



LOCAL VALUES. FORWARD VISION.

APPLICATION TO
SENECA COUNTY INDUSTRIAL DEVELOPMENT AGENCY
FOR FINANCIAL ASSISTANCE

I. APPLICANT INFORMATION:

Company Name: _____

Address: _____

Phone No.: _____ Email: _____

Fax No.: _____

Fed I.D. No.: _____

Contact Person: _____

Principal Owners/Officers/Directors:

(List owners with 15% or more in equity holdings with percentage ownership)

_____	_____
_____	_____
_____	_____

Corporate Structure (attach schematic if Applicant is a subsidiary or otherwise affiliated with another entity)

Form of Entity:

- ☐ Corporation
- ☐ Partnership (General ☐ or Limited ☐; Number of General Partners _____ and, if applicable, Number of Limited Partners ____).
- ☐ Limited Liability Company/Partnership (number of members _____)
Trelina Solar Energy Center, LLC is a wholly-owned indirect subsidiary of NextEra Energy Resources, LLC ("NEER"). NEER is wholly-owned indirect subsidiary of NextEra Energy, Inc., a publicly traded corporation.
- ☐ Sole Proprietorship

If a corporation, partnership, limited liability company/partnership:

What is the date of establishment _____

Place of organization _____

and, If a foreign organization, is the Applicant authorized to do business in the State of New York? ☐ Yes ☐ No

APPLICANT'S COUNSEL:

Name: _____

Address: _____

Phone No: _____ Email: _____

Fax No: _____

II. PROJECT INFORMATION

Project Address: _____

Block(s) & Lot(s): _____

A) Are Utilities on Site? (Yes/No)

Water _____ Electric _____ Gas _____ Sanitary/Storm Sewer _____

B) Present legal owner of the site: _____

If other than Applicant, by what means will the site be acquired for this project:

C) Zoning of Project Site: Current: _____ Proposed: _____

D) Are any variances needed: _____

E) Statement describing project (i.e. land acquisition, construction of manufacturing facility, etc.):

Location of Project: _____

Purpose of Project: _____

Desired Closing Date: _____

Estimated Construction Start and End Date: _____

F) Principal Use of Project upon completion: _____

G) Estimated Project Costs, including

Value of property to be acquired: \$ _____

Cost of Construction/Reconstruction: \$ _____

Value of equipment to be purchased: \$ _____

Estimated cost of engineering/architectural services: \$ _____

Other: \$ _____

Total Capital Costs: \$ _____

Project refinancing; estimated amount
(for refinancing of existing debt only) \$ _____

Sources of Funds for Project Costs:

Bank Financing: \$ _____

Equity (excluding equity that is attributed to grants/tax credits) \$ _____

Tax Exempt Bond Issuance (if applicable) \$ _____

Taxable Bond Issuance (if applicable) \$ _____

Public Sources (Include sum total of all state and federal
grants and tax credits) \$ _____

Identify each state and federal grant/credit:

_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

Total Sources of Funds for Project Costs: \$ _____

The Agency will collect 1% origination fee on the total capital costs at the time of closing

H) Inter-Municipal Move Determination

Will the project result in the removal of a plant or facility of the applicant from one area of the State of New York to another?

☐ Yes or ☐ No

Will the project result in the removal of a plant or facility of another proposed occupant of the project from one area of the State of New York to another area of the State of New York?

☐ Yes or ☐ No

Will the project result in the abandonment of one or more plants or facilities located in the State of New York?

☐ Yes or ☐ No

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

FINANCIAL ASSISTANCE BEING REQUESTED

A) Benefits Requested:

☐ Sales and Use Tax Exemption ([8]%)

☐ IRB

☐ Mortgage Recording Tax Exemption(.075%)

☐ Real Property Exemption and Tax Agreement

B.) Value of Incentives:

Real Property Tax Exemption and Tax Agreement: Agency staff will calculate the estimated value of a requested real property tax exemption and tax agreement based on estimated Project costs as contained herein and current tax rates and assessed valuation, and the annual tax agreement payment amounts for each year of the tax agreement. This calculation is set forth on the addendum to this Application entitled "Real Property Tax Benefits (Detailed)," which addendum is incorporated herein by reference.

