

**HARRIS BEACH** PLLC  
ATTORNEYS AT LAW

April 29, 2019

99 GARNSEY ROAD  
PITTSFORD, NY 14534  
(585) 419-8800

**VIA E-MAIL ONLY**

**RACHEL C. BARANELLO, ESQ.**  
DIRECT: (585) 419-8769  
FAX: (585) 419-8816  
RBARANELLO@HARRISBEACH.COM

Abby Reinhard, President  
32 Marway Circle LLC  
32 Marway Circle  
Rochester, New York 14624

**Re: County of Monroe Industrial Development Agency d/b/a Imagine  
Monroe Powered By COMIDA ("COMIDA")  
32 Marway Circle LLC Project located at 32 Marway Circle in the Town of  
Gates, New York**

Dear Abby:

Pursuant to your request, enclosed herewith please find documentation which provides for the increase in sales tax exemption approved by the COMIDA Board in March. **Please use these forms from this point forward.**

If you have any questions regarding the enclosed or otherwise, please feel free to contact me or my paralegal, Lori Palmer at 419-8681.

Very truly yours,



Rachel C. Baranello

RCB/lap  
Enc.



Department of Taxation and Finance

# IDA Appointment of Project Operator or Agent For Sales Tax Purposes

# ST-60

(1/18)

The industrial development agency or authority (IDA) must submit this form within **30 days** of the appointment of a project operator or agent, whether appointed directly by the IDA or indirectly by the operator or another agent.

**For IDA use only**

### IDA information

Name of IDA	County of Monroe Industrial Development Agency d/b/a Imagine Monroe Powered By COMIDA	IDA project number (use OSC numbering system for projects after 1998)	2602-18-059C
Street address	50 West Main Street, Suite 8100	Telephone number	(585 ) 753-2000
City	State	ZIP code	Email address (optional)
Rochester	NY	14614	

### Project operator or agent information

Name of IDA project operator or agent	Mark an X in the box if directly appointed by the IDA: <input type="checkbox"/>	Employer identification or Social Security number
Street address	Telephone number ( )	Primary operator or agent? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
City	State	ZIP code
Email address (optional)		

### Project information

Name of project	32 Marway Circle LLC Project		
Street address of project site	32 Marway Circle		
City	State	ZIP code	Email address (optional)
Gates (Town)	NY	14624	
Purpose of project	The acquisition and renovation of an approximately 29,000 square-foot building (the "Improvements") and the installation of various machinery, equipment, furniture, fixtures and personal property (the "Equipment") in, on or about the Improvements located at 32 Marway Circle in the Town of Gates, New York, together with the acquisition of a delivery vehicle.		

Description of goods and services intended to be exempted from New York State and local sales and use taxes			
Goods and services, inclusive of fuel and utilities, whether the goods and services are purchased or rented, and notwithstanding that they continue to constitute personal property or the item is used after the completion of the project, or the item is geographically located outside the legal boundaries of the project facility; provided there is a reasonable basis to acquire the item to benefit the project.			
Date project operator or agent appointed (mmddyy)	Date project operator or agent status ends (mmddyy)	063020	Mark an X in the box if this is an extension to an original project: <input type="checkbox"/>
Estimated value of goods and services that will be exempt from New York State and local sales and use tax:	All Agents, All In 457,279.00	Estimated value of New York State and local sales and use tax exemption provided:	All Agents, All In 36,582.00

**Certification:** I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements with the knowledge that willfully providing false or fraudulent information with this document may constitute a felony or other crime under New York State Law, punishable by a substantial fine and possible jail sentence. I also understand that the Tax Department is authorized to investigate the validity of any information entered on this document.

Print name of officer or employee signing on behalf of the IDA	Print title
Jeffrey R. Adair	Executive Director
Signature	Date
	Telephone number ( 585 ) 753-2000

## Instructions

### When to file

An IDA must file this form within 30 days of the date they appoint any project operator or other person as agent of the IDA, for purposes of extending any sales and use tax exemptions.

### Requirements to file

The IDA must file a separate form for each person it appoints as agent, whether directly or indirectly, and regardless of whether the person is the primary project operator or agent. If the IDA authorizes a project operator or agent to appoint other persons as agent of the IDA, the operator or agent making such an appointment must advise the IDA that it has done so, so that the IDA can file a form within 30 days of the date of the new agent's appointment. The IDA should not file this form for a person hired to work on an IDA project if that person is not appointed as agent of the IDA. The IDA should not file this form if they do not extend any sales or use tax exemption benefits for the project.

If an IDA modifies a project, such as by extending it beyond its original completion date, or by increasing or decreasing the amount of sales and use tax exemption benefits authorized for the project, they must, within 30 days of the change, file a new form with the new information.

