



COUNTY OF MONROE  
**COMIDA**  
INDUSTRIAL DEVELOPMENT AGENCY

**BOARD MEETING AGENDA**

**March 24, 2026**

12:00 p.m. CityPlace Building

- A. Call Meeting to Order
- B. Pledge of Allegiance
- C. Approval of Minutes – February 17, 2026
- D. Public Comments
- E. Local Labor Monitoring Report – February
- F. Local Labor Exemptions Report – February
- G. Financial Report – February
- H. Applications for Consideration
  - 1. Orchard View LLC
  - 2. RJSCB Refinance
  - 3. 40 Jet View Drive LLC
- I. Project Modifications
  - 1. 2851 Clover LLC – PILOT Modification and Increase
  - 2. Jay's Acquisitions II, LLC – PILOT Modification
  - 3. Columbus Building, LLC – PILOT Modification
  - 4. 1733 Ridge Road, LLC – New Tenant
  - 5. 120 Marina Drive, LLC - Extension
  - 6. Indus Jefferson Road, LLC - Extension
- J. Executive Director Discussion Items
  - Dashboard
- K. Chair Discussion Items
- L. Annual Organizational Matters – see separate agenda
  - 1. Audit Committee Report
  - 2. Approval of 2025 Financial Audit
  - 3. Finance Committee Report
    - Fee Schedule Approval
  - 4. Governance Committee Report

5. Adopt/Re-adopt policies
  - Annual Compliance Review Process and Procedure
  - Code of Ethics Policy
  - Compensation, Reimbursement & Attendance Policy
  - Conflict of Interest Policy
  - Defense and Indemnification Policy
  - Disposition of Property Policy
  - Duties & Responsibilities of Board Members
  - Extension of Credit Policy
  - FOIL (Freedom of Information Law) Policy
  - Internal Controls & Financial Accountability Policy
  - Investment & Deposit Policy
  - Local Labor Area
  - Local Labor Policy
  - Whistleblower Policy
  - Public Participation Policy
  - Purchasing Policy
  - Real Property Acquisition Policy
  - Recapture, Suspension or Discontinuance of Financial Assistance Policy
  - Record Retention Policy
  - Renewable Energy Policy
  - Return and Distribution of Recaptured Benefits Policy
  - Sexual Harassment Prevention Policy
  - Transparency & Accountability Policy
  - Travel and Business Expense Policy
  - Uniform Project Evaluation Policy
  - Video Conference Policy
  - Whistleblower Policy
6. Re-Adopt Bylaws
7. Re-Adopt Committee Charters/Committee Membership and Chairs
8. Approve Mission Statement and Performance Measure Report
9. Board Evaluation Summary
10. PARIS Report Update
11. 2025 Annual Report

M. Adjourn Meeting

Next meeting: Tuesday, April 8, 2026



COUNTY OF MONROE  
**COMIDA**  
INDUSTRIAL DEVELOPMENT AGENCY

BOARD MEETING MINUTES  
February 17, 2026

Time & Place: 12:00 p.m. at City Place

Board Present: T. Tolefree (via Zoom), N. Jones, R. King, L. Bolzner, B. Hickey, M. Velazquez, R. Ryerse

Board Absent: Brian Hickey

Also Present: A. Liss, A. Clark, R. Finnerty, R. Baranello, Esq., H. Maffucci, A. Kingston, K. Loewke

N. Jones called the meeting to order at 12:02 p.m. and R. King led the board in the Pledge of Allegiance.

On motion by R. Ryerse, second by L. Bolzner, all aye, minutes of the January 20, 2026 meeting were approved.

K. Loewke presented the local labor monitoring report for January 2026.

A. Kingston presented the financial report for January 2026.

Executive Director Liss presented the following project for consideration:

T. Tolefree joined the meeting.

**Lang & Son's Properties**

Lang and Son's Properties LLC, a real estate holding company, proposes the construction of a 16,000 square foot building in the Town of Henrietta for its tenant Kaplan Schmidt Electric Inc., a related entity. The new facility will increase Kaplan Schmidt Electric's warehousing space, improve its capacity to work on projects, and allow it to expand its workforce. Kaplan Schmidt Electric plans to create 4 new FTEs in addition to its existing 35 FTEs. The \$2 million project is seeking a real property tax abatement, mortgage recording tax, and sales tax exemption. The cost benefit ratio is 29:1.

The applicant was represented by Jeff Lang, President. The applicant confirmed awareness of the local labor policy and that exemptions must be requested 45 days in advance. The applicant does not anticipate local labor exemptions. R. Finnerty stated there were no comments at the Public Hearing held on February 13<sup>th</sup>.

The board considered the following resolution: RESOLUTION OF THE COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY (i) ACKNOWLEDGING THE PUBLIC HEARING HELD BY THE AGENCY ON FEBRUARY 13, 2026, WITH RESPECT TO A CERTAIN PROJECT BEING UNDERTAKEN BY LANG AND SON'S PROPERTIES LLC, OR A RELATED ENTITY FORMED OR TO BE FORMED (COLLECTIVELY, THE "COMPANY"); (ii) MAKING A DETERMINATION WITH RESPECT TO THE PROJECT PURSUANT TO SEQRA; (iii) APPOINTING THE COMPANY AS AGENT OF THE AGENCY; (iv) AUTHORIZING FINANCIAL ASSISTANCE TO THE COMPANY IN THE FORM OF (A) A SALES AND USE TAX EXEMPTION FOR PURCHASES AND RENTALS RELATED TO THE ACQUISITION, CONSTRUCTION AND EQUIPPING OF THE PROJECT, (B) A PARTIAL MORTGAGE RECORDING TAX EXEMPTION AND (C) A REAL

PROPERTY TAX ABATEMENT STRUCTURED THROUGH A PAYMENT-IN-LIEU-OF-TAX AGREEMENT ("PILOT AGREEMENT"); AND (v) AUTHORIZING THE NEGOTIATION, EXECUTION AND DELIVERY OF A PROJECT AGREEMENT, LEASE AGREEMENT, LEASEBACK AGREEMENT, PILOT AGREEMENT AND RELATED DOCUMENTS WITH RESPECT TO THE PROJECT.

On motion by L. Bolzner, second by R. King, for inducement and final resolution approving a real property tax abatement, mortgage recording tax exemption and sales tax exemption, a roll call vote resulted as follows and the motion carried:

T. Tolefree	Yea	R. King	Yea
L. Bolzner	Yea	B. Hickey	Absent
N. Jones	Yea	R. Ryerse	Yea
M. Velazquez	Yea		

### **Riedman Properties CS LLC**

Riedman Properties CS LLC, a real estate holding company, has purchased and is planning to renovate the Clinton Square building located in the central business district in the City of Rochester. Floors 1-7 will remain for current and new office tenants including the restaurant and daycare center. Floors 8-13 will be renovated into 102 market rate apartments consisting of studios, one bedroom, two bedrooms, and four penthouses. Rents will range from \$1,799 - \$4,145 with higher rents for the penthouses. The 14th floor will be redeveloped into event space. The applicant is seeking approval of a sales tax exemption and a mortgage recording tax exemption and qualifies for the HousingPlus real property tax abatement recommended in the recently approved housing study. The \$42.6 million project is projected to create 1 FTE directly and has a benefit/incentive ratio of 9:1.

The applicant was represented by Gary Izzo, Director of Finance. The applicant confirmed awareness of the local labor policy and that exemptions must be requested 45 days in advance. The applicant stated he was not aware of local labor exemptions at this time but the need could arise in the future. R. Finnerty stated there were no comments at the Public Hearing held on February 12th.

The board considered the following resolution: RESOLUTION OF THE COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY (i) ACKNOWLEDGING THE PUBLIC HEARING HELD BY THE AGENCY ON FEBRUARY 12, 2026, WITH RESPECT TO A CERTAIN PROJECT BEING UNDERTAKEN BY RIEDMAN PROPERTIES CS LLC OR A RELATED ENTITY FORMED OR TO BE FORMED (COLLECTIVELY, THE "COMPANY"); (ii) MAKING A DETERMINATION WITH RESPECT TO THE PROJECT PURSUANT TO SEQRA; (iii) APPOINTING THE COMPANY AS AGENT OF THE AGENCY; (iv) AUTHORIZING FINANCIAL ASSISTANCE TO THE COMPANY IN THE FORM OF (A) A SALES AND USE TAX EXEMPTION FOR PURCHASES AND RENTALS RELATED TO THE ACQUISITION, RENOVATION AND EQUIPPING OF THE PROJECT, (B) A PARTIAL MORTGAGE RECORDING TAX EXEMPTION AND (C) A REAL PROPERTY TAX ABATEMENT STRUCTURED THROUGH A PAYMENTIN- LIEU-OF-TAX AGREEMENT ("PILOT AGREEMENT"); AND (v) AUTHORIZING THE NEGOTIATION, EXECUTION AND DELIVERY OF A PROJECT AGREEMENT, LEASE AGREEMENT, LEASEBACK AGREEMENT, PILOT AGREEMENT AND RELATED DOCUMENTS WITH RESPECT TO THE PROJECT.

On motion by R. King, second by R. Ryerse, for inducement and final resolution approving a real property tax abatement, mortgage recording tax exemption and sales tax exemption, a roll call vote resulted as follows and the motion carried:

T. Tolefree	Yea	R. King	Yea
L. Bolzner	Yea	B. Hickey	Absent
N. Jones	Yea	R. Ryerse	Yea
M. Velazquez	Yea		

Executive Director Liss presented the following modifications for consideration:

### **120 Redev, LLC – PILOT Request**

120 Redev, LLC proposes the redevelopment of 120 East Ave, a mostly vacant 36,646 square foot building located in the City of Rochester. 120 Redev, LLC plans to create 33 affordable residential condos with the intent to sell units to families earning between 80-100% of Area Median Income (apx. \$58,180-\$103,900). The much-needed housing units, will include 5 studio units, 17 one-bedroom units, and 11 two-bedroom units. The \$12.5 million project plans to retain the existing restaurant space located on the ground floor which will create jobs. The applicant was approved for sales and mortgage recording tax exemptions in October 2025 and is now seeking approval of the JobsPlus real property tax abatement as part of the Core Housing Owner Incentive Exemption (CHOICE) Program, supported by the City of Rochester. The CHOICE program's goal is to encourage home ownership in the city. Upon the sale of each unit, the property tax abatement transfers to the individual owner. A new public hearing was held on February 12th and the updated cost benefit ratio is 5:1 from the original 11:1.

The applicant was represented by Ryan Benz via Zoom.

R. Finnerty stated there were no comments at the Public Hearing held on February 12th.

The board considered the following resolution: RESOLUTION OF THE COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY (THE "AGENCY") ACKNOWLEDGING THE PUBLIC HEARING HELD BY THE AGENCY ON FEBRUARY 12, 2026, WITH RESPECT TO A CERTAIN PROJECT AND AUTHORIZING ADDITIONAL FINANCIAL ASSISTANCE TO 120 REDEV, LLC (THE "COMPANY") AND THE EXECUTION OF RELATED DOCUMENTS.

On motion by M. Velazquez, second by L. Bolzner, all aye, motion carried to approve a real property tax abatement.

T. Tolefree	Yea	R. King	Yea
L. Bolzner	Yea	B. Hickey	Absent
N. Jones	Yea	R. Ryerse	Yea
M. Velazquez	Yea		

### **ESIV LLC – PILOT Modification**

ESIV LLC is proposing the construction of 73 senior apartment and townhouses units in the Town of Henrietta. This project will be Phase IV of the Erie Station Development. Phases I, II and III all received JobsPlus Real Property Tax Abatements through COMIDA. The units will consist of 17 one-bedroom, 28 two-bedroom, 11 three-bedroom apartment as well as 17 two-bedroom townhouses. Twelve units will be designated affordable, with 6 reserved for individuals earning 60% of the Area Median Income (AMI) and 6 for those earning 80% of the AMI. Market rate rents will range from \$1,500 to \$2,500 per month. ESIV LLC plans to create 3 new FTE's over the next three years. The \$15.5 million project is seeking a

real property tax abatement, mortgage recording tax exemption and sales tax exemption. The cost benefit ratio is 7:1.

The applicant was represented by Chris Nadler, Esq.

R. Finnerty stated there were no comments at the Public Hearing held on February 13th.

The board considered the following resolution: RESOLUTION OF THE COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY AUTHORIZING THE MODIFICATION OF THE EXISTING PAYMENT-IN-LIEU-OF-TAX AGREEMENT, DATED AS OF NOVEMBER 1, 2024, BY AND BETWEEN THE AGENCY AND THE ESIV LLC WITH RESPECT TO THE PAYMENT SCHEDULE THEREUNDER AND THE EXECUTION AND DELIVERY OF CERTAIN DOCUMENTS IN CONNECTION THEREWITH.

On motion by R. King, second by L. Bolzner, all aye, motion carried to modify the real property tax abatement.

T. Tolefree	Yea	R. King	Yea
L. Bolzner	Yea	B. Hickey	Absent
N. Jones	Yea	R. Ryerse	Yea
M. Velazquez	Yea		

Executive Director Liss introduced Galin Brooks, President & CEO of the Rochester Downtown Development Corporation. Ms. Brooks presented a request for funding to continue for the downtown revitalization programming in 2026. On motion by L. Bolzner, second by R. King, all aye, motion carried to approve the execution and delivery of a contract with the Rochester Downtown Development Corporation in an amount not to exceed \$150,000 to support downtown revitalization efforts.

Executive Director Liss introduced Gary Walker, representing the Frederick Douglass Greater Rochester International Airport, who discussed the concept of an airport marketing fund and how similar funds are used by other airports to attract new air service and routes.

N. Jones reported that the Governance Committee met on January 22<sup>nd</sup> to begin reviewing and discussing potential updates to the Uniform Tax Exemption Policy (UTEP). The Committee discussed incorporating recommendations from the recently adopted housing study into the UTEP. The Committee also discussed adjusting the standard 10-year JobsPlus abatement schedule to reflect a true 10-year abatement and expressed support for a 100% abatement in year one for both the JobsPlus and Housing Plus schedules. Additionally, the Committee discussed potential adjustments to job creation requirements for large projects that are new to the area. The importance of transparency and maintaining collaborative relationships with taxing jurisdictions during the update process was emphasized. Staff will prepare a draft document outlining proposed next steps.

There being no further business to discuss, on motion by M. Velazquez, second by R. Ryerse, all aye, the regular meeting of the Board was adjourned at 1:12 p.m.



## February 2026 Monthly C.O.M.I.D.A. Report

March 2<sup>nd</sup>, 2026

1. This report covers our site visits between **February 1<sup>st</sup>, 2026** and **February 28<sup>th</sup>, 2026**.
2. During this period Loewke Brill made **48** monthly site visits.
3. During this period Loewke Brill made **4** Follow-up visits.
4. Loewke Brill checked for residence with **759** workers.
5. Of those workers, there were **8** non-compliant.
  - a. 4– No proof of residence
    - i. Cascade District, LLC – 02/05/26 – 2 from VRD Painting no ID, 1 compliant on follow up 02/06/26, 1 off job site.
    - ii. Gallina Development Corp – 02/05/26 – 1 from Heat & Kool no ID, compliant on follow up visit 02/06/26
    - iii. Howitt-Bayview, LLC – 02/26/26 – 1 from Nolan Drywall no ID, compliant on follow up visit 02/27/26
  - b. 2 – Out of Area
    - i. Fairlife, LLC – 02/06/26 – 1 from Beaton & 1 from Rochester Rigging, both out of area. Workers off job site on follow up 02/09/26
  - c. 2 – Invalid ID
    - i. Fairlife, LLC – 02/06/26 – 1 from O’Connell & 1 from Beaton invalid IDs, both compliant on follow up visit 02/09/26
6. There was “1” new COMIDA sign(s) delivered
  - a. Woerner Industries, LLC

**COMIDA**

**Statement of Financial Position**

	Year To Date 02/28/2026	Year Ending 12/31/2025
	Actual	Actual
<b>Assets</b>		
Current Assets		
Cash and Cash Equivalents	1,364,419	593,478
Cash - Grant Funding	6,173,909	9,448,940
Short Term Investments	16,030,299	17,431,162
Prepaid Expenses	110,802	27,203
Other Current Assets	87,047	141,170
<b>Total Current Assets</b>	<b>23,766,476</b>	<b>27,641,953</b>
Long-term Assets		
Property & Equipment	12,212	12,683
Other Long-term Assets	195,009	195,009
<b>Total Long-term Assets</b>	<b>207,221</b>	<b>207,692</b>
<b>Total Assets</b>	<b>23,973,697</b>	<b>27,849,645</b>
<b>Liabilities and Net Assets</b>		
Liabilities		
Short-term Liabilities		
Accounts Payable	88,729	160,254
Accrued Liabilities	461,772	608,695
Deferred Revenue	0	(8,718)
Grant Liabilities	6,173,909	9,448,940
<b>Total Short-term Liabilities</b>	<b>6,724,410</b>	<b>10,209,171</b>
Long Term Liabilities	294,797	294,797
<b>Total Liabilities</b>	<b>7,019,207</b>	<b>10,503,968</b>
Net Assets		
Net Assets	17,345,678	18,998,412
Change In Net Assets	(391,188)	(1,652,735)
<b>Total Net Assets</b>	<b>16,954,490</b>	<b>17,345,677</b>
<b>Total Liabilities and Net Assets</b>	<b>23,973,697</b>	<b>27,849,645</b>

**Summary Statement of Activities - All Funds with Prior Year**

	Year To Date 02/28/2026	Year To Date 02/28/2026	Prior Year To Date 02/28/2025
	Actual	Budget	Actual
<b>Revenue</b>			
Fee Income	132,881	47,467	31,652
Interest Income	100,617	110,876	149,041
<b>Total Revenue</b>	<b>233,498</b>	<b>158,343</b>	<b>180,693</b>
<b>Expenses</b>			
Payroll	95,005	98,200	83,631
Program & Community Development	513,353	411,406	142,963
General & Administrative	52,080	76,150	40,993
APEX Activity, Net	(35,752)	0	(17,101)
<b>Total Expenses</b>	<b>624,686</b>	<b>585,756</b>	<b>250,486</b>
<b>Change In Net Assets</b>	<b>(391,188)</b>	<b>(427,413)</b>	<b>(69,793)</b>



## APPLICATION SUMMARY

**DATE:** March 24, 2026

**APPLICANT:** Orchard View LLC  
550 Latona Rd., BLDG E, Suite 501  
Rochester, NY 14626

**PROJECT LOCATION:** 2455 Latta Rd.  
Rochester, NY 14612

**PROJECT SUMMARY:** Orchard View LLC represents the latter two phases of a larger senior housing project in the Town of Greece, that was previously approved for benefits. The next two phases of the project will create 140 apartment units comprised of 132 one-bedroom units and 8 two-bedroom units as well as 40 townhome units will. All units are designated for residents 55 and older and include community-based amenities. The \$36.7 million project is seeking a mortgage recording tax exemption, sales tax exemption, and qualifies for the Premier HousingPlus real property tax abatement recommended in the recently approved housing study. The cost benefit ratio is 9:1.

**PROJECT AMOUNT:** \$36,700,000 Lease/Leaseback with Abatement  
\$1,424,000 Sales Tax Exemption  
\$232,500 Mortgage Recording Tax Exemption

**JOBS: EXISTING:** 0 FTEs  
**NEW:** 1 FTEs  
**REQUIREMENT:** 0 FTEs

**PUBLIC HEARING DATE:** March 19, 2026

**BENEFIT TO INCENTIVE RATIO:** 9:1

**SEQR:** REVIEWED AND PROCESS IS COMPLETE.

**ELIGIBILITY:** NEW BUILDING CONSTRUCTION OR RENOVATION PROJECT FOR STUDENT/SENIOR/AFFORDABLE HOUSING

**APPROVED PURPOSE:** COMMUNITY DEVELOPMENT

# County of Monroe Industrial Development Agency

## MRB Cost Benefit Calculator



Date: March 24, 2026  
 Project Title: Orchard View LLC  
 Project Location: 2455 Latta Road, Rochester, NY 141612

### Economic Impacts

Summary of Economic Impacts over the Life of the PILOT

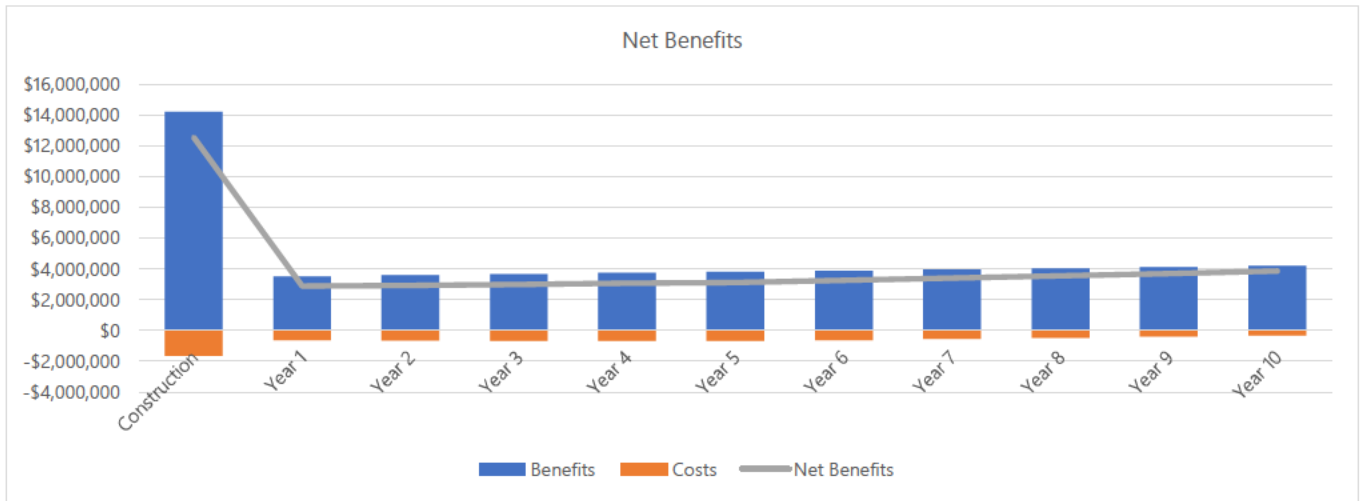
Project Total Investment  
 \$36,700,000

Temporary (Construction)			
	Direct	Indirect	Total
Jobs	208	41	249
Earnings	\$11,310,327	\$2,099,995	\$13,410,322
Local Spend	\$29,360,000	\$7,193,601	\$36,553,601

Ongoing (Operations)			
Aggregate over life of the PILOT			
	Direct	Indirect	Total
Jobs	60	16	76
Earnings	\$36,755,722	\$11,226,087	\$47,981,810

Figure 1



Net Benefits chart will always display construction through year 10, irrespective of the length of the PILOT.

Figure 2

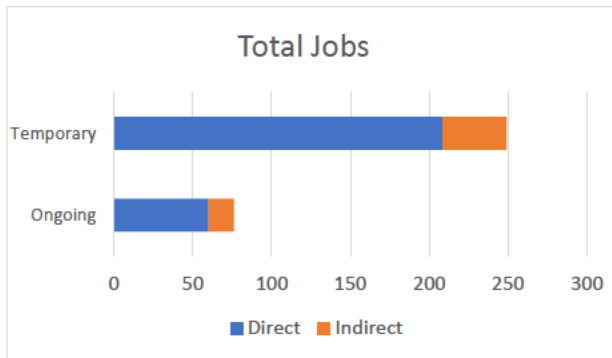
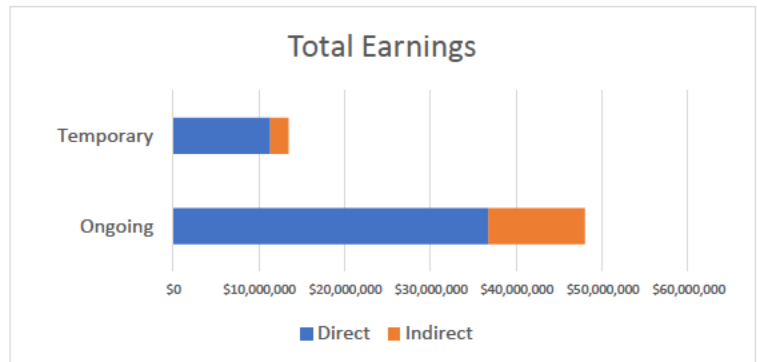


Figure 3



# Fiscal Impacts



Cost-Benefit Analysis Tool powered by MRB Group

## Estimated Costs of Exemptions

	Nominal Value	Discounted Value*
Property Tax Exemption	\$6,231,528	\$5,591,922
Sales Tax Exemption	\$1,424,000	\$1,424,000
Local Sales Tax Exemption	\$712,000	\$712,000
State Sales Tax Exemption	\$712,000	\$712,000
Mortgage Recording Tax Exemption	\$232,500	\$232,500
Local Mortgage Recording Tax Exemption	\$77,500	\$77,500
State Mortgage Recording Tax Exemption	\$155,000	\$155,000
<b>Total Costs</b>	<b>\$7,888,028</b>	<b>\$7,248,422</b>

## State and Local Benefits

	Nominal Value	Discounted Value*
<b>Local Benefits</b>	<b>\$66,271,021</b>	<b>\$59,133,433</b>
<b>To Private Individuals</b>	<b>\$61,392,131</b>	<b>\$55,067,194</b>
Temporary Payroll	\$13,410,322	\$13,410,322
Ongoing Payroll	\$47,981,810	\$41,656,872
Other Payments to Private Individuals	\$0	\$0
<b>To the Public</b>	<b>\$4,878,890</b>	<b>\$4,066,240</b>
Increase in Property Tax Revenue	\$4,105,892	\$3,382,768
Temporary Jobs - Sales Tax Revenue	\$93,872	\$93,872
Ongoing Jobs - Sales Tax Revenue	\$679,125	\$589,600
Other Local Municipal Revenue	\$0	\$0
<b>State Benefits</b>	<b>\$3,535,644</b>	<b>\$3,161,496</b>
<b>To the Public</b>	<b>\$3,535,644</b>	<b>\$3,161,496</b>
Temporary Income Tax Revenue	\$603,464	\$603,464
Ongoing Income Tax Revenue	\$2,159,181	\$1,874,559
Temporary Jobs - Sales Tax Revenue	\$93,872	\$93,872
Ongoing Jobs - Sales Tax Revenue	\$679,125	\$589,600
<b>Total Benefits to State &amp; Region</b>	<b>\$69,806,665</b>	<b>\$62,294,929</b>

## Benefit to Cost Ratio

	Benefit*	Cost*	Ratio
Local	\$59,133,433	\$6,381,422	9:1
State	\$3,161,496	\$867,000	4:1
<b>Grand Total</b>	<b>\$62,294,929</b>	<b>\$7,248,422</b>	<b>9:1</b>

\*Discounted at 2%

### Additional Comments from IDA

Direct jobs are estimated based on new household spending.

Does the IDA believe that the project can be accomplished in a timely fashion? Yes

**Motion By:** \_\_\_\_\_  
**Seconded By:** \_\_\_\_\_

**RESOLUTION**  
(Orchard View LLC Project)  
OSC Code 2602-26-009A

A regular meeting of the County of Monroe Industrial Development Agency (the "Agency"), was held at the Agency's Offices, 50 West Main Street, Rochester, New York 14614, on March 24, 2026 at 12:00 p.m.

After the meeting had been duly called to order, the Chair announced that among the purposes of the meeting was to consider and take action on certain matters pertaining to a certain Project more particularly described below.

RESOLUTION OF THE COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY (i) ACKNOWLEDGING THE PUBLIC HEARING HELD BY THE AGENCY ON MARCH 19, 2026, WITH RESPECT TO A CERTAIN PROJECT (AS DEFINED BELOW) BEING UNDERTAKEN BY ORCHARD VIEW LLC OR A RELATED ENTITY FORMED OR TO BE FORMED (COLLECTIVELY, THE "COMPANY"); (ii) MAKING A DETERMINATION WITH RESPECT TO THE PROJECT PURSUANT TO SEQRA (AS DEFINED BELOW); (iii) APPOINTING THE COMPANY AS AGENT OF THE AGENCY; (iv) AUTHORIZING FINANCIAL ASSISTANCE TO THE COMPANY IN THE FORM OF (A) A SALES AND USE TAX EXEMPTION FOR PURCHASES AND RENTALS RELATED TO THE ACQUISITION, CONSTRUCTION AND EQUIPPING OF THE PROJECT, (B) A PARTIAL MORTGAGE RECORDING TAX EXEMPTION AND (C) A REAL PROPERTY TAX ABATEMENT STRUCTURED THROUGH A PAYMENT-IN-LIEU-OF-TAX AGREEMENT ("PILOT AGREEMENT"); AND (v) AUTHORIZING THE NEGOTIATION, EXECUTION AND DELIVERY OF A PROJECT AGREEMENT, LEASE AGREEMENT, LEASEBACK AGREEMENT, PILOT AGREEMENT AND RELATED DOCUMENTS WITH RESPECT TO THE PROJECT.

