



APPLICATION FOR ASSISTANCE

Each applicant seeking assistance must complete this application and provide required supplemental form/documentation. A non-refundable application fee of \$350.00 must be included with this application. Make check payable to COMIDA. Please see page 10 for additional information on costs and fees.

Please answer all questions. Use "None" or "Not Applicable" where necessary. Information in this application may be subject to public review under New York State Law, except for information that is considered deniable by the Freedom of Information Law. This form is available at www.growmonroe.org.

I. APPLICANT

A. Name Butler/Till Media
 Address 15105 Jefferson Rd
 City/State/Zip Rochester NY 14623
 Tax ID No. 11-1542591
 Contact Name CARLI PERKINS
 Title BUS. OP MANAGER
 Telephone 585-274-5271
 E-Mail CPerkins@butlertill.com

B. Owners of 20% or more of Applicant Company

Name	%	Corporate Title
<u>Employee Owned</u>	<u>100%</u>	
<u>ESOP trust</u>		

C. Applicant's Legal Counsel

Name Susan Schultz Laluk
 Firm Barclay Damon
 Address 2000 Five Star Bank Plaza
 City/State/Zip Rochester, NY 14604
 Telephone 585-295-4411
 Fax 585-295-8455
 Email slaluk@barclaydamon.com

II. PROJECT

A. Address of proposed project facility
Expansion

Tax Map Parcel Number _____
 City/Town/Village _____
 School District _____
 Current Legal Owner of Property _____

B. Proposed User(s)/Tenant(s) of the Facility

If there are multiple Users/Tenants, please attach additional pages.

Company Name Butler/Till Media
 Address _____
 City/State/Zip _____
 Tax ID No. _____
 Contact Name _____
 Title _____
 Telephone _____
 E-Mail _____

% of facility to be occupied by company 100%

C. Owners of 20% or more of User/Tenant Company

Name	%	Corporate Title
<u>Employee Owned</u>	<u>100%</u>	
<u>ESOP trust</u>		

- D. Benefits Requested (Check all that apply)
- Sales Tax Exemption
 - Industrial Revenue Bond Financing
 - Mortgage Recording Tax Exemption
 - Real Property Tax Abatement

E. Description of project (check all that apply)

- New Construction
- Existing Facility
 - Acquisition
 - Expansion
 - Renovation/Modernization
- Acquisition of machinery/equipment
- Other (specify) _____

GENERAL DESCRIPTION OF THE PROJECT AND BACKGROUND ON USER(S) OF THE FACILITY
(Attached additional sheets as necessary)

Expansion of existing Building
~ 7,000 sq. ft additional space
~ 12 incremental FTE's

II. PROJECT (cont'd)

F. Are other facilities or related companies located within New York State?

Yes No

Location:

NYC

Will the Project 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?

Yes No

Will the Project result in the abandonment of one or more plants or facilities of the Project occupant located within the state?

Yes No

If Yes to either question, 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**:

G. Please confirm by checking the box, below, if there is likelihood that the Project would not be undertaken but for the Financial Assistance provided by the Agency?

Yes 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 with the Financial Assistance to be provided by the Agency**:

**To be completed with Agency assistance.

H. PROJECT TIMELINE

Proposed Date of Acquisition

January 2019

Proposed Commencement Date of Construction

February 2019

Anticipated Completion Date

I. Contractor(s)

Buckingham

J. State Environmental Quality Review (SEQR) Act Compliance

COMIDA, in granting assistance to the Applicant, is required to comply with the New York State Environmental Quality Review Act (SEQR). This is applicable to projects that require the state or local municipality to issue a discretionary permit, license or other type of Approval for that project.

Does the proposed project require discretionary permit, license or other type of approval by the state or local municipality?

YES – Include a copy of any SEQR documents related to this Project including Environmental Assessment Form, Final Determination, Local Municipality Negative Declaration, etc.

NO

III. PROPERTY TAX ABATEMENT/PAYMENT IN LIEU OF TAX AGREEMENT (PILOT)

Check One:

JOBSPLUS

Requirements:

- Company must commit to a 10% increase in full-time equivalent employment, measured on the existing impacted employee base, over a 3 year period. The required number of jobs is _____.