### If the information on this form changes

If an IDA amends, revokes, or cancels the appointment of an agent, or if an agent's appointment becomes invalid for any reason, the IDA, within 30 days, must send a letter to the address below for filing this form, indicating that the appointment has been amended, revoked, or cancelled, or is no longer valid, and the effective date of the change. They must attach to the letter a copy of the form it originally filed. The IDA should not send a letter for a form that is not valid merely because the *Completion date of project* has passed.

### Mailing instructions

Mail completed form to:

**NYS TAX DEPARTMENT  
IDA UNIT  
W A HARRIMAN CAMPUS  
ALBANY NY 12227-0866**

**Private delivery services** – See Publication 55, *Designated Private Delivery Services*.

### Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

### Need help?



Visit our website at [www.tax.ny.gov](http://www.tax.ny.gov)

- get information and manage your taxes online
- check for new online services and features

### Telephone assistance

Sales Tax Information Center:	518-485-2889
To order forms and publications:	518-457-5431
Text Telephone (TTY) or TDD equipment users	Dial 7-1-1 for the New York Relay Service

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ATTORNEYS AT LAW

April 29, 2019

99 GARNSEY ROAD  
PITTSFORD, NY 14534  
(585) 419-8800

VIA CERTIFIED MAIL  
RETURN RECEIPT REQUESTED

**LORI A. PALMER**  
**PARALEGAL**  
DIRECT: (585) 419-8681  
FAX: (585) 419-8816  
LPALMER@HARRISBEACH.COM

NYS Tax Department, IDA Unit  
Building 8, Room 657  
W. A. Harriman Campus  
Albany, New York 12227

**Re: County of Monroe Industrial Development Agency d/b/a Imagine  
Monroe Powered By COMIDA  
Increase of Sales Tax Exemption**

Dear Sir/Madam:

On behalf of the County of Monroe Industrial Development Agency d/b/a Imagine Monroe Powered By COMIDA, I have enclosed, for filing, a *revised* NYS Form ST-60 for **32 Marway Circle LLC**, as agent. The **only** changes to this form are (i) the increase in sales tax exemption as noted on the attached form; and (ii) new OSC project code.

If you have any questions or concerns regarding the foregoing, please don't hesitate to contact me at (585) 419-8681. Thank you.

Very truly yours,



Lori A. Palmer  
Paralegal

Enclosure

cc: Imagine Monroe  
Abby Reinhard



Department of Taxation and Finance

# IDA Appointment of Project Operator or Agent For Sales Tax Purposes

# ST-60

(1/18)

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### IDA Information

Name of IDA County of Monroe Industrial Development Agency d/b/a Imagine Monroe Powered By COMIDA		IDA project number (use OSC numbering system for projects after 1999) 2802-18-059C	
Street address 50 West Main Street, Suite 8100		Telephone number (585 ) 753-2000	
City Rochester	State NY	ZIP code 14814	Email address (optional)

### Project operator or agent information

Name of IDA project operator or agent 32 Marway Circle LLC		Mark an X in the box if directly appointed by the IDA: <input checked="" type="checkbox"/>	Employer identification or Social Security number 83-2236856
Street address 32 Marway Circle		Telephone number ( 585 ) 354-8840	Primary operator or agent? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
City Rochester	State NY	ZIP code 14824	Email address (optional)

### Project Information

Name of project 32 Marway Circle LLC Project			
Street address of project site 32 Marway Circle			
City Gates (Town)	State NY	ZIP code 14824	Email address (optional)
Purpose of project The acquisition and renovation of an approximately 29,000 square-foot building (the "Improvements") and the installation of various machinery, equipment, furniture, fixtures and personal property (the "Equipment") in, on or about the Improvements located at 32 Marway Circle in the Town of Gates, New York, together with the acquisition of a delivery vehicle.			

Description of goods and services intended to be exempted from New York State and local sales and use taxes Goods and services, inclusive of fuel and utilities, whether the goods and services are purchased or rented, and notwithstanding that they continue to constitute personal property or the item is used after the completion of the project, or the item is geographically located outside the legal boundaries of the project facility; provided there is a reasonable basis to acquire the item to benefit the project.			
Date project operator or agent appointed (mm/dd/yy) 121818	Date project operator or agent status ends (mm/dd/yy) 083020	Mark an X in the box if this is an extension to an original project: <input checked="" type="checkbox"/>	
Estimated value of goods and services that will be exempt from New York State and local sales and use tax: All Agents, All In 457,279.00		Estimated value of New York State and local sales and use tax exemption provided: All Agents, All In 36,582.00	

**Certification:** I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements with the knowledge that willfully providing false or fraudulent information with this document may constitute a felony or other crime under New York State Law, punishable by a substantial fine and possible jail sentence. I also understand that the Tax Department is authorized to investigate the validity of any information entered on this document.

Print name of officer or employee signing on behalf of the IDA Jerry E. Adair		Print title Executive Director	
Signature 		Date 4/23/18	Telephone number ( 585 ) 753-2000

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To order forms and publications:	518-457-5431
Text Telephone (TTY) or TDD equipment users	Dial 7-1-1 for the New York Relay Service