HARRIS BEACH

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VIA E-MAIL ONLY

December 26, 2023

James M. Sydor, Member 39 Jet View Drive, LLC 31 Jetview Drive Chili, New York 14624

Re: County of Monroe Industrial Development Agency ("COMIDA") 39 Jet View Drive, LLC Project located at 39 Jetview Drive in the

Town of Chili, NY

Dear Jim:

Pursuant to resolutions duly adopted on April 20, 2021 (the "Authorizing Resolution"), December 21, 2021, April 18, 2023 and December 19, 2023 (collectively, the "Modifying Resolution"; and, together with the Authorizing Resolution, the "Resolutions"), the Agency appointed 39 Jet View Drive, LLC (the "Company") the true and lawful agent of the Agency to undertake the Project (as defined in that certain Project Agreement, dated as of August 1, 2021 (the "Project Agreement"), by and between the Company and the Agency). This letter is issued pursuant to the Resolutions and shall serve to amend and supplement the Project Agreement.

Enclosed please find documentation which provides for the extension of sales tax exemption through **December 31, 2024.** Please use these forms from this point forward and be sure to send "new" ST-60s to Lori Palmer (lpalmer@harrisbeach.com) for all current and new subagents and she will have them signed and returned to you.

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

Rachel C. Barancelo

RCB/lap Enc.

cc.: COMIDA



Department of Taxation and Finance

IDA Appointment of Project Operator or Agent For Sales Tax Purposes

ST-60

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

indire	ctly by the ope				ily by the ib/	-\ OI		•
IDA information								
Name of IDA				IDA project nun	nber (use OSC nu	ımbering system	for projects a	fter 1998)
County of Monroe Industrial Developme	ent Agency			2602-21-026	•	aniboring oyotom	ioi projecto a	
Street address	mer igonoy			Telephone num				
50 West Main Street, Suite 1150				(585) 753	3-2000			
City	State	ZIP code		Email address	(optional)			
Rochester	NY	14614						
Project operator or agent infor	mation							
Name of IDA project operator or agent			fark an X in the	e box if directly e IDA:	Employe	identification or	Social Securit	ty number
Street address		<u>'</u>		Telephone num	ber	Primary ope	erator or agent	t? No 🔀
City	State	ZIP code		Email address ((optional)	I		
Project information								
Name of project								
39 Jet View Drive, LLC Project								
Street address of project site								
39 Jetview Drive								
City	State	ZIP code		Email address	(optional)			
Chili (Town)	NY	14624						
Purpose of project								
The construction of an approximately Drive in the Town of Chili, Monroe Comachinery, equipment and personal	ounty, New York	and the ac	quisition ar	nd installatio	n therein, thei	eon or therea	about of va	rious
Description of goods and services intended to be e	xempted from New Y	ork State and	local sales and	d use taxes				
Goods and services, inclusive of fuel ar they continue to constitute personal pro located outside the legal boundaries of project.	perty or the item	is used aft	er the comp	oletion of the	e project, or th	ie item is geo	graphically	/
Date project operator or agent appointed (mmddyy)	Date project agent status	operator or ends <i>(mmddyy</i>	/) 12	3124	Mark an X in the an original proje		extension to	X
Estimated value of goods and services that will be exempt from New York State and local sales and u				llue of New York option provided:	State and local	sales and	All Agents 104	s, All I n ,189.00

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		
Ana J. Liss	Executive		
Signature		Date	Telephone number (585) 753-2000

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**

- 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 Dial 7-1-1 for the equipment users New York Relay Service



New York State Department of Taxation and Finance

New York State Sales and Use Tax

IDA Agent or Project Operator
Exempt Purchase Certificate
Effective for projects beginning on or after June 1, 2014

This certificate is not valid unless all entries have been completed.