WHEREAS, by Title I of Article 18-A of the General Municipal Law of the State of New York, as amended and Chapter 55 of the Laws of 1972 of the State of New York (collectively, the "Act"), the Agency was created with the authority and power among other things, to assist with the acquisition of certain industrial development projects as authorized by the Act; and

WHEREAS, **ORCHARD VIEW LLC**, a New York limited liability company, for itself or a related entity formed or to be formed (collectively, the "Company") has requested that the Agency assist with a certain Project (the "Project"), consisting of: (A) the retention of a leasehold interest in a portion of an aggregate approximately 25.87-acre parcel of land located at 2455 Latta Road in the Town of Greece, New York 14612 and all other lands in the Town of Greece where, by license or easement or other agreement, the Company or its designees are making improvements that benefit the Project (the "Land"); (B) the construction of a senior living community comprised of four (4) residential buildings, each containing 35 units, and 40 townhomes (collectively, the "Improvements"); and (C) the acquisition and installation therein,

thereon or thereabout of certain machinery, equipment and related personal property (the "Equipment" and, together with the Land and the Improvements, the "Facility"); and

WHEREAS, the Act authorizes and empowers the Agency to promote, develop, encourage and assist projects such as the Facility and to advance the job opportunities, health, general prosperity and economic welfare of the people of the State of New York; and

WHEREAS, pursuant to Section 859-a of the Act, on Thursday, March 19, 2026, at 12:30 a.m., local time, in Community Room B at the Greece Town Hall, One Vince Tofany Boulevard, Greece, New York 14612, the Agency held a public hearing with respect to the Project and the proposed Financial Assistance (as defined below) being contemplated by the Agency, whereat interested parties were provided a reasonable opportunity, both orally and in writing, to present their views; and

WHEREAS, it is contemplated that the Agency will (i) negotiate a project agreement (the "Project Agreement"), pursuant to which the Agency will appoint the Company as its agent for the purpose of undertaking the Project, (ii) negotiate and enter into a lease agreement (the "Lease Agreement"), leaseback agreement (the "Leaseback Agreement") and payment-in-lieu-of-tax agreement (the "PILOT Agreement") with the Company and (iii) provide financial assistance (the "Financial Assistance") to the Company in the form of (a) a sales and use tax exemption for purchases and rentals related to the acquisition, construction and equipping of the Facility, (b) a partial mortgage recording tax exemption for financing relating to the Project and (c) a partial real property tax abatement structured through the PILOT Agreement; and

WHEREAS, the Company has agreed to indemnify the Agency against certain losses, claims, expenses, damages and liabilities which may arise in connection with the transactions contemplated by the lease of the Facility; and

WHEREAS, pursuant to the New York State Environmental Quality Review Act, Article 8 of the Environmental Conservation Law and the regulations adopted pursuant thereto at 6 N.Y.C.R.R. Part 617, as amended (collectively referred to as "SEQRA"), the Agency must satisfy the applicable requirements set forth in SEQRA, as necessary, prior to making a final determination whether to undertake the Project; and

WHEREAS, the Town Board of the Town of Greece (the "Town Board"), as lead agency, conducted an uncoordinated review of the Project pursuant to the New York State Environmental Quality Review Act, Article 8 of the Environmental Conservation Law and its implementing regulations at 6 N.Y.C.R.R. Part 617 (collectively referred to as "SEQRA"), which resulted in the issuance of a negative declaration by the Town Board, dated February 19, 2015 (the "Negative Declaration"), concluding the SEQRA process.

NOW, THEREFORE, BE IT RESOLVED by the County of Monroe Industrial Development Agency as follows:

Section 1. The Company has presented an application in a form acceptable to the Agency. Based upon the representations made by the Company to the Agency in the application and other correspondence submitted by the Company to the Agency, the Agency hereby finds and determines that:

(a) By virtue of the Act, the Agency has been vested with all powers necessary and convenient to carry out and effectuate the purposes and provisions of the Act and to exercise all powers granted to it under the Act; and

(b) The Facility constitutes a "project", as such term is defined in the Act; and

(c) It is desirable and in the public interest for the Agency to appoint the Company as its agent for purposes of undertaking the Project; and

(d) The action to be taken by the Agency will induce the Company to undertake the Project, thereby increasing employment opportunities in Monroe County and otherwise furthering the purposes of the Agency as set forth in the Act; and

(e) The Project will not result in the removal of a civic, commercial, industrial, or manufacturing plant of the Company or any other proposed occupant of the Project from one area of the State of New York (the "State") to another area of the State or result in the abandonment of one or more plants or facilities of the Company or any other proposed occupant of the Project located within the State; and the Agency hereby finds that, based on the Company's application, to the extent occupants are relocating from one plant or facility to another, the Project is reasonably necessary to discourage the Project occupants from removing such other plant or facility to a location outside the State and/or is reasonably necessary to preserve the competitive position of the Project occupants in their respective industries; and

(f) The Town Board has conducted a review of the Project pursuant to Article 8 of the Environmental Conservation Law and 6 N.Y.C.R.R. Part 617 (collectively referred to as "SEQRA"). In addition to classifying the Project as a "Type I Action" pursuant to SEQRA, the Planning Board also issued a Negative Declaration on February 19, 2015, determining that the Project did not present a potential significant adverse environmental impact. The Agency, having reviewed the materials presented by the Company, further determines that the Project does not pose a potential significant adverse environmental impact and thus ratifies the Negative Declaration previously issued by the Planning Board pursuant to 6 N.Y.C.R.R. § 617.7.

Section 2. The Agency hereby determines that the acquisition of a leasehold interest in and the construction, equipping, repair and maintenance of the Facility by the Agency and the lease or sublease of the Facility to the Company will promote job opportunities, health, general prosperity and the economic welfare of the inhabitants of the County of Monroe and the people of the State of New York and improve their standard of living, thereby serving the public purposes of the Act and, therefore, the same is approved.

Section 3. The Agency hereby approves the cost/benefit report submitted by the Company listing the proposed cost/benefits of the Project.

Section 4. Subject to the Company executing the Project Agreement and the delivery to the Agency of a binder, certificate or other evidence of liability insurance policy for the Project satisfactory to the Agency, the Agency hereby authorizes the Company to proceed with the acquisition, construction and equipping of the Project and hereby appoints the Company as the true and lawful agent of the Agency to acquire, construct and equip the Facility, and such

appointment includes the following activities as they relate to the construction, erection, completion, use, repair and maintenance of the Improvements and the purchase, use, lease, placement, installation, repair, maintenance and replacement of the Equipment, whether or not any materials or supplies described below are incorporated into or become an integral part of the Improvements or the Equipment: (i) all purchases, leases, rentals and other uses of tools, machinery and equipment in connection with acquiring, constructing, equipping, repairing and maintaining the Facility, (ii) all purchases, rentals, uses or consumption of supplies, materials and services of every kind and description in connection with acquiring, constructing, equipping, repairing and maintaining the Facility, and (iii) all purchases, leases, rentals and uses of equipment, machinery, and other tangible personal property (including installation costs with respect thereto), installed or placed in, upon or under the Improvements, Land or the Equipment, including all repairs, maintenance and replacement of all such property. Said agents are authorized to make, execute, acknowledge and deliver any contracts, orders, receipts, writings and instructions, as the stated agents for the Agency, and in general to do all things which may be requisite or proper for completing the Facility, all with the same powers and with the same validity as the Agency could do if acting on its own behalf. As agent of the Agency, the Company is authorized to delegate such agency, in whole or in part, to agents, subagents, contractors, subcontractors, contractors and subcontractors of such agents and subagents and to such other parties as the Company chooses; provided, however, the Project Agreement shall expire on **December 31, 2027** (unless extended for good cause by the Executive Director, Deputy Director, Chairman or Vice Chairman of the Agency) if the Lease Agreement, Leaseback Agreement and PILOT Agreement contemplated have not been executed and delivered. The Executive Director, Deputy Director, Chairman or Vice Chairman of the Agency are authorized and directed to execute and deliver to said agent an appropriate letter on Agency letterhead describing the authority granted under this resolution.

Section 5. Based upon the representation and warranties made by the Company in its application for financial assistance, the Agency hereby authorizes and approves (i) the Company as its agent, to make purchases of goods and services relating to the Project and that would otherwise be subject to New York State and local sales and use tax in an amount up to **\$17,800,000** which results in New York State and local sales and use tax exemption benefits ("sales and use tax exemption benefits") not to exceed **\$1,424,000**. The Agency agrees to consider any requests by the Company for increase to the amount of sales and use tax exemption benefits authorized by the Agency upon being provided with appropriate documentation detailing the additional purchases of property or services; (ii) a mortgage (or mortgages), in connection with the financing of the Facility or portions thereof and including any refinancing thereof, securing an aggregate principal amount not to exceed **\$31,000,000**, resulting in a mortgage tax exemption not to exceed **\$232,500**; and (iii) a partial real property tax abatement.

Section 6. Pursuant to Section 875(3) of the New York General Municipal Law, the Agency may recover or recapture from the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, any sales and use tax exemption benefits taken or purported to be taken by the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, if it is determined that: (i) the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, is not entitled to the sales and use tax exemption benefits; (ii) the sales and use tax exemption benefits are in excess of the amounts authorized to be taken by the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project; (iii) the sales and use tax exemption

benefits are for property or services not authorized by the Agency as part of the Project; or (iv) the sales and use tax exemption benefits are taken in cases where the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, fails to comply with a material term or condition to use property or services in the manner approved by the Agency in connection with the Project. As a condition precedent of receiving sales and use tax exemption benefits, the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, shall (i) cooperate with the Agency in its efforts to recover or recapture any sales and use tax exemption benefits, and (ii) promptly pay over any such amounts to the Agency that the Agency demands.

Section 7. The form and substance of the Lease Agreement, the Leaseback Agreement and the PILOT Agreement (each in substantially the forms presented to the Agency and which, prior to the execution and delivery thereof, may be redated) are hereby approved.

Section 8. The Executive Director, Deputy Director, Chairman or Vice Chairman of the Agency are hereby authorized, on behalf of the Agency, to negotiate and execute (A) the Lease Agreement whereby the Company leases the Project to the Agency, (B) the related Leaseback Agreement conveying the Project back to the Company, and (C) the PILOT Agreement; provided, that, (i) the rental payments under the Leaseback Agreement include payments of all costs incurred by the Agency arising out of or related to the Project and indemnification of the Agency by the Company for actions taken by the Company and/or claims arising out of or related to the Project; and (ii) the terms of the PILOT Agreement are consistent with the Agency's Uniform Tax Exemption Policy or the procedures for deviation have been complied with.

Section 9. The Executive Director, Deputy Director, Chairman or Vice Chairman of the Agency are hereby authorized, on behalf of the Agency, to execute and deliver any mortgage, assignment of leases and rents, security agreement, UCC-1 Financing Statements and all documents reasonably contemplated by these resolutions or required by any lender identified by the Company (the "Lender") up to a maximum principal amount necessary to undertake the Project, acquire the Facility and/or finance or refinance equipment and other personal property and related transactional costs (hereinafter, with the Lease Agreement, Leaseback Agreement and PILOT Agreement are collectively referred to as, the "Agency Documents"); and, where appropriate, the Secretary or Assistant Secretary of the Agency is hereby authorized to affix the seal of the Agency (if any) to the Agency Documents and to attest the same, all with such changes, variations, omissions and insertions as the Executive Director, Deputy Director, Chairman or Vice Chairman of the Agency shall approve, the execution thereof by the Executive Director, Deputy Director, Chairman or Vice Chairman of the Agency to constitute conclusive evidence of such approval; provided in all events recourse against the Agency is limited to the Agency's interest in the Project.

Section 10. The Executive Director, Deputy Director, Chairman or Vice Chairman of the Agency are hereby authorized and directed for and in the name and on behalf of the Agency to do all acts and things required and to execute and deliver all such certificates, instruments and documents, to pay all such fees, charges and expenses and to do all such further acts and things as may be necessary or, in the opinion of such Executive Director, Deputy Director, Chairman or Vice Chairman of the Agency acting, desirable and proper to effect the purposes of the foregoing

resolutions and to cause compliance by the Agency with all of the terms, covenants and provisions of the documents executed for and on behalf of the Agency.

Section 11. This resolution shall take effect immediately.

*[Remainder of Page Intentionally Left Blank]*

The question of the adoption of the foregoing Resolution was duly put to vote on roll call, which resulted as follows:

	<i><u>Yea</u></i>	<i><u>Nay</u></i>	<i><u>Absent</u></i>	<i><u>Abstain</u></i>
Lisa Bolzner				
Rhett King				
Norman Jones				
Raymond A. Ryerse Jr.				
Brian Hickey				
Miguel Velázquez				
Truman Tolefree				

The Resolutions were thereupon duly adopted.

STATE OF NEW YORK )  
COUNTY OF MONROE ) ss.:

I, the undersigned Executive Director of the County of Monroe Industrial Development Agency, DO HEREBY CERTIFY:

That I have compared the annexed extract of the minutes of the meeting of the County of Monroe Industrial Development Agency (the "Agency"), including the resolutions contained therein, held on March 24, 2026, with the original thereof on file in my office, and that the same is a true and correct copy of the proceedings of the Agency and of such resolutions set forth therein and of the whole of said original insofar as the same related to the subject matters therein referred to.

I FURTHER CERTIFY that public notice of the time and place of said meeting was duly given to the public and the news media in accordance with Sections 103 and 104 of the New York Public Officers Law (Open Meetings Law) that all members of the Agency had due notice of the meeting and that the meeting was in all respects duly held.

IN WITNESS WHEREOF, I have hereunto set my hand on this 24<sup>th</sup> day of March, 2026.

\_\_\_\_\_  
Ana J. Liss, Executive Director



COUNTY OF MONROE  
**COMIDA**  
 INDUSTRIAL DEVELOPMENT AGENCY

**APPLICATION FOR ASSISTANCE**

Each applicant seeking assistance must complete this application and provide required supplemental forms/documentation.

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.monroecountybusiness.org/application](http://www.monroecountybusiness.org/application).

Please send completed application via email to [EconomicDevelopment@monroecounty.gov](mailto:EconomicDevelopment@monroecounty.gov). A non-refundable application fee of \$350.00 is required. Please see page 12 for additional information on costs and fees.

**I. APPLICANT**

**A. Applicant Information**

Name: Orchard View LLC  
 Address: 550 Latona Rd, BLDG E, Suite 501  
 City/State/Zip: Rochester NY 14626  
 Tax Id No.: [REDACTED]  
 Contact Name: Angelo Ingrassia  
 Title: Owner/ Manager  
 Telephone: [REDACTED]  
 E-Mail: [REDACTED]

**B. Applicant's Legal Counsel**

Name: TBD  
 Firm: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 City/State/Zip: \_\_\_\_\_  
 Telephone: \_\_\_\_\_  
 Email: \_\_\_\_\_

**C. Owners of Applicant Company (must total 100%). If an LLC, LP or similar, all members/partners must be listed**

Name	%	Corporate Title
<u>Apple Acquisitions LLC</u> <u>(Owned 100% By Angelo Ingrassia)</u>	<u>100%</u>	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

D. Is the business applying for assistance certified as an MWBE or service-disabled veterans' agency?  Yes  No

## II. PROJECT

### A. Address of proposed project facility

Address: 2455 Latta Rd

Tax Map Parcel Number: 045.19-2-3.21

City/Town/Village: Rochester (Greece)

School District: Greece Central

Zip: 14612

Current Legal Owner of Property:

Orchard View LLC

### B. Benefits Requested (Check all that apply)

Sales Tax Exemption

Mortgage Recording Tax Exemption

Real Property Tax Abatement

Industrial Revenue Bond Financing

### C. Description of project (check all that apply)

New Construction

Existing Facility

Acquisition

Expansion

Renovation/Modernization

Acquisition of machinery/equipment

Other (specify) \_\_\_\_\_

### D. Proposed User(s)/Tenant(s) of the Facility

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

Are the user and owner related entities?  Yes  No

Company Name: \_\_\_\_\_

Address: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_

Tax ID No: \_\_\_\_\_

Contact Name: \_\_\_\_\_

Title: \_\_\_\_\_

Telephone: \_\_\_\_\_

Email: \_\_\_\_\_

% of facility to be occupied by user/tenant \_\_\_\_\_

### E. Owners of User/Tenant Company (must total 100%)

If an LLC, LP or similar, all members/partners must be listed

Name	%	Corporate Title
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_____	_____	_____
-------	-------	-------

_____	_____	_____
-------	-------	-------

_____	_____	_____
-------	-------	-------

_____	_____	_____
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### F. Project Timeline

Proposed Date of Acquisition: \_\_\_\_\_

Proposed Commencement Date of Construction: Spring 2026

Anticipated Completion Date: Fall 2027

### G. Contractor(s)

TBD

\_\_\_\_\_

\_\_\_\_\_

## II.PROJECT (cont'd)

### H. DESCRIPTION OF THE PROJECT AND BACKGROUND ON USER(S) OF THE FACILITY

NAICS Code: \_\_\_      \_\_\_      \_\_\_

Orchard View Senior Apartments:

While a PILOT agreement is currently in place for Phase 1A and 1B, this application seeks a Senior Housing PILOT structure for Phase 2A and 2B to better align with the age-restricted nature of the development and ensure long-term financial sustainability.. The existing phases have demonstrated strong demand and successful lease-up, supporting the continued expansion of the community. Phase 2A will consist of the construction of four (4) L-shaped residential buildings, each containing 35 units, for a total of 140 new apartment units. The unit mix within Phase 2A will include 132 one-bedroom apartments and 8 two-bedroom, one-bath apartments. Construction will begin with Phase 2A.Phase 2B will follow and will include the construction of 40 new townhome units, further complementing the existing residential offerings within the community.The total estimated development cost for Phases 2A and 2B combined is approximately \$35 million.This expansion reflects a strategic adjustment to the original development plan. Since the initial application, market conditions have shifted, and demand within the 55+ demographic has increasingly favored apartment-style living over townhomes. In response to demonstrated market demand and leasing trends within the existing phases, the unit matrix has been modified to include a greater concentration of apartment units and fewer townhomes than originally proposed.The entire community is age-restricted to residents 55 and over. Upon completion, Phase 2A and 2B will further enhance the community by expanding high-quality, age-restricted housing options that meet current market demand while strengthening the overall residential offering.

**II. PROJECT (cont'd)**

I. **Would the project be undertaken without financial assistance from the Agency?**  Yes  No

Please explain why financial assistance is necessary.

Without this financial assistance package, the project would face significant financial strain due to rising construction costs, higher borrowing expenses, and increased operating costs. COMIDA support through a Senior Housing PILOT, sales tax exemption, and mortgage recording tax exemption is necessary to bridge the gap between development costs and achievable market rents, ensuring that Phase 2A and 2B can proceed in a financially responsible and sustainable manner while continuing to meet the housing needs of the 55+ community

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

Yes  No

Location:

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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 the Agency's Financial Assistance is required to prevent the Project from relocating out of the State, or is reasonably necessary to preserve the Applicant or User's competitive position in its respective industry:

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K. **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).

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:

- Applicant 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 **AND**
- A minimum of 100 new jobs

**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 RENT**

For student housing or affordable housing projects.

**Housing**

**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 equipment of the project by the APPLICANT.

**Building Construction or Renovation**

- a. Materials a. \$ 15,550,000
- b. Labor b. \$ 15,550,000

**Site Work**

- c. Materials c. \$ 2,250,000
- d. Labor d. \$ 2,250,000
- e. Non-Manufacturing Equipment e. \$ \_\_\_\_\_
- f. Manufacturing Equipment f. \$ \_\_\_\_\_
- g. Equipment Furniture and Fixtures g. \$ \_\_\_\_\_
- h. Land and/or Building Purchase h. \$ 900,000
- i. Soft Costs (Legal, Architect, Engineering) i. \$ \_\_\_\_\_
- Other (specify) j. Architect j. \$ 50,000
- k. Engineer k. \$ 50,000
- l. legal l. \$ 100,000
- m. \_\_\_\_\_ m. \$ \_\_\_\_\_

**Total Project Costs (must equal Total Sources) \$ 36,700,000**

B. Sources of Funds for Project Costs:

- a. Tax-Exempt Industrial Revenue Bond a. \$ \_\_\_\_\_
- b. Taxable Industrial Revenue Bond b. \$ \_\_\_\_\_
- c. Bank Financing c. \$ 31,000,000
- d. TOTAL Public Sources d. \$ \_\_\_\_\_

Identify below each state and federal grant/credit totaling the amount for d.)

\_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_

e. Equity e. \$ 5,700,000  
**TOTAL SOURCES \$ 36,700,000**  
**(must equal Total Project Costs)**

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

Yes  No

If yes, please specify bank, underwriter, etc.  
CNB Bank - Phase 2A  
 \_\_\_\_\_  
 \_\_\_\_\_

**V. COMPLETE FOR EACH USER/TENANT THAT IS SEEKING SALES TAX EXEMPTIONS USER(S)/TENANT(S) PROJECT COSTS**

Use additional sheets as necessary

Company Name \_\_\_\_\_

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. \$ \_\_\_\_\_
- d. Manufacturing Equipment d. \$ \_\_\_\_\_
- e. Furniture and Fixtures e. \$ \_\_\_\_\_
- Other (specify): f. \_\_\_\_\_ f. \$ \_\_\_\_\_
- g. \_\_\_\_\_ g. \$ \_\_\_\_\_
- h. \_\_\_\_\_ h. \$ \_\_\_\_\_
- i. \_\_\_\_\_ i. \$ \_\_\_\_\_

**Total Project Costs \$ \_\_\_\_\_**

Value of Incentives  
Orchard View LLC

<b>A. IDA PILOT Benefits:</b>	
Current Assessment	\$135,000
Value of New Construction & Renovation Costs	\$17,800,000
Estimated New Assessed Value Subject to IDA	\$17,935,000
Current Taxes	\$5,341
Current Taxes Escalator	2%
PILOT Terms - Years	13
County Tax rate/\$1,000	8.26000
Local Tax Rate* Tax Rate/\$1,000	5.93000
School Tax Rate /\$1,000	25.37000
Total Tax Rate	39.56000
<b>B. Sales Tax Exemption Benefit:</b>	
Estimated value of Sales Tax exemption:	\$1,424,000
Estimated duration of ST exemption:	12/31/2027
<b>C. Mortgage Recording Tax Exemption (MRTE) Benefit:</b>	
Estimated Value of MRTE:	\$232,500
<b>D. Industrial Revenue Bond Benefit</b>	
IRB inducement amount:	\$0
<b>E. Percentage of Project Costs financed from Public Sector sources:</b>	
Total Value of Incentives:	\$7,888,028
Project Construction Costs:	\$36,700,000
	21.49%

**PILOT Schedule**

PILOT Year	% Abatement	County PILOT Amount	Local PILOT Amount	School PILOT Amount	Total PILOT Amount	Full Tax Payment w/o PILOT***	Net Exemption**
	<b>Total</b>	<b>\$857,297</b>	<b>\$615,469</b>	<b>\$2,633,126</b>	<b>\$4,105,892</b>	<b>\$10,337,420</b>	<b>\$6,231,528</b>
1	90%	\$14,703	\$10,555	\$45,159	\$70,417	\$704,168	\$633,751
2	90%	\$14,997	\$10,767	\$46,062	\$71,825	\$718,251	\$646,426
3	90%	\$15,297	\$10,982	\$46,983	\$73,262	\$732,616	\$659,355
4	90%	\$15,603	\$11,201	\$47,923	\$74,727	\$747,269	\$672,542
5	90%	\$15,915	\$11,426	\$48,881	\$76,221	\$762,214	\$685,993
6	80%	\$32,466	\$23,308	\$99,717	\$155,492	\$777,458	\$621,967
7	70%	\$49,673	\$35,661	\$152,568	\$237,902	\$793,008	\$555,105
8	60%	\$67,556	\$48,499	\$207,492	\$323,547	\$808,868	\$485,321
9	50%	\$86,133	\$61,837	\$264,552	\$412,523	\$825,045	\$412,523
10	40%	\$105,427	\$75,688	\$323,812	\$504,928	\$841,546	\$336,618
11	30%	\$125,458	\$90,069	\$385,337	\$600,864	\$858,377	\$257,513
12	20%	\$146,249	\$104,995	\$449,192	\$700,436	\$875,544	\$175,109
13	10%	\$167,820	\$120,481	\$515,448	\$803,750	\$893,055	\$89,306

**VII. PROJECTED EMPLOYMENT**

Complete for each Applicant or User/Tenant

Company Name: Orchard View LLC

Applicant:  or User/Tenant:

Applicant/Tenant creating jobs must submit most recent NYS-45 or equivalent.

	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)				
Part Time (PTE)				
Total	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.

[Remainder of this Page Intentionally Left Blank]

## 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 Orchard View LLC

Applicant:  and/or User/Tenant:

The County of Monroe Industrial Development Agency (IDA) was established for the purpose of creating employment opportunities for, and to promote the general prosperity and economic welfare of the residents of Monroe County. The IDA offers economic incentives and benefits to qualified applicants who wish to locate or expand their businesses or facilities in Monroe County. When the IDA approves a project, it enters into agreements to extend these incentives and benefits to the applicant.

Construction jobs are vital to the overall employment opportunities and economic growth in Monroe County. The IDA believes that companies benefiting from its incentive programs should employ local laborers, mechanics, craft persons, journey workers, equipment operators, truck drivers and apprentices ("construction workers"), during the construction phase of projects.



### 100% Local Labor

Applicants receiving IDA benefits *must* ensure that the it and/or its contractor/developer hire **100% of its construction workers from the local labor market.**



### Local Labor Market

For the purpose of this policy, the local labor market is defined as construction workers residing in the following counties in New York State: Monroe, Genesee, Livingston, Orleans, Ontario, Seneca, Steuben, Wayne, Wyoming and Yates.



### Bid Processing

Local participation in qualified projects receiving IDA economic incentives and benefits is vital to the economic growth of Monroe County. As such, all applicants/contractors/developers of a qualified project with a minimum \$5,000,000 investment must place any and all invitations to bid in the Builders Exchange of Rochester Plan Room (<https://robex.com/planroom/>) two weeks before the bids are due.



### Monitoring

A third-party auditing firm ("Project Monitor") will be engaged to monitor construction work commencing on the date benefits are granted by resolution of the IDA Board.

Once approved for IDA benefits, all applicants will be required to provide to the Project Monitor and the Exemption Processor (as hereinafter defined) the following information:

1. Contact information for the applicant's representative who will be responsible and accountable for providing information about the bidding and awarding of construction contracts relative to the applicant's project; and
2. Description of the nature of construction jobs created by the project, including in as much detail as possible, the number, type and duration of construction positions.

All Monroe County IDA projects are subject to local monitoring by the IDA and the Project Monitor. Proof of residency or copy of drivers' license shall be checked by the Project Monitor during the Project Monitor's periodic inspection of the project.

The Project Monitor shall issue a report to the IDA staff immediately when an applicant or applicant's contractor is not in compliance with this labor policy. IDA staff shall advise the IDA Board of non-compliance by email or at the next scheduled meeting. If a violation of policy has occurred, the Project Monitor shall notify the applicant and contractor of such non-compliance and give applicant a warning of violation and 72 hours in which to correct such violation. Upon evidence of continued non-compliance or additional violations, the IDA and/or the Project Monitor shall notify the applicant that the project is in violation of the Monroe County IDA Labor Policy and is subject to IDA Board action which may result in the revocation, termination and/or recapture of any or all benefits conferred by the IDA.

AT

**Signage**

The applicant/contractor/developer of an IDA approved project shall be required to maintain a sign, provided by the Project Monitor, on the project site at all times during construction. This sign shall be located in an area that is accessible to onsite workers and visitors, which should be clear and legible.

AT

**Exemption Process**

In some instances, use of 100% local labor may not be possible for any of the following reasons:

- o Warranty issues related to installation of specialized equipment whereby the manufacturer requires installation by only approved installers (a copy of the equipment warranty confirming the use of specific installers must be provided). The granting of an exemption for the use of non-local labor on warranty related grounds is expressly conditioned on either (i) said non-local sub-contractors being enrolled in a New York State certified apprenticeship program (proof of such enrollment shall be provided to the IDA upon request) or (ii) the hiring of an apprentice/apprentices or local construction laborer(s) to assist in the installation.
- o Specialized construction is required and no local contractors or local construction workers have the required skills, certifications or training to perform the work (proof of communication with local contractors, or details of the specialized construction must be provided);
- o Significant cost differentials in bids whereby use of local labor significantly increases the cost of the project. Three (3) bids are required and a cost differential of 25% is deemed significant. Where there is a significant cost differential, that if the local labor contractor agrees to reduce the bid to the average of the two bids, no waiver will be granted. However, if the average is still 25% or more, a waiver will be granted (copies of all bids/proposals received, including pricing, must be provided to confirm cost differential).
- o No local labor available for the project (if local bids were solicited with no response, please provide a copy of the bid, explain how it was advertised, and list who the bids were requested from).

*The request to secure an exemption for the use of non-local labor must be received from the applicant on the exemption form provided by the IDA or the 3rd party exemption monitor (the "Exemption Processor") and received by the Exemption Process forty-five (45) days in advance of work commencing. The request will be reviewed by the Exemption Processor and forwarded to the IDA, at which time the IDA's Executive Director shall have the authority to approve or disapprove the exemption. The Exemption Processor shall report each authorized exemption to the Board of Directors at its monthly meeting.*

The applicant has read the Labor Policy and agrees to adhere to it without changes and shall require its construction manager, general contractor and sub-contractors who are not exempt to acknowledge the same.

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.

Orchard View LLC

(APPLICANT COMPANY)

(TENANT COMPANY)

Signature

*[Handwritten Signature]*  
Manager

Title

Date

2/17/24

Signature

, Title

Date

**IX. FEES**



Transaction Type	Fees
Real Property Tax Abatement (PILOT Agreement) including Sales Tax Exemption* and/or partial Mortgage Recording Tax Exemption.	<b>Application Fee:</b> Non-refundable \$350.00 <b>IDA Fee:</b> 0.75% of the total project cost <b>Legal Fee:</b> 33% of the IDA fee. Minimum fee of \$4,000.
Sales Tax Exemption* and/or partial Mortgage Recording Tax Exemption	<b>Application Fee:</b> Non-refundable \$350.00 <b>IDA Fee:</b> 0.50% of the total project cost <b>Legal Fee:</b> 33% of the IDA fee. Minimum fee of \$4,000 if transaction includes mortgage recording tax exemption. Minimum fee of \$750 if transaction is sales tax exemption only.
Small Business Sales Tax Exemption (Non-retail projects with total project costs under \$500,000)	<b>Application Fee:</b> Non-refundable \$350.00 <b>IDA Fee:</b> Flat fee of \$750 (\$500 for certified M/WBE or certified service disabled Veterans) <b>Legal Fee:</b> Flat fee of \$750
Bond: Taxable or Tax-Exempt Including any/all of the following: 1. PILOT Agreement 2. Sales Tax Exemption 3. Partial Mortgage Recording Tax Exemption	<b>Application Fee:</b> Non-refundable \$350.00 <b>IDA Fee:</b> 1.25% of the total project cost <b>Legal Fee:</b> 33% of the IDA fee. Designated Bond Counsel fee is based on the complexity and amount of the transaction.
Bond: Taxable or Tax-Exempt	<b>Application Fee:</b> Non-refundable \$350.00 <b>IDA Fee:</b> 1.00% of the total project cost <b>Legal Fee:</b> 33% of the IDA fee. Designated Bond Counsel fee is based on the complexity and amount of the transaction.

\*If the sales tax benefits are required prior to closing, a non-refundable twenty-five percent (25%) of the IDA fee and Legal fees are payable at that time. This amount will be applied towards the IDA fee and Legal fee.