Estimated duration of Real Property Tax exemption: _____

Sales and Use Tax:

Estimated value of Sales Tax exemption for facility construction: \$ _____

Estimated Sales Tax exemption for fixtures and equipment: \$ _____

Estimated duration of Sales Tax exemption: _____

Mortgage Recording Tax Exemption Benefit:

Estimated value of Mortgage Recording Tax exemption: \$ _____

IRB Benefit:

☐ IRB inducement amount, if requested: \$ _____

Is a purchaser for the Bonds in place?

☐ Yes or ☐ No

Percentage of Project Costs financed from Public Sector sources:

Agency staff will calculate the percentage of Project Costs financed from Public Sector sources based upon Sources of Funds for Project Costs as depicted above under the heading "Estimated Project Costs" (Section II(G)) of the Application.

C.) Likelihood of Undertaking Project without Receiving Financial Assistance:

Is there is likelihood that the Project would not be undertaken but for the Financial Assistance provided by the Agency?

☐ Yes or ☐ No

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

III. EMPLOYMENT PLAN

	1	2	3	4	5
	Current # of jobs at proposed project location or to be relocated to project location	IF FINANCIAL ASSISTANCE IS GRANTED – project the number jobs to be RETAINED	IF FINANCIAL ASSISTANCE IS GRANTED – project the number jobs to be CREATED:	IF FINANCIAL ASSISTANCE IS GRANTED – project the number Construction Jobs to be CREATED:	Estimate number of residents of the *Labor Market Area that will fill the jobs described
*Full Time			Year 1: _____ Year 2: _____ Year 3: _____		
*Part Time <i>Calculated as .5 for every 1 part time Job</i>			Year 1: _____ Year 2: _____ Year 3: _____		
Total					

*GUIDANCE ON JOB REPORTING

A Full-Time Employee shall work at least 35 hours per week. A part-time employee will count as a fraction of a Full-Time Employee (an employee working at least 17.5 hours per week will count as .5). A seasonal employee will also count as a fraction of a Full-Time Employee based on the number of full months worked in a year (an employee hired to work only for three months in a year will count as .25).

** The Labor Market Area is defined as Seneca County, Ontario County, Wayne County, Cayuga County, Schuyler County and Tompkins County, New York.

Salary and Fringe Benefits for Jobs to be Retained and/or Created:

Average Estimated Annual Salary of Jobs to be Created (at current market rates)	\$_____ to \$_____
Annualized Salary Range of Jobs to be Created	\$_____
Estimated Average Annual Salary of Jobs to be Retained (at current market rates)	\$_____

IV. REPRESENTATIONS AND COVENANTS 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) **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.
- D) **Annual Employment Reports:** The applicant understands and agrees that, if the Project receives any Financial Assistance from the Agency, the Applicant agrees to file, or cause to be filed, with the Agency, on an annual basis, reports regarding the number of people employed at the project site.
- E) **Compliance with N.Y. GML Sec. 862(1):** Applicant certifies that the provisions of Section 862(1) of the New York General Municipal Law, as provided below, will not be violated if Financial Assistance is provided for the proposed Project:

§ 862. Restrictions on funds of the agency. (1) No funds of the agency shall be used in respect of any project if the completion thereof would result in the removal of an industrial or manufacturing plant of the project occupant from one area of the state to another area of the state or in the abandonment of one or more plants or facilities of the project occupant located within the state, provided, however, that neither restriction shall apply if the agency shall determine on the basis of the application before it that the project is reasonably necessary to discourage the project occupant from removing such other plant or facility to a location outside the state or is reasonably necessary to preserve the competitive position of the project occupant in its respective industry.

- F) **Compliance with Applicable Laws:** The Applicant confirms and acknowledges that the owner, occupant, or operator receiving Financial Assistance for the proposed Project is in substantial compliance with applicable local, state and federal tax, worker protection and environmental laws, rules and regulations.
- G) **False and Misleading Information:** The Applicant confirms and acknowledges that the submission of any knowingly false or knowingly misleading information may lead to the immediate termination of any Financial Assistance and the reimbursement of an amount equal to all or part of any tax exemption claimed by reason of the Agency's involvement the Project.
- H) **Recapture:** Should the Applicant not expend or hire as presented, the Agency may view such information/status as failing to meet the established standards of economic performance. In such events, some or all of the benefits taken by the Applicant will be subject to recapture.
- E) **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, officers or employee of the Agency has an interest, whether direct or indirect, in any transaction contemplated by this Applicant, except as hereinafter described:

STATE OF NEW YORK)
COUNTY OF) ss.:

_____, being first duly sworn, deposes and says:

1. That I am the _____ (Corporate Office) of _____ (Applicant) and that I am duly authorized on behalf of the Applicant to bind the Applicant.
2. That I have read the attached Application, I know the contents thereof, and that to the best of my knowledge and belief, this Application and the contents of this Application are true, accurate and complete.