LEASEPLUS

Requirements:

- University and/or medical related facilities in which a 501(c)3 entity leases from a for-profit entity.
- Company must commit to a 10% increase in full-time equivalent employment, measured on the existing impacted employee base, over a 3 year period. The required number of jobs is _____.

ENHANCED JOBSPLUS

Requirements:

- A minimum \$15 million investment in new plant, machinery and equipment or renovation of existing building(s) AND
- A minimum of 100 new jobs from new companies locating in Monroe County, or existing companies expanding operations here.

GREEN JOBSPLUS

Requirements:

- LEED® Certification – Project must be rated as Certified, Gold, Silver or Platinum by the United States Green Building Council's Leadership in Energy and Environmental Design (LEED®) Green Building Rating System.
- Company must commit to a 10% increase in full-time equivalent employment, measured on the existing impacted employee base, over a 3 year period. The required number of jobs is _____.

SHELTER RENTS

for student housing or affordable housing projects.

Local Tax Jurisdiction Sponsored PILOT

NO PROPERTY TAX ABATEMENT IS SOUGHT FOR THIS PROJECT

IV. APPLICANT PROJECT COSTS

A. Estimate the costs necessary for the construction, acquisition, rehabilitation, improvement and/or equipping of the project by the APPLICANT.

Building Construction or Renovation

- a. MATERIALS a. \$ _____
- b. LABOR b. \$ _____

Site Work

- c. MATERIALS c. \$ _____
- d. LABOR d. \$ _____
- e. Non-Manufacturing Equipment e. \$ 369,200
- f. Furniture and Fixtures f. \$ 152,075
- g. LAND and/or BUILDING Purchase g. \$ _____
- h. Manufacturing Equipment h. \$ _____
- i. Soft Costs (Legal, Architect, Engineering) i. \$ _____
- Other (specify) j. _____ j. \$ _____
- k. _____ k. \$ _____
- l. _____ l. \$ _____
- m. _____ m. \$ _____

Total Project Costs \$ 521,275.00

B. Sources of Funds for Project Costs:

- a. Tax-Exempt Industrial Revenue Bond a. \$ _____
- b. Taxable Industrial Revenue Bond b. \$ _____
- c. Tax-Exempt Civic Facility Bond c. \$ _____
- d. Bank Financing d. \$ _____
- e. Public Sources e. \$ _____

Identify each state and federal grant/credit

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

- f. Equity \$ _____
- TOTAL SOURCES** \$ 0

C. Has the applicant made any arrangements for the financing of this project?

Yes No

If so, please specify bank, underwriter, etc.

IV. COMPLETE FOR EACH USER/TENANT THAT IS SEEKING SALES TAX EXEMPTION USER(S)/TENANT(S) PROJECT COSTS

Use additional sheets as necessary

Company Name Butter/Till Media

A. Estimate the costs necessary for the construction, acquisition, rehabilitation, improvement and/or equipping of the project by the user(s)/tenant(s) for which a sales tax exemption is requested.

Estimated Costs Eligible for Sales Tax Exemption Benefit

- a. MATERIALS a. \$ _____
- b. LABOR b. \$ _____
- c. Non-Manufacturing Equipment c. \$ 369,200
- d. Furniture and Fixtures d. \$ 152,075
- Other (specify) e. _____ e. \$ _____
- f. _____ f. \$ _____
- g. _____ g. \$ _____
- h. _____ h. \$ _____

Total \$ 521,275

A non-refundable fee of 1/2% on TOTAL(e) above is due and payable upon issuance of a Sales Tax Letter to User(s)/Tenant(s)

Butter/Till Media
 User/Tenant Company

Catherine Perkins BUS OP MGR.
 Signature Title Date 1/2/19

For Office Use Only	
Total Assessment Value	
Land	Building
Applicant 2602- <u>19-002A</u>	
User/Tenant 2602-	
RM	

VI. Value of Incentives

A. IDA PILOT Benefit: Agency staff will indicate the amount of PILOT, sales and mortgage recording tax benefits (the "PILOT Benefit") based on estimated Project Costs as contained herein and anticipated tax rates and assessed valuation, including the annual PILOT Benefit abatement amount for each year of the PILOT Benefit year and the sum total of PILOT Benefit abatement amount for the term of the PILOT as depicted below.