Orchard View LLC

(APPLICANT COMPANY)

(TENANT COMPANY)

Signature  Title  Date 2/17/24  
Manager

Signature \_\_\_\_\_, Title \_\_\_\_\_ Date \_\_\_\_\_

**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 have ownership 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. 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 employees of the Agency has an interest, whether direct or indirect, in any transaction contemplated by this Application, except as herein described: \_\_\_\_\_
- D. 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.
- E. 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.
- F. 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.
- G. 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.
- H. Pay Equity: The Applicant and/or user/tenant officer certifies on behalf of the company and/or user/tenant (the Applicant) has not been the subject of an adverse finding under the equal pay laws within the previous five years, has disclosed any pending equal pay claims against the company at time of application, and shall disclose to COMIDA any pending claims or adverse findings under the equal pay laws during the term of COMIDA financial assistance agreement.
- I. Applicant hereby releases the COMIDA ("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**

**TENANT COMPANY**

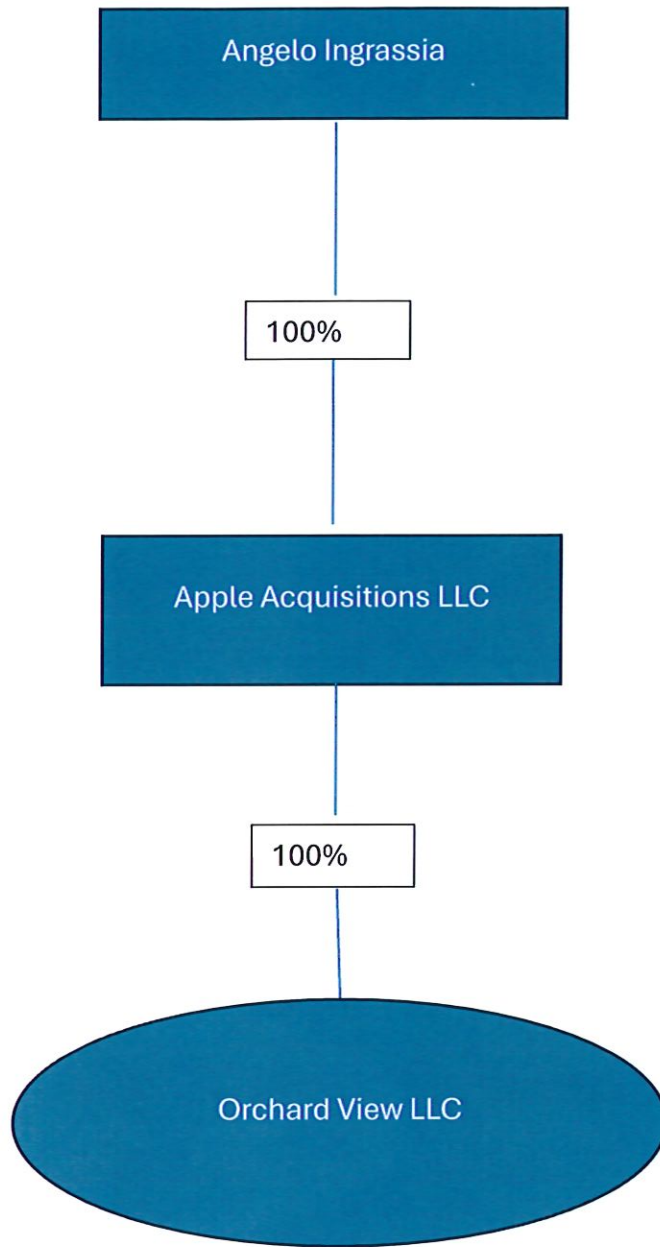
Orchard View LLC

\_\_\_\_\_

Signature: *[Handwritten Signature]*, Title: *manager*, Date: *2/17/26*

Signature: \_\_\_\_\_, Title: \_\_\_\_\_, Date: \_\_\_\_\_







**Full Environmental Assessment Form  
Part 1 - Project and Setting**



**Instructions for Completing Part 1**

**Part 1 is to be completed by the applicant or project sponsor.** Responses become part of the application for approval of planning, are subject to public review, and may be subject to further verification.

Complete Part 1 based on information currently available. If additional research or investigation would be needed to fully respond to any item, please answer as thoroughly as possible based on current information; indicate whether missing information does not exist, or is not reasonably available to the sponsor; and, when possible, generally describe work or studies which would be necessary to update or fully develop that information.

Applicants/sponsors must complete all items in Sections A & B. In Sections C, D & E, most items contain an initial question that must be answered either "Yes" or "No". If the answer to the initial question is "Yes", complete the sub-questions that follow. If the answer to the initial question is "No", proceed to the next question. Section F allows the project sponsor to identify and attach any additional information. Section G requires the name and signature of the project sponsor to verify that the information contained in Part 1 is accurate and complete.

**A. Project and Sponsor Information.**

Name of Action or Project: Orchard View Senior Housing		
Project Location (describe, and attach a general location map): 2451-2455 Latta Road		
Brief Description of Proposed Action (include purpose or need): Proposed senior living community consisting of 20 4-unit townhome buildings, 7 35-unit and 7 15-unit apartment buildings, totaling 430 units. The project also includes a 5,500+/- S.F. clubhouse, a 1,600+/- S.F. maintenance building along with associated site improvements.		
Name of Applicant/Sponsor: Morgan Management, LLC	Telephone: [REDACTED]	E-Mail: [REDACTED]
Address: 1080 Pittsford-Victor Road		
City/PO: Pittsford	State: NY	Zip Code: 14534
Project Contact (if not same as sponsor; give name and title/role):	Telephone:	E-Mail:
Address:		
City/PO:	State:	Zip Code:
Property Owner (if not same as sponsor): Fernwood Fruit Farms, Inc. - Richard Gaborski	Telephone:	E-Mail: [REDACTED]
Address: 2419 Latta Road		
City/PO: Rochester	State: NY	Zip Code: 14612

**B. Government Approvals**

<b>B. Government Approvals Funding, or Sponsorship.</b> ("Funding" includes grants, loans, tax relief, and any other forms of financial assistance.)		
<b>Government Entity</b>	<b>If Yes: Identify Agency and Approval(s) Required</b>	<b>Application Date (Actual or projected)</b>
a. City Council, Town Board, or Village Board of Trustees <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Town Board - rezoning	
b. City, Town or Village Planning Board or Commission <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Planning Board - site plan	
c. City Council, Town or Village Zoning Board of Appeals <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
d. Other local agencies <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
e. County agencies <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	MCWA-watermain extension; MCPW-master plan review; MCHD-water and sanitary extensions	
f. Regional agencies <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
g. State agencies <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	NYS DOT - highway work permit; NYS DEC - SPDES Permit	
h. Federal agencies <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
i. Coastal Resources.		
i. Is the project site within a Coastal Area, or the waterfront area of a Designated Inland Waterway?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
ii. Is the project site located in a community with an approved Local Waterfront Revitalization Program?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
iii. Is the project site within a Coastal Erosion Hazard Area?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

**C. Planning and Zoning**

<b>C.1. Planning and zoning actions.</b>	
Will administrative or legislative adoption, or amendment of a plan, local law, ordinance, rule or regulation be the only approval(s) which must be granted to enable the proposed action to proceed?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<ul style="list-style-type: none"> <li>• If Yes, complete sections C, F and G.</li> <li>• If No, proceed to question C.2 and complete all remaining sections and questions in Part I</li> </ul>	
<b>C.2. Adopted land use plans.</b>	
a. Do any municipally- adopted (city, town, village or county) comprehensive land use plan(s) include the site where the proposed action would be located?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, does the comprehensive plan include specific recommendations for the site where the proposed action would be located?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
b. Is the site of the proposed action within any local or regional special planning district (for example: Greenway Brownfield Opportunity Area (BOA); designated State or Federal heritage area; watershed management plan; or other?)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, identify the plan(s):	
<u>NYS Heritage Areas: West Erie Canal Corridor</u> _____ _____ _____	
c. Is the proposed action located wholly or partially within an area listed in an adopted municipal open space plan, or an adopted municipal farmland protection plan?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If Yes, identify the plan(s):	
_____ _____ _____	

**C.3. Zoning**

a. Is the site of the proposed action located in a municipality with an adopted zoning law or ordinance.  Yes  No  
If Yes, what is the zoning classification(s) including any applicable overlay district?  
R1-44 - Single Family Residential - 44,000 S.F.

b. Is the use permitted or allowed by a special or conditional use permit?  Yes  No

c. Is a zoning change requested as part of the proposed action?  Yes  No  
If Yes,  
i. What is the proposed new zoning for the site? RMS Multiple-Family Residential - Senior Citizen District

**C.4. Existing community services.**

a. In what school district is the project site located? Town of Greece

b. What police or other public protection forces serve the project site?  
Town of Greece

c. Which fire protection and emergency medical services serve the project site?  
Town of Greece Fire Department, Town of Greece Volunteer Ambulance

d. What parks serve the project site?  
N/A

**D. Project Details**

**D.1. Proposed and Potential Development**

a. What is the general nature of the proposed action (e.g., residential, industrial, commercial, recreational; if mixed, include all components)? Residential - Senior Citizen

b. a. Total acreage of the site of the proposed action? 51.7 acres  
b. Total acreage to be physically disturbed? 43.1 acres  
c. Total acreage (project site and any contiguous properties) owned or controlled by the applicant or project sponsor? 51.7 acres

c. Is the proposed action an expansion of an existing project or use?  Yes  No  
i. If Yes, what is the approximate percentage of the proposed expansion and identify the units (e.g., acres, miles, housing units, square feet)? % \_\_\_\_\_ Units: \_\_\_\_\_

d. Is the proposed action a subdivision, or does it include a subdivision?  Yes  No  
If Yes,  
i. Purpose or type of subdivision? (e.g., residential, industrial, commercial; if mixed, specify types) \_\_\_\_\_

ii. Is a cluster/conservation layout proposed?  Yes  No

iii. Number of lots proposed? 2

iv. Minimum and maximum proposed lot sizes? Minimum \_\_\_\_\_ Maximum \_\_\_\_\_

e. Will proposed action be constructed in multiple phases?  Yes  No  
i. If No, anticipated period of construction: \_\_\_\_\_ months

ii. If Yes:  
• Total number of phases anticipated 3  
• Anticipated commencement date of phase 1 (including demolition) 3 month 2015 year  
• Anticipated completion date of final phase 3 month 2018 year  
• Generally describe connections or relationships among phases, including any contingencies where progress of one phase may determine timing or duration of future phases:  
Phases can be built independent of each other.

f. Does the project include new residential units?  Yes  No

If Yes, show numbers of units proposed.

	One Family	Two Family	Three Family	Multiple Family (four or more)
Initial Phase	_____	_____	_____	_____
At completion of all phases	0	0	0	430

g. Does the proposed action include new non-residential construction (including expansions)?  Yes  No

If Yes,

- i. Total number of structures \_\_\_\_\_
- ii. Dimensions (in feet) of largest proposed structure: \_\_\_\_\_ height; \_\_\_\_\_ width; and \_\_\_\_\_ length
- iii. Approximate extent of building space to be heated or cooled: \_\_\_\_\_ square feet

h. Does the proposed action include construction or other activities that will result in the impoundment of any liquids, such as creation of a water supply, reservoir, pond, lake, waste lagoon or other storage?  Yes  No

If Yes,

- i. Purpose of the impoundment: \_\_\_\_\_
- ii. If a water impoundment, the principal source of the water:  Ground water  Surface water streams  Other specify: \_\_\_\_\_
- iii. If other than water, identify the type of impounded/contained liquids and their source. \_\_\_\_\_
- iv. Approximate size of the proposed impoundment. Volume: \_\_\_\_\_ million gallons; surface area: \_\_\_\_\_ acres
- v. Dimensions of the proposed dam or impounding structure: \_\_\_\_\_ height; \_\_\_\_\_ length
- vi. Construction method/materials for the proposed dam or impounding structure (e.g., earth fill, rock, wood, concrete): \_\_\_\_\_

**D.2. Project Operations**

a. Does the proposed action include any excavation, mining, or dredging, during construction, operations, or both? (Not including general site preparation, grading or installation of utilities or foundations where all excavated materials will remain onsite)  Yes  No

If Yes:

- i. What is the purpose of the excavation or dredging? \_\_\_\_\_
- ii. How much material (including rock, earth, sediments, etc.) is proposed to be removed from the site?
  - Volume (specify tons or cubic yards): \_\_\_\_\_
  - Over what duration of time? \_\_\_\_\_
- iii. Describe nature and characteristics of materials to be excavated or dredged, and plans to use, manage or dispose of them. \_\_\_\_\_
- iv. Will there be onsite dewatering or processing of excavated materials?  Yes  No  
If yes, describe: \_\_\_\_\_
- v. What is the total area to be dredged or excavated? \_\_\_\_\_ acres
- vi. What is the maximum area to be worked at any one time? \_\_\_\_\_ acres
- vii. What would be the maximum depth of excavation or dredging? \_\_\_\_\_ feet
- viii. Will the excavation require blasting?  Yes  No
- ix. Summarize site reclamation goals and plan: \_\_\_\_\_

b. Would the proposed action cause or result in alteration of, increase or decrease in size of, or encroachment into any existing wetland, waterbody, shoreline, beach or adjacent area?  Yes  No

If Yes:

- i. Identify the wetland or waterbody which would be affected (by name, water index number, wetland map number or geographic description): \_\_\_\_\_

ii. Describe how the proposed action will affect that waterbody or wetland, e.g. excavation, fill, placement of structures, or alteration of channels, banks and shorelines. Indicate extent of activities, alterations and additions in square feet or acres:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

iii. Will proposed action cause or result in disturbance to bottom sediments?  Yes  No  
If Yes, describe: \_\_\_\_\_

iv. Will proposed action cause or result in the destruction or removal of aquatic vegetation?  Yes  No  
If Yes:

- acres of aquatic vegetation proposed to be removed: \_\_\_\_\_
- expected acreage of aquatic vegetation remaining after project completion: \_\_\_\_\_
- purpose of proposed removal (e.g. beach clearing, invasive species control, boat access): \_\_\_\_\_
- proposed method of plant removal: \_\_\_\_\_
- if chemical/herbicide treatment will be used, specify product(s): \_\_\_\_\_

v. Describe any proposed reclamation/mitigation following disturbance: \_\_\_\_\_

c. Will the proposed action use, or create a new demand for water?  Yes  No  
If Yes:

i. Total anticipated water usage/demand per day: \_\_\_\_\_ 50,000 gallons/day

ii. Will the proposed action obtain water from an existing public water supply?  Yes  No  
If Yes:

- Name of district or service area: Monroe County Water Authority
- Does the existing public water supply have capacity to serve the proposal?  Yes  No
- Is the project site in the existing district?  Yes  No
- Is expansion of the district needed?  Yes  No
- Do existing lines serve the project site?  Yes  No

iii. Will line extension within an existing district be necessary to supply the project?  Yes  No  
If Yes:

- Describe extensions or capacity expansions proposed to serve this project: \_\_\_\_\_
- Source(s) of supply for the district: \_\_\_\_\_

iv. Is a new water supply district or service area proposed to be formed to serve the project site?  Yes  No  
If Yes:

- Applicant/sponsor for new district: \_\_\_\_\_
- Date application submitted or anticipated: \_\_\_\_\_
- Proposed source(s) of supply for new district: \_\_\_\_\_

v. If a public water supply will not be used, describe plans to provide water supply for the project: \_\_\_\_\_

vi. If water supply will be from wells (public or private), maximum pumping capacity: \_\_\_\_\_ gallons/minute.

d. Will the proposed action generate liquid wastes?  Yes  No  
If Yes:

i. Total anticipated liquid waste generation per day: \_\_\_\_\_ gallons/day

ii. Nature of liquid wastes to be generated (e.g., sanitary wastewater, industrial; if combination, describe all components and approximate volumes or proportions of each): \_\_\_\_\_

iii. Will the proposed action use any existing public wastewater treatment facilities?  Yes  No  
If Yes:

- Name of wastewater treatment plant to be used: Frank E. VanLare Wastewater Treatment Plant
- Name of district: \_\_\_\_\_
- Does the existing wastewater treatment plant have capacity to serve the project?  Yes  No
- Is the project site in the existing district?  Yes  No
- Is expansion of the district needed?  Yes  No

- Do existing sewer lines serve the project site?  Yes  No
  - Will line extension within an existing district be necessary to serve the project?  Yes  No
- If Yes:
- Describe extensions or capacity expansions proposed to serve this project: \_\_\_\_\_

iv. Will a new wastewater (sewage) treatment district be formed to serve the project site?  Yes  No

If Yes:

- Applicant/sponsor for new district: \_\_\_\_\_
- Date application submitted or anticipated: \_\_\_\_\_
- What is the receiving water for the wastewater discharge? \_\_\_\_\_

v. If public facilities will not be used, describe plans to provide wastewater treatment for the project, including specifying proposed receiving water (name and classification if surface discharge, or describe subsurface disposal plans):

\_\_\_\_\_

vi. Describe any plans or designs to capture, recycle or reuse liquid waste: \_\_\_\_\_

\_\_\_\_\_

e. Will the proposed action disturb more than one acre and create stormwater runoff, either from new point sources (i.e. ditches, pipes, swales, curbs, gutters or other concentrated flows of stormwater) or non-point source (i.e. sheet flow) during construction or post construction?  Yes  No

If Yes:

i. How much impervious surface will the project create in relation to total size of project parcel?

\_\_\_\_\_ Square feet or 21.4 acres (impervious surface)

\_\_\_\_\_ Square feet or 51.7 acres (parcel size)

ii. Describe types of new point sources. discharge storm sewers from new detention ponds

iii. Where will the stormwater runoff be directed (i.e. on-site stormwater management facility/structures, adjacent properties, groundwater, on-site surface water or off-site surface waters)?

onsite stormwater management facilities

- If to surface waters, identify receiving water bodies or wetlands: \_\_\_\_\_

- Will stormwater runoff flow to adjacent properties?  Yes  No

iv. Does proposed plan minimize impervious surfaces, use pervious materials or collect and re-use stormwater?  Yes  No

f. Does the proposed action include, or will it use on-site, one or more sources of air emissions, including fuel combustion, waste incineration, or other processes or operations?  Yes  No

If Yes, identify:

i. Mobile sources during project operations (e.g., heavy equipment, fleet or delivery vehicles)

ii. Stationary sources during construction (e.g., power generation, structural heating, batch plant, crushers)

iii. Stationary sources during operations (e.g., process emissions, large boilers, electric generation)

g. Will any air emission sources named in D.2.f (above), require a NY State Air Registration, Air Facility Permit, or Federal Clean Air Act Title IV or Title V Permit?  Yes  No

If Yes:

i. Is the project site located in an Air quality non-attainment area? (Area routinely or periodically fails to meet ambient air quality standards for all or some parts of the year)  Yes  No

ii. In addition to emissions as calculated in the application, the project will generate:

- \_\_\_\_\_ Tons/year (short tons) of Carbon Dioxide (CO<sub>2</sub>)
- \_\_\_\_\_ Tons/year (short tons) of Nitrous Oxide (N<sub>2</sub>O)
- \_\_\_\_\_ Tons/year (short tons) of Perfluorocarbons (PFCs)
- \_\_\_\_\_ Tons/year (short tons) of Sulfur Hexafluoride (SF<sub>6</sub>)
- \_\_\_\_\_ Tons/year (short tons) of Carbon Dioxide equivalent of Hydrofluorocarbons (HFCs)
- \_\_\_\_\_ Tons/year (short tons) of Hazardous Air Pollutants (HAPs)

h. Will the proposed action generate or emit methane (including, but not limited to, sewage treatment plants, landfills, composting facilities)?  Yes  No

If Yes:

- i. Estimate methane generation in tons/year (metric): \_\_\_\_\_
- ii. Describe any methane capture, control or elimination measures included in project design (e.g., combustion to generate heat or electricity, flaring): \_\_\_\_\_

i. Will the proposed action result in the release of air pollutants from open-air operations or processes, such as quarry or landfill operations?  Yes  No

If Yes: Describe operations and nature of emissions (e.g., diesel exhaust, rock particulates/dust):

\_\_\_\_\_

j. Will the proposed action result in a substantial increase in traffic above present levels or generate substantial new demand for transportation facilities or services?  Yes  No

If Yes:

- i. When is the peak traffic expected (Check all that apply):  Morning  Evening  Weekend  
 Randomly between hours of \_\_\_\_\_ to \_\_\_\_\_.
- ii. For commercial activities only, projected number of semi-trailer truck trips/day: \_\_\_\_\_
- iii. Parking spaces: Existing \_\_\_\_\_ Proposed \_\_\_\_\_ Net increase/decrease \_\_\_\_\_
- iv. Does the proposed action include any shared use parking?  Yes  No
- v. If the proposed action includes any modification of existing roads, creation of new roads or change in existing access, describe: \_\_\_\_\_

vi. Are public/private transportation service(s) or facilities available within 1/2 mile of the proposed site?  Yes  No

vii. Will the proposed action include access to public transportation or accommodations for use of hybrid, electric or other alternative fueled vehicles?  Yes  No

viii. Will the proposed action include plans for pedestrian or bicycle accommodations for connections to existing pedestrian or bicycle routes?  Yes  No

k. Will the proposed action (for commercial or industrial projects only) generate new or additional demand for energy?  Yes  No

If Yes:

i. Estimate annual electricity demand during operation of the proposed action: \_\_\_\_\_

ii. Anticipated sources/suppliers of electricity for the project (e.g., on-site combustion, on-site renewable, via grid/local utility, or other): \_\_\_\_\_

iii. Will the proposed action require a new, or an upgrade to, an existing substation?  Yes  No

l. Hours of operation. Answer all items which apply.

i. During Construction:

- Monday - Friday: \_\_\_\_\_ 7a - 7p \_\_\_\_\_
- Saturday: \_\_\_\_\_ N/A \_\_\_\_\_
- Sunday: \_\_\_\_\_ N/A \_\_\_\_\_
- Holidays: \_\_\_\_\_ N/A \_\_\_\_\_

ii. During Operations:

- Monday - Friday: \_\_\_\_\_ 24 hours \_\_\_\_\_
- Saturday: \_\_\_\_\_ 24 hours \_\_\_\_\_
- Sunday: \_\_\_\_\_ 24 hours \_\_\_\_\_
- Holidays: \_\_\_\_\_ 24 hours \_\_\_\_\_

m. Will the proposed action produce noise that will exceed existing ambient noise levels during construction, operation, or both?  Yes  No  
 If yes:  
 i. Provide details including sources, time of day and duration:  
 \_\_\_\_\_  
 \_\_\_\_\_

ii. Will proposed action remove existing natural barriers that could act as a noise barrier or screen?  Yes  No  
 Describe: \_\_\_\_\_  
 \_\_\_\_\_

n. Will the proposed action have outdoor lighting?  Yes  No  
 If yes:  
 i. Describe source(s), location(s), height of fixture(s), direction/aim, and proximity to nearest occupied structures:  
 decorative street lighting, parking areas; no offsite light spill  
 \_\_\_\_\_

ii. Will proposed action remove existing natural barriers that could act as a light barrier or screen?  Yes  No  
 Describe: \_\_\_\_\_  
 \_\_\_\_\_

o. Does the proposed action have the potential to produce odors for more than one hour per day?  Yes  No  
 If Yes, describe possible sources, potential frequency and duration of odor emissions, and proximity to nearest occupied structures:  
 \_\_\_\_\_  
 \_\_\_\_\_

p. Will the proposed action include any bulk storage of petroleum (combined capacity of over 1,100 gallons) or chemical products 185 gallons in above ground storage or any amount in underground storage?  Yes  No  
 If Yes:  
 i. Product(s) to be stored \_\_\_\_\_  
 ii. Volume(s) \_\_\_\_\_ per unit time \_\_\_\_\_ (e.g., month, year)  
 iii. Generally describe proposed storage facilities: \_\_\_\_\_  
 \_\_\_\_\_

q. Will the proposed action (commercial, industrial and recreational projects only) use pesticides (i.e., herbicides, insecticides) during construction or operation?  Yes  No  
 If Yes:  
 i. Describe proposed treatment(s):  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

ii. Will the proposed action use Integrated Pest Management Practices?  Yes  No

r. Will the proposed action (commercial or industrial projects only) involve or require the management or disposal of solid waste (excluding hazardous materials)?  Yes  No  
 If Yes:  
 i. Describe any solid waste(s) to be generated during construction or operation of the facility:  
 • Construction: \_\_\_\_\_ tons per \_\_\_\_\_ (unit of time)  
 • Operation: \_\_\_\_\_ tons per \_\_\_\_\_ (unit of time)  
 ii. Describe any proposals for on-site minimization, recycling or reuse of materials to avoid disposal as solid waste:  
 • Construction: \_\_\_\_\_  
 \_\_\_\_\_  
 • Operation: \_\_\_\_\_  
 \_\_\_\_\_  
 iii. Proposed disposal methods/facilities for solid waste generated on-site:  
 • Construction: \_\_\_\_\_  
 \_\_\_\_\_  
 • Operation: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

s. Does the proposed action include construction or modification of a solid waste management facility?  Yes  No

If Yes:

i. Type of management or handling of waste proposed for the site (e.g., recycling or transfer station, composting, landfill, or other disposal activities): \_\_\_\_\_

ii. Anticipated rate of disposal/processing:

- \_\_\_\_\_ Tons/month, if transfer or other non-combustion/thermal treatment, or
- \_\_\_\_\_ Tons/hour, if combustion or thermal treatment

iii. If landfill, anticipated site life: \_\_\_\_\_ years

t. Will proposed action at the site involve the commercial generation, treatment, storage, or disposal of hazardous waste?  Yes  No

If Yes:

i. Name(s) of all hazardous wastes or constituents to be generated, handled or managed at facility: \_\_\_\_\_

ii. Generally describe processes or activities involving hazardous wastes or constituents: \_\_\_\_\_

iii. Specify amount to be handled or generated \_\_\_\_\_ tons/month

iv. Describe any proposals for on-site minimization, recycling or reuse of hazardous constituents: \_\_\_\_\_

v. Will any hazardous wastes be disposed at an existing offsite hazardous waste facility?  Yes  No

If Yes: provide name and location of facility: \_\_\_\_\_

If No: describe proposed management of any hazardous wastes which will not be sent to a hazardous waste facility: \_\_\_\_\_

### E. Site and Setting of Proposed Action

#### E.1. Land uses on and surrounding the project site

a. Existing land uses.

i. Check all uses that occur on, adjoining and near the project site.

- Urban  Industrial  Commercial  Residential (suburban)  Rural (non-farm)
- Forest  Agriculture  Aquatic  Other (specify): \_\_\_\_\_

ii. If mix of uses, generally describe:

\_\_\_\_\_

b. Land uses and covertypes on the project site.