(Signature of Officer)

Subscribed and affirmed to me under penalties of perjury this
_____ day of __, 20__

(Notary Public)

This Application should be submitted with a \$350.00 Application fee to Seneca County Industrial Development Agency, One DiPronio Drive, Waterloo, New York 13165-1681 (Attn.: Sarah Davis, Executive Director).

- F) **Compliance with Applicable Laws:** The Applicant confirms and acknowledges that the owner, occupant, or operator receiving Financial Assistance for the proposed Project is in substantial compliance with applicable local, state and federal tax, worker protection and environmental laws, rules and regulations.
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- E) **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, officers or employee of the Agency has an interest, whether direct or indirect, in any transaction contemplated by this Applicant, except as hereinafter described:

STATE OF ~~NEW YORK~~ Florida
COUNTY OF Palm Beach ss.:

_____, being first duly sworn, deposes and says:

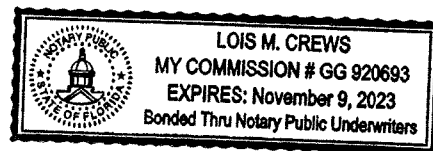
1. That I am the Vice President (Corporate Office) of Treline Solar Energy Center LLC (Applicant) and that I am duly authorized on behalf of the Applicant to bind the Applicant.
2. That I have read the attached Application, I know the contents thereof, and that to the best of my knowledge and belief, this Application and the contents of this Application are true, accurate and complete.

[Signature]
(Signature of Officer)

Subscribed and affirmed to me under penalties of perjury this

9th day of Aug, 2021

[Signature]
(Notary Public)



This Application should be submitted with a \$350.00 Application fee to Seneca County Industrial Development Agency, One DiPronio Drive, Waterloo, New York 13165-1681 (Attn.: Sarah Davis, Executive Director).

HOLD HARMLESS AGREEMENT

Applicant hereby releases the SENECA COUNTY INDUSTRIAL DEVELOPMENT AGENCY and the members, officers, servants, agents and employees thereof (the "Agency") from 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 attached Application, regardless of whether or not the Application or the Project described therein or the tax exemptions and other assistance requested therein are favorably acted upon by the Agency, (ii) the Agency's acquisition, construction and/or installation of the Project described therein and (iii) any further action taken by the Agency with respect to the Project; including without limiting the generality of the foregoing, all causes of action and attorneys' fees and any other expenses incurred in defending any suits 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, that any New York State and local sales and use tax exemption claimed by Applicant and approved by the Agency in connection with the Project may be subject to recapture by the Agency under such terms and conditions as will be set forth in the Agent Agreement 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 New York State and local sales and use tax exemption benefits, is true, accurate and complete. If, for any reason, Applicant fails to conclude or consummate necessary negotiations, or fails, within a reasonable or specified period of time, to take reasonable, proper or requested action, or withdraws, abandons, cancels or neglects the Application, or if the Agency or Applicant are unable to reach final agreement with the respect to the Project, then, and in the event, upon presentation of an invoice itemizing the same, the Applicant shall pay to the Agency, its agent or assigns, all costs incurred by the Agency in the processing of the Application, including attorneys' fees, if any.

Applicant: _____

By: _____
(Print Name)

Title: _____

Signature: _____

HOLD HARMLESS AGREEMENT

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Applicant: 

By: Anthony Pedroni
(Print Name)

Title: 8/9/2021 Vice President

Signature: 

ADDENDUM TO IDA APPLICATION FOR FINANCIAL ASSISTANCE

Local Labor: The Company hereby represents and warrants that it will use commercially reasonable efforts to hire, and cause any agent of the Company, general contractor, subcontractor, or subcontractor to a subcontractor working on the Project, to hire employees who live within Seneca County. The Agency understands and acknowledges that at certain times local labor may not be available. Upon such an occurrence, the Company shall request the Agency to waive the local labor requirement.