Type or print the name, title, and relationship that appear in the signature box

Note: To	be com	pleted by	the pur	rchaser a	and giver	to the s	eller. Do	not use t	his form t	o purchase	motor fu	uel or di	esel motor	fuel	exempt
from tax	See Fo	rm FT-12	23. IDA A	Agent or	Proiect (Doerator	Exempt I	Purchase	Certifica	te for Fuel.					

from tax. See Form FT-123, <i>IDA</i>	Agent or Project Operator Exem			aci oi alesei	motor raci exemp
Name of seller		Name of agent or project opera			
		39 Jet View Drive, LLC			
Street address		Street address			
		31 Jetview Drive			
City, town, or village	State ZIP code	City, town, or village		State	ZIP code
-		Rochester		NY	14624
		Agent or project operator sales	tax ID number		1-102-1
				,	
To the seller:		Blanket-purchase certificate (v	·		,
You must identify the project on or project operator of the IDA wa Project information	-	urchases and indicate on the	bill or invoice	e that the IDA	A or agent
I certify that I am a duly appointed agin the following IDA project and that s					ty or services for use
Name of IDA					
County of Monroe Industrial Dev	velopment Agency		Tree and the second		
Name of project			IDA project nu	mber (use OSC n	*
39 Jet View Drive, LLC Project				2602-21-0	26D
Street address of project site					·
39 Jetview Drive					
City, town, or village				State	ZIP code
Chili (Town)				NY	14624
Enter the date that you were appoin project operator (mm/dd/yy)		Enter the date that agent or status ends (mm/dd/yy)		ntor	/ 31 / 24
Exempt purchases (Mark an X in boxes that apply)					
installed in a qua	al property or services (other that alifying motor vehicle) used to co ervices (gas, propane in contained the the project, but not to operate	omplete the project, but not to ers of 100 pounds or more, el	operate the	completed pr	oject
	r tangible personal property inst		nicle		
Certification: I certify that the above statements and issue this exemption apply to a transaction or transactions may constitute a felony or other crim document is required to be filed with, deemed a document required to be f is authorized to investigate the validit	certificate with the knowledge that is for which I tendered this document in under New York State Law, punish, and delivered to, the vendor as agailled with the Tax Department for the try of tax exclusions or exemptions of	this document provides evidence t and that willfully issuing this doc hable by a substantial fine and a ent for the Tax Department for the purpose of prosecution of offens	that state and cument with the possible jail see purposes of ses. I also und	d local sales on the intent to evaluate entence. I und Tax Law sections are the tered on this control of the co	r use taxes do not ade any such tax lerstand that this on 1838 and is ne Tax Department document.
Signature of purchaser or purchaser's re	presentative (include title and relationship)			Da	te

To the purchaser

You may use Form ST-123 if you:

- have been appointed as an agent or project operator by an industrial development agency (IDA) and
- the purchases qualify for exemption from sales and use tax as described in the IDA contract.

You may use Form ST-123 as a single-purchase certificate or as a blanket certificate covering the first and subsequent purchases qualifying for the project listed.

Agent or project operator sales tax ID number — If you are registered with the Tax Department for sales tax purposes, you must enter your sales tax identification number on this certificate. If you are not required to be registered, enter **N/A**.

Industrial development agencies and authorities (IDAs) are public benefit corporations under General Municipal Law Article 18-A and the Public Authorities Law, for the purpose of promoting, developing, encouraging, and assisting in the acquisition, construction, reconstruction, improvement, maintenance, equipping, and furnishing of industrial, manufacturing, warehousing, commercial, research, and recreational facilities in New York State.

IDAs are exempt from the payment of sales and use tax on their purchases, in accordance with Tax Law section 1116(a)(1). However, IDAs do not normally make direct purchases for projects. Commonly, IDAs instead appoint a business enterprise or developer, contractor, or subcontractor as its agent or project operator. Such purchases made by the agent or project operator, acting within the authority granted by the IDA, are deemed to be made by the IDA and therefore exempt from tax.

Example 1: IDA agreement with its agent or project operator states that contractor X may make all purchases of materials and equipment necessary for completion of the project, as agent for the IDA. Contractor X rents a backhoe and a bulldozer for site preparation, purchases concrete and lumber to construct a building, and purchases machinery to be installed in the building. All these purchases by contractor X as agent of the IDA are exempt from tax.

Example 2: IDA agreement with its agent or project operator states that contractor X may make all purchases of materials and equipment to be incorporated into the project, as agent for the IDA. Contractor X makes the same purchases as in Example 1. Since the concrete, lumber, and machinery will actually be incorporated into the project, contractor X may purchase these items exempt from tax. However, rental of the backhoe and bulldozer is not exempt since these transactions are normally taxable and the IDA agreement does not authorize contractor X to make such rentals as agent of the IDA.