Land use or Covertypes	Current Acreage	Acreage After Project Completion	Change (Acres +/-)
• Roads, buildings, and other paved or impervious surfaces	0.4	21.8	
• Forested	0.0	0.0	
• Meadows, grasslands or brushlands (non-agricultural, including abandoned agricultural)	6.6	7.5	
• Agricultural (includes active orchards, field, greenhouse etc.)	44.7	0.0	
• Surface water features (lakes, ponds, streams, rivers, etc.)	0.0	2.5	
• Wetlands (freshwater or tidal)	0.0	0.0	
• Non-vegetated (bare rock, earth or fill)	0.0	0.0	
• Other Describe: <u>lawn and landscape</u>	0.0	19.9	

c. Is the project site presently used by members of the community for public recreation?  Yes  No  
 i. If Yes: explain: \_\_\_\_\_

d. Are there any facilities serving children, the elderly, people with disabilities (e.g., schools, hospitals, licensed day care centers, or group homes) within 1500 feet of the project site?  Yes  No  
 If Yes,  
 i. Identify Facilities: \_\_\_\_\_

e. Does the project site contain an existing dam?  Yes  No  
 If Yes:  
 i. Dimensions of the dam and impoundment:  
 • Dam height: \_\_\_\_\_ feet  
 • Dam length: \_\_\_\_\_ feet  
 • Surface area: \_\_\_\_\_ acres  
 • Volume impounded: \_\_\_\_\_ gallons OR acre-feet  
 ii. Dam's existing hazard classification: \_\_\_\_\_  
 iii. Provide date and summarize results of last inspection: \_\_\_\_\_

f. Has the project site ever been used as a municipal, commercial or industrial solid waste management facility, or does the project site adjoin property which is now, or was at one time, used as a solid waste management facility?  Yes  No  
 If Yes:  
 i. Has the facility been formally closed?  Yes  No  
 • If yes, cite sources/documentation: \_\_\_\_\_  
 ii. Describe the location of the project site relative to the boundaries of the solid waste management facility: \_\_\_\_\_  
 iii. Describe any development constraints due to the prior solid waste activities: \_\_\_\_\_

g. Have hazardous wastes been generated, treated and/or disposed of at the site, or does the project site adjoin property which is now or was at one time used to commercially treat, store and/or dispose of hazardous waste?  Yes  No  
 If Yes:  
 i. Describe waste(s) handled and waste management activities, including approximate time when activities occurred: \_\_\_\_\_

h. Potential contamination history. Has there been a reported spill at the proposed project site, or have any remedial actions been conducted at or adjacent to the proposed site?  Yes  No  
 If Yes:  
 i. Is any portion of the site listed on the NYSDEC Spills Incidents database or Environmental Site Remediation database? Check all that apply:  Yes  No  
 Yes – Spills Incidents database Provide DEC ID number(s): \_\_\_\_\_  
 Yes – Environmental Site Remediation database Provide DEC ID number(s): \_\_\_\_\_  
 Neither database  
 ii. If site has been subject of RCRA corrective activities, describe control measures: \_\_\_\_\_  
 iii. Is the project within 2000 feet of any site in the NYSDEC Environmental Site Remediation database?  Yes  No  
 If yes, provide DEC ID number(s): \_\_\_\_\_  
 iv. If yes to (i), (ii) or (iii) above, describe current status of site(s): \_\_\_\_\_

v. Is the project site subject to an institutional control limiting property uses?  Yes  No

- If yes, DEC site ID number: \_\_\_\_\_
- Describe the type of institutional control (e.g., deed restriction or easement): \_\_\_\_\_
- Describe any use limitations: \_\_\_\_\_
- Describe any engineering controls: \_\_\_\_\_
- Will the project affect the institutional or engineering controls in place?  Yes  No
- Explain: \_\_\_\_\_

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**E.2. Natural Resources On or Near Project Site**

a. What is the average depth to bedrock on the project site? \_\_\_\_\_ >6 feet

b. Are there bedrock outcroppings on the project site?  Yes  No  
 If Yes, what proportion of the site is comprised of bedrock outcroppings? \_\_\_\_\_ %

c. Predominant soil type(s) present on project site:

silt loam	_____	78 %
loamy sand	_____	22 %
_____	_____	_____ %

d. What is the average depth to the water table on the project site? Average: \_\_\_\_\_ >6 feet

e. Drainage status of project site soils:  Well Drained: \_\_\_\_\_ % of site  
 Moderately Well Drained: 100 % of site  
 Poorly Drained: \_\_\_\_\_ % of site

f. Approximate proportion of proposed action site with slopes:  0-10%: 100 % of site  
 10-15%: \_\_\_\_\_ % of site  
 15% or greater: \_\_\_\_\_ % of site

g. Are there any unique geologic features on the project site?  Yes  No  
 If Yes, describe: \_\_\_\_\_

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h. Surface water features.

i. Does any portion of the project site contain wetlands or other waterbodies (including streams, rivers, ponds or lakes)?  Yes  No

ii. Do any wetlands or other waterbodies adjoin the project site?  Yes  No  
 If Yes to either *i* or *ii*, continue. If No, skip to E.2.i.

iii. Are any of the wetlands or waterbodies within or adjoining the project site regulated by any federal, state or local agency?  Yes  No

iv. For each identified regulated wetland and waterbody on the project site, provide the following information:

- Streams: Name 847-591 Classification C
- Lakes or Ponds: Name \_\_\_\_\_ Classification \_\_\_\_\_
- Wetlands: Name Federal Waters Approximate Size \_\_\_\_\_
- Wetland No. (if regulated by DEC) \_\_\_\_\_

v. Are any of the above water bodies listed in the most recent compilation of NYS water quality-impaired waterbodies?  Yes  No  
 If yes, name of impaired water body/bodies and basis for listing as impaired: \_\_\_\_\_

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i. Is the project site in a designated Floodway?  Yes  No

j. Is the project site in the 100 year Floodplain?  Yes  No

k. Is the project site in the 500 year Floodplain?  Yes  No

l. Is the project site located over, or immediately adjoining, a primary, principal or sole source aquifer?  Yes  No  
 If Yes:  
 i. Name of aquifer: \_\_\_\_\_

<p>m. Identify the predominant wildlife species that occupy or use the project site:</p> <table style="width: 100%; border: none;"> <tr> <td style="border-bottom: 1px solid black; width: 30%;">small mammals</td> <td style="border-bottom: 1px solid black; width: 30%;">deer</td> <td style="border-bottom: 1px solid black; width: 40%;"></td> </tr> <tr> <td style="border-bottom: 1px solid black;">snakes</td> <td style="border-bottom: 1px solid black;">various birds</td> <td style="border-bottom: 1px solid black;"></td> </tr> </table>	small mammals	deer		snakes	various birds		
small mammals	deer						
snakes	various birds						
<p>n. Does the project site contain a designated significant natural community? <span style="float: right;"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</span></p> <p>If Yes:</p> <p style="margin-left: 20px;">i. Describe the habitat/community (composition, function, and basis for designation): _____</p> <p style="margin-left: 20px;">ii. Source(s) of description or evaluation: _____</p> <p style="margin-left: 20px;">iii. Extent of community/habitat:</p> <ul style="list-style-type: none"> <li>• Currently: _____ acres</li> <li>• Following completion of project as proposed: _____ acres</li> <li>• Gain or loss (indicate + or -): _____ acres</li> </ul>							
<p>o. Does project site contain any species of plant or animal that is listed by the federal government or NYS as endangered or threatened, or does it contain any areas identified as habitat for an endangered or threatened species? <span style="float: right;"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</span></p>							
<p>p. Does the project site contain any species of plant or animal that is listed by NYS as rare, or as a species of special concern? <span style="float: right;"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</span></p>							
<p>q. Is the project site or adjoining area currently used for hunting, trapping, fishing or shell fishing? <span style="float: right;"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</span></p> <p>If yes, give a brief description of how the proposed action may affect that use: _____</p>							
<p><b>E.3. Designated Public Resources On or Near Project Site</b></p>							
<p>a. Is the project site, or any portion of it, located in a designated agricultural district certified pursuant to Agriculture and Markets Law, Article 25-AA, Section 303 and 304? <span style="float: right;"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</span></p> <p>If Yes, provide county plus district name/number: _____</p>							
<p>b. Are agricultural lands consisting of highly productive soils present? <span style="float: right;"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</span></p> <p style="margin-left: 20px;">i. If Yes: acreage(s) on project site? _____</p> <p style="margin-left: 20px;">ii. Source(s) of soil rating(s): _____</p>							
<p>c. Does the project site contain all or part of, or is it substantially contiguous to, a registered National Natural Landmark? <span style="float: right;"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</span></p> <p>If Yes:</p> <p style="margin-left: 20px;">i. Nature of the natural landmark: <input type="checkbox"/> Biological Community <input type="checkbox"/> Geological Feature</p> <p style="margin-left: 20px;">ii. Provide brief description of landmark, including values behind designation and approximate size/extent: _____</p> <p>_____</p> <p>_____</p>							
<p>d. Is the project site located in or does it adjoin a state listed Critical Environmental Area? <span style="float: right;"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</span></p> <p>If Yes:</p> <p style="margin-left: 20px;">i. CEA name: _____</p> <p style="margin-left: 20px;">ii. Basis for designation: _____</p> <p style="margin-left: 20px;">iii. Designating agency and date: _____</p>							

e. Does the project site contain, or is it substantially contiguous to, a building, archaeological site, or district which is listed on, or has been nominated by the NYS Board of Historic Preservation for inclusion on, the State or National Register of Historic Places?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If Yes:	
<i>i.</i> Nature of historic/archaeological resource: <input type="checkbox"/> Archaeological Site <input type="checkbox"/> Historic Building or District	
<i>ii.</i> Name: _____	
<i>iii.</i> Brief description of attributes on which listing is based: _____	
f. Is the project site, or any portion of it, located in or adjacent to an area designated as sensitive for archaeological sites on the NY State Historic Preservation Office (SHPO) archaeological site inventory?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
g. Have additional archaeological or historic site(s) or resources been identified on the project site?	
If Yes:	
<i>i.</i> Describe possible resource(s): _____	
<i>ii.</i> Basis for identification: _____	
h. Is the project site within five miles of any officially designated and publicly accessible federal, state, or local scenic or aesthetic resource?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If Yes:	
<i>i.</i> Identify resource: _____	
<i>ii.</i> Nature of, or basis for, designation (e.g., established highway overlook, state or local park, state historic trail or scenic byway, etc.): _____	
<i>iii.</i> Distance between project and resource: _____ miles.	
i. Is the project site located within a designated river corridor under the Wild, Scenic and Recreational Rivers Program 6 NYCRR 666?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If Yes:	
<i>i.</i> Identify the name of the river and its designation: _____	
<i>ii.</i> Is the activity consistent with development restrictions contained in 6NYCRR Part 666?	
<input type="checkbox"/> Yes <input type="checkbox"/> No	

**F. Additional Information**

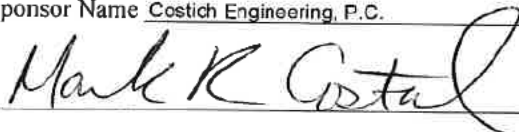
Attach any additional information which may be needed to clarify your project.

If you have identified any adverse impacts which could be associated with your proposal, please describe those impacts plus any measures which you propose to avoid or minimize them.

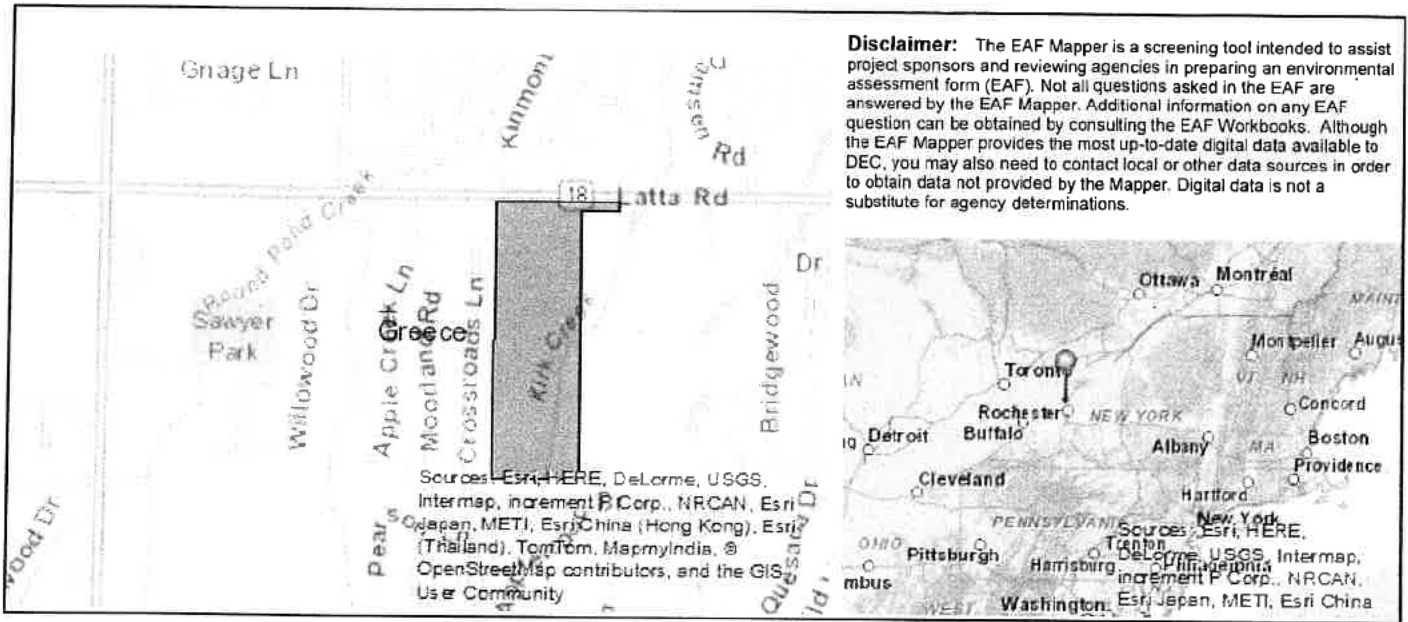
**G. Verification**

I certify that the information provided is true to the best of my knowledge.

Applicant/Sponsor Name Costich Engineering, P.C. Date 10/7/2014

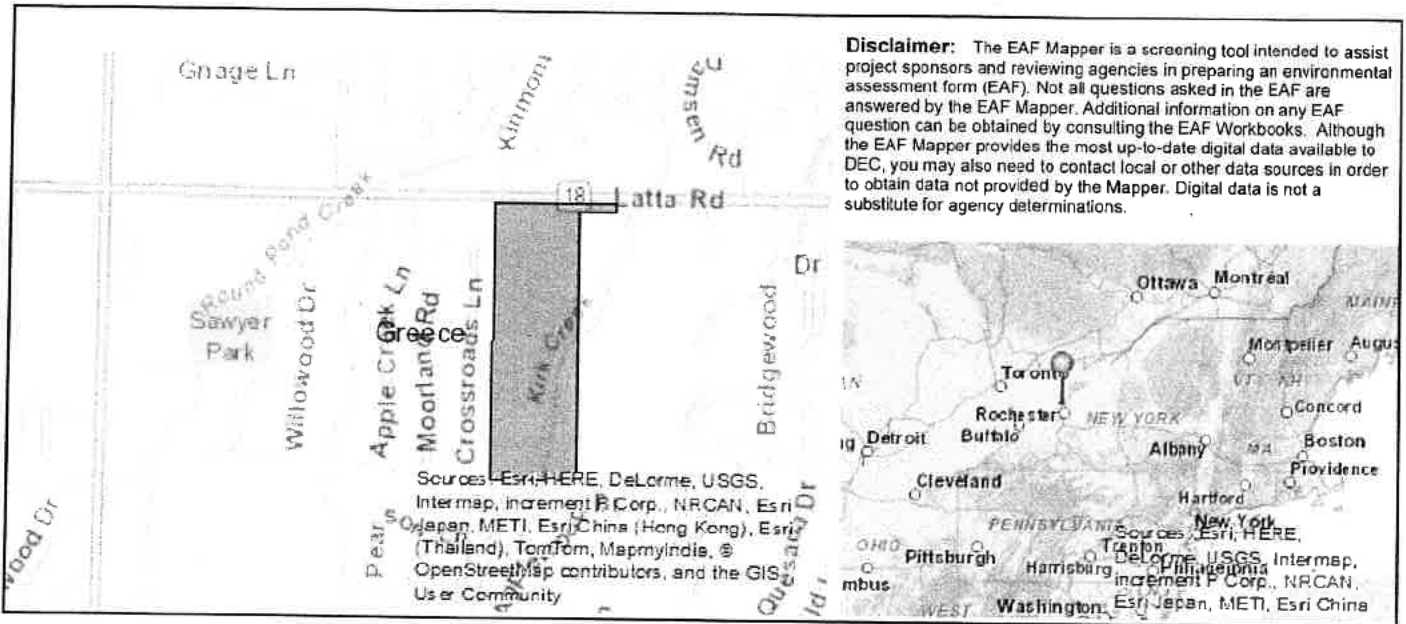
Signature  Title Agent for Applicant

**PRINT FORM**



B.i.i [Coastal or Waterfront Area]	No
B.i.ii [Local Waterfront Revitalization Area]	No
C.2.b. [Special Planning District]	Yes - Digital mapping data are not available for all Special Planning Districts. Refer to EAF Workbook.
C.2.b. [Special Planning District - Name]	NYS Heritage Areas: West Erie Canal Corridor
E.1.h [DEC Spills or Remediation Site - Potential Contamination History]	Digital mapping data are not available or are incomplete. Refer to EAF Workbook.
E.1.h.i [DEC Spills or Remediation Site - Listed]	Digital mapping data are not available or are incomplete. Refer to EAF Workbook.
E.1.h.i [DEC Spills or Remediation Site - Environmental Site Remediation Database]	Digital mapping data are not available or are incomplete. Refer to EAF Workbook.
E.1.h.iii [Within 2,000' of DEC Remediation Site]	No
E.2.g [Unique Geologic Features]	No
E.2.h.i [Surface Water Features]	Yes
E.2.h.ii [Surface Water Features]	Yes
E.2.h.iii [Surface Water Features]	Yes - Digital mapping information on local and federal wetlands and waterbodies is known to be incomplete. Refer to EAF Workbook.
E.2.h.iv [Surface Water Features - Stream Name]	847-591
E.2.h.iv [Surface Water Features - Stream Classification]	C
E.2.h.iv [Surface Water Features - Wetlands Name]	Federal Waters
E.2.h.v [Impaired Water Bodies]	No
E.2.i. [Floodway]	No
E.2.j. [100 Year Floodplain]	No

E.2.k. [500 Year Floodplain]	No
E.2.l. [Aquifers]	No
E.2.n. [Natural Communities]	No
E.2.o. [Endangered or Threatened Species]	No
E.2.p. [Rare Plants or Animals]	No
E.3.a. [Agricultural District]	No
E.3.c. [National Natural Landmark]	No
E.3.d [Critical Environmental Area]	No
E.3.e. [National Register of Historic Places]	Digital mapping data are not available or are incomplete. Refer to EAF Workbook.
E.3.f. [Archeological Sites]	No
E.3.i. [Designated River Corridor]	No



**Disclaimer:** The EAF Mapper is a screening tool intended to assist project sponsors and reviewing agencies in preparing an environmental assessment form (EAF). Not all questions asked in the EAF are answered by the EAF Mapper. Additional information on any EAF question can be obtained by consulting the EAF Workbooks. Although the EAF Mapper provides the most up-to-date digital data available to DEC, you may also need to contact local or other data sources in order to obtain data not provided by the Mapper. Digital data is not a substitute for agency determinations.

B.i.i [Coastal or Waterfront Area]	No
B.i.ii [Local Waterfront Revitalization Area]	No
C.2.b. [Special Planning District]	Yes - Digital mapping data are not available for all Special Planning Districts. Refer to EAF Workbook.
C.2.b. [Special Planning District - Name]	NYS Heritage Areas: West Erie Canal Corridor
E.1.h [DEC Spills or Remediation Site - Potential Contamination History]	Digital mapping data are not available or are incomplete. Refer to EAF Workbook.
E.1.h.i [DEC Spills or Remediation Site - Listed]	Digital mapping data are not available or are incomplete. Refer to EAF Workbook.
E.1.h.i [DEC Spills or Remediation Site - Environmental Site Remediation Database]	Digital mapping data are not available or are incomplete. Refer to EAF Workbook.
E.1.h.iii [Within 2,000' of DEC Remediation Site]	No
E.2.g [Unique Geologic Features]	No
E.2.h.i [Surface Water Features]	Yes
E.2.h.ii [Surface Water Features]	Yes
E.2.h.iii [Surface Water Features]	Yes - Digital mapping information on local and federal wetlands and waterbodies is known to be incomplete. Refer to EAF Workbook.
E.2.h.iv [Surface Water Features - Stream Name]	847-591
E.2.h.iv [Surface Water Features - Stream Classification]	C
E.2.h.iv [Surface Water Features - Wetlands Name]	Federal Waters
E.2.h.v [Impaired Water Bodies]	No
E.2.i. [Floodway]	No
E.2.j. [100 Year Floodplain]	No

E.2.k. [500 Year Floodplain]	No
E.2.l. [Aquifers]	No
E.2.n. [Natural Communities]	No
E.2.o. [Endangered or Threatened Species]	No
E.2.p. [Rare Plants or Animals]	No
E.3.a. [Agricultural District]	No
E.3.c. [National Natural Landmark]	No
E.3.d [Critical Environmental Area]	No
E.3.e. [National Register of Historic Places]	Digital mapping data are not available or are incomplete. Refer to EAF Workbook.
E.3.f. [Archeological Sites]	No
E.3.i. [Designated River Corridor]	No

**Full Environmental Assessment For**  
**Part 2 - Identification of Potential Project Impacts**

Agency Use Only (If applicable)

Project :   
 Date :

**Part 2 is to be completed by the lead agency.** Part 2 is designed to help the lead agency inventory all potential resources that could be affected by a proposed project or action. We recognize that the lead agency's reviewer(s) will not necessarily be environmental professionals. So, the questions are designed to walk a reviewer through the assessment process by providing a series of questions that can be answered using the information found in Part 1. To further assist the lead agency in completing Part 2, the form identifies the most relevant questions in Part 1 that will provide the information needed to answer the Part 2 question. When Part 2 is completed, the lead agency will have identified the relevant environmental areas that may be impacted by the proposed activity.

If the lead agency is a state agency **and** the action is in any Coastal Area, complete the Coastal Assessment Form before proceeding with this assessment.

**Tips for completing Part 2:**

- Review all of the information provided in Part 1.
- Review any application, maps, supporting materials and the Full EAF Workbook.
- Answer each of the 18 questions in Part 2.
- If you answer "Yes" to a numbered question, please complete all the questions that follow in that section.
- If you answer "No" to a numbered question, move on to the next numbered question.
- Check appropriate column to indicate the anticipated size of the impact.
- Proposed projects that would exceed a numeric threshold contained in a question should result in the reviewing agency checking the box "Moderate to large impact may occur."
- The reviewer is not expected to be an expert in environmental analysis.
- If you are not sure or undecided about the size of an impact, it may help to review the sub-questions for the general question and consult the workbook.
- When answering a question consider all components of the proposed activity, that is, the "whole action".
- Consider the possibility for long-term and cumulative impacts as well as direct impacts.
- Answer the question in a reasonable manner considering the scale and context of the project.

<b>1. Impact on Land</b>			
Proposed action may involve construction on, or physical alteration of, the land surface of the proposed site. (See Part 1. D.1)		<input type="checkbox"/> NO	<input checked="" type="checkbox"/> YES
<i>If "Yes", answer questions a - j. If "No", move on to Section 2.</i>			
	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may involve construction on land where depth to water table is less than 3 feet.	E2d	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b. The proposed action may involve construction on slopes of 15% or greater.	E2f	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c. The proposed action may involve construction on land where bedrock is exposed, or generally within 5 feet of existing ground surface.	E2a	<input checked="" type="checkbox"/>	<input type="checkbox"/>
d. The proposed action may involve the excavation and removal of more than 1,000 tons of natural material.	D2a	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e. The proposed action may involve construction that continues for more than one year or in multiple phases.	D1e	<input checked="" type="checkbox"/>	<input type="checkbox"/>
f. The proposed action may result in increased erosion, whether from physical disturbance or vegetation removal (including from treatment by herbicides).	D2e, D2q	<input checked="" type="checkbox"/>	<input type="checkbox"/>
g. The proposed action is, or may be, located within a Coastal Erosion hazard area.	B1i	<input checked="" type="checkbox"/>	<input type="checkbox"/>
h. Other impacts: _____		<input type="checkbox"/>	<input type="checkbox"/>

**2. Impact on Geological Features**

The proposed action may result in the modification or destruction of, or inhibit access to, any unique or unusual land forms on the site (e.g., cliffs, dunes, minerals, fossils, caves). (See Part 1. E.2.g)

NO

YES

*If "Yes", answer questions a - c. If "No", move on to Section 3.*

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. Identify the specific land form(s) attached: _____ _____	E2g	<input type="checkbox"/>	<input type="checkbox"/>
b. The proposed action may affect or is adjacent to a geological feature listed as a registered National Natural Landmark. Specific feature: _____	E3c	<input type="checkbox"/>	<input type="checkbox"/>
c. Other impacts: _____ _____		<input type="checkbox"/>	<input type="checkbox"/>

**3. Impacts on Surface Water**

The proposed action may affect one or more wetlands or other surface water bodies (e.g., streams, rivers, ponds or lakes). (See Part 1. D.2, E.2.h)

NO

YES

*If "Yes", answer questions a - l. If "No", move on to Section 4.*

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may create a new water body.	D2b, D1h	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b. The proposed action may result in an increase or decrease of over 10% or more than a 10 acre increase or decrease in the surface area of any body of water.	D2b	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c. The proposed action may involve dredging more than 100 cubic yards of material from a wetland or water body.	D2a	<input checked="" type="checkbox"/>	<input type="checkbox"/>
d. The proposed action may involve construction within or adjoining a freshwater or tidal wetland, or in the bed or banks of any other water body.	E2h	<input checked="" type="checkbox"/>	<input type="checkbox"/>
e. The proposed action may create turbidity in a waterbody, either from upland erosion, runoff or by disturbing bottom sediments.	D2a, D2h	<input checked="" type="checkbox"/>	<input type="checkbox"/>
f. The proposed action may include construction of one or more intake(s) for withdrawal of water from surface water.	D2c	<input checked="" type="checkbox"/>	<input type="checkbox"/>
g. The proposed action may include construction of one or more outfall(s) for discharge of wastewater to surface water(s).	D2d	<input checked="" type="checkbox"/>	<input type="checkbox"/>
h. The proposed action may cause soil erosion, or otherwise create a source of stormwater discharge that may lead to siltation or other degradation of receiving water bodies.	D2e	<input checked="" type="checkbox"/>	<input type="checkbox"/>
i. The proposed action may affect the water quality of any water bodies within or downstream of the site of the proposed action.	E2h	<input checked="" type="checkbox"/>	<input type="checkbox"/>
j. The proposed action may involve the application of pesticides or herbicides in or around any water body.	D2q, E2h	<input checked="" type="checkbox"/>	<input type="checkbox"/>
k. The proposed action may require the construction of new, or expansion of existing, wastewater treatment facilities.	D1a, D2d	<input checked="" type="checkbox"/>	<input type="checkbox"/>

1. Other impacts: _____	<input type="checkbox"/>	<input type="checkbox"/>
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**4. Impact on groundwater**  
 The proposed action may result in new or additional use of ground water, or may have the potential to introduce contaminants to ground water or an aquifer.  NO  YES  
 (See Part I. D.2.a, D.2.c, D.2.d, D.2.p, D.2.q, D.2.t)  
 If "Yes", answer questions a - h. If "No", move on to Section 5.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may require new water supply wells, or create additional demand on supplies from existing water supply wells.	D2c	<input type="checkbox"/>	<input type="checkbox"/>
b. Water supply demand from the proposed action may exceed safe and sustainable withdrawal capacity rate of the local supply or aquifer. Cite Source: _____	D2c	<input type="checkbox"/>	<input type="checkbox"/>
c. The proposed action may allow or result in residential uses in areas without water and sewer services.	D1a, D2c	<input type="checkbox"/>	<input type="checkbox"/>
d. The proposed action may include or require wastewater discharged to groundwater.	D2d, E2l	<input type="checkbox"/>	<input type="checkbox"/>
e. The proposed action may result in the construction of water supply wells in locations where groundwater is, or is suspected to be, contaminated.	D2c, E1f, E1g, E1h	<input type="checkbox"/>	<input type="checkbox"/>
f. The proposed action may require the bulk storage of petroleum or chemical products over ground water or an aquifer.	D2p, E2l	<input type="checkbox"/>	<input type="checkbox"/>
g. The proposed action may involve the commercial application of pesticides within 100 feet of potable drinking water or irrigation sources.	E2h, D2q, E2l, D2c	<input type="checkbox"/>	<input type="checkbox"/>
h. Other impacts: _____		<input type="checkbox"/>	<input type="checkbox"/>

**5. Impact on Flooding**  
 The proposed action may result in development on lands subject to flooding.  NO  YES  
 (See Part I. E.2)  
 If "Yes", answer questions a - g. If "No", move on to Section 6.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may result in development in a designated floodway.	E2i	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b. The proposed action may result in development within a 100 year floodplain.	E2j	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c. The proposed action may result in development within a 500 year floodplain.	E2k	<input checked="" type="checkbox"/>	<input type="checkbox"/>
d. The proposed action may result in, or require, modification of existing drainage patterns.	D2b, D2e	<input checked="" type="checkbox"/>	<input type="checkbox"/>
e. The proposed action may change flood water flows that contribute to flooding.	D2b, E2i, E2j, E2k	<input checked="" type="checkbox"/>	<input type="checkbox"/>
f. If there is a dam located on the site of the proposed action, is the dam in need of repair, or upgrade?	E1e	<input checked="" type="checkbox"/>	<input type="checkbox"/>

g. Other impacts: _____	<input type="checkbox"/>	<input type="checkbox"/>
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**6. Impacts on Air**  
 The proposed action may include a state regulated air emission source.  NO  YES  
 (See Part 1. D.2.f., D.2.h, D.2.g)  
 If "Yes", answer questions a - f. If "No", move on to Section 7.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. If the proposed action requires federal or state air emission permits, the action may also emit one or more greenhouse gases at or above the following levels: i. More than 1000 tons/year of carbon dioxide (CO <sub>2</sub> ) ii. More than 3.5 tons/year of nitrous oxide (N <sub>2</sub> O) iii. More than 1000 tons/year of carbon equivalent of perfluorocarbons (PFCs) iv. More than .045 tons/year of sulfur hexafluoride (SF <sub>6</sub> ) v. More than 1000 tons/year of carbon dioxide equivalent of hydrochloroflourocarbons (HFCs) emissions vi. 43 tons/year or more of methane	D2g D2g D2g D2g D2g D2h	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
b. The proposed action may generate 10 tons/year or more of any one designated hazardous air pollutant, or 25 tons/year or more of any combination of such hazardous air pollutants.	D2g	<input type="checkbox"/>	<input type="checkbox"/>
c. The proposed action may require a state air registration, or may produce an emissions rate of total contaminants that may exceed 5 lbs. per hour, or may include a heat source capable of producing more than 10 million BTU's per hour.	D2f, D2g	<input type="checkbox"/>	<input type="checkbox"/>
d. The proposed action may reach 50% of any of the thresholds in "a" through "c", above.	D2g	<input type="checkbox"/>	<input type="checkbox"/>
e. The proposed action may result in the combustion or thermal treatment of more than 1 ton of refuse per hour.	D2s	<input type="checkbox"/>	<input type="checkbox"/>
f. Other impacts: _____		<input type="checkbox"/>	<input type="checkbox"/>

**7. Impact on Plants and Animals**  
 The proposed action may result in a loss of flora or fauna. (See Part 1. E.2. m.-q.)  NO  YES  
 If "Yes", answer questions a - j. If "No", move on to Section 8.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may cause reduction in population or loss of individuals of any threatened or endangered species, as listed by New York State or the Federal government, that use the site, or are found on, over, or near the site.	E2o	<input type="checkbox"/>	<input type="checkbox"/>
b. The proposed action may result in a reduction or degradation of any habitat used by any rare, threatened or endangered species, as listed by New York State or the federal government.	E2o	<input type="checkbox"/>	<input type="checkbox"/>
c. The proposed action may cause reduction in population, or loss of individuals, of any species of special concern or conservation need, as listed by New York State or the Federal government, that use the site, or are found on, over, or near the site.	E2p	<input type="checkbox"/>	<input type="checkbox"/>
d. The proposed action may result in a reduction or degradation of any habitat used by any species of special concern and conservation need, as listed by New York State or the Federal government.	E2p	<input type="checkbox"/>	<input type="checkbox"/>

e. The proposed action may diminish the capacity of a registered National Natural Landmark to support the biological community it was established to protect.	E2c	<input type="checkbox"/>	<input type="checkbox"/>
f. The proposed action may result in the removal of, or ground disturbance in, any portion of a designated significant natural community. Source: _____	E2n	<input type="checkbox"/>	<input type="checkbox"/>
g. The proposed action may substantially interfere with nesting/breeding, foraging, or over-wintering habitat for the predominant species that occupy or use the project site.	E2m	<input type="checkbox"/>	<input type="checkbox"/>
h. The proposed action requires the conversion of more than 10 acres of forest, grassland or any other regionally or locally important habitat. Habitat type & information source: _____	E1b	<input type="checkbox"/>	<input type="checkbox"/>
i. Proposed action (commercial, industrial or recreational projects, only) involves use of herbicides or pesticides.	D2q	<input type="checkbox"/>	<input type="checkbox"/>
j. Other impacts: _____		<input type="checkbox"/>	<input type="checkbox"/>

**8. Impact on Agricultural Resources**

The proposed action may impact agricultural resources. (See Part 1, E.3.a. and b.)  
If "Yes", answer questions a - h. If "No", move on to Section 9.