** 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.

PILOT Estimate Table Worksheet

Dollar Value of New Construction and Renovation Costs	Estimated New Assessed Value of Property Subject to IDA*	County Tax Rate/1000	Local Tax Rate (Town/City/Village)/1000	School Tax Rate/1000

*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							
2							
3							
4							
5							
6							
7							
8							
9							
10							
TOTAL							

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

B. Sales Tax Exemption Benefit

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

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

Estimated duration of Sales Tax exemption: _____

C. Mortgage Recording Tax Exemption Benefit

Estimated value of Mortgage Recording Tax exemption: \$ _____

D. Industrial Revenue Bond Benefit

IRB inducement amount, if requested: \$ _____

E. 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 Section IV.B.

VII. PROJECTED EMPLOYMENT

Complete for each Applicant or User/Tenant

Company Name: Butler Hill Media
 Applicant: or User/Tenant:

You must include a copy of the most recent NYS-456 Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance Return OR if you have multiple locations within New York State, the Bureau of Labor - BLS 3020 - Multiple Worksite Report

	Current # of jobs at proposed project location or to be relocated to project location	IF FINANCIAL ASSISTANCE IS GRANTED - project the number of FTE and PTE jobs to be RETAINED	IF FINANCIAL ASSISTANCE IS GRANTED - project the number of FTE and PTE jobs to be CREATED upon THREE Years after Project completion	Estimate number of residents of the Labor Market Area in which the Project is located that will fill the FTE and PTE jobs to be created upon THREE Years after Project Completion **
Full time (FTE)	128		12	12
Part Time (PTE)	5			
Total	133.0	0.0	0.0	0.0

** For purposes of this question, please estimate the number of FTE and PTE jobs that will be filled, as indicated in the third column, by residents of the Labor Marker Area, in the fourth column. The Labor Marker Area includes: Monroe County, Orleans County, Genesee County, Wyoming County, Livingston County, Ontario County, Wayne County, Yates County, and Seneca County chosen at the Agency's discretion.

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VIII. LOCAL LABOR

To be completed by all Applicants and Users/Tenants of Projects which include the construction of new, expanded or renovated facilities:

Company Name Butter Hill Media
Applicant: or User/Tenant:

All project employees of the general contractor, subcontractor, or sub to a subcontractor (contractors) working on the project must reside within the following counties in the State of New York: Monroe, Genesee, Livingston, Ontario, Orleans, Seneca, Wayne, Wyoming or Yates. The All-Local Labor criterion will be verified based on employment, payroll and related records.

COMIDA understands that at certain times local labor may not be available within the local area. Under this condition, applicants are required to complete a waiver request of the All-Local Labor requirement prior to beginning construction. Contractors do not have to be local companies as defined herein, but must employ local people to qualify under the All-Local Labor criterion.

The foregoing terms have been read, reviewed and understood by the Applicant or User/Tenant and all appropriate personnel. Furthermore, the undersigned agrees and understands that the information contained herein must be transmitted and conveyed in a timely fashion to all applicable subcontractors, suppliers and materialman. Furthermore, the undersigned agrees to post and maintain a sign, provided by COMIDA, in a prominent, easily accessible location, identifying the project as a recipient of COMIDA assistance and the local labor requirements associated with this assistance.

Furthermore, the undersigned realizes that failure to abide by the terms herein could result in COMIDA revoking all or any portion of benefits it deems reasonable in its sole discretion for any violation hereof.

Cathy Perkins / Butter Hill Media
(APPLICANT or USER/TENANT COMPANY)
Catherine Perkins Bus. Op. Mgr. 1/2/19
Signature , Title Date

IX. FEES

1. **Application Fee - Send with Completed Application**

A non-refundable application fee of Three Hundred Fifty Dollars (\$350.00) shall be charged each applicant.