A contractor or subcontractor not appointed as agent or project operator of an IDA must present suppliers with Form ST-120.1, *Contractor Exempt Purchase Certificate*, when making purchases that are ordinarily exempt from tax in accordance with Tax Law sections 1115(a)(15) and 1115(a)(16). For more information, see Form ST-120.1.

Exempt purchases

To qualify, the purchases must be made within the authority granted by the IDA and used to complete the project (not to operate the completed project).

- A. Mark box A to indicate you are purchasing tangible personal property and services (other than utility services and motor vehicles or tangible personal property installed in a qualifying motor vehicle) exempt from tax.
- B. Mark box B to indicate you are purchasing certain consumer utility services used in completing the project exempt from tax. This includes gas, electricity, refrigeration, and steam; and gas, electric, refrigeration, and steam services.
- C. Mark box C to indicate you are purchasing a motor vehicle or tangible personal property related to a qualifying motor vehicle exempt from tax.

Misuse of this certificate

Misuse of this exemption certificate may subject you to serious civil and criminal sanctions in addition to the payment of any tax and interest due. These include:

- A penalty equal to 100% of the tax due;
- A \$50 penalty for each fraudulent exemption certificate issued;
- Criminal felony prosecution, punishable by a substantial fine and a possible jail sentence; and
- Revocation of your Certificate of Authority, if you are required to be registered as a vendor. See TSB-M-09(17)S, Amendments that Encourage Compliance with the Tax Law and Enhance the Tax Department's Enforcement Ability, for more information.

To the seller

When making purchases as agent or project operator of an IDA, the purchaser must provide you with this exemption certificate with all entries completed to establish the right to the exemption. You **must** identify the project on each bill and invoice for such purchases and indicate on the bill or invoice that the IDA or agent or project operator of the IDA was the purchaser.

As a New York State registered vendor, you may accept an exemption certificate in lieu of collecting tax and be protected from liability for the tax if the certificate is valid. The certificate will be considered valid if it is:

- · accepted in good faith;
- in your possession within 90 days of the transaction; and
- properly completed (all required entries were made).

An exemption certificate is accepted in good faith when you have no knowledge that the exemption certificate is false or is fraudulently given, and you exercise reasonable ordinary due care. If you do not receive a properly completed certificate within 90 days after the delivery of the property or service, you will share with the purchaser the burden of proving the sale was exempt.

You must also maintain a method of associating an invoice (or other source document) for an exempt sale with the exemption certificate you have on file from the purchaser. You must keep this certificate at least three years after the due date of your sales tax return to which it relates, or the date the return was filed, if later.

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, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our Web site, 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 Web site at www.tax.ny.gov

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

Sales Tax Information Center: (518) 485-2889

To order forms and publications: (518) 457-5431



Text Telephone (TTY) Hotline

(for persons with hearing and speech disabilities using a TTY):

(518) 485-5082



New York State Department of Taxation and Finance

New York State Sales and Use Tax

IDA Agent or Project Operator Exempt Purchase Certificate

Effective for projects beginning on or after June 1, 2014

This certificate is not valid unless all entries have been completed.

Type or print the name, title, and relationship that appear in the signature box

Note: To be completed	by the purchaser and	I given to the seller.	Do not use this for	orm to purchase i	motor fuel or diese	I motor fuel exempt
rom tax. See Form FT-	123, IDA Agent or Pr	oject Operator Exen	npt Purchase Cen	tificate for Fuel.		