NO

YES

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may impact soil classified within soil group 1 through 4 of the NYS Land Classification System.	E2c, E3b	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b. The proposed action may sever, cross or otherwise limit access to agricultural land (includes cropland, hayfields, pasture, vineyard, orchard, etc).	E1a, E1b	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c. The proposed action may result in the excavation or compaction of the soil profile of active agricultural land.	E3b	<input checked="" type="checkbox"/>	<input type="checkbox"/>
d. The proposed action may irreversibly convert agricultural land to non-agricultural uses, either more than 2.5 acres if located in an Agricultural District, or more than 10 acres if not within an Agricultural District.	E1b, E3a	<input checked="" type="checkbox"/>	<input type="checkbox"/>
e. The proposed action may disrupt or prevent installation of an agricultural land management system.	E1 a, E1b	<input checked="" type="checkbox"/>	<input type="checkbox"/>
f. The proposed action may result, directly or indirectly, in increased development potential or pressure on farmland.	C2c, C3, D2c, D2d	<input checked="" type="checkbox"/>	<input type="checkbox"/>
g. The proposed project is not consistent with the adopted municipal Farmland Protection Plan.	C2c	<input checked="" type="checkbox"/>	<input type="checkbox"/>
h. Other impacts: _____		<input type="checkbox"/>	<input type="checkbox"/>

**9. Impact on Aesthetic Resources**

The land use of the proposed action are obviously different from, or are in sharp contrast to, current land use patterns between the proposed project and a scenic or aesthetic resource. (Part 1. E.1.a, E.1.b, E.3.h.)

NO

YES

If "Yes", answer questions a - g. If "No", go to Section 10.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. Proposed action may be visible from any officially designated federal, state, or local scenic or aesthetic resource.	E3h	<input type="checkbox"/>	<input type="checkbox"/>
b. The proposed action may result in the obstruction, elimination or significant screening of one or more officially designated scenic views.	E3h, C2b	<input type="checkbox"/>	<input type="checkbox"/>
c. The proposed action may be visible from publicly accessible vantage points: i. Seasonally (e.g., screened by summer foliage, but visible during other seasons) ii. Year round	E3h	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
d. The situation or activity in which viewers are engaged while viewing the proposed action is: i. Routine travel by residents, including travel to and from work ii. Recreational or tourism based activities	E3h E2q, E1c	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
e. The proposed action may cause a diminishment of the public enjoyment and appreciation of the designated aesthetic resource.	E3h	<input type="checkbox"/>	<input type="checkbox"/>
f. There are similar projects visible within the following distance of the proposed project: 0-1/2 mile 1/2 -3 mile 3-5 mile 5+ mile	D1a, E1a, D1f, D1g	<input type="checkbox"/>	<input type="checkbox"/>
g. Other impacts: _____		<input type="checkbox"/>	<input type="checkbox"/>

**10. Impact on Historic and Archeological Resources**

The proposed action may occur in or adjacent to a historic or archaeological resource. (Part 1. E.3.e, f. and g.)

NO

YES

If "Yes", answer questions a - e. If "No", go to Section 11.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may occur wholly or partially within, or substantially contiguous to, any buildings, archaeological site or district which is listed on or has been nominated by the NYS Board of Historic Preservation for inclusion on the State or National Register of Historic Places.	E3e	<input type="checkbox"/>	<input type="checkbox"/>
b. The proposed action may occur wholly or partially within, or substantially contiguous to, an area designated as sensitive for archaeological sites on the NY State Historic Preservation Office (SHPO) archaeological site inventory.	E3f	<input type="checkbox"/>	<input type="checkbox"/>
c. The proposed action may occur wholly or partially within, or substantially contiguous to, an archaeological site not included on the NY SHPO inventory. Source: _____	E3g	<input type="checkbox"/>	<input type="checkbox"/>

d. Other impacts: _____		<input type="checkbox"/>	<input type="checkbox"/>
e. If any of the above (a-d) are answered "Yes", continue with the following questions to help support conclusions in Part 3:			
i. The proposed action may result in the destruction or alteration of all or part of the site or property.	E3e, E3g, E3f	<input type="checkbox"/>	<input type="checkbox"/>
ii. The proposed action may result in the alteration of the property's setting or integrity.	E3e, E3f, E3g, E1a, E1b	<input type="checkbox"/>	<input type="checkbox"/>
iii. The proposed action may result in the introduction of visual elements which are out of character with the site or property, or may alter its setting.	E3e, E3f, E3g, E3h, C2, C3	<input type="checkbox"/>	<input type="checkbox"/>

**11. Impact on Open Space and Recreation**  
 The proposed action may result in a loss of recreational opportunities or a reduction of an open space resource as designated in any adopted municipal open space plan.  NO  YES  
 (See Part 1. C.2.c, E.1.c., E.2.q.)  
 If "Yes", answer questions a - e. If "No", go to Section 12.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may result in an impairment of natural functions, or "ecosystem services", provided by an undeveloped area, including but not limited to stormwater storage, nutrient cycling, wildlife habitat.	D2e, E1b, E2h, E2m, E2o, E2n, E2p	<input type="checkbox"/>	<input type="checkbox"/>
b. The proposed action may result in the loss of a current or future recreational resource.	C2a, E1c, C2c, E2q	<input type="checkbox"/>	<input type="checkbox"/>
c. The proposed action may eliminate open space or recreational resource in an area with few such resources.	C2a, C2c, E1c, E2q	<input type="checkbox"/>	<input type="checkbox"/>
d. The proposed action may result in loss of an area now used informally by the community as an open space resource.	C2c, E1c	<input type="checkbox"/>	<input type="checkbox"/>
e. Other impacts: _____		<input type="checkbox"/>	<input type="checkbox"/>

**12. Impact on Critical Environmental Areas**  
 The proposed action may be located within or adjacent to a critical environmental area (CEA). (See Part 1, E.3.d)  NO  YES  
 If "Yes", answer questions a - c. If "No", go to Section 13.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may result in a reduction in the quantity of the resource or characteristic which was the basis for designation of the CEA.	E3d	<input type="checkbox"/>	<input type="checkbox"/>
b. The proposed action may result in a reduction in the quality of the resource or characteristic which was the basis for designation of the CEA.	E3d	<input type="checkbox"/>	<input type="checkbox"/>
c. Other impacts: _____		<input type="checkbox"/>	<input type="checkbox"/>

**13. Impact on Transportation**

The proposed action may result in a change to existing transportation systems.  
(See Part 1. D.2.j)

 NO YES

If "Yes", answer questions a - g. If "No", go to Section 14.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. Projected traffic increase may exceed capacity of existing road network.	D2j	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b. The proposed action may result in the construction of paved parking area for 500 or more vehicles.	D2j	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c. The proposed action will degrade existing transit access.	D2j	<input checked="" type="checkbox"/>	<input type="checkbox"/>
d. The proposed action will degrade existing pedestrian or bicycle accommodations.	D2j	<input checked="" type="checkbox"/>	<input type="checkbox"/>
e. The proposed action may alter the present pattern of movement of people or goods.	D2j	<input checked="" type="checkbox"/>	<input type="checkbox"/>
f. Other impacts: _____		<input type="checkbox"/>	<input type="checkbox"/>

**14. Impact on Energy**

The proposed action may cause an increase in the use of any form of energy.  
(See Part 1. D.2.k)

 NO YES

If "Yes", answer questions a - e. If "No", go to Section 15.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action will require a new, or an upgrade to an existing, substation.	D2k	<input type="checkbox"/>	<input type="checkbox"/>
b. The proposed action will require the creation or extension of an energy transmission or supply system to serve more than 50 single or two-family residences or to serve a commercial or industrial use.	D1f, D1q, D2k	<input type="checkbox"/>	<input type="checkbox"/>
c. The proposed action may utilize more than 2,500 MWhrs per year of electricity.	D2k	<input type="checkbox"/>	<input type="checkbox"/>
d. The proposed action may involve heating and/or cooling of more than 100,000 square feet of building area when completed.	D1g	<input type="checkbox"/>	<input type="checkbox"/>
e. Other Impacts: _____			

**15. Impact on Noise, Odor, and Light**

The proposed action may result in an increase in noise, odors, or outdoor lighting.  
(See Part 1. D.2.m., n., and o.)

 NO YES

If "Yes", answer questions a - f. If "No", go to Section 16.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may produce sound above noise levels established by local regulation.	D2m	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b. The proposed action may result in blasting within 1,500 feet of any residence, hospital, school, licensed day care center, or nursing home.	D2m, E1d	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c. The proposed action may result in routine odors for more than one hour per day.	D2o	<input checked="" type="checkbox"/>	<input type="checkbox"/>

d. The proposed action may result in lighting creating sky-glow brighter than existing area conditions.	D2n, E1a	<input checked="" type="checkbox"/>	<input type="checkbox"/>
e. The proposed action may result in lighting creating sky-glow brighter than existing area conditions.	D2n, E1a	<input checked="" type="checkbox"/>	<input type="checkbox"/>
f. Other impacts: _____		<input type="checkbox"/>	<input type="checkbox"/>

**16. Impact on Human Health**

The proposed action may have an impact on human health from exposure to new or existing sources of contaminants. (See Part 1.D.2.q., E.1. d. f. g. and h.)

NO

YES

*If "Yes", answer questions a - m. If "No", go to Section 17.*

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action is located within 1500 feet of a school, hospital, licensed day care center, group home, nursing home or retirement community.	E1d	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b. The site of the proposed action is currently undergoing remediation.	E1g, E1h	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c. There is a completed emergency spill remediation, or a completed environmental site remediation on, or adjacent to, the site of the proposed action.	E1g, E1h	<input checked="" type="checkbox"/>	<input type="checkbox"/>
d. The site of the action is subject to an institutional control limiting the use of the property (e.g., easement or deed restriction).	E1g, E1h	<input checked="" type="checkbox"/>	<input type="checkbox"/>
e. The proposed action may affect institutional control measures that were put in place to ensure that the site remains protective of the environment and human health.	E1g, E1h	<input checked="" type="checkbox"/>	<input type="checkbox"/>
f. The proposed action has adequate control measures in place to ensure that future generation, treatment and/or disposal of hazardous wastes will be protective of the environment and human health.	D2t	<input checked="" type="checkbox"/>	<input type="checkbox"/>
g. The proposed action involves construction or modification of a solid waste management facility.	D2q, E1f	<input checked="" type="checkbox"/>	<input type="checkbox"/>
h. The proposed action may result in the unearthing of solid or hazardous waste.	D2q, E1f	<input checked="" type="checkbox"/>	<input type="checkbox"/>
i. The proposed action may result in an increase in the rate of disposal, or processing, of solid waste.	D2r, D2s	<input checked="" type="checkbox"/>	<input type="checkbox"/>
j. The proposed action may result in excavation or other disturbance within 2000 feet of a site used for the disposal of solid or hazardous waste.	E1f, E1g E1h	<input checked="" type="checkbox"/>	<input type="checkbox"/>
k. The proposed action may result in the migration of explosive gases from a landfill site to adjacent off site structures.	E1f, E1g	<input checked="" type="checkbox"/>	<input type="checkbox"/>
l. The proposed action may result in the release of contaminated leachate from the project site.	D2s, E1f, D2r	<input checked="" type="checkbox"/>	<input type="checkbox"/>
m. Other impacts: <u>Excavation &amp; relocation of soils that contain pesticides (lead, arsenic, DDT, DDD &amp; DDE).</u>		<input checked="" type="checkbox"/>	<input type="checkbox"/>

**17. Consistency with Community Plans**

The proposed action is not consistent with adopted land use plans.  
(See Part 1. C.1, C.2. and C.3.)

NO

YES

If "Yes", answer questions a - h. If "No", go to Section 18.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action's land use components may be different from, or in sharp contrast to, current surrounding land use pattern(s).	C2, C3, D1a E1a, E1b	<input type="checkbox"/>	<input type="checkbox"/>
b. The proposed action will cause the permanent population of the city, town or village in which the project is located to grow by more than 5%.	C2	<input type="checkbox"/>	<input type="checkbox"/>
c. The proposed action is inconsistent with local land use plans or zoning regulations.	C2, C2, C3	<input type="checkbox"/>	<input type="checkbox"/>
d. The proposed action is inconsistent with any County plans, or other regional land use plans.	C2, C2	<input type="checkbox"/>	<input type="checkbox"/>
e. The proposed action may cause a change in the density of development that is not supported by existing infrastructure or is distant from existing infrastructure.	C3, D1c, D1d, D1f, D1d, E1b	<input type="checkbox"/>	<input type="checkbox"/>
f. The proposed action is located in an area characterized by low density development that will require new or expanded public infrastructure.	C4, D2c, D2d D2j	<input type="checkbox"/>	<input type="checkbox"/>
g. The proposed action may induce secondary development impacts (e.g., residential or commercial development not included in the proposed action)	C2a	<input type="checkbox"/>	<input type="checkbox"/>
h. Other: _____ _____		<input type="checkbox"/>	<input type="checkbox"/>

**18. Consistency with Community Character**

The proposed project is inconsistent with the existing community character.  
(See Part 1. C.2, C.3, D.2, E.3)

NO

YES

If "Yes", answer questions a - g. If "No", proceed to Part 3.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may replace or eliminate existing facilities, structures, or areas of historic importance to the community.	E3e, E3f, E3g	<input type="checkbox"/>	<input type="checkbox"/>
b. The proposed action may create a demand for additional community services (e.g. schools, police and fire)	C4	<input type="checkbox"/>	<input type="checkbox"/>
c. The proposed action may displace affordable or low-income housing in an area where there is a shortage of such housing.	C2, C3, D1f D1g, E1a	<input type="checkbox"/>	<input type="checkbox"/>
d. The proposed action may interfere with the use or enjoyment of officially recognized or designated public resources.	C2, E3	<input type="checkbox"/>	<input type="checkbox"/>
e. The proposed action is inconsistent with the predominant architectural scale and character.	C2, C3	<input type="checkbox"/>	<input type="checkbox"/>
f. Proposed action is inconsistent with the character of the existing natural landscape.	C2, C3 E1a, E1b E2g, E2h	<input type="checkbox"/>	<input type="checkbox"/>
g. Other impacts: _____ _____		<input type="checkbox"/>	<input type="checkbox"/>

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d. The proposed action may result in lighting creating sky-glow brighter than existing area conditions.	2n	<input checked="" type="checkbox"/>	<input type="checkbox"/>
e. Other impacts: _____		<input type="checkbox"/>	<input type="checkbox"/>

**16. Impact on Human Health**

The proposed action may have an impact on human health from exposure to new or existing sources of contaminants. (See Part 1.D.2.q., E.1. d. f. g. and h.)  
*If "Yes", answer questions a - m. If "No", go to Section 17.*

NO  YES

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action is located within 1500 feet of a school, hospital, licensed day care center, group home, nursing home or retirement community.	E1d	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b. The site of the proposed action is currently undergoing remediation.	E1g, E1h	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c. There is a completed emergency spill remediation, or a completed environmental site remediation on, or adjacent to, the site of the proposed action.	E1g, E1h	<input checked="" type="checkbox"/>	<input type="checkbox"/>
d. The site of the action is subject to an institutional control limiting the use of the property (e.g., easement or deed restriction).	E1g, E1h	<input checked="" type="checkbox"/>	<input type="checkbox"/>
e. The proposed action may affect institutional control measures that were put in place to ensure that the site remains protective of the environment and human health.	E1g, E1h	<input checked="" type="checkbox"/>	<input type="checkbox"/>
f. The proposed action has adequate control measures in place to ensure that future generation, treatment and/or disposal of hazardous wastes will be protective of the environment and human health.	D2t	<input checked="" type="checkbox"/>	<input type="checkbox"/>
g. The proposed action involves construction or modification of a solid waste management facility.	D2q, E1f	<input checked="" type="checkbox"/>	<input type="checkbox"/>
h. The proposed action may result in the unearthing of solid or hazardous waste.	D2q, E1f	<input checked="" type="checkbox"/>	<input type="checkbox"/>
i. The proposed action may result in an increase in the rate of disposal, or processing, of solid waste.	D2r, D2s	<input checked="" type="checkbox"/>	<input type="checkbox"/>
j. The proposed action may result in excavation or other disturbance within 2000 feet of a site used for the disposal of solid or hazardous waste.	E1f, E1g E1h	<input checked="" type="checkbox"/>	<input type="checkbox"/>
k. The proposed action may result in the migration of explosive gases from a landfill site to adjacent off site structures.	E1f, E1g	<input checked="" type="checkbox"/>	<input type="checkbox"/>
l. The proposed action may result in the release of contaminated leachate from the project site.	D2s, E1f, D2r	<input checked="" type="checkbox"/>	<input type="checkbox"/>
m. Other impacts: Excavation & relocation of soils that contain pesticides (lead, arsenic, DDT, DDD & DDE).		<input type="checkbox"/>	<input checked="" type="checkbox"/>

Project: \_\_\_\_\_

Date: \_\_\_\_\_

**Full Environmental Assessment Form**  
**Part 3 - Evaluation of the Magnitude and Importance of Project Impacts**  
**and**  
**Determination of Significance**

Part 3 provides the reasons in support of the determination of significance. The lead agency must complete Part 3 for every question in Part 2 where the impact has been identified as potentially moderate to large or where there is a need to explain why a particular element of the proposed action will not, or may, result in a significant adverse environmental impact.

Based on the analysis in Part 3, the lead agency must decide whether to require an environmental impact statement to further assess the proposed action or whether available information is sufficient for the lead agency to conclude that the proposed action will not have a significant adverse environmental impact. By completing the certification on the next page, the lead agency can complete its determination of significance.

**Reasons Supporting This Determination:**

To complete this section:

- Identify the impact based on the Part 2 responses and describe its magnitude. Magnitude considers factors such as severity, size or extent of an impact.
- Assess the importance of the impact. Importance relates to the geographic scope, duration, probability of the impact occurring, number of people affected by the impact and any additional environmental consequences if the impact were to occur.
- The assessment should take into consideration any design element or project changes.
- Repeat this process for each Part 2 question where the impact has been identified as potentially moderate to large or where there is a need to explain why a particular element of the proposed action will not, or may, result in a significant adverse environmental impact.
- Provide the reason(s) why the impact may, or will not, result in a significant adverse environmental impact
- For Conditional Negative Declarations identify the specific condition(s) imposed that will modify the proposed action so that no significant adverse environmental impacts will result.
- Attach additional sheets, as needed.

Part 2, Q. 1a: According to USDA Soil Survey, depth to water table is 24± in. Buildings will not have basements. Standard construction practices (e.g., road bed & storm sewers) will carry seasonal groundwater to storm water management basins. Small impact.

Part 2, Q. 1d: Removal of 80,000± cu. yd. of soil that contains lead, arsenic, DDT, DDD & DDE. The chemicals were legal to use when they were applied to the former orchard. Soil will be transported to the immediate east of area to be developed, outside the 100-yr. floodplain of Kirk Creek, and will be used to create berms; berms will be planted with vegetative cover. Project Sponsor must use required erosion & sedimentation control methods, and required air monitoring & dust control methods. Potentially moderate impact will be mitigated by following required control methods.

Part 2, Q. 1e: The Project is proposed to be developed in two phases; the timing of Phase 2 will depend on market demand, but is likely to occur one year after Phase 1. The overall level of activity will not be substantially different from a single-phase project. Small impact.

Part 2, Q. 1f: The Premises consist of 51.7± ac., of which 48± ac. will be disturbed during the soil removal/site development process. Replacement of natural ground cover with impervious surfaces will change water quality & rate of storm water runoff. Areas not covered by buildings or pavement will be revegetated with grass & landscaping. Areas where existing vegetation will not be disturbed will have additional trees planted. Storm water management facilities & Town storm water management requirements will reduce post-development rate of runoff below pre-development rate. Use of "green infrastructure" will address water quality and, to a lesser degree, rate of runoff. Small impact, because of mitigation measures.

Part 2, Q. 3a: The Project includes the creation of a 1.5-acre pond, both for aesthetics & for storm water management. Water in Kirk Creek will not be diverted to the pond. Outflow from the pond will go to Kirk Creek, at a rate that does not adversely affect flows in the creek. Small impact.

Part 2, Q. 5b: Preliminary Project plans show some encroachment into the 100-year floodplain of Kirk Creek. If the Project were to result in any filling of the floodplain, the Applicant/Project Sponsor would expand the floodplain elsewhere on the Premises or on the adjoining lands to the east of the Premises, to compensate for the potential loss of storm water storage volume. Small impact, because of avoidance or mitigation measures.

Part 2, Q. 5d: Replacement of natural ground cover with impervious surfaces will change water quality & rate of storm water runoff. Areas not covered by buildings or pavement will be revegetated with grass & landscaping. Areas where existing vegetation will not be disturbed will have additional trees planted. Storm water management facilities & Town storm water management requirements will reduce post-development rate of runoff below pre-development rate. Use of "green infrastructure" will address water quality and, to a lesser degree, rate of runoff. Small impact, because of mitigation measures.

CONTINUED ON ADDITIONAL SHEETS.

**Determination of Significance - Type 1 and Unlisted Actions**

SEQR Status:       Type 1       Unlisted

Identify portions of EAF completed for this Project:  Part 1       Part 2       Part 3

Project: \_\_\_\_\_

Date: \_\_\_\_\_

**Full Environmental Assessment Form**  
**Part 3 - Evaluation of the Magnitude and Importance of Project Impacts**  
**and**  
**Determination of Significance**

Part 3 provides the reasons in support of the determination of significance. The lead agency must complete Part 3 for every question in Part 2 where the impact has been identified as potentially moderate to large or where there is a need to explain why a particular element of the proposed action will not, or may, result in a significant adverse environmental impact.

Based on the analysis in Part 3, the lead agency must decide whether to require an environmental impact statement to further assess the proposed action or whether available information is sufficient for the lead agency to conclude that the proposed action will not have a significant adverse environmental impact. By completing the certification on the next page, the lead agency can complete its determination of significance.

**Reasons Supporting This Determination:**

To complete this section:

- Identify the impact based on the Part 2 responses and describe its magnitude. Magnitude considers factors such as severity, size or extent of an impact.
- Assess the importance of the impact. Importance relates to the geographic scope, duration, probability of the impact occurring, number of people affected by the impact and any additional environmental consequences if the impact were to occur.
- The assessment should take into consideration any design element or project changes.
- Repeat this process for each Part 2 question where the impact has been identified as potentially moderate to large or where there is a need to explain why a particular element of the proposed action will not, or may, result in a significant adverse environmental impact.
- Provide the reason(s) why the impact may, or will not, result in a significant adverse environmental impact
- For Conditional Negative Declarations identify the specific condition(s) imposed that will modify the proposed action so that no significant adverse environmental impacts will result.
- Attach additional sheets, as needed.

Part 2, Q. 8a & d: Soils on Premises are in soil group 1-4 of the NYS Land Classification System, and, according to USDA Soil Survey, are classified as prime farmland. The 51.7± ac. that comprise the Project site were used for agricultural purposes (orchard), but have not been used for agriculture for 20+ yrs. The soils contain lead, arsenic, DDT, DDD & DDE; the chemicals were legal to use when they were applied to the former orchard. Small impact.

Part 2, Q. 13b: The Project will have 750± paved parking spaces. Storm water management for the impervious surface was summarized in analysis of impacts for Q. 1d, 1f, 3a & 5d. Vehicular access for the Premises is via a driveway at the signalized intersection of Latta Rd. (NYS Rte. 18, a four-lane urban minor arterial) and Kirk Rd. (Monroe Co. Rte. 262, a two-lane local collector). The Project consists of apartments & townhouses for rent exclusively to senior citizens; according to traffic analysts, fewer senior citizens make trips during peak travel hours than does the general population. Small to moderate impact, because of mitigation measures.

Part 2, Q. 16a: The Project is within 1400± ft. of an existing senior citizen residential development (assisted living facility & memory care facility), and is within 1000± ft. of a group home for persons with developmental disabilities. The Project consists of apartments & townhouses for rent exclusively to senior citizens. No or small impact.

Part 2, Q. 16m: Removal of 80,000± cu. yd. of soil that contains lead, arsenic, DDT, DDD & DDE. The chemicals were legal to use when they were applied to the former orchard. Soil will be transported to the immediate east of area to be developed, outside the 100-yr. floodplain of Kirk Creek, and will be used to create berms; berms will be planted with vegetative cover. Project Sponsor must use required erosion & sedimentation control methods, and required air monitoring & dust control methods. Potentially moderate impact will be mitigated by following required control methods.

**Determination of Significance - Type 1 and Unlisted Actions**

SEQR Status:       Type 1                       Unlisted

Identify portions of EAF completed for this Project:  Part 1               Part 2               Part 3

Upon review of the information recorded in this EAF, as noted, plus this additional supporting information:  
"Traffic Impact Study for the Proposed Greece Senior Housing," prepared by SRF & Assoc.; "Drainage Report for Orchard View" & "Kirk Creek Floodplain Analysis," prepared by Costich Engineering; "Orchard View Buffer Assessment Report," prepared by Costich Engineering & SWBR Architects; "Shallow Soil Sampling Study," prepared by LaBella Assoc.; and "Wetlands Assessment of 2451-2455 Latta Road," prepared by Environmental Resources, LLC.

and considering both the magnitude and importance of each identified potential impact, it is the conclusion of the  
Town Board, Town of Greece \_\_\_\_\_ as lead agency that:

A. This project will result in no significant adverse impacts on the environment, and, therefore, an environmental impact statement need not be prepared. Accordingly, this negative declaration is issued.

B. Although this project could have a significant adverse impact on the environment, that impact will be avoided or substantially mitigated because of the following conditions which will be required by the lead agency:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

There will, therefore, be no significant adverse impacts from the project as conditioned, and, therefore, this conditioned negative declaration is issued. A conditioned negative declaration may be used only for UNLISTED actions (see 6 NYCRR 617.d).

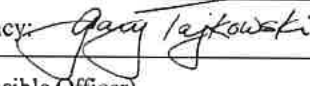
C. This Project may result in one or more significant adverse impacts on the environment, and an environmental impact statement must be prepared to further assess the impact(s) and possible mitigation and to explore alternatives to avoid or reduce those impacts. Accordingly, this positive declaration is issued.

Name of Action: Orchard View Senior Citizen Apartments

Name of Lead Agency: Town Board, Town of Greece

Name of Responsible Officer in Lead Agency: Gary Tajkowski

Title of Responsible Officer: Director of Development Services

Signature of Responsible Officer in Lead Agency: 

Date: 2/19/15

Signature of Preparer (if different from Responsible Officer)

Date:

**For Further Information:**

Contact Person: Gary Tajkowski, Director of Development Services

Address: 1 Vince Tofany Boulevard, Greece, New York 14612-5016

Telephone Number: (585) 723-2345

E-mail: gtajkowski@greeceny.gov

**For Type 1 Actions and Conditioned Negative Declarations, a copy of this Notice is sent to:**

Chief Executive Officer of the political subdivision in which the action will be principally located (e.g., Town / City / Village of)

Other involved agencies (if any)

Applicant (if any)

Environmental Notice Bulletin: <http://www.dec.ny.gov/enb/enb.html>

**PRINT FULL FORM**

Minutes of the Regular Meeting of the Town Board, Town of Greece, Monroe County held February 19, 2015 at the Town Hall, One Vince Tofany Boulevard, Rochester, New York at 6:00 p.m.

**PRESENT:**

William D. Reilich	Supervisor
David M. Barry, Jr.	Councilman
Brett Granville	Councilman
Andrew J. Conlon	Councilman
Diana Christodaro	Councilwoman

Cheryl M. Rozzi, Town Clerk  
Brian Marianetti, Town Attorney

**EXCUSED:** None

**#64 A**—Councilman Granville Moved and Councilman Barry Seconded the following resolution:

WHEREAS, Apple Latta LLC (the “Applicant/Project Sponsor”) has submitted a request to the Town Board (the “Town Board”) of the Town of Greece (the “Town”), Monroe County, New York, to amend the Official Zoning Map of the Town of Greece, New York, relative to a portion of property located at 2451–2455 Latta Road; and

WHEREAS, having considered carefully all relevant documentary, testimonial, and other evidence submitted, the Town Board makes the following findings:

1. In summary, the Applicant/Project Sponsor’s proposal (the “Proposal”) is to rezone 51.7± acres of real property (the “Premises”) from R1-44 (Single-Family Residential) to RMS (Multiple-Family Residential – Senior Citizen). The Applicant/Project Sponsor proposes to construct 430± dwelling units (80± one-story townhouses; 350± apartments in 14± two-story buildings) for rental to senior citizens, with an accessory clubhouse, related utilities, grading, landscaping/buffering, paved driveways and parking, and other site modifications (the “Project”). The Premises currently consist of an unused part of an apple orchard. The proposed vehicular access for the Premises is via a driveway at the signalized intersection of Latta Road (New York State Route 18, a four-lane urban minor arterial) and Kirk Road (Monroe County Route 262, a two-lane local collector). Existing land uses in the vicinity consist of single-family houses, a place of worship, senior citizen residential facilities (assisted living and memory care), apartments, and agricultural uses (principally, orchard).
2. Upon review of the Proposal, the Town Board determined that the Proposal is subject to the State Environmental Quality Review Act (New York State Environmental Conservation Law, Article 8) and its implementing regulations (6 NYCRR Part 617, the “SEQR Regulations”) (collectively, “SEQR”), and that the Proposal and the Project constitute a Type I action under SEQR.

3. Pursuant to the procedures established by SEQRA, the Town Board has become the lead agency for the coordinated environmental review of the Proposal and the Project.
4. On November 18, 2014 at 6:15 p.m. in the Greece Town Hall, 1 Vince Tofany Boulevard, the Town Board held a public hearing (the "Hearing") to consider the Proposal, at which time all parties in interest and citizens were afforded an opportunity to be heard.
5. Documentary, testimonial, and other evidence relative to the Proposal were presented at the Hearing for the Town Board's consideration.
6. The Town Board continued the Hearing to December 17, 2014 at 6:20 p.m. in the Greece Town Hall, 1 Vince Tofany Boulevard, in order to receive and consider additional information from all parties in interest, citizens, and agencies.
7. On December 17, 2014, at the conclusion of the Hearing, the Town Board closed the Hearing and reserved decision on the Proposal, but continued to accept and consider written comments from all parties in interest, citizens, and agencies.
8. The Town Board has carefully considered environmental information that was prepared by the Applicant/Project Sponsor's representatives or the Town's staff, which included but was not limited to: a project narrative; a conceptual site plan; aerial photographs; Part 1 of an Environmental Assessment Form (the "EAF"), which was prepared in part by using the New York State Department of Environmental Conservation's online EAF Mapper application; and supplemental information about the Project, including but not limited to a description and analysis of vehicular traffic (the "Traffic Impact Study") and a preliminary storm water management analysis (the "Drainage Report") (collectively, the "Environmental Analysis").
9. The Town Board has carefully considered additional information submitted by the Applicant/Project Sponsor's representatives, which also was included in the Environmental Analysis, including but not limited to: oral or written descriptions of the Project; maps and other drawings of the Project; an analysis to determine the boundaries of the 100-year floodplain of Kirk Creek (the "Floodplain Analysis"); an analysis to determine whether any federally regulated wetland is present on the Premises (the "Wetlands Assessment"); a photographic analysis of the visibility of the Premises from its western and southern sides, where the existing houses are located (the "Buffer Assessment Report"); an analysis of the soils on the Premises to determine the nature and concentration of the residual chemical compounds on the Premises (the "Shallow Soil Sampling Study"); a review of available information regarding the possible presence of a higher-than-normal incidence of cases of cancer in the vicinity of the Premises (the "Cancer Cluster Information"); and various oral or written comments that may have resulted from meetings with or written correspondence from the Applicant/Project Sponsor's representatives.