2. **Administrative Fee - Paid at Closing**

- (a) For tax-exempt IRB bond issues, the fee shall be one percent (1%) of the project amount. For projects that utilize a Payment In Lieu of Taxes (PILOT) agreement, an additional one-quarter percent (1/4%) will be added.
 - (b) For lease/leaseback transactions and taxable bond issues, the fee shall be one-half percent (1/2%) of the project amount. For projects that utilize a Payment In Lieu of Taxes (PILOT) agreement, an additional one-quarter percent (1/4%) will be added.
 - (c) For refunding outstanding COMIDA bond issues, the fee shall be one-quarter percent (1/4%) of the new issuance amount.
3. If a sales tax letter is required prior to closing, a non-refundable twenty-five percent (25%) of the Administrative Fee and Agency Counsel fee is payable at that time. This amount will be applied towards the Administrative fee and Agency Counsel Fee. The Sales Tax Letter shall only be for a three (3) month period. If the project does not have a formal closing within three (3) months of the sales tax letter being issued, and an extension is not granted, the balance of the Administrative fee and Agency Counsel fee become immediately due and payable.
4. Agency Counsel fee is one-third (1/3) of the Agency's Administrative fee, with a minimum fee for a lease/leaseback transaction of \$4,000.00.
5. Designated Bond Counsel fee is based on the complexity and amount of the transaction.

Butler/Till Media
(APPLICANT or USER/TENANT COMPANY)

Catherine Perkins Bus. Op. Mgrs.
Signature, Title, Date

1/2/19

X. CERTIFICATION

The undersigned company officer and/or user/tenant officer each hereby certifies, on behalf of the company and/or user/tenant, respectively (each singularly and together, the "Applicant"), as follows:

- A. The information contained in this Application, including employment information, is true and correct. The Applicant is aware that any material misrepresentation made in this Application constitutes an act of fraud, resulting in revocation of COMIDA benefits.
- B. The undersigned, on behalf of the Applicant, hereby certifies that the Applicant, and all parties which own a minimum of 20% of the Applicant are current and will remain current on all real property, federal, state, sales, income and withholding taxes throughout the term of any agreements made in connection with this Application.
- C. Compliance with N.Y. GML Sec. 862(1): Applicant understands and agrees 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.
- D. 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.
- E. 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.
- F. Recapture: Should the Applicant not expend as projected 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.
- G. Applicant hereby releases the County of Monroe Industrial Development Agency ("Agency") from, 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 (A) the Agency's examination and processing of, and action pursuant to or upon, this Application, regardless of whether or not this Application or the Project described herein or the tax exemptions and other assistance requested herein are favorably acted upon by the Agency; (B) the Agency's acquisition, construction, renovation and/or equipping of the Project described herein; and (C) 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 the 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.

APPLICANT COMPANY

Butler Hill Media
Catherine Perkins Bus. Op. Mgr.
Signature Title Date
1/2/19

USER/TENANT COMPANY

Signature Title Date

Business payers, and service providers who are not approved to file Parts A and B, must manually enter Parts A and B only.

NYS-45 (12/15)

Quarterly Combined Withholding, Wage Reporting, And Unemployment Insurance Return



Reference these numbers in all correspondence:

UI Employer registration number **1081742 1**
 Withholding identification number **161542581 4**

Employer legal name:
BUTLER TILL MEDIA SERVICES INC

Mark an X in only one box to indicate the quarter (a separate return must be completed for each quarter) and enter the year.

1	2	3	4	Y	Y
Jan 1 - Mar 31	Apr 1 - Jun 30	July 1 - Sep 30	Oct 1 - Dec 31	Year	18

Are dependent health insurance benefits available to any employee? Yes No **X**

For office use only
Postmark

Received Date

If seasonal employer, mark an X in the box

Number of employees	a. First month	b. Second month	c. Third month	UI SK	AI	SI	WT SK
Enter the number of full-time and part-time covered employees who worked during or received pay for the week that includes the 12th day of each month.	138	132	134				