	A Agent or Project Operator Exem			or dieser	motor luer exempt
Name of seller		Name of agent or project opera			
Street address		Street address			
Street address		Sileet address			
City, town, or village	State ZIP code	City, town, or village		State	ZIP code
		Agent or project operator sales	tax ID number (see	instructions)	
Mark an X in one: Single	e-purchase certificate B	Blanket-purchase certificate (valid only for the	e project li	isted below)
	each bill and invoice for such pu as the purchaser.	rchases and indicate on the	bill or invoice th	at the IDA	A or agent
Project information I certify that I am a duly appointed a in the following IDA project and that	agent or project operator of the named such purchases qualify as exempt fr	d IDA and that I am purchasing t om sales and use taxes under n	he tangible perso ny agreement with	nal propert the IDA.	y or services for use
Name of IDA					
County of Monroe Industrial De Name of project	velopment Agency		IDA project numbe	er (use OSC n	umher)
39 Jet View Drive, LLC Project			1 ' '	2602-21-0	<i>'</i>
Street address of project site				-002-21-0	200
39 Jetview Drive					
City, town, or village			St	ate	ZIP code
Chili (Town)				NY	14624
Enter the date that you were appoi project operator (mm/dd/yy)	· / /	Enter the date that agent o status ends (mm/dd/yy)		4.0	/ 31 / 24
Exempt purchases (Mark an X in boxes that apply)					
A. Tangible persor installed in a qu B. Certain utility s	nal property or services (other tha ualifying motor vehicle) used to co ervices (gas, propane in containe ete the project, but not to operate	implete the project, but not to ers of 100 pounds or more, e	operate the cor	npleted pr	roject
	or tangible personal property insta		nicle		
statements and issue this exemption apply to a transaction or transaction may constitute a felony or other crindocument is required to be filed with deemed a document required to be	re statements are true, complete, and n certificate with the knowledge that the state of the sta	this document provides evidence and that willfully issuing this do nable by a substantial fine and a ent for the Tax Department for th purpose of prosecution of offens	e that state and lo cument with the ir possible jail sent e purposes of Tax ses. I also unders	ical sales or intent to eva ence. I und x Law section stand that th	r use taxes do not de any such tax lerstand that this on 1838 and is ne Tax Department document.
- organization of purchasers in	spreadintative (moldde title and relationship)			Da	

To the purchaser

You may use Form ST-123 if you:

- have been appointed as an agent or project operator by an industrial development agency (IDA) and
- the purchases qualify for exemption from sales and use tax as described in the IDA contract.

You may use Form ST-123 as a single-purchase certificate or as a blanket certificate covering the first and subsequent purchases qualifying for the project listed.

Agent or project operator sales tax ID number — If you are registered with the Tax Department for sales tax purposes, you must enter your sales tax identification number on this certificate. If you are not required to be registered, enter **N/A**.

Industrial development agencies and authorities (IDAs) are public benefit corporations under General Municipal Law Article 18-A and the Public Authorities Law, for the purpose of promoting, developing, encouraging, and assisting in the acquisition, construction, reconstruction, improvement, maintenance, equipping, and furnishing of industrial, manufacturing, warehousing, commercial, research, and recreational facilities in New York State.

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- A. Mark box A to indicate you are purchasing tangible personal property and services (other than utility services and motor vehicles or tangible personal property installed in a qualifying motor vehicle) exempt from tax.
- B. Mark box B to indicate you are purchasing certain consumer utility services used in completing the project exempt from tax. This includes gas, electricity, refrigeration, and steam; and gas, electric, refrigeration, and steam services.
- C. Mark box C to indicate you are purchasing a motor vehicle or tangible personal property related to a qualifying motor vehicle exempt from tax.

Misuse of this certificate

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- A penalty equal to 100% of the tax due;
- A \$50 penalty for each fraudulent exemption certificate issued;
- Criminal felony prosecution, punishable by a substantial fine and a possible jail sentence; and
- Revocation of your Certificate of Authority, if you are required to be registered as a vendor. See TSB-M-09(17)S, Amendments that Encourage Compliance with the Tax Law and Enhance the Tax Department's Enforcement Ability, for more information.

To the seller

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As a New York State registered vendor, you may accept an exemption certificate in lieu of collecting tax and be protected from liability for the tax if the certificate is valid. The certificate will be considered valid if it is:

- · accepted in good faith;
- in your possession within 90 days of the transaction; and
- properly completed (all required entries were made).

An exemption certificate is accepted in good faith when you have no knowledge that the exemption certificate is false or is fraudulently given, and you exercise reasonable ordinary due care. If you do not receive a properly completed certificate within 90 days after the delivery of the property or service, you will share with the purchaser the burden of proving the sale was exempt.

You must also maintain a method of associating an invoice (or other source document) for an exempt sale with the exemption certificate you have on file from the purchaser. You must keep this certificate at least three years after the due date of your sales tax return to which it relates, or the date the return was filed, if later.

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New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our Web site, 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.