10. The Town Board has also included in the Environmental Analysis and has carefully considered information, recommendations, and comments that may have resulted from telephone conversations or meetings with or written correspondence from various involved and interested agencies, including but not limited to: the Monroe County Department of Planning and Development; the Monroe County Department of Transportation (the "MCDOT"); the Monroe County Department of Public Health (the "MCDPH"); the Monroe County Water Authority; the New York State Department of Transportation (the "NYSDOT"); the New York State Department of Environmental Conservation (the "NYSDEC"); the North Greece Fire District (the "Fire District"); the Town's Planning Board (the "Planning Board"); the Town's Traffic Advisory Committee; and the Town's own staff.
11. The Town Board has also included in the Environmental Analysis and has carefully considered information, recommendations, and comments that may have resulted from telephone conversations or meetings with or written correspondence from owners of nearby properties or other interested parties, and all other relevant comments submitted to the Town Board as of February 19, 2015.
12. The Town Board has carefully considered the Environmental Analysis, which examined the potential effects of the Project on the following principal relevant issues: vehicular traffic; storm water management; compatibility with nearby residential uses; and development in contaminated soils. A summary of the analyses of these issues and the Town Board's reasoned elaboration supporting its determination of environmental significance follows.
13. Vehicular traffic.
  - a. Description of analysis and potential impacts. The Traffic Impact Study evaluated vehicular traffic volumes and turning movements for the Premises. The Traffic Impact Study first examined existing road network and vehicular traffic conditions (including but not limited to volumes, turning movements, distribution, roadway conditions, and sight distances) in the vicinity of the Premises. Based on the existing vehicular traffic conditions, the Traffic Impact Study then applied a growth factor in order to project future conditions without the Project in the year in which the Project would reach full development. The Traffic Impact Study then used standard, nationally recognized data and methods (from the informational report, *Trip Generation Manual, 9th Edition*; Institute of Transportation Engineers, 2012) to estimate the vehicular traffic volumes and turning movements that would be generated by the Project. These estimates then were combined with the projected future conditions without the Project to project the total future vehicular traffic conditions when the Project would be fully developed. The Traffic Impact Study concluded that the existing road network could assimilate the projected vehicular traffic volumes with no significant adverse impacts, and would function at acceptable levels of service. The NYSDOT concurred with this conclusion. As originally proposed, the Project

included a secondary means of access (for emergency purposes only) on the west side of the Premises, via Dutchess Drive (a two-lane Town subdivision road).

- b. Mitigation measures.
  - i. The NYSDOT has determined that no mitigation measures are required for the Project.
  - ii. In response to comments received at the Hearing, the Applicant/Project Sponsor has offered and agreed to remove the proposed emergency access via Dutchess Drive, replacing it with a gated emergency access at Latta Road. The Fire District and the NYSDOT have concurred with this proposal.
- c. Conclusions.
  - i. The existing transportation network can accommodate the projected vehicular traffic from the Project, without mitigation measures.
  - ii. Secondary, emergency-only access to the Premises will be provided at a location and in a design that are acceptable to the Fire District and the NYSDOT.

14. Storm water management.

- a. Description of analysis and potential impacts.
  - i. The Premises currently consist of undeveloped land covered by trees and undergrowth. Kirk Creek flows generally south to north through the southeastern and eastern parts of the Premises. The development of the Premises for the Project includes but is not limited to: clearing vegetation from the Premises; excavating soil to create storm water management facilities and to install underground utilities; and grading, filling, and other excavation for buildings and paved areas. The Project has the potential for altering drainage patterns and volumes in the area by the construction of additional impervious surfaces and changes to the drainage profile of the area. The Drainage Report examined existing and proposed topography on the Premises and existing drainage patterns on the Premises and adjoining lands. The Drainage Report concluded that the Project would create a need for on-site management of storm water runoff quality and quantity. The proposed changes to the Premises must comply with applicable federal, state, and local regulations, including the most recent storm water management guidelines promulgated by the NYSDEC.
  - ii. The Floodplain Analysis showed that three of the proposed buildings would encroach into the 100-year floodplain of Kirk Creek if they

remained in their originally proposed locations, and a part of the Project's proposed site work also would encroach into the floodplain.

- iii. The Project has the potential to encroach on a wetland that is protected by the federal Clean Water Act, Section 404. The Wetlands Assessment determined that there is no evidence of federally regulated wetland on the Premises.

b. Mitigation measures.

- i. The Project includes provision of storm water management facilities on the Premises, to be designed to limit peak storm water discharge to rates that are below the pre-development level for precipitation events up to and including the 100-year storm. In order to manage storm water quantity and quality, the Applicant/Project Sponsor will construct retention and/or detention basins and will include "green infrastructure" practices. The storm water management facilities will be designed to include water quality improvement features consistent with the most recent guidelines promulgated by the NYSDEC.
- ii. Standard construction procedures will be followed to control erosion, sedimentation, and storm water runoff during construction, in accordance with all applicable regulations.
- iii. The Applicant/Project Sponsor has relocated all buildings out of the Kirk Creek floodplain. If the Project were to result in any filling of the floodplain, the Applicant/Project Sponsor would expand the floodplain elsewhere on the Premises or on the adjoining lands to the east of the Premises, to compensate for the potential loss of storm water storage volume.

c. Conclusions.

- i. The Project will not degrade existing storm water conditions on the Premises or on adjacent properties, and may present an opportunity to improve drainage conditions for adjacent properties.
- ii. The Project will not decrease the storm water storage capacity of the Kirk Creek floodplain.
- iii. The Project will not encroach on federally regulated wetland.
- iv. The Project will include features that are designed to improve storm water quality before runoff leaves the Premises.

- v. The proposed storm water management facilities will avoid or minimize potential adverse impacts on storm water runoff quantity and quality.

15. Compatibility with nearby residential uses.

- a. Description of analysis and potential impacts. The Project consists of two-story garden apartments and one-story townhouses for rent to senior citizens. These types of structures are different from the single-family detached houses that adjoin the west and south sides of the Premises and that are north of the Premises, across Latta Road. In response to comments received at the Hearing, the Applicant/Project Sponsor's representatives submitted the Buffer Assessment Report, which identified portions of the Premises where the Project would be visible from the adjoining residences. The Buffer Assessment Report showed how new plantings of vegetation could reduce the visibility of the Project from the adjoining houses.
- b. Mitigation measures.
  - i. The proposed layout of the Project places the one-story townhouses, rather than the two-story garden apartments, at the periphery of Premises. The result is that the taller buildings are farther away from the adjoining houses. Furthermore, the one-story townhouses help to obstruct the view of the apartment buildings.
  - ii. The proposed one-story townhouses are oriented so that the end of each group of four townhouses, rather than the entire length of each group, faces the adjoining houses. This orientation presents the least amount of building wall to the adjoining houses.
  - iii. The proposed layout of the Project places the two-story garden apartments more than 180 feet from the western boundary of the Premises, and more than 250 feet from the southern boundary of the Premises. This placement of these buildings has the effect of diminishing their perceived height and mass, when viewed from the adjoining houses.
  - iv. Along the northern one-half of the western boundary of the Premises, the adjoining houses are located closer to the Premises than the houses further south. In the area where the adjoining houses are closer to the Premises, the proposed layout of the Project increases the setback of the one-story townhouses and the two-story garden apartments. This placement of the buildings maintains the same, or similar, setback from the adjoining houses along the entire western boundary of the Premises.
  - v. Near the northwest corner of the Premises, the Applicant/Project Sponsor has proposed to increase the setback of the northernmost one-story

townhouses from Latta Road (and thus, the houses located on the north side of Latta Road).

- vi. In response to comments received at the Hearing, and based on information in the Buffer Assessment Report, the Applicant/Project Sponsor has offered and agreed to increase the setback of the one-story townhouses from the southern boundary of the Premises.
  - vii. In response to comments received at the Hearing, and based on information in the Buffer Assessment Report, the Applicant/Project Sponsor has offered and agreed to plant new vegetation to supplement the existing vegetation and reduce the visibility of the Project from the adjoining houses along the western and southern boundaries of the Premises.
- c. **Conclusions.** The proposed layout of the Project, together with the Applicant/Project Sponsor's voluntary inclusion of modifications to increase setbacks and buffering, will minimize the potential visual impact of the Project and make it more compatible with nearby residences.

16. Development in contaminated soils.

- a. Description of analysis and potential impacts.
  - i. The Premises currently consist of undeveloped land covered by trees and undergrowth. Kirk Creek flows generally south to north through the southeastern and eastern parts of the Premises. The development of the Premises for the Project includes but is not limited to: clearing vegetation from the Premises; excavating soil to create storm water management facilities and to install underground utilities; and grading, filling, and other excavation for buildings and paved areas. The Premises formerly were used as an apple orchard, to which various chemical compounds were applied as pesticides in the past; the application of these chemical compounds did not violate applicable laws that were in effect at that time. The Shallow Soil Sampling Study indicated that elevated levels of lead, arsenic, and DDT and its associated breakdown compounds, DDD and DDE, are on the Premises; none of these compounds are volatile (that is, emit vapors). The community's means of exposure to these compounds are from ingestion of soil particles, which requires physical contact with the soil or inhalation of airborne dust. The Shallow Soil Sampling Study concluded that the Project can be developed on the Premises, provided that measures are taken to develop the Project in conformity with the requirements and guidelines of the NYSDEC, the MCDPH, and the New York State Department of Health (the "NYSDOH"); such measures are intended to provide protection of public health during and after construction.

- ii. In response to comments received at the Hearing, the Applicant/Project Sponsor submitted the Cancer Cluster Information. Based on a review of information available from the NYSDOH and the MCDPH, the Cancer Cluster Information concluded that cancer statistics for Monroe County as a whole are not significantly different from any other county in upstate New York, and that there is no known record or evidence to support concerns that the materials in the soils on the Premises have resulted in a higher incidence of cancer in persons living in the vicinity of the Premises.
- b. Mitigation measures.
- i. Prior to the initiation of site work, the Applicant/Project Sponsor will prepare and submit a Site Management Plan (the "SMP") to the MCDPH for review and comment. The SMP will document existing conditions on the Premises, and provide details about proposed soil management and air monitoring practices.
  - ii. The Applicant/Project Sponsor will acquire additional land that adjoins the east side of the Premises (the "Soil Storage Site"). The upper one foot of soil on the Premises will be removed and used to construct berms on the Soil Storage Site. A vegetative cover will be established on these berms to prevent erosion; the vegetative cover also will reduce and minimize human exposure to airborne dust from the soil. As an alternative to the creation of berms, the Applicant/Project Sponsor could remove the soil from the Premises and transport it to another location, in accordance with applicable regulations for the transport and disposal of such soils.
  - iii. During the process of soil excavation, relocation and berm creation, dust control practices will be used to reduce and minimize exposure to the surrounding community. Such practices include but are not limited to wetting of open excavation faces and haul roads.
  - iv. The SMP will include a community air monitoring plan that will be prepared in accordance with NYSDOH community air monitoring guidelines. The measures include but are not limited to real-time upwind and downwind particulate monitoring, and established levels at which additional actions must be taken. If these levels are exceeded, work on the Premises will be halted while additional dust suppression actions are employed.
  - v. Standard construction procedures will be followed on the Premises and the Soil Storage Site to control erosion, sedimentation, and storm water runoff during construction, in accordance with all applicable regulations; this will prevent deposition of the soil into Kirk Creek.

- vi. The berms of relocated soils will not be located in the existing 100-year floodplain of Kirk Creek or in any modified version of this floodplain; this will prevent major flood events from eroding these berms into the creek.
- vii. The nature of the Project is in itself a form of mitigation. The Project consists of buildings and paved driveways and parking lots, with smaller lawn areas than would be present with single-family residential development (especially at the low density required by the R1-44 zoning district). The impermeable surfaces will act as a cover system to effectively prevent exposure to residual concentrations of pesticides and metals. Furthermore, because of the nature of the Project (apartments under a single managing entity), the residents of the Project will not be permitted to disturb the soil in activities such as planting gardens or ornamental landscaping, or digging up and reseeding lawns.

c. Conclusions.

- i. During the process of developing the Project, exposure of the community to contaminated soils on the Premises will be reduced and minimized.
  - ii. The completed Project presents an opportunity to reduce and minimize the community's current level of exposure to contaminated soils on the Premises.
17. The Environmental Analysis examined the relevant issues associated with the Proposal and the Project.
  18. The Town Board has completed Parts 2 and 3 of the EAF, and has carefully considered the information contained therein.
  19. The Town Board has met the procedural and substantive requirements of SEQR.
  20. The Town Board has carefully considered each and every criterion for determining the potential significance of the Proposal upon the environment, as set forth in SEQR.
  21. The Town Board has carefully considered (that is, has taken the required "hard look" at) the Proposal and the Project and the relevant environmental impacts, facts, and conclusions disclosed in the Environmental Analysis and all additional relevant information submitted.
  22. The Town Board concurs with the information and conclusions contained in the Environmental Analysis.
  23. The Town Board has made a reasoned elaboration of the rationale for arriving at its determination of environmental significance and the Town Board's determination is supported by substantial evidence, as set forth herein.

24. To the maximum extent practicable, potential adverse environmental impacts revealed in the environmental review process will be avoided or minimized by the Applicant/Project Sponsor's voluntary incorporation of mitigation measures that were identified as practicable.

NOW, THEREFORE, be it

RESOLVED that, pursuant to SEQR, based on the aforementioned information, documentation, testimony, and findings, and after examining the relevant issues, the Town Board's own initial concerns, and all relevant issues raised and recommendations offered by involved and interested agencies and the Town's own staff, the Town Board determines that the Proposal and the Project will not have a significant adverse impact on the environment, which constitutes a negative declaration.

ADOPTED: Ayes 5            Reilich, Barry, Granville, Conlon, Christodaro  
              Nays 0

#64 B—Councilman Granville Moved and Councilman Barry Seconded the following resolution:

WHEREAS, Apple Latta LLC (the "Applicant") has submitted a request to the Town Board (the "Town Board") of the Town of Greece (the "Town"), Monroe County, New York, to amend the Official Zoning Map of the Town of Greece, New York, relative to a portion of property located at 2451–2455 Latta Road; and

WHEREAS, having considered carefully all relevant documentary, testimonial, and other evidence submitted, the Town Board makes the following findings:

1. In summary, the Applicant's proposal (the "Proposal") is to rezone 51.7± acres of real property (the "Premises") from R1-44 (Single-Family Residential) to RMS (Multiple-Family Residential – Senior Citizen). The Applicant proposes to construct 430± dwelling units (80± one-story townhouses; 350± apartments in 14± two-story buildings) for rental to senior citizens, with an accessory clubhouse, related utilities, grading, landscaping/buffering, paved driveways and parking, and other site modifications (the "Project"). The Premises currently consist of an unused part of an apple orchard. The proposed vehicular access for the Premises is via a driveway at the signalized intersection of Latta Road (New York State Route 18, a four-lane urban minor arterial) and Kirk Road (Monroe County Route 262, a two-lane local collector). Existing land uses in the vicinity consist of single-family houses, a place of worship, senior citizen residential facilities (assisted living and memory care), apartments, and agricultural uses (principally, orchard).
2. Proof was had of the notice of a public hearing on a resolution proposing to amend said Official Zoning Map by rezoning 51.7± acres from R1-44 (Single-Family Residential) to RMS (Multiple-Family Residential – Senior Citizen), relative to a portion of property located at 2451–2455 Latta Road.

3. On November 18, 2014 at 6:15 p.m. in the Greece Town Hall, 1 Vince Tofany Boulevard, the Town Board held a public hearing (the "Hearing") to consider the Proposal, at which time all parties in interest and citizens were afforded an opportunity to be heard.
4. Documentary, testimonial, and other evidence relative to the Proposal were presented at the Hearing for the Town Board's consideration.
5. The Town Board continued the Hearing to December 17, 2014 at 6:20 p.m. in the Greece Town Hall, 1 Vince Tofany Boulevard, in order to accept and consider additional information from all parties in interest, citizens, and agencies.
6. On December 17, 2014, at the conclusion of the Hearing, the Town Board closed the Hearing and reserved decision on the Proposal, but continued to accept and consider written comments from all parties in interest, citizens, and agencies.
7. The Premises are surrounded by the following zoning districts and land uses:  
  
North: R1-E (Single-Family Residential) — Single-family houses north of Latta Road.  
  
South: R1-E (Single-Family Residential) — Single-family houses; further south, RMH (Multiple-Family Residential) — apartments.  
  
East: R1-44 (Single-Family Residential) and RMS (Multiple-Family Residential – Senior Citizen) — agricultural uses (principally, orchard) and a place of worship; senior citizen residential facilities (assisted living and memory care); further east, R1-E (Single-Family Residential) — single-family houses.  
  
West: R1-E (Single-Family Residential) — Single-family houses.
8. The proposed zoning, use, density, and conceptual development plan for the Premises are consistent and compatible with the zoning and uses that are adjacent to the Premises.
9. At its regularly scheduled meeting on November 6, 2014, the Town's Planning Board recommended that the Town Board approve the Proposal.
10. The size and shape of the Premises are suitable for the Project.
11. Public utility service and vehicular access are adequate for the Project.
12. The Code of the Town of Greece, New York, Chapter 211 (Zoning) (the "Zoning Ordinance") defines the term "senior citizen" to be a person who is 55 years of age or older (a "Senior Citizen" or "Senior Citizens"). According to data from the United States Census Bureau, the number of Senior Citizens in the Town is increasing, as is their

percentage of the Town's total population. Senior citizens comprise approximately 30 percent of the Town's population.

13. There is a wide range of housing and services that are wanted or needed by the Senior Citizen segment of the Town's population, from smaller single-family houses and lots for fully independent living, to apartments for fully independent living, to semi-independent living in facilities that provide varying levels of service and assistance, to skilled nursing care.
14. The Proposal and the Project are consistent with general and specific recommendations in the Town's 2001 Community Master Plan Update (the "Master Plan Update," completed September 18, 2001), including but not limited to:
  - a. The Master Plan Update (pp. IV-2, VI-2) recognized the growing need for a variety of housing for Senior Citizens, and recommended that such housing be permitted wherever the Town Board deemed it to be appropriate, to encourage a diverse style and type of housing to meet the needs of Senior Citizens. As a general guide, the Master Plan Update recommended that housing for Senior Citizens should be located near commercial areas, major travel routes, and community services. The Premises are located near such amenities.
  - b. The Master Plan Update (p. III-2) recommended that the Town provide for sufficient Senior Citizen housing that is affordable and above basic standards. The Project is housing specifically for Senior Citizens, and is well above basic standards.
  - c. The Master Plan Update (p. IV-19) noted that the Town wants its residents to regard the community as an attractive place to retire. This calls for activities that address the many types of retirement housing, such as smaller single-family houses, townhouses, *apartments* [emphasis added], and assisted/congregate living.
  - d. The Master Plan Update (p. IV-19) recommended that housing specifically for Senior Citizens be permitted in all planning districts, especially in Planning Districts #5 through #9; the Project is located in Planning District #5.
15. The Town Board wants to accommodate a variety of types of housing for the Town's Senior Citizens, so that they have an opportunity to remain residents of the Town as their housing needs change. The Town Board also wants to allow flexibility if new types of housing for Senior Citizens become available.
16. The Proposal and the Project meet the Town Board's goal of providing a flexible set of housing opportunities for Senior Citizens, in a way that does not have a significant adverse effect on surrounding neighbors.

17. At the request of the Town Board, the Applicant submitted an analysis of the market demand for the Project (the "Market Analysis"). The Market Analysis concluded that the market study area has sufficient demand for the type of market-rate apartments for Senior Citizens that the Project would offer, and that the majority of the units in the Project would be occupied within 36 months of their availability on the market.
18. In order to further the legislative intent and purposes of the RMS zoning district set forth in the Zoning Ordinance, the Applicant has offered and agreed to provide a restrictive covenant on the Premises, inuring to the benefit of the Town, which limits occupancy of the Project to Senior Citizens, in conformity with the requirements, restrictions, and allowances of the RMS zoning district.
19. In response to comments received at the Hearing, the Applicant has offered and agreed that no building or dwelling unit or portion thereof within 180 feet of the western and southern boundaries of the Premises will exceed one story in height, and in no case will any building on the Premises exceed two stories in height.
20. On February 19, 2015, in accordance with the State Environmental Quality Review Act (New York State Environmental Conservation Law, Article 8) and its implementing regulations (6 NYCRR Part 617, the "SEQR Regulations") (collectively, "SEQR"), the Town Board, as the lead agency for the coordinated environmental review of the Proposal and the Project, issued a Negative Declaration for the Proposal and the Project (the "SEQR Negative Declaration"). The SEQR Negative Declaration indicated that, to the maximum extent practicable, potential adverse environmental impacts revealed in the environmental review process will be avoided or minimized by the Applicant's voluntary incorporation of mitigation measures that were identified as practicable. The SEQR Negative Declaration is incorporated herein by reference as if fully set forth, as findings of the Town Board in its decision on the Proposal.

NOW, THEREFORE, be it

RESOLVED that, based on the aforementioned information, documentation, testimony, and findings, pursuant to the authority conferred by New York State Town Law, Article 16, and the Code of the Town of Greece, New York, Chapter 211 (Zoning) (the "Zoning Ordinance"), the Official Zoning Map of the Town of Greece, New York, hereby be and the same is amended to change the zoning classification of 51.7± acres from R1-44 (Single-Family Residential) to RMS (Multiple-Family Residential – Senior Citizen), relative to a portion of property located at 2451–2455 Latta Road, as more particularly identified in the description attached hereto, subject to the following conditions:

1. The Applicant shall submit a request to the Town of Greece Planning Board for subdivision and site plan approval in order to address the details of site development issues, including but not limited to: landscaping and buffering; lighting; parking; vehicular and pedestrian access for the Premises; on-site vehicular and pedestrian circulation; utilities; grading; storm water management; and architectural appearance.

2. As offered and agreed by the Applicant, no building or dwelling unit or portion thereof, within 180 feet of the western and southern boundaries of the Premises shall exceed one story in height, and in no case shall any building or portion thereof on the Premises exceed two stories in height.
3. In the event of any conflict among the oral or written descriptions of the Proposal and the Project, the site development plans for the Project, or the requirements or restrictions of this resolution, the Town Board, in its sole discretion and judgment and without hearing, shall determine the resolution of such conflict.
4. Wherever this resolution refers to a specific applicant, developer, or operator, it shall be construed to include successors and assigns.
5. Wherever this resolution refers to a specific public official or agency, it shall be construed to include designees, successors, and assigns.
6. Wherever this resolution refers to a specific law, ordinance, code, rule, or regulation, it shall be construed to include any succeeding or superseding authority.

ADOPTED: Ayes 5            Reilich, Barry, Granville, Conlon, Christodaro  
              Nays 0



## APPLICATION SUMMARY

**DATE:** March 2, 2026

**APPLICANT:**

Rochester Joint Schools Construction Board  
70 Carlson Road, Suite 200  
Rochester, NY 14610

**PROJECT SUMMARY:**

The Rochester Joint Schools Construction Board, a legal entity formed by State legislation, the City of Rochester and the Rochester City School District have requested that the Agency issue up to \$62,000,000 of its School Facility Revenue Refunding Bonds (Rochester Schools Modernization Project), Series 2026, for the purpose of refunding the School Facility Revenue Bonds (Rochester Schools Modernization Project), Series 2013 and School Facility Revenue Bonds (Rochester Schools Modernization Project), Series 2015. The Series 2013 Bonds and the Series 2015 Bonds were used to finance a portion of the "Phase I Modernization Project", which included campus and building improvements at approximately 12 schools within the district.

**PROJECT AMOUNT:**

Up to \$62,000,000

**PUBLIC HEARING DATE:**

March 29, 2026

**BOND RESOLUTION**  
*(Rochester Schools Modernization Project)*  
*OSC Code: 2602-26-007A*

A regular meeting of the County of Monroe Industrial Development Agency (the "Issuer"), was held at the Issuer's Offices, 50 West Main Street, Rochester, New York 14614, on March 24, 2026 at 12:00 p.m.

After the meeting had been duly called to order, the Chair announced that among the purposes of the meeting was to consider and take action on certain matters pertaining to the proposed issuance of the Issuer's School Facility Revenue Refunding Bonds (Rochester Schools Modernization Project), Series 2026, in one or more series, as part of a plan of financing, in an aggregate maximum principal amount not to exceed \$62,000,000.

RESOLUTION AUTHORIZING THE ISSUANCE, EXECUTION, SALE AND DELIVERY BY THE COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY OF ITS SCHOOL FACILITY REVENUE REFUNDING BONDS (ROCHESTER SCHOOLS MODERNIZATION PROJECT), SERIES 2026, IN ONE OR MORE SERIES, AS PART OF A PLAN OF FINANCING, IN AN AGGREGATE PRINCIPAL AMOUNT NOT TO EXCEED \$62,000,000, AND THE EXECUTION AND DELIVERY OF ALL DOCUMENTS AND INSTRUMENTS IN CONNECTION THEREWITH.

**WHEREAS**, the Issuer is authorized and empowered by Title I of Article 18-A of the General Municipal Law of the State of New York (the "State") and Chapter 55 of the Laws of 1972 of the State (the "Enabling Act"), together with a State legislation act known as "The City of Rochester and the Board of Education of the City School District of the City of Rochester School Facilities Modernization Program Act, 2007 NY Laws 416" (as amended by Chapter 533 of the Laws of 2014, Chapter 92 of the Laws of 2016, Chapter 614 of the Laws of 2021, Chapter 527 of the Laws of 2025, and as may be further amended from time to time, the "School Modernization Act" and, collectively with the Enabling Act, the "Acts") to promote, develop, encourage and assist in the acquiring, constructing, reconstructing, improving, maintaining, equipping and furnishing of industrial, civic, manufacturing, warehousing, pollution control, commercial, research and recreation facilities for the purpose of promoting, attracting and developing economically sound commerce and industry to advance the job opportunities, health, general prosperity and economic welfare of the people of the State, to improve their prosperity and standard of living, and to prevent unemployment and economic deterioration; and

**WHEREAS**, the Acts authorize the Issuer to issue its bonds for the purpose of carrying out any of its corporate purposes and, as security for the payment of the principal and redemption price of and interest on any such bonds so issued and any agreements made in connection therewith, to pledge the revenues and receipts from the lease or sale thereof to secure the payment of such bonds and interest thereon; and

**WHEREAS**, under the School Modernization Act, the Rochester Joint Schools

Construction Board, a legal entity authorized and formed by the School Modernization Act, its successors or designees (collectively, the "RJSCB") has certain enumerated powers to act as agent for the Rochester City School District (the "District"), the City of Rochester (the "City"), or both; and

**WHEREAS**, pursuant to the School Modernization Act and a Cooperative Agreement, by and among the District, the RJSCB and the City, dated February 22, 2010, as amended on August 4, 2016, the RJSCB has developed a comprehensive school facilities modernization plan; and

**WHEREAS**, the Issuer, at the request of the RJSCB and the District, previously issued its School Facility Revenue Bonds (Rochester Schools Modernization Project), Series 2013 (the "Series 2013 Bonds") on behalf of the City, the District and the RJSCB, pursuant to an Amended and Restated Indenture of Trust, dated as of June 1, 2013 and the First Supplemental Indenture of Trust, dated as of June 1, 2013, each by and between the Issuer and U.S. Bank Trust Company, National Association, as successor to U.S. Bank Trust Company National Association, as successor trustee to Deutsche Bank Trust Company Americas (the "Trustee"); and

**WHEREAS**, the Issuer previously issued its School Facility Revenue Bonds (Rochester Schools Modernization Project), Series 2015 (the "Series 2015 Bonds"; and, together with the Series 2013 Bonds, the "Refunded Bonds") on behalf of the City, the District and the RJSCB, pursuant to an Amended and Restated Indenture of Trust, dated as of February 1, 2015 (the "Amended and Restated Indenture") and the Second Supplemental Indenture of Trust, dated as of February 1, 2015, each by and between the Issuer and the Trustee; and

**WHEREAS**, the proceeds of the Refunded Bonds were used to finance: (1) a portion of the cost of campus and building improvements at twelve (12) schools within the District, consisting of alterations, reconstruction and reconfiguration of existing building spaces, interior and exterior rehabilitation including, but not limited to, HVAC, plumbing and electrical improvements, replacement doors, windows and roofs and various site work upgrades including, but not limited to, additional parking, sidewalks, curbs, bus loops, fencing, recreation/playground equipment and outdoor lighting; and (2) a portion of the cost of a district-wide technology program; and (3) a portion of the costs of issuing the Rochester City School Bonds and capitalized interest, if any. All of the facilities financed with the bond proceeds are owned and operated by the Rochester City School District and/or the City of Rochester, New York, are located in the City of Rochester, New York and are more particularly identified as:

- A. Thomas Jefferson High School, 184 Bloss Street;
- B. Franklin Educational Campus, 950 Norton Street;
- C. East High School, 1801 East Main Street;
- D. Edison Educational Campus, 655 Colfax Street;
- E. Charlotte High School, 4115 Lake Avenue, plus two additional adjacent parcels for outdoor recreational purposes at 111 Atwell Street and 125 Atwell Street;

F. Monroe High School, 164 Alexander Street;

G. John Williams High School (School #5), 555 Plymouth Avenue North, plus 16 additional parcels for outdoor recreational purposes located at: 130, 134-136 and 142-146 Jay Street; 7, 9, 11, 13, 15, 17, 19, 21, 23, 25, 27, 29 and 33 Saratoga Avenue;

H. James P.B. Duffy High School (School #12), 999 South Avenue;

I. Enrico Fermi High School (School #17), 156 Orchard Street, plus a vacant parcel located at: 483 Jay Street; a vacant house located at 471-475 Jay Street; and the following parcels for outdoor recreational purposes at: 130, 120 and 124-126 Orchard Street, 210, 206, 200-204, 190-194, 252-254 and 250 Campbell Street; and 177 and 183 Saxton Street;

J. Henry Hudson High School (School #28), 450 Humboldt Street, plus the adjoining parcel for outdoor recreational purposes located at 1019-1037 Atlantic Avenue;

K. Helen Barrett Montgomery High School (School #50), 301 Seneca Avenue; and

L. World of Inquiry High School (School #58), 200 University Avenue, plus 3 additional parcels used for parking located at 214, 220 and 226 University Avenue.