SENECA COUNTY INDUSTRIAL DEVELOPMENT AGENCY
UNIFORM PROJECT EVALUATION POLICY

Pursuant to and in accordance with Section 859-a(5) of the General Municipal Law ("GML"), the Seneca County Industrial Development Agency (the "Agency") hereby establishes a Uniform Project Evaluation Policy for the evaluation and selection for all qualifying categories of projects for which the Agency may provide "Financial Assistance" (as defined herein). "Financial Assistance" shall include any of the following: (i) the issuance by the Agency of tax- exempt bonds; (ii) sales and use tax exemption; (iii) mortgage recording tax exemption; and (iv) real property tax exemption (with or without a related agreement for payments in lieu of taxes).

For each Application for Financial Assistance received by the Agency, the following must occur prior to authorizing the provision of Financial Assistance:

- 1) The Agency shall undertake an assessment of all material information included in connection with the Application for Financial Assistance as necessary to afford a reasonable basis for the decision by the Agency to provide Financial Assistance for a project. Such information may include, without limitation, qualification of the proposed project under the GML (including any retail analysis, as applicable), the applicant's financial history, project pro-formas, and consideration of local development priorities.
- 2) A written cost-benefit analysis shall be utilized by the Agency that identifies the extent to which a project will create or retain permanent, private sector jobs, the estimated value of any tax exemptions to be provided; the amount of private sector investment generated or likely to be generated by the proposed project; the likelihood of accomplishing the proposed project in a timely fashion; and the extent to which the proposed project will provide additional sources of revenue for municipalities and school districts; and any other public benefits that might occur as a result of the project, taking into account the economic condition of the area at the time of the application, the effect of the proposed project upon the environment and surrounding property, and the extent to which the proposed project will provide a benefit (economic or otherwise) not otherwise available within the municipality in which the project is located.
- 3) The Agency's Application for Financial Assistance shall include a statement by the applicant that the project, as of the date of the application, is in substantial compliance with all provisions of GML Article 18-A, including, but not limited to, the provisions of GML Section 859-a(5) and 862(1); and
- 4) If the proposed project involves the removal or abandonment of a facility or plant within the State of New York, the Agency shall notify the chief executive officer or officers of the municipality or municipalities in which the facility or plant was located of the Agency's receipt of an application for Financial Assistance.

**SENECA COUNTY INDUSTRIAL DEVELOPMENT AGENCY
PROJECT REVIEW AND RECAPTURE POLICY**

The Seneca County Industrial Development Agency (the "IDA") reserves the right to review the performance of projects for which the IDA's financial assistance has been granted (a "Project") to determine if a Project has met the obligations and conditions set forth in the IDA approvals and agreements related to the Project (the "Project Documents"). The terms and conditions of the Project Documents (the "Material Factors") will serve as the benchmark for determining a Project's compliance.

Material Factors should be explicit and measurable and may include items such as investment, job creation, retention or other factors as determined by the board. Material Factors may vary from Project to Project.

Non-Compliance Review Process:

If a Project is found to be non-compliant with the Material Factors, the IDA shall undertake the following:

1. The IDA shall notify the Project owner/operator (the "Company") in writing that, in the IDA's determination, the Company has violated a Material Factor.
2. The Company shall be given an opportunity to remedy the violation.
3. If the Company is unable or unwilling to remedy the violation, the IDA shall seek additional information/explanation from the company as to why a Material Factor was not achieved. These may include economic or natural factors that led to the violation. These factors should be discussed and predetermined to the extent possible by the Board and may include items such as, natural disaster, industry dynamics, unfair competition or economic events that were outside the control of the Company.
4. The Company shall be provided the opportunity to present to the IDA any information as outlined above regarding why the Material Factor was not achieved.

Board Actions:

Following completion of the Non-Compliance Review Process described above, the IDA Board will consider whether to keep benefits in place, reduce, terminate, and/or recapture financial assistance. The following options will be reviewed and considered by the IDA Board:

1. Upon a review of the facts the Board may determine that the non-compliance was justified and/or adequately explained and may consider the matter closed without further action, or set a specific time period for the Company to achieve compliance. This may also be accompanied by a period of increased reporting or such other conditions as the IDA Board may reasonably impose. (e.g., review violated Material Factor(s) quarterly until remedied.)
2. In the event of non-compliance with a Material Factor that is not, in the IDA Board's determination, justified by factors outside the Company's control and/or otherwise adequately explained, the IDA Board may determine that such non-compliance will

result in the reduction, suspension, termination and/or recapture of financial assistance, as provided below.

Reduction of Financial Assistance: The IDA Board may determine that a reduction in financial assistance is appropriate, which reduction may include, without limitation, increased required payments under an agreement for payments in lieu of taxes.