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

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To order forms and publications: (518) 457-5431



Text Telephone (TTY) Hotline

(for persons with hearing and speech disabilities using a TTY):

(518) 485-5082



Department of Taxation and Finance

Annual Report of Sales and Use Tax Exemptions Claimed by Agent/Project Operator of Industrial Development Agency/Authority (IDA)

ST-340

For period ending December 31, _____ (enter year)

	Project information		
Name of IDA agent/project operator		Employer identi	fication number (EIN)
39 Jet View Drive, LLC		86-2325005	;
Street address		Telephone num	ber
31 Jetview Drive		(585) 27 ⁻	1-7300
City		State	ZIP code
Rochester		NY	14624
Name of IDA	Name of project		IDA project number
County of Monroe Industrial Development Agency	39 Jet View Drive, LLC Proj	ect	2602-21-026D
Street address of project site	· · · · · · · · · · · · · · · · · · ·		
39 Jetview Drive			
City		State	ZIP code
Chili (Town)		NY	14624
Date project began	Comple	tion date of project	
080121		123124	Actual Expected
Total sales and use tax exemptions (actual tax savings; n			
Represen	tative information (not	required)	
Authorized representative, if any		Title	
Street address		Telephone num	ber
		()	
City		State	ZIP code
	Certification		
I certify that the above statements are true, complete statements with the knowledge that willfully providing other crime under New York State Law, punishable by Department is authorized to investigate the validity of	false or fraudulent information a substantial fine and possible	with this document jail sentence. I als	t may constitute a felony or
Print name of officer, employee, or authorized representative		Title of person signi	ing
Signature		•	Date
			-

If you do not annually file a complete report, we may remove your authority to act as an IDA agent/project operator.

Mail completed report to:

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

If not using U.S. Mail, see Publication 55, Designated Private Delivery Services.

General information

Who must file

The General Municipal Law (GML) and the Public Authorities Law require the agent/project operator (also known as the *project occupant*) of an Industrial Development Agency or Authority (IDA) to file an annual report with the Tax Department. The agent/project operator required to file this report is the person **directly** appointed by the IDA to act for and to represent the IDA for the project. The agent/project operator is ordinarily the one for whom the IDA project was created.

There is usually only one agent/project operator directly appointed by the IDA for an IDA project. However, if the IDA directly appoints multiple agents/project operators, each agent/project operator must file this form (unless they are related corporations).

Only the agent/project operators directly appointed by the IDA must file Form ST-340. Contractors, subcontractors, consultants, or agents appointed by the agent/project operators should **not** themselves file Form ST-340. However, the agent/project operators must include on Form ST-340 information obtained from such contractors, subcontractors, consultants, and agents, as described below.

What you must report

The report must show the **total value** of all state and local **sales and use taxes exempted** during the calendar year, as a result of the project's designation as an IDA project. This includes:

- the value of the exemptions the agent/project operator (you) obtained; and
- the value of the exemptions obtained by your contractors, subcontractors, consultants, and others, whether or not appointed as agents of the IDA.

Include only the **total combined** exemptions obtained by the above people. A breakdown of the total is not required. However, since the report must include the value of the exemptions they obtained, you must keep records of the amounts others report to you.

You must make it clear to the contractors, subcontractors, consultants, and others that they must keep accurate tax information and have it available, so that you can comply with the annual reporting requirements.

Do not include on this report the amount of any sales and use tax exemptions from other provisions of the Tax Law (for example, manufacturer's production equipment exemption, research and development exemption, or contractor's exemption for tangible personal property incorporated into a project of an exempt organization).

When the report is due

You must file Form ST-340 on a calendar-year basis. It is due by the last day of February of the following year. The reporting requirement applies to IDA projects started on or after July 21, 1993.

Project information

At the top of the form, identify the reporting period by entering the year in the space provided. If an address is required, always include the ZIP code.

Name of IDA agent/project operator: Enter your name, address, employer identification number (EIN), and telephone number.

Name of IDA and IDA project number: Enter the name and address of the IDA. If more than one IDA is involved in a particular project, you must file a separate report for the tax exemptions attributable to each IDA. Also enter the ID project number.

Name of project: Enter the name of the project and the address of the project site. If you are involved in more than one project, you

must file a separate report for each project, even if authorized by the same IDA.