Part A - Unemployment insurance (UI) information

- Total remuneration paid this quarter **2456316 . 00**
- Remuneration paid this quarter to excess of the UI wage base since January 1 (see instr.) **2267508 . 00**
- Wages subject to contribution (subtract line 2 from line 1) **188808 . 00**
- UI contributions due
Enter your UI rate **1.625** % **3068 . 14**
- Re-employment service fund (multiply line 3 x .00075) **141 . 61**
- UI previously underpaid with interest **.**
- Total of lines 4, 5, and 6 **3209 . 75**
- Enter UI previously overpaid **.**
- Total UI amounts due (if line 7 is greater than line 8, enter difference) **3209 . 75**
- Total UI overpaid (if line 8 is greater than line 7, enter difference and mark box 11 below) **.**
- Apply to outstanding liabilities and/or refund **.**

Part B - Withholding tax (WT) information

- New York State tax withheld **113764 . 91**
- New York City tax withheld **1023 . 18**
- Yonkers tax withheld **.**
- Total tax withheld (add lines 12, 13, and 14) **114788 . 09**
- WT credit from previous quarter's return (see instr.) **.**
- Form NYS-1 payments made for quarter **114788 . 09**
- Total payments (add lines 16 and 17) **114788 . 09**
- Total WT amount due (if line 15 is greater than line 18, enter difference) **.**
- Total WT overpaid (if line 18 is greater than line 15, enter difference here and mark an X in 20a or 20b) **.**
- Apply to outstanding liabilities and/or refund **OR**
- Total payment due (add lines 9 and 19, make one remittance payable to NYS Employment Contributions and Taxes) **3209 . 75**

* An overpayment of either UI contributions or withholding tax cannot be used to offset an amount due for the other. Complete Parts D and E on back of form, if required.

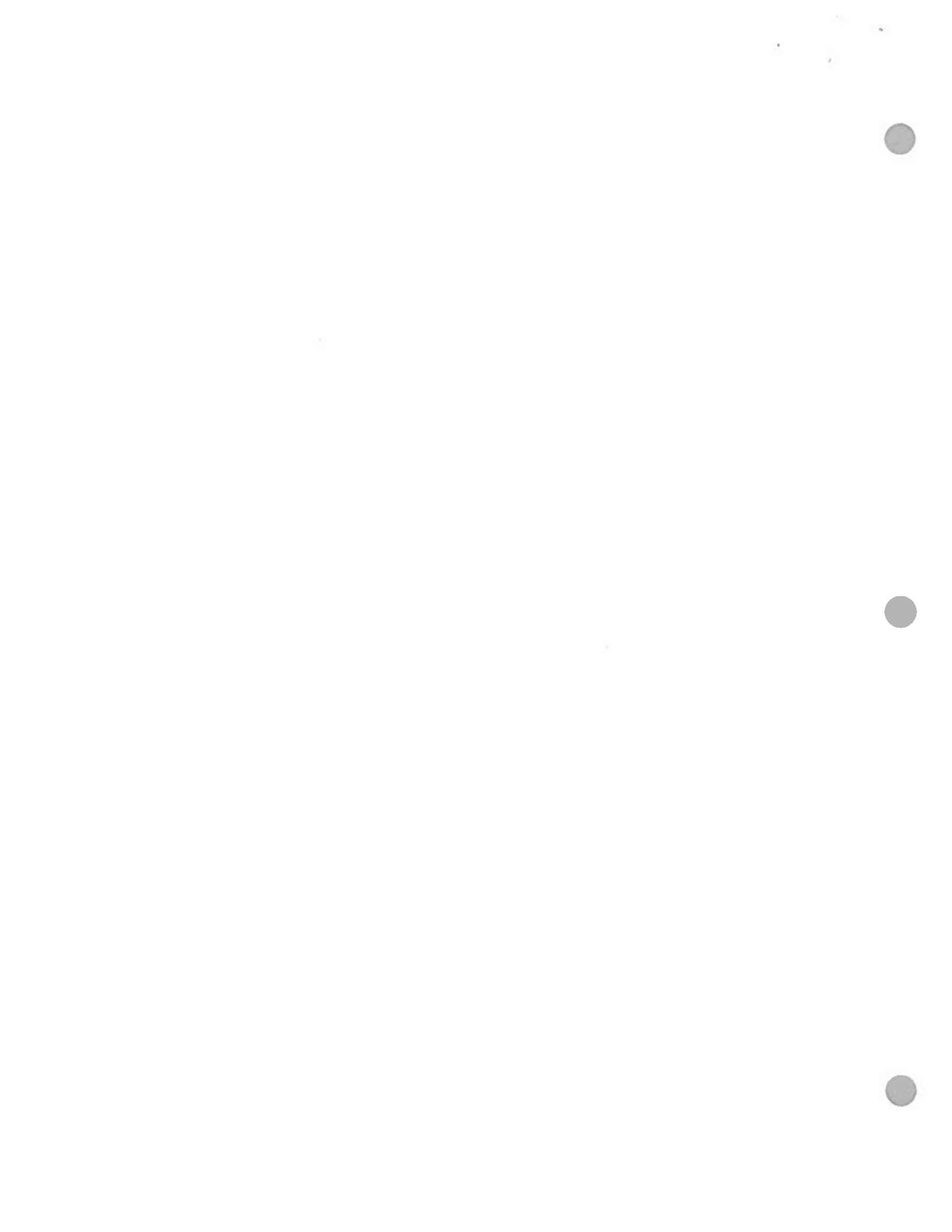
Part C - Employee wage and withholding information