**WHEREAS**, the City and the District have leased certain facilities (the "Ground Lease Facilities") to the Issuer pursuant to a Ground Lease, as amended and restated as of May 1, 2020 (the "Ground Lease"); and

**WHEREAS**, the Issuer subleased the Ground Lease Facilities back to the City and the District pursuant to a Sublease Agreement, as amended and restated as of May 1, 2020 (the "Sublease Agreement"); and

**WHEREAS**, the District entered into a State Aid Trust Agreement, dated as of June 1, 2012 (and as last amended and restated as of August 1, 2017, the "State Aid Trust Agreement"), with Deutsche Bank Trust Company Americas (U.S. Bank Trust Company, National Association, as successor depository bank, the "Depository Bank"), the Trustee and the City, to provide for, among other things, the payment of all State Aid Revenues (as defined therein) into the State Aid Depository Fund (also as defined therein) maintained with the Depository Bank for periodic transfer to the Bond Fund for payment of the Series 2012 Bonds (as defined in the Amended and Restated Indenture) and any Additional Bonds (as defined in the Amended and Restated Indenture) issued under the Amended and Restated Indenture or any Supplemental Indenture (as defined in the Amended and Restated Indenture), and the balance to the General Fund (as defined in the State Aid Trust Agreement); and

**WHEREAS**, the Issuer and the Trustee are authorized under Section 11.2 of the Amended and Restated Indenture, to make amend or supplement thereto, subject to the terms and provisions contained therein, to provide for the issuance of Additional Bonds; and

**WHEREAS**, the Series 2013 Bonds maturing on or after May 1, 2026 are now outstanding in the aggregate principal amount of \$38,265,000 and the Series 2015 Bonds

maturing on or after May 1, 2026 are now outstanding in the aggregate principal amount of \$24,140,000; and

**WHEREAS**, at the request of the RJSCB, the District and the City, the Issuer wishes to now authorize the issuance of its School Facility Revenue Refunding Bonds (Rochester Schools Modernization Project), Series 2026 (the "Series 2026 Bonds"), for the purpose of (i) refunding all or a portion of the Refunded Bonds and (ii) financing the costs of issuance of the Series 2026 Bonds (collectively, the "Series 2026 Project"), pursuant to a resolution of the Issuer, Indenture and the Sixth Supplemental Indenture of Trust (the "Sixth Supplemental Indenture"; and, together with the Amended and Restated Indenture, the "Indenture"), by and between the Issuer and the Trustee; and

**WHEREAS**, in accordance with the Acts, a public hearing on the issuance of the Series 2026 Bonds was duly held on March 19, 2026, at the Issuer's Offices located at 50 West Main Street, Rochester, New York 14614, after publication in the *Democrat and Chronicle* on March 9, 2026 of a notice of such hearing; and

**WHEREAS**, such State Aid Revenues deposited to the Bond Fund shall be credited against Sublease Payments otherwise payable by the District under the Sublease Agreement; and

**WHEREAS**, the Series 2026 Bonds will be marketed pursuant to a Preliminary Official Statement and an Official Statement containing certain information relating to the Series 2026 Bonds, the Issuer, the District, the City and the RJSCB, and will be sold pursuant to a contract of purchase; and

**WHEREAS**, the respective counsels to the Issuer, the City, the District, the RJSCB, Wells Fargo Bank, National Association, as representative of the Underwriters (the "Underwriter"), the Depository Bank, and the Trustee, have reviewed the following documents relating to the issuance of the Series 2026 Bonds (collectively, the "Transaction Documents"):

1. Ground Lease between the Issuer, the District and the City;
2. Amended and Restated Indenture between the Issuer and the Trustee;
3. Sixth Supplemental Indenture between the Issuer and the Trustee;
4. Sublease Agreement between the Issuer, as lessor, and the District and the City, as lessees;
5. State Aid Trust Agreement between the District, the City, the Depository Bank, and the Trustee;
6. Preliminary Official Statement and an Official Statement with respect to the offering of the Series 2026 Bonds;
7. Purchase Contract between the Underwriter, the Issuer and the District; and

8. The Refunding Escrow Trust Agreement relating to the Refunded Bonds, by and among the Issuer, the District and the Trustee, to be on or about dated June 1, 2026.

**WHEREAS**, the RJSCB has adopted a resolution at its February 10, 2026 meeting authorizing the issuance by the Issuer of the Series 2026 Bonds and an acknowledgement of the execution and delivery of the Transaction Documents as defined herein; and

**WHEREAS**, the District has adopted a resolution at its March 10, 2026 meeting authorizing the issuance by the Issuer of the Series 2026 Bonds and the execution and delivery of the Transaction Documents as defined herein; and

**WHEREAS**, the City is expected to adopt a resolution at its May 19, 2026 meeting authorizing the issuance by the Issuer of the Series 2026 Bonds and the execution and delivery of the Transaction Documents as defined herein.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY AS FOLLOWS:

Section 1. The Issuer hereby finds and determines:

(a) By virtue of the Acts, the Issuer has been vested with all powers necessary and convenient to carry out and effectuate the purposes and provisions of the Acts and to exercise all powers granted to it under the Acts; and

(b) The Series 2026 Project will promote and maintain permanent private sector jobs, health, general prosperity and economic welfare of the citizens of the State and improve their standard of living and will increase the overall number of permanent private sector jobs in the State and thereby serve the public purposes of the Acts; and

(c) The Series 2026 Project and the operations conducted therein will not cause or result in the violation of the health, labor or other laws of the United States of America, the State of New York, or Monroe County, New York; and

(d) It is desirable and in the public interest for the Issuer to issue and sell the Series 2026 Bonds upon the terms and conditions as are hereafter set forth in the Indenture for the purpose of assisting in financing the Series 2026 Project; and

(e) The public hearing held by the Issuer on March 19, 2026, concerning the issuance of the Series 2026 Bonds was duly held in accordance with the requirements of the Acts, including but not limited to the giving of public notice of the hearing a reasonable time before the hearing and affording a reasonable opportunity for persons with differing views on the issuance of the bonds to be heard; and

(f) All documents to be executed by the Issuer are reasonably necessary to provide the security described herein for the Series 2026 Bonds.

Section 2. In consequence of the foregoing, the Issuer hereby determines to: (i) issue

the Series 2026 Bonds pursuant to the terms of the Indenture, (ii) provide proceeds of the Series 2026 Bonds to refund the Refunded Bonds, (iii) make payments pursuant to the Sublease Agreement which shall be sufficient to pay the principal of, interest on, and all other amounts payable with respect to, the Series 2026 Bonds, (iv) secure the Series 2026 Bonds by assigning to the Trustee certain of the Issuer's rights and remedies under the Sublease Agreement, (v) execute the Bond Purchase Agreement, (vi) execute a certain Tax Certificate, to be dated the date of issuance and delivery of the Series 2026 Bonds (the "Tax Certificate"), pursuant to which the Issuer and the District make certain representations and covenants to ensure the continued tax-exempt status of the Series 2026 Bonds, (vii) execute and deliver any documents necessary, incidental or convenient to the sale and issuance of the Series 2026 Bonds; (viii) authorize publication and distribution of a preliminary official statement and a final official statement relating to the issuance and initial sale of the Series 2026 Bonds (collectively, the "Official Statement"); and (ix) execute an Internal Revenue Service Form 8038-G (the "Information Return") in connection with the Series 2026 Bonds.

Section 3. The Executive Director, Deputy Director, Chairman or Vice Chairman of the Issuer are hereby authorized, on behalf of the Issuer and upon the advice of Counsel to the Issuer and Bond Counsel, to negotiate, approve, execute and deliver the Series 2026 Bonds, the Transaction Documents, the Tax Certificate, the Refunding Escrow Trust Agreement, and any documents necessary, incidental or convenient to the sale and issuance of the Series 2026 Bonds (collectively, the "Financing Documents").

Section 4. The Executive Director, Deputy Director, Chairman or Vice Chairman of the Issuer are hereby authorized, on behalf of the Issuer and upon the advice of Counsel to the Issuer and Bond Counsel, to approve and deliver the Official Statement and the distribution thereof is hereby authorized.

Section 5. The Executive Director, Deputy Director, Chairman or Vice Chairman of the Issuer are hereby authorized, on behalf of the Issuer and upon the advice of Counsel to the Issuer and Bond Counsel, to approve and execute the Information Return and to file the same with the Internal Revenue Service.

Section 6. The Issuer is hereby authorized to issue, execute, sell and deliver to the Underwriter the Series 2026 Bonds in the aggregate principal amount not to exceed \$62,000,000, pursuant to the Acts, and in accordance with the Indenture and the Bond Purchase Agreement; *provided, that:*

(a) The Series 2026 Bonds authorized to be issued, executed, sold and delivered pursuant to this Section: (i) shall be issued, executed and delivered at such time as the Executive Director, Deputy Director, Chairman or Vice Chairman of the Issuer shall determine, (ii) shall be in such aggregate principal amount, not to exceed \$62,000,000, as is hereinafter approved by the Executive Director, Deputy Director, Chairman or Vice Chairman of the Issuer, (iii) shall bear interest at such rates as are approved by the Executive Director, Deputy Director, Chairman or Vice Chairman of the Issuer and are hereafter set forth in the Series 2026 Bonds and the Indenture and be issued in such manner and on such conditions as are approved by the Executive Director, Deputy Director, Chairman or Vice Chairman of the Issuer and are hereafter

set forth in the Series 2026 Bonds and the Indenture; and

(b) The Series 2026 Bonds shall be issued solely for the purpose of (i) refunding the Refunded Bonds and (ii) financing the costs of issuance of the Series 2026 Bonds; and

(c) The Series 2026 Bonds and the interest thereon are not and shall never be a debt of the State of New York, the County of Monroe, New York or the City of Rochester, New York, and neither the State of New York, the County of Monroe, New York nor the City of Rochester, New York, shall be liable thereon; and

(d) The Series 2026 Bonds, together with interest payable thereon, shall be special obligations of the Issuer payable solely out of the payments, revenues and receipts derived from or in connection with moneys received under the Sublease Agreement or from the enforcement of the security provided by the Indenture.

Section 7. (a) The Executive Director, Deputy Director, Chairman or Vice Chairman of the Issuer is hereby authorized, on behalf of the Issuer and upon the advice of Counsel to the Issuer and Bond Counsel, to execute and deliver the Financing Documents, the Official Statement and the Information Return, together with all related documents all in substantially the forms as are approved by the Executive Director, Deputy Director, Chairman or Vice Chairman of the Issuer upon the advice of Counsel to the Issuer and Bond Counsel, and the Secretary or any Assistant Secretary of the Issuer (or Counsel to the Issuer) is hereby authorized to affix the seal of the Issuer thereto where appropriate and to attest the same. The execution of the Financing Documents, the Official Statement, the Information Return and such related documents by the Executive Director, Deputy Director, Chairman or Vice Chairman shall constitute conclusive evidence of such approval.

(b) Each of the Executive Director, Deputy Director, Chairman or Vice Chairman is further hereby authorized, on behalf of the Issuer, to designate such additional persons to act on behalf of the Issuer in connection with this Resolution.

Section 8. The officers, employees, and agents of the Issuer are hereby authorized and directed for and in the name and or behalf of the Issuer to do all acts and things required or provided by the provisions of the Financing Documents, and to execute and deliver all such additional certificates, instruments and documents, including the Financing Documents, the Official Statement and the Information Return, to determine and to do all such further acts and things as may be necessary or in the opinion of the officer, employee, or agent acting, desirable and proper to effect the purposes of the foregoing resolution and to cause compliance by the Issuer with all of the terms, covenants, and provisions of the Financing Documents binding upon the Issuer.

Section 9. It is hereby found and determined that all formal actions of the Issuer concerning and relating to the adoption of this resolution were adopted in an open meeting of the Issuer and that all deliberations of the Issuer and of any of its committees that resulted in such formal action were in meetings open to the public, in compliance with all legal requirements.

Section 10. Due to the complex nature of this transaction, the Issuer hereby authorizes its Executive Director, Deputy Director, Chairman or Vice Chairman to approve, execute and deliver on behalf of the Issuer, such further agreements, documents and certificates as the Issuer may be advised by Bond Counsel or Counsel to the Issuer to be necessary or desirable to effectuate the foregoing and the sale and issuance of the Series 2026 Bonds, such approval to be conclusively evidenced by the execution of any such agreements, documents or certificates by the Executive Director, Deputy Director, Chairman or Vice Chairman of the Issuer.

Section 11. Counsel to the Issuer and Bond Counsel are hereby authorized to work with counsel to the RJSCB and others to prepare for submission to the Issuer, all documents necessary to effect the authorization, issuance and sale of the Series 2026 Bonds and reimbursement of the cost of all such work prior to the date hereof is hereby authorized to the extent permitted by the Code.

Section 12. This resolution shall take effect immediately and the Series 2026 Bonds are hereby ordered to be issued in accordance with this resolution.

*[Remainder of Page Intentionally Left Blank]*

The question of the adoption of the foregoing Resolution was duly put to vote on roll call, which resulted as follows:

	<i><u>Yea</u></i>	<i><u>Nay</u></i>	<i><u>Absent</u></i>	<i><u>Abstain</u></i>
Lisa Bolzner				
Rhett King				
Norman Jones				
Raymond A. Ryerse Jr.				
Brian Hickey				
Miguel Velázquez				
Truman Tolefree				

The Resolutions were thereupon duly adopted.

STATE OF NEW YORK     )  
  ) ss.:  
COUNTY OF MONROE     )

I, the undersigned Executive Director of the County of Monroe Industrial Development Agency, DO HEREBY CERTIFY:

That I have compared the annexed extract of the minutes of the meeting of the County of Monroe Industrial Development Agency (the "Issuer"), including the resolution contained therein, held on the 24<sup>th</sup> day of March, 2026, with the original thereof on file in my office, and that the same is a true and correct copy of the proceedings of the Issuer and of such resolution set forth therein and of the whole of said original insofar as the same relates to the subject in matters therein referred to.

That the Financing Documents and the Series 2026 Bonds contained in the transcript of proceedings are each in substantially the forms presented to and approved at said meeting or as duly approved hereunder.

I FURTHER CERTIFY that public notice of the time and place of said meeting was duly given to the public and the news media in accordance with the New York Open Meetings Law, constituting Chapter 511 of the Laws of 1976 of the State of New York, that all members of said Issuer had due notice of said meeting and that the meeting was in all respects duly held.

I FURTHER CERTIFY that there was a quorum of the members of the Issuer present throughout said meeting.

I FURTHER CERTIFY that as of the date hereof, the attached resolution is in full force and effect and has not been amended, repealed or modified.

IN WITNESS WHEREOF, I have hereunto set my hand as of the 24<sup>th</sup> day of March, 2026.

\_\_\_\_\_  
Ana J. Liss, Executive Director



## APPLICATION FOR ASSISTANCE

Each applicant seeking assistance must complete this application and provide required supplemental forms/documentation.

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.monroecountybusiness.org/application](http://www.monroecountybusiness.org/application).

Please send completed application via email to [EconomicDevelopment@monroecounty.gov](mailto:EconomicDevelopment@monroecounty.gov). A non-refundable application fee of \$350.00 is required. Please see page 12 for additional information on costs and fees.

### I. APPLICANT

#### A. Applicant Information

Name: Rochester Joint Schools Construction Board  
 Address: 70 Carlson Road, Suite 200  
 City/State/Zip: Rochester, NY 14610  
 Tax Id No.: [REDACTED]  
 Contact Name: Tom Richards  
 Title: Board Chairman  
 Telephone: [REDACTED]  
 E-Mail: [REDACTED]

#### B. Applicant's Legal Counsel

Name: Edward Hourihan  
 Firm: Bond Schoeneck & King  
 Address: 350 Linden Oaks, 3rd Floor  
 City/State/Zip: Rochester, NY 14625  
 Telephone: [REDACTED]  
 Email: [REDACTED]

#### C. Owners of Applicant Company (must total 100%). If an LLC, LP or similar, all members/partners must be listed

Name	%	Corporate Title
<u>City of Rochester, New York</u>	<u>50</u>	<u>N/A</u>
<u>Rochester City School District</u>	<u>50</u>	<u>N/A</u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>

D. Is the business applying for assistance certified as an MWBE or service-disabled veterans' agency?  Yes  No

## II. PROJECT

### A. Address of proposed project facility

Address: Multiple Rochester City School Bldgs

Tax Map Parcel Number: \_\_\_\_\_

City/Town/Village: Rochester

School District: Rochester City School District

Zip: \_\_\_\_\_

Current Legal Owner of Property:

City of Rochester

### B. Benefits Requested (Check all that apply)

- Sales Tax Exemption
- Mortgage Recording Tax Exemption
- Real Property Tax Abatement
- Industrial Revenue Bond Financing

### C. Description of project (check all that apply)

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

### D. Proposed User(s)/Tenant(s) of the Facility

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

Are the user and owner related entities?  Yes  No

Company Name: Rochester City School District

Address: 131 West Broad Street

City/State/Zip: Rochester, NY 14614

Tax ID No: 16-6003010

Contact Name: Dr. Eric Jay Rosser

Title: Superintendent of Schools

Telephone: (585) 262-8100

Email: [REDACTED]

% of facility to be occupied by user/tenant 100%

### E. Owners of User/Tenant Company (must total 100%)

If an LLC, LP or similar, all members/partners must be listed

Name	%	Corporate Title
<u>City of Rochester</u>	<u>50</u>	<u>N/A</u>
<u>Rochester City School District</u>	<u>50</u>	<u>N/A</u>
_____	_____	_____
_____	_____	_____

### F. Project Timeline

Proposed Date of Acquisition: N/A

Proposed Commencement Date of Construction: N/A

Anticipated Completion Date: N/A

### G. Contractor(s)

N/A

## **II.PROJECT (cont'd)**

### **H. DESCRIPTION OF THE PROJECT AND BACKGROUND ON USER(S) OF THE FACILITY**

611110  
NAICS Code: \_\_\_\_\_

The proposed project involves issuing School Facility Revenue Refunding Bonds with two primary objectives: (1) to currently refund COMIDA's outstanding City School District of the City of Rochester, Series 2013 and 2015 Bonds, and (2) to cover the costs associated with issuing these bonds.

The City School District of the City of Rochester (RCSD) has shown a consistent dedication over the past twenty years to maintaining its school facilities. Despite this commitment, the RCSD has encountered challenges due to borrowing limitations and restricted capacity to take on additional debt. While the existing buildings have been maintained to safe standards, many are now in need of significant updates to provide students with modern learning environments comparable to those in neighboring suburban districts.

The RCSD currently operates fifty school buildings, consisting of thirty-seven elementary schools and thirteen secondary schools. Nearly half of these buildings are more than seventy-five years old. Given the age and quantity of the facilities, there is an ongoing need for repairs and upgrades. Although no RCSD buildings are considered hazardous, continuous focus on long-term maintenance remains essential due to the nature and usage of these facilities.

Beyond general maintenance, it is critical for the RCSD to meet the evolving instructional demands of its educational programs. These requirements include the maintenance of low class sizes, provision of Pre-K classrooms, creation of computer and technology labs, expansion of Special Education spaces, and the inclusion of areas for school-based health centers along with Student and Family Support Centers. Implementing these improvements supports the delivery of high-quality instruction and enhances the overall learning environment for students.

Established by New York State Legislation in 2007 (Enabling Legislation), the Rochester Schools Modernization Program (RSMP) was designed to give the City of Rochester and the RCSD greater flexibility in addressing the needs of their students through alternative financing for multi-phase, multi-year projects. The RSMP encompasses several phases, each authorizing significant investments in school infrastructure:

- Phase I: Authorized \$325 million, with \$239 million allocated for "hard" construction costs and \$86 million for design, management, financing, and other "soft" program expenses.
- Phase II: Authorized \$435 million, including \$312 million for "hard" construction expenses and \$123 million for design, management, technology implementation, financing, and other "soft" costs.
- Phase III: Currently underway, this phase authorized \$600 million, allocating \$442 million to "hard" construction and \$158 million to design management, financing, and other "soft" program expenses.
- Phase IV: Planned for the future, this phase is expected to cost \$825 million and extend over a ten-year period.

The Enabling Legislation also established the Rochester Joint Schools Construction Board (RJSCB), designating it as the agent responsible for managing RSMP projects on behalf of the City and the District.

## **II.PROJECT (cont'd)**

- I. **Would the project be undertaken without financial assistance from the Agency?**  Yes  No

Please explain why financial assistance is necessary.

The Series 2013 and 2015 Bonds that are being targeted for refunding were issued by COMIDA and, as such, COMIDA's assistance is necessary to exercise the call option on the bonds to extract savings for the benefit of the City and the RCSD pursuant to the authorizing legislation signed by the Governor on November 21, 2025.

- J. **Are other facilities or related companies located within New York State?**

Yes  No

Location:

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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 the Agency's Financial Assistance is required to prevent the Project from relocating out of the State, or is reasonably necessary to preserve the Applicant or User's competitive position in its respective industry:

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- K. **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).

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:

- Applicant 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 N/A.

**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 N/A.

**ENHANCED JOBSPLUS**

Requirements:

- A minimum \$15 million investment **AND**
- A minimum of 100 new jobs

**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 N/A.

**SHELTER RENT**

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 equipment 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. \$ \_\_\_\_\_
- f. Manufacturing Equipment f. \$ \_\_\_\_\_
- g. Equipment Furniture and Fixtures g. \$ \_\_\_\_\_
- h. Land and/or Building Purchase h. \$ \_\_\_\_\_
- i. Soft Costs (Legal, Architect, Engineering) i. \$ \_\_\_\_\_
- Other (specify) j. Refunding Escrow j. \$ 51,480,645.00
- k. Costs of Issuance k. \$ 720,972.50
- l. Contingency l. \$ 5,920.67
- m. \_\_\_\_\_ m. \$ \_\_\_\_\_

**Total Project Costs (must equal Total Sources) \$ \_\_\_\_\_**

B. Sources of Funds for Project Costs:

- a. Tax-Exempt Industrial Revenue Bond a. \$ 52,207,539.55
- b. Taxable Industrial Revenue Bond b. \$ \_\_\_\_\_
- c. Bank Financing c. \$ \_\_\_\_\_
- d. TOTAL Public Sources d. \$ 52,207,539.55

Identify below each state and federal grant/credit totaling the amount for d.)

\_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_

e. Equity e. \$ \_\_\_\_\_  
 TOTAL SOURCES \$ 52,207,539  
 (must equal Total Project Costs)

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

Yes  No

If yes, please specify bank, underwriter, etc.

Wells Fargo Bank, N.A.  
 \_\_\_\_\_  
 \_\_\_\_\_

**V. COMPLETE FOR EACH USER/TENANT THAT IS SEEKING SALES TAX EXEMPTIONS USER(S)/TENANT(S) PROJECT COSTS**

Use additional sheets as necessary

Company Name \_\_\_\_\_

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. \$ \_\_\_\_\_
- d. Manufacturing Equipment d. \$ \_\_\_\_\_
- e. Furniture and Fixtures e. \$ \_\_\_\_\_
- Other (specify): f. \_\_\_\_\_ f. \$ \_\_\_\_\_
- g. \_\_\_\_\_ g. \$ \_\_\_\_\_
- h. \_\_\_\_\_ h. \$ \_\_\_\_\_
- i. \_\_\_\_\_ i. \$ \_\_\_\_\_

**Total Project Costs \$ \_\_\_\_\_**

**VII. PROJECTED EMPLOYMENT**

Complete for each Applicant or User/Tenant

**Company Name:** Rochester City School District

**Applicant:**  **or** **User/Tenant:**

Applicant/Tenant creating jobs must submit most recent NYS-45 or equivalent.

	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 <b>RETAINED</b>	IF FINANCIAL ASSISTANCE IS GRANTED – project the number of FTE and PTE jobs to be <b>CREATED</b> upon <b>THREE</b> 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 <b>THREE</b> Years after Project Completion **
Full time (FTE)	5329			
Part Time (PTE)	43			
<b>Total</b>	<b>5350.5</b>	<b>0</b>	<b>0</b>	<b>0</b>

\*\* 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.

[Remainder of this Page Intentionally Left Blank]

## 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** \_\_\_\_\_

**Applicant:**  **and/or User/Tenant:**

The County of Monroe Industrial Development Agency (IDA) was established for the purpose of creating employment opportunities for, and to promote the general prosperity and economic welfare of the residents of Monroe County. The IDA offers economic incentives and benefits to qualified applicants who wish to locate or expand their businesses or facilities in Monroe County. When the IDA approves a project, it enters into agreements to extend these incentives and benefits to the applicant.

Construction jobs are vital to the overall employment opportunities and economic growth in Monroe County. The IDA believes that companies benefiting from its incentive programs should employ local laborers, mechanics, craft persons, journey workers, equipment operators, truck drivers and apprentices ("construction workers"), during the construction phase of projects.

\_\_\_\_\_ **100% Local Labor**

Applicants receiving IDA benefits **must** ensure that the it and/or its contractor/developer hire **100% of its construction workers from the local labor market.**

\_\_\_\_\_ **Local Labor Market**

For the purpose of this policy, the local labor market is defined as construction workers residing in the following counties in New York State: Monroe, Genesee, Livingston, Orleans, Ontario, Seneca, Steuben, Wayne, Wyoming and Yates.

\_\_\_\_\_ **Bid Processing**

Local participation in qualified projects receiving IDA economic incentives and benefits is vital to the economic growth of Monroe County. As such, all applicants/contractors/developers of a qualified project with a minimum \$5,000,000 investment must place any and all invitations to bid in the Builders Exchange of Rochester Plan Room (<https://robex.com/planroom/>) two weeks before the bids are due.

\_\_\_\_\_ **Monitoring**

A third-party auditing firm ("Project Monitor") will be engaged to monitor construction work commencing on the date benefits are granted by resolution of the IDA Board.

Once approved for IDA benefits, all applicants will be required to provide to the Project Monitor and the Exemption Processor (as hereinafter defined) the following information:

1. Contact information for the applicant's representative who will be responsible and accountable for providing information about the bidding and awarding of construction contracts relative to the applicant's project; and
2. Description of the nature of construction jobs created by the project, including in as much detail as possible, the number, type and duration of construction positions.

All Monroe County IDA projects are subject to local monitoring by the IDA and the Project Monitor. Proof of residency or copy of drivers' license shall be checked by the Project Monitor during the Project Monitor's periodic inspection of the project.

The Project Monitor shall issue a report to the IDA staff immediately when an applicant or applicant's contractor is not in compliance with this labor policy. IDA staff shall advise the IDA Board of non-compliance by email or at the next scheduled meeting. If a violation of policy has occurred, the Project Monitor shall notify the applicant and contractor of such non-compliance and give applicant a warning of violation and 72 hours in which to correct such violation. Upon evidence of continued non-compliance or additional violations, the IDA and/or the Project Monitor shall notify the applicant that the project is in violation of the Monroe County IDA Labor Policy and is subject to IDA Board action which may result in the revocation, termination and/or recapture of any or all benefits conferred by the IDA.

**Signage**

The applicant/contractor/developer of an IDA approved project shall be required to maintain a sign, provided by the Project Monitor, on the project site at all times during construction. This sign shall be located in an area that is accessible to onsite workers and visitors, which should be clear and legible.

**Exemption Process**

In some instances, use of 100% local labor may not be possible for any of the following reasons:

- Warranty issues related to installation of specialized equipment whereby the manufacturer requires installation by only approved installers (a copy of the equipment warranty confirming the use of specific installers must be provided). The granting of an exemption for the use of non-local labor on warranty related grounds is expressly conditioned on either (i) said non-local sub-contractors being enrolled in a New York State certified apprenticeship program (proof of such enrollment shall be provided to the IDA upon request) or (ii) the hiring of an apprentice/apprentices or local construction laborer(s) to assist in the installation.
- Specialized construction is required and no local contractors or local construction workers have the required skills, certifications or training to perform the work (proof of communication with local contractors, or details of the specialized construction must be provided);
- Significant cost differentials in bids whereby use of local labor significantly increases the cost of the project. Three (3) bids are required and a cost differential of 25% is deemed significant. Where there is a significant cost differential, that if the local labor contractor agrees to reduce the bid to the average of the two bids, no waiver will be granted. However, if the average is still 25% or more, a waiver will be granted (copies of all bids/proposals received, including pricing, must be provided to confirm cost differential).
- No local labor available for the project (if local bids were solicited with no response, please provide a copy of the bid, explain how it was advertised, and list who the bids were requested from).

**The request to secure an exemption for the use of non-local labor must be received from the applicant on the exemption form provided by the IDA or the 3rd party exemption monitor (the "Exemption Processor") and received by the Exemption Process forty-five (45) days in advance of work commencing.** The request will be reviewed by the Exemption Processor and forwarded to the IDA, at which time the IDA's Executive Director shall have the authority to approve or disapprove the exemption. The Exemption Processor shall report each authorized exemption to the Board of Directors at its monthly meeting.

**The applicant has read the Labor Policy and agrees to adhere to it without changes and shall require its construction manager, general contractor and sub-contractors who are not exempt to acknowledge the same.**

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.

Thomas Richards

(APPLICANT COMPANY)

(TENANT COMPANY)

*Tom Richards*

Tom Richards (Jan 20, 2026 15:49:49 EST)

\_\_\_\_\_  
Signature, Title, Date

\_\_\_\_\_  
Signature, Title, Date

## IX. FEES

Transaction Type	Fees
Real Property Tax Abatement (PILOT Agreement) including Sales Tax Exemption* and/or partial Mortgage Recording Tax Exemption.	<b>Application Fee:</b> Non-refundable \$350.00 <b>IDA Fee:</b> 0.75% of the total project cost <b>Legal Fee:</b> 33% of the IDA fee. Minimum fee of \$4,000.
Sales Tax Exemption* and/or partial Mortgage Recording Tax Exemption	<b>Application Fee:</b> Non-refundable \$350.00 <b>IDA Fee:</b> 0.50% of the total project cost <b>Legal Fee:</b> 33% of the IDA fee. Minimum fee of \$4,000 if transaction includes mortgage recording tax exemption. Minimum fee of \$750 if transaction is sales tax exemption only.
Small Business Sales Tax Exemption (Non-retail projects with total project costs under \$500,000)	<b>Application Fee:</b> Non-refundable \$350.00 <b>IDA Fee:</b> Flat fee of \$750 (\$500 for certified M/WBE or certified service disabled Veterans) <b>Legal Fee:</b> Flat fee of \$750
Bond: Taxable or Tax-Exempt Including any/all of the following: 1. PILOT Agreement 2. Sales Tax Exemption 3. Partial Mortgage Recording Tax Exemption	<b>Application Fee:</b> Non-refundable \$350.00 <b>IDA Fee:</b> 1.25% of the total project cost <b>Legal Fee:</b> 33% of the IDA fee. Designated Bond Counsel fee is based on the complexity and amount of the transaction.
Bond: Taxable or Tax-Exempt	<b>Application Fee:</b> Non-refundable \$350.00 <b>IDA Fee:</b> 1.00% of the total project cost <b>Legal Fee:</b> 33% of the IDA fee. Designated Bond Counsel fee is based on the complexity and amount of the transaction.

