State Route 336, Town of Fayette, New York (the "Land"), (ii) the construction on the Land of a feed milling facility with storage and warehouse space 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 "Leased Premises"); and

WHEREAS, by resolution adopted on November 4, 2021 (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 **\$18,743,000.00**, which result in New York State and local sales and use tax exemption benefits in the aggregate not to exceed **\$1,228,000.00**; and

WHEREAS, the Company's appointment as the Agency's agent pursuant to the Agent Agreement expires on August 31, 2023; 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 August 31, 2023 to December 31, 2024; and

WHEREAS, the Agency desires to adopt a resolution (i) approving the extension of the agent status of the Company through December 31, 2024; 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, 2024.

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, 2024 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:

	Yea	Nay	Abstain	Absent
Steven Brusso				
Thomas L. Kime				
C. Ernest Brownell				
Bruce Murray				
Jeffrey Shipley				
Ralph Lott				
Thomas Murray				
Benjamin Guthrie				

The Resolutions were thereupon duly adopted.