Termination of Financial Assistance: The IDA Board may elect to terminate any ongoing financial assistance to a Company. Reasons for termination should be explicit and may include, without limitation, continued violation of the Material Factors or failure to comply with ongoing reporting or compliance requirements of the IDA.

Recapture of Financial Assistance: An IDA Board may require that all or part of the financial assistance for a Project be returned, including all or part of the amount of any tax exemptions. Events justifying recapture may include, without limitation, a Company knowingly providing false information on an application or a compliance/monitoring report; a finding that the Company did not make a good faith effort or have any intention of meeting a Material Factor; a company ceases operations and/or relocates; material non-compliance with state and/or local laws or regulations; and material shortfalls in job creation and retention projections.

In the event an IDA is successful in recapturing financial assistance, such funds shall be returned to the appropriate affected taxing jurisdictions on a pro rata basis unless otherwise agreed upon by the local taxing jurisdiction.

Annual Review

The IDA shall annually assess the progress of each Project for which bonds or notes remain outstanding or straight-lease transactions have not been terminated, or which continue to receive financial assistance or are otherwise active, toward achieving the investment, job retention or creation, or other objectives of the Project indicated in the Project applications. Such assessments shall be provided to the IDA Board.

ADDENDUM TO IDA APPLICATION FOR FINANCIAL ASSISTANCE

Cost Benefit Analysis:

To be completed/calculated by AGENCY

Costs =
Financial Assistance

Benefits =
Economic Development

*Estimated Sales Tax Exemption \$ 1,100,000

New Jobs Created
Permanent 1
Temporary 140

Existing Jobs Retained
Permanent _____
Temporary _____

Estimated Mortgage Tax Exemption \$ _____

Expected Yearly Payroll \$ _____

Estimated Property Tax Abatement \$ 17,237,496

Expected Gross Receipts \$ _____

Additional Revenues to School Districts

Additional Revenues to Municipalities

Other Benefits _____

Estimated Interest Savings \$ _____
IRB Issue

Private Funds invested \$ 128,200,000

Likelihood of accomplishing proposed
project within three (3) years

☒ Likely or ☐ Unlikely

* Estimated Value of Goods and Services to be exempt from sales and use tax as a result of the Agency's involvement in the Project. PLEASE NOTE: These amounts will be verified and there is a potential for a recapture of sales tax exemptions (see "Recapture" on page 8).

\$ _____ (to be used on the NYS ST-60)

ADDENDUM TO IDA APPLICATION FOR FINANCIAL ASSISTANCE**Real Property Tax Benefits (Detailed):**

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

Tax Agreement Estimate Table Worksheet

Dollar Value of New Construction and Renovation Costs	Estimated New Assessed Value of Property *	County Tax Rate/1000	Local Tax Rate (Town/City/Village)/1000	School Tax Rate/1000
128,200,000	56,820,197	4.59	3.29	23.07 (Geneva) & 19.71 (Waterloo)

*Apply equalization rate to value

PILOT Year	% Payment	County PILOT Amount	Local PILOT Amount	School PILOT Amount	Total PILOT	Full Tax Payment w/o PILOT	Net Exemption
1		68,992	49,452	314,701	433,146	1,637,355	1,204,209
2		70,139	50,274	319,933	440,346	1,637,355	1,197,009
3		71,309	51,112	325,268	447,690	1,637,355	1,189,665
4		72,502	51,968	330,711	455,181	1,637,355	1,182,174
5		73,719	52,840	336,263	462,822	1,637,355	1,174,533
6		74,960	53,730	341,924	470,615	1,637,355	1,166,740
7		76,227	54,637	347,701	478,565	1,637,355	1,158,790
8		77,518	55,563	353,591	486,673	1,637,355	1,150,682
9		78,836	56,507	359,601	494,944	1,637,355	1,142,411
10		80,179	57,471	365,730	503,380	1,637,355	1,133,975
11		81,550	58,453	371,982	511,985	1,637,355	1,125,370
12		82,948	59,455	378,359	520,762	1,637,355	1,116,593
13		84,374	60,477	384,863	529,714	1,637,355	1,107,641
14		85,828	61,520	391,497	538,845	1,637,355	1,098,196
15		87,159	62,583	398,264	548,159	1,637,355	1,089,196
16							
17							
18							
19							
20							
TOTAL		1,166,394	836,042	5,320,387	7,322,823	24,560,325	17,237,496

*Estimates provided are based on current property tax rates and assessment values