Quarterly employee/payee wage reporting information (if more than five employees or if reporting other wages, do not make entries in this section; complete Form NYS-45-ATT. Do not use negative numbers; see instructions.)			Annual wage and withholding totals <small>If this return is for the 4th quarter or the last return you will be filing for the calendar year, complete columns d and e.</small>	
a Social security number	b Last name, first name, middle initial	c Total UI remuneration paid this quarter	d Gross federal wages or distribution (see instructions)	e Total NYS, NYC, and Yonkers tax withheld

Totals (column c must equal remuneration on line 1; see instructions for exceptions)

Sign your return: I certify that the information on this return and any attachments is to the best of my knowledge and belief true, correct, and complete.

Signature (see instructions)	Signer's name (please print) Employer Copy	Title Employer Copy
Date 10-15-18	Telephone number (585) 274-5110	





Part D - Form NYS-1 corrections/additions

Use Part D only for corrections/additions for the quarter being reported in Part B of this return. To correct original withholding information reported on Form(s) NYS-1, complete columns a, b, c, and d. To report additional withholding information not previously submitted on Form(s) NYS-1, complete only columns c and d. Lines 12 through 15 on the front of this return must reflect these corrections/additions.

a Original last payroll date reported on Form NYS-1, line A (mmdd)	b Original total withheld reported on Form NYS-1, line 4	c Correct last payroll date (mmdd)	d Correct total withheld
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Part E - Change of business information

- 22. This line is not in use for this quarter.
- 23. If you permanently ceased paying wages, enter the date (mmddy) of the final payroll (see Note below) _____
- 24. If you sold or transferred all or part of your business:
 - Mark an X to indicate whether in whole or in part
 - Enter the date of transfer (mmddy) _____
 - Complete the information below about the acquiring entity

Legal name	EIN
Address	

Note: For questions about other changes to your withholding tax account, call the Tax Department at (518) 485-6654; for your unemployment insurance account, call the Department of Labor at (518) 485-8589 or 1 888 899-8810. If you are using a paid preparer or a payroll service, the section below must be completed.

Paid preparer's use	Preparer's signature	Date 10-15-18	Preparer's NYTPRIN	Preparer's SSN or PTIN P01513946	NYTPRIN excl. code
	Preparer's firm name (or yours, if self-employed) CertiTax, LLC	Address 130 Bates Ave, SW Winter Haven, FL 33880		Firms's EIN 273428922	Telephone number (863) 299-2400
Payroll service's name CertiTax, LLC				Payroll service's EIN 273428922	

- Checklist for mailing:
- File original return and keep a copy for your records.
 - Complete lines 9 and 19 to ensure proper credit of payment.
 - Enter your withholding ID number on your remittance.
 - Make remittance payable to NYS Employment Contributions and Taxes.
 - Enter your telephone number in boxes below your signature.
 - See Need help? on Form NYS-45-I if you need forms or assistance.

Mail to:
**NYS EMPLOYMENT
 CONTRIBUTIONS AND TAXES
 PO BOX 4119
 BINGHAMTON NY 13902-4119**