Date project began: Enter the date the project started (this means the earliest of the date of any bond or inducement resolution, the execution of any lease, or any bond issuance). Include month, day, and year.

Completion date of project: Enter the date installation, lease, or rental of property (for example, machinery or computers) on the project ended, or the date the project is expected to be completed. Mark an **X** in the appropriate box to indicate if the date entered is actual or expected.

Total sales and use tax exemptions: Enter the total amount of New York State and local sales and use taxes exempted during the reporting period as a result of the project's receipt of IDA financial assistance (*if none, enter 0*). This includes exemptions obtained at the time of purchase, as well as through a refund or credit of tax paid. Include the sales and use taxes exempted on purchases of property or services incorporated into or used on the exempt project. This includes the taxes exempted on purchases made by or on behalf of the agent/project operator, the general contractor for the project, and any subcontractors, consultants, or others. Do **not** enter total purchases.

Representative information

If applicable, enter the name, address, title (for example, attorney or accountant), and telephone number of the individual you authorize to submit this report. This section is not required.

Certification

Enter the name and title of the person signing on your behalf (for example, the IDA agent/project operator's officer, employee, or other authorized representative). Your officer, employee, or authorized representative must sign and date the report.

Mail completed report to:

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

If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

Need help?



Visit our website at www.tax.ny.gov

- get information and manage your taxes online
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Telephone assistance

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

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.

HARRIS BEACH HATTORNEYS AT LAW

December 26, 2023

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

LORI A. PALMER PARALEGAL

DIRECT: (585) 419-8681 FAX: (585) 419-8816 LPALMER@HARRISBEACH.COM

VIA CERTIFIED MAIL/ RETURN RECEIPT REQUESTED: 9489 0090 0027 6207 3556 80

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

Re: County of Monroe Industrial Development Agency

Extension of Appointment of Project Operator or Agency

Dear Sir\Madam:

On behalf of the County of Monroe Industrial Development Agency, I have enclosed, for filing, a *revised* NYS Form ST-60 for **39 Jet View Drive, LLC**, as agent. The <u>only</u> changes to this form are (i) a new OSC Project Code; and (iii) the extension of the exemption thru December 31, 2024.

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:

COMIDA

James Sydor



Department of Taxation and Finance

IDA Appointment of Project Operator or Agent For Sales Tax Purposes

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

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DA information							
Name of IDA			IDA project number	r (use OSC num	bering system for proj	ects after 199	98)
County of Monroe Industrial Development	Agency		2602-21-026D				
Street address			Telephone number				
50 West Main Street, Suite 1150			(585) 753-20	000			
City	State	ZIP code	Email address (opt	ional)			_
Rochester	NY	14614					
Project operator or agent inform	ation						
Name of IDA project operator or agent		Mark	an X in the box if directly	Employer id	entification or Social S	Security numb	oer
39 Jet View Drive, LLC		appo	inted by the IDA:	86-23250	05		
Street address			Telephone number	_ 00 20200	Primary operator or	agent?	_
31 Jetview Drive			(585) 271-73	00	Yes X	No 🗆	7
City	State	ZIP code	Email address (opt		_		_
Rochester	NY	14624		,			
Project information			•				
Name of project							
39 Jet View Drive, LLC Project							
Street address of project site							
39 Jetview Drive			T= "				
City	State	ZIP code	Email address (opt	ional)			
Chili (Town)	NY	14624					
Purpose of project							
The construction of an approximately 5 Drive in the Town of Chili, Monroe Cou machinery, equipment and personal pr	nty, New York	and the acqu	isition and installation th	nerein, there	on or thereabout	of various	
Description of goods and services intended to be exe	mpted from New \	ork State and loca	al sales and use taxes				_
Goods and services, inclusive of fuel and they continue to constitute personal prope	utilities, wheth erty or the item	ner the goods and a second to the second sec	and services are purcha the completion of the pr	oject, or the	item is geograph	ically	
located outside the legal boundaries of the project.	e project raciii	iy, provided tri		·		iii iiie	
located outside the legal boundaries of the	Date project		Ma		ox if this is an extension		

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				
Ana J. Liss	Executive Director				
Signature	Date Telephone number				
(lue d'in	12-26-2023 (585) 753-2000				

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.

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