\*If the sales tax benefits are required prior to closing, a non-refundable twenty-five percent (25%) of the IDA fee and Legal fees are payable at that time. This amount will be applied towards the IDA fee and Legal fee.

Thomas Richards

(APPLICANT COMPANY)

*Tom Richards*

Tom Richards (Jan 20, 2026 15:49:49 EST)

(TENANT COMPANY)

Signature \_\_\_\_\_, Title \_\_\_\_\_ Date \_\_\_\_\_

Signature \_\_\_\_\_, Title \_\_\_\_\_ Date \_\_\_\_\_

## 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 have ownership 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. 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 employees of the Agency has an interest, whether direct or indirect, in any transaction contemplated by this Application, except as herein described: \_\_\_\_\_
- D. 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.
- E. 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.
- F. 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.
- G. 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.
- H. Pay Equity: The Applicant and/or user/tenant officer certifies on behalf of the company and/or user/tenant (the Applicant) has not been the subject of an adverse finding under the equal pay laws within the previous five years, has disclosed any pending equal pay claims against the company at time of application, and shall disclose to COMIDA any pending claims or adverse findings under the equal pay laws during the term of COMIDA financial assistance agreement.
- I. Applicant hereby releases the COMIDA ("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

Thomas Richards

Tom Richards  
Tom Richards (Jan 20, 2026 15:49:49 EST)

Signature, Title, Date

### TENANT COMPANY

Signature, Title, Date

Corporate &  
Investment Banking

WELLS  
FARGO

Rochester Joint Schools  
Construction Board

Working Group Call

March 11, 2026

# Important Information & Disclaimer

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## **Important Information & Disclaimer**

This document and any other materials accompanying this document (collectively, the “Materials”) are provided for general informational purposes only. By accepting any Materials, the recipient acknowledges and agrees to the matters set forth below.

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**CIB, as potential underwriter or placement agent (together with any of its affiliates as context may require, “we”, or “Wells Fargo”) is providing the information contained in the Materials for discussion purposes only in anticipation of, or in connection with, engaging in arm’s length commercial transactions with you in which Wells Fargo would be acting solely as a principal or agent, as applicable, and not as a municipal advisor, financial advisor or fiduciary to you or any other person or entity regardless of whether we have or are currently acting as such on a separate transaction (the use of the term “agent” does not imply any fiduciary relationship).**

These Materials are being provided to you for the purpose of working with you as an underwriter or placement agent (collectively, “underwriter”) on the transaction(s) described in the Materials. As part of its services as underwriter, CIB may provide information concerning the structure, timing, terms, and other similar matters concerning the issue of municipal securities that CIB proposes to underwrite as described in the Materials. The Materials may also contain such information. Any such information has been, and would be, provided by CIB in the context of serving as an underwriter and not as your municipal or financial advisor. Additionally, CIB, as underwriter, has financial and other interests that differ from your interests (or those of the issuer). In its capacity as underwriter, CIB’s primary role would be to purchase securities from you (or the issuer in the case of a conduit transaction) for resale to investors, or arrange for the placement of securities with investors on your behalf. Wells Fargo will not have any duties or liability to any person or entity in connection with the information being provided in the Materials.

The information provided herein is not intended to be and should not be construed as advice within the meaning of Section 15B of the Securities Exchange Act of 1934, and Wells Fargo will not be acting as your municipal advisor under the municipal advisor rules (“Muni Advisor Rules”) of the SEC and the SEC’s guidance in its Registration of Municipal Advisors Frequently Asked Questions dated May 19, 2014, as supplemented (collectively, “Muni Advisor Rules”). If you would like a municipal advisor that has legal fiduciary duties to you, you are certainly free to engage a municipal advisor to serve in that capacity.

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# Disclosures (continued)

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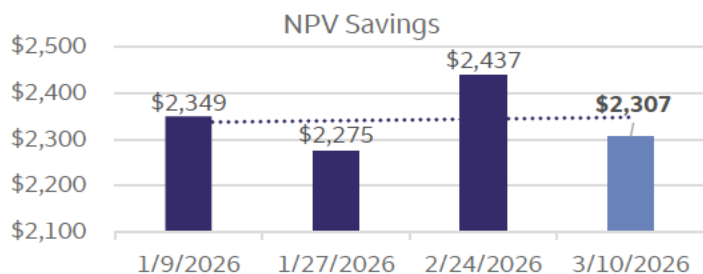
If savings threshold level information is contained herein, please be advised that CIB is not recommending nor providing advice regarding which maturities should be refunded by you.

See additional important disclosures at the end of the Materials.

# Series 2026 Transaction Overview

## Transaction Overview\*

<b>Key Dates</b>	<ul style="list-style-type: none"> <li>• <b>Delivery Date:</b> June 10, 2026</li> <li>• <b>First Interest Payment:</b> November 1, 2026</li> <li>• <b>First Principal Payment:</b> May 1, 2027</li> <li>• <b>Final Maturity:</b> May 1, 2031</li> <li>• <b>Redemption Date:</b> At Delivery</li> </ul>
<b>Structure</b>	<ul style="list-style-type: none"> <li>• <b>Upfront Savings:</b> June Delivery                             <ul style="list-style-type: none"> <li>• \$2.3 million of NPV savings (4.58% of refunded)</li> <li>• ~\$300k and \$2.0 million of savings in FY27 and FY28, respectively</li> </ul> </li> </ul>
<b>Refunded Series</b>	<ul style="list-style-type: none"> <li>• <b>Series 2013:</b> \$29.6 million refunded of \$38.3 million outstanding</li> <li>• <b>Series 2015:</b> \$20.8 million refunded of \$24.1 million outstanding</li> </ul>
<b>Other</b>	<ul style="list-style-type: none"> <li>• Assumes rates as of COB 3/10/2026</li> <li>• 30-Day Escrow still results in lower NPV savings of \$2.25 million (4.47% of refunded bonds)</li> </ul>



**Under current market conditions, the refunding results in total NPV savings of approximately \$2.3 million or 4.58% of the refunded par amount**

## Summary of Refunding Results (\$ in 000's)

	June Delivery
Refunding Par Amount	\$48,400
All-In TIC	3.01%
Arbitrage Yield	2.31%
Escrow Yield	0.00%
Refunded Par Amount	\$50,385
<b>NPV Savings \$</b>	<b>\$2,307</b>
<b>NPV Savings %</b>	<b>4.58%</b>

Gross Savings		\$2,346
<b>FY (4/1)</b>	2027	\$312
	2028	\$2,035
	2029	\$-
	2030	\$-
	2031	\$-
	2032	\$-

## NPV Savings Sensitivity



\*Preliminary subject to change.

# Economics of Refunding Candidates: Maturity-by-Maturity

Refunding Savings by Maturity (Called at Delivery) (\$ in 000's)												
Refunded Bond Candidates					Individual Refunding Results						Cumulative Refunding Results	
Series	Maturity	Coupon	Par	Cumulative Par	New Yld	Par	Cumulative Par		Savings \$	Savings %	Savings \$	Savings %
13RSCJB	5/1/2030	5.00%	\$1,160	\$1,160	2.36%	\$1,066	\$1,066	●	\$109	9.39%	\$109	9.39%
13RSCJB	5/1/2029	5.00%	\$9,725	\$10,885	2.29%	\$9,126	\$10,193	●	\$696	7.16%	\$805	7.40%
13RSCJB	5/1/2028	5.00%	\$9,585	\$20,470	2.23%	\$9,204	\$19,397	●	\$452	4.71%	\$1,257	6.14%
13RSCJB	5/1/2027	5.00%	\$9,120	\$29,590	2.21%	\$8,985	\$28,382	●	\$188	2.06%	\$1,444	4.88%
15RSCJB	5/1/2031	5.00%	\$4,715	\$34,305	2.43%	\$4,256	\$32,638	●	\$538	11.42%	\$1,982	5.78%
15RSCJB	5/1/2030	5.00%	\$3,495	\$37,800	2.36%	\$3,213	\$35,851	●	\$328	9.39%	\$2,310	6.11%
15RSCJB	5/1/2029	5.00%	\$5,375	\$43,175	2.29%	\$5,044	\$40,895	●	\$385	7.16%	\$2,695	6.24%
15RSCJB	5/1/2028	5.00%	\$3,695	\$46,870	2.23%	\$3,548	\$44,443	●	\$174	4.71%	\$2,869	6.12%
15RSCJB	5/1/2027	5.00%	\$3,515	\$50,385	2.21%	\$3,463	\$47,906	●	\$72	2.06%	\$2,942	5.84%
<b>Total</b>			<b>\$50,385</b>			<b>\$47,906</b>			<b>\$2,942</b>			

Individual Savings Key: ● Savings 3% or more ● Savings 0% to 3% ● Savings less than 0%

**All eligible maturities generate positive savings**

Key Assumptions: Rates as of 03/10/2026; Delivery Date: 6/10/2026; \$4/bond COI and UWD costs; Assumes refunded bonds are called at delivery.

# Disclosures (continued)

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If you have any questions or concerns about the disclosures presented herein, you should make those questions or concerns known immediately to Wells Fargo.

**2Q23**



## APPLICATION SUMMARY

**DATE:** March 24, 2026

**APPLICANT:** 40 Jet View Drive, LLC  
 31 Jet View Dr.  
 Rochester, NY 14624

**TENANT/PROJECT LOCATION:** Sydor Optics, Inc.  
 40 Jet View Dr.  
 Rochester, NY 14624

**PROJECT SUMMARY:** 40 Jet View Drive, LLC, a real estate holding company, is constructing a 100,000 sq. ft. building in the Town of Chili, for its tenant Sydor Optics, Inc, a related entity. Sydor Optics is a manufacturer of precision optical substrates which are used in many different industries, including aerospace, military, life sciences, semiconductor, entertainment, telecommunications as well as within high-power laser labs. Sydor Optics requires a larger facility due to increased customer demand, the addition of large-scale manufacturing equipment, and to incorporate recently acquired Vertex Optics. Sydor anticipates creating 12 new FTEs in addition to its current 93 FTE's. The \$31 million project is seeking a real property tax abatement, mortgage recording tax and sales tax exemption. The cost benefit ratio is 8:1.

**PROJECT AMOUNT:** \$31,100,000 Total Project - Lease/Leaseback w/ Abatement  
 \$1,200,000 Sales Tax Exemption  
 \$183,600 Mortgage Recording Tax Exemption

<b>JOBS: EXISTING:</b>	93	FTEs
<b>NEW:</b>	12	FTEs
<b>REQUIREMENT:</b>	9	FTEs

**PUBLIC HEARING DATE:** March 19, 2026

**BENEFIT TO INCENTIVE RATIO:** 8:1

**SEQR:** REVIEWED AND PROCESS IS COMPLETE.

**ELIGIBILITY:** MANUFACTURER

**APPROVED PURPOSE:** JOB CREATION

# County of Monroe Industrial Development Agency

## MRB Cost Benefit Calculator



Date: March 24, 2026  
 Project Title: 40 Jet View Drive LLC  
 Project Location: 40 Jet View Drive, Rochester, NY 14624

### Economic Impacts

Summary of Economic Impacts over the Life of the PILOT

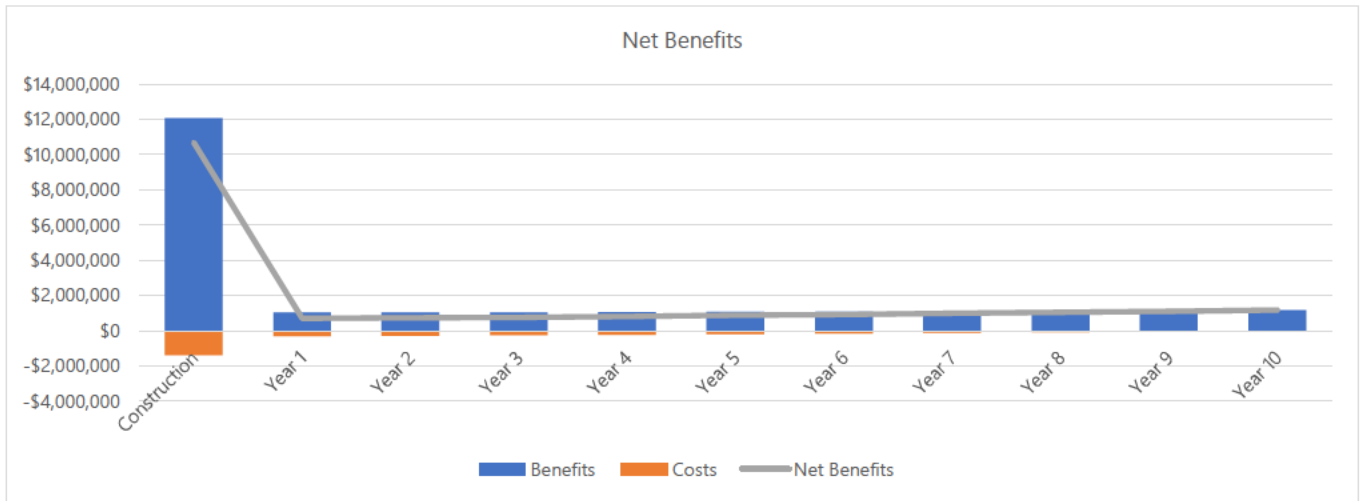
Project Total Investment  
 \$31,100,000

		Temporary (Construction)		
		Direct	Indirect	Total
Jobs		157	35	192
Earnings		\$9,588,198	\$1,819,276	\$11,407,474
Local Spend		\$24,880,000	\$6,193,102	\$31,073,102

		Ongoing (Operations)		
		Direct	Indirect	Total
Jobs		12	2	14
Earnings		\$8,635,703	\$1,512,257	\$10,147,959

Figure 1



Net Benefits chart will always display construction through year 10, irrespective of the length of the PILOT.

Figure 2

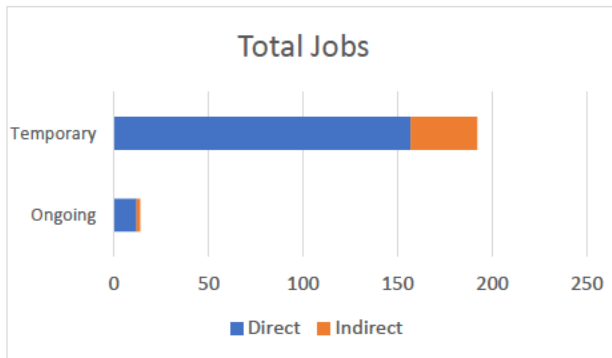
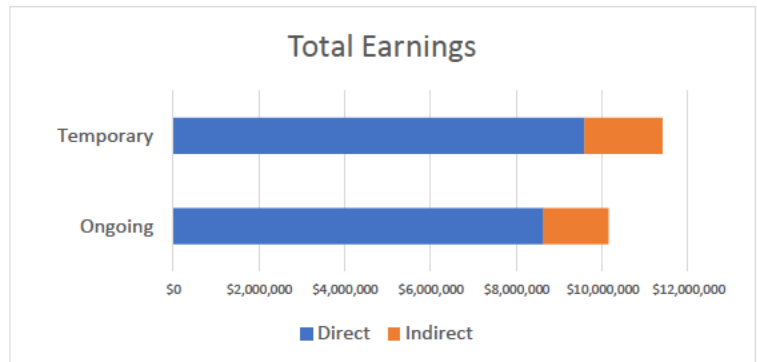


Figure 3



# Fiscal Impacts



Cost-Benefit Analysis Tool powered by MRB Group

## Estimated Costs of Exemptions

	Nominal Value	Discounted Value*
Property Tax Exemption	\$1,644,941	\$1,528,257
Sales Tax Exemption	\$1,200,000	\$1,200,000
Local Sales Tax Exemption	\$600,000	\$600,000
State Sales Tax Exemption	\$600,000	\$600,000
Mortgage Recording Tax Exemption	\$183,600	\$183,600
Local Mortgage Recording Tax Exemption	\$61,200	\$61,200
State Mortgage Recording Tax Exemption	\$122,400	\$122,400
<b>Total Costs</b>	<b>\$3,028,541</b>	<b>\$2,911,857</b>

## State and Local Benefits

	Nominal Value	Discounted Value*
<b>Local Benefits</b>	<b>\$23,854,419</b>	<b>\$22,509,291</b>
<b>To Private Individuals</b>	<b>\$21,555,434</b>	<b>\$20,497,936</b>
Temporary Payroll	\$11,407,474	\$11,407,474
Ongoing Payroll	\$10,147,959	\$9,090,461
Other Payments to Private Individuals	\$0	\$0
<b>To the Public</b>	<b>\$2,298,986</b>	<b>\$2,011,356</b>
Increase in Property Tax Revenue	\$2,148,098	\$1,867,870
Temporary Jobs - Sales Tax Revenue	\$79,852	\$79,852
Ongoing Jobs - Sales Tax Revenue	\$71,036	\$63,633
Other Local Municipal Revenue	\$0	\$0
<b>State Benefits</b>	<b>\$1,120,883</b>	<b>\$1,065,893</b>
<b>To the Public</b>	<b>\$1,120,883</b>	<b>\$1,065,893</b>
Temporary Income Tax Revenue	\$513,336	\$513,336
Ongoing Income Tax Revenue	\$456,658	\$409,071
Temporary Jobs - Sales Tax Revenue	\$79,852	\$79,852
Ongoing Jobs - Sales Tax Revenue	\$71,036	\$63,633
<b>Total Benefits to State &amp; Region</b>	<b>\$24,975,302</b>	<b>\$23,575,184</b>

## Benefit to Cost Ratio

	Benefit*	Cost*	Ratio
Local	\$22,509,291	\$2,189,457	10:1
State	\$1,065,893	\$722,400	1:1
<b>Grand Total</b>	<b>\$23,575,184</b>	<b>\$2,911,857</b>	<b>8:1</b>

\*Discounted at 2%

### Additional Comments from IDA

Does the IDA believe that the project can be accomplished in a timely fashion? Yes

**Motion By:** \_\_\_\_\_  
**Seconded By:** \_\_\_\_\_

**RESOLUTION**

(40 Jet View Drive LLC and Stefan Sydor Optics, Inc. Project)  
OSC Codes 2602-26-010A and 2602-26-011A

A regular meeting of the County of Monroe Industrial Development Agency (the "Agency"), was held at the Agency's Offices, 50 West Main Street, Rochester, New York 14614, on March 24, 2026 at 12:00 p.m.

After the meeting had been duly called to order, the Chair announced that among the purposes of the meeting was to consider and take action on certain matters pertaining to a certain Project more particularly described below.

RESOLUTION OF THE COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY (i) ACKNOWLEDGING THE PUBLIC HEARING HELD BY THE AGENCY ON MARCH 19, 2026, WITH RESPECT TO A CERTAIN PROJECT (AS DEFINED BELOW) BEING UNDERTAKEN BY 40 JET VIEW DRIVE LLC OR A RELATED ENTITY FORMED OR TO BE FORMED (COLLECTIVELY, THE "COMPANY") AND STEFAN SYDOR OPTICS, INC. OR A RELATED ENTITY FORMED OR TO BE FORMED (COLLECTIVELY, THE "TENANT"); (ii) MAKING A DETERMINATION WITH RESPECT TO THE PROJECT PURSUANT TO SEQRA (AS DEFINED BELOW); (iii) APPOINTING THE COMPANY AND THE TENANT AS AGENTS OF THE AGENCY; (iv) AUTHORIZING FINANCIAL ASSISTANCE TO THE COMPANY AND THE TENANT IN THE FORM OF A SALES AND USE TAX EXEMPTION FOR PURCHASES AND RENTALS RELATED TO THE ACQUISITION, CONSTRUCTION AND EQUIPPING OF THE PROJECT, (v) AUTHORIZING FINANCIAL ASSISTANCE TO THE COMPANY IN THE FORM OF (A) A PARTIAL MORTGAGE RECORDING TAX EXEMPTION AND (B) A REAL PROPERTY TAX ABATEMENT STRUCTURED THROUGH A PAYMENT-IN-LIEU-OF-TAX AGREEMENT ("PILOT AGREEMENT"); AND (vi) AUTHORIZING THE NEGOTIATION, EXECUTION AND DELIVERY OF A PROJECT AGREEMENT, LEASE AGREEMENT, LEASEBACK AGREEMENT, PILOT AGREEMENT AND RELATED DOCUMENTS WITH RESPECT TO THE PROJECT.

WHEREAS, by Title I of Article 18-A of the General Municipal Law of the State of New York, as amended and Chapter 55 of the Laws of 1972 of the State of New York (collectively, the "Act"), the Agency was created with the authority and power among other things, to assist with the acquisition of certain industrial development projects as authorized by the Act; and

WHEREAS, **40 JET VIEW DRIVE LLC**, a New York limited liability company, for itself or a related entity formed or to be formed (collectively, the "Company") and **STEFAN SYDOR OPTICS, INC.**, a New York corporation for itself or a related entity formed or to be formed (collectively, the "Tenant") have requested that the Agency assist with a certain Project (the "Project"), consisting of: (A) the acquisition of a leasehold interest in a portion of an approximately 27.07-acre parcel of land located at 40 Jetview Drive in the Town of Chili, New York 14624 and all other lands in the Town of Chili where, by license or easement or other

agreement, the Company or its designees are making improvements that benefit the Project (collectively, the "Land"); (B) the construction thereon of an approximately 100,000 square-foot manufacturing building with an outdoor patio, pond and walking track (collectively, the "Improvements"); and (C) the acquisition and installation therein, thereon or thereabout of certain machinery, equipment and related personal property (the "Equipment" and, together with the Land and the Improvements, the "Facility"); all to be subleased to the Tenant for use in its business as a manufacturer of precision optical substrates; and

WHEREAS, the Act authorizes and empowers the Agency to promote, develop, encourage and assist projects such as the Facility and to advance the job opportunities, health, general prosperity and economic welfare of the people of the State of New York; and

WHEREAS, pursuant to Section 859-a of the Act, on Thursday, March 19, 2026, at 11:30 a.m., local time, in the Main Meeting Room at the Chili Town Hall, 3333 Chili Avenue, Rochester, New York 14624, the Agency held a public hearing with respect to the Project and the proposed Financial Assistance (as defined below) being contemplated by the Agency, whereat interested parties were provided a reasonable opportunity, both orally and in writing, to present their views; and

WHEREAS, it is contemplated that the Agency will (i) negotiate project agreements (the "Project Agreements"), pursuant to which the Agency will appoint the Company and the Tenant as its agents for the purpose of undertaking the Project, (ii) negotiate and enter into a lease agreement (the "Lease Agreement"), leaseback agreement (the "Leaseback Agreement") and payment-in-lieu-of-tax agreement (the "PILOT Agreement") with the Company and (iii) provide financial assistance (the "Financial Assistance") to the Company and the Tenant in the form of a sales and use tax exemption for purchases and rentals related to the acquisition, construction and equipping of the Facility, and to the Company in the form of (A) a partial mortgage recording tax exemption for financing relating to the Project and (B) a partial real property tax abatement structured through the PILOT Agreement; and

WHEREAS, the Company has agreed to indemnify the Agency against certain losses, claims, expenses, damages and liabilities which may arise in connection with the transactions contemplated by the lease of the Facility; and

WHEREAS, pursuant to the New York State Environmental Quality Review Act, Article 8 of the Environmental Conservation Law and the regulations adopted pursuant thereto at 6 N.Y.C.R.R. Part 617, as amended (collectively referred to as "SEQRA"), the Agency must satisfy the applicable requirements set forth in SEQRA, as necessary, prior to making a final determination whether to undertake the Project; and

WHEREAS, the Planning Board of the Town of Chili (the "Planning Board"), as lead agency, conducted an uncoordinated review of the Project pursuant to the New York State Environmental Quality Review Act, Article 8 of the Environmental Conservation Law and its implementing regulations at 6 N.Y.C.R.R. Part 617 (collectively referred to as "SEQRA"), which resulted in the issuance of a negative declaration by the Town Board, dated May 13, 2025 (the "Negative Declaration"), concluding the SEQRA process.

NOW, THEREFORE, BE IT RESOLVED by the County of Monroe Industrial Development Agency as follows:

Section 1. The Company has presented an application in a form acceptable to the Agency. Based upon the representations made by the Company to the Agency in the application and other correspondence submitted by the Company to the Agency, the Agency hereby finds and determines that:

(a) By virtue of the Act, the Agency has been vested with all powers necessary and convenient to carry out and effectuate the purposes and provisions of the Act and to exercise all powers granted to it under the Act; and

(b) The Facility constitutes a "project", as such term is defined in the Act; and

(c) It is desirable and in the public interest for the Agency to appoint the Company as its agent for purposes of undertaking the Project; and

(d) The action to be taken by the Agency will induce the Company to undertake the Project, thereby increasing employment opportunities in Monroe County and otherwise furthering the purposes of the Agency as set forth in the Act; and

(e) The Project will not result in the removal of a civic, commercial, industrial, or manufacturing plant of the Company or any other proposed occupant of the Project from one area of the State of New York (the "State") to another area of the State or result in the abandonment of one or more plants or facilities of the Company or any other proposed occupant of the Project located within the State; and the Agency hereby finds that, based on the Company's application, to the extent occupants are relocating from one plant or facility to another, the Project is reasonably necessary to discourage the Project occupants from removing such other plant or facility to a location outside the State and/or is reasonably necessary to preserve the competitive position of the Project occupants in their respective industries; and

(f) The Planning Board has conducted a review of the Project pursuant to Article 8 of the Environmental Conservation Law and 6 N.Y.C.R.R. Part 617 (collectively referred to as "SEQRA"). In addition to classifying the Project as a "Type I Action" pursuant to SEQRA, the Planning Board also issued a Negative Declaration on May 13, 2025, determining that the Project did not present a potential significant adverse environmental impact. The Agency, having reviewed the materials presented by the Company, further determines that the Project does not pose a potential significant adverse environmental impact and thus ratifies the Negative Declaration previously issued by the Planning Board pursuant to 6 N.Y.C.R.R. § 617.7.

Section 2. The Agency hereby determines that the acquisition of a leasehold interest in and the construction, equipping, repair and maintenance of the Facility by the Agency and the lease or sublease of the Facility to the Company will promote job opportunities, health, general prosperity and the economic welfare of the inhabitants of the County of Monroe and the people of the State of New York and improve their standard of living, thereby serving the public purposes of the Act and, therefore, the same is approved.

Section 3. The Agency hereby approves the cost/benefit report submitted by the Company listing the proposed cost/benefits of the Project.

Section 4. Subject to the Company and the Tenant each executing a Project Agreement and the delivery to the Agency of a binder, certificate or other evidence of liability insurance policy for the Project satisfactory to the Agency, the Agency hereby authorizes the Company and the Tenant to proceed with the acquisition, construction and equipping of the Project and hereby appoints the Company and the Tenant as the true and lawful agents of the Agency to acquire, construct and equip the Facility, and such appointment includes the following activities as they relate to the construction, erection, completion, use, repair and maintenance of the Improvements and the purchase, use, lease, placement, installation, repair, maintenance and replacement of the Equipment, whether or not any materials or supplies described below are incorporated into or become an integral part of the Improvements or the Equipment: (i) all purchases, leases, rentals and other uses of tools, machinery and equipment in connection with acquiring, constructing, equipping, repairing and maintaining the Facility, (ii) all purchases, rentals, uses or consumption of supplies, materials and services of every kind and description in connection with acquiring, constructing, equipping, repairing and maintaining the Facility, and (iii) all purchases, leases, rentals and uses of equipment, machinery, and other tangible personal property (including installation costs with respect thereto), installed or placed in, upon or under the Improvements, Land or the Equipment, including all repairs, maintenance and replacement of all such property. Said agents are authorized to make, execute, acknowledge and deliver any contracts, orders, receipts, writings and instructions, as the stated agents for the Agency, and in general to do all things which may be requisite or proper for completing the Facility, all with the same powers and with the same validity as the Agency could do if acting on its own behalf. As agent of the Agency, the Company and the Tenant are authorized to delegate such agency, in whole or in part, to agents, subagents, contractors, subcontractors, contractors and subcontractors of such agents and subagents and to such other parties as the Company and/or the Tenant chooses; provided, however, the Project Agreements shall expire on **December 31, 2027** (unless extended for good cause by the Executive Director, Deputy Director, Chairman or Vice Chairman of the Agency) if the Lease Agreement, Leaseback Agreement and PILOT Agreement contemplated have not been executed and delivered. The Executive Director, Deputy Director, Chairman or Vice Chairman of the Agency are authorized and directed to execute and deliver to said agent an appropriate letter on Agency letterhead describing the authority granted under this resolution.

Section 5. Based upon the representation and warranties made by the Company in its application for financial assistance, the Agency hereby authorizes and approves (i) the Company as its agent, to make purchases of goods and services relating to the Project and that would otherwise be subject to New York State and local sales and use tax in an amount up to **\$14,500,000** which results in New York State and local sales and use tax exemption benefits ("sales and use tax exemption benefits") not to exceed **\$1,160,000**. The Agency agrees to consider any requests by the Company for increase to the amount of sales and use tax exemption benefits authorized by the Agency upon being provided with appropriate documentation detailing the additional purchases of property or services; (ii) a mortgage (or mortgages), in connection with the financing of the Facility or portions thereof and including any refinancing thereof, securing an aggregate principal amount not to exceed **\$24,480,000**, resulting in a mortgage tax exemption not to exceed **\$183,600**; and (iii) a partial real property tax abatement.

Section 6. Based upon the representation and warranties made by the Tenant in its application for financial assistance, the Agency hereby authorizes and approves (i) the Tenant as its agent, to make purchases of goods and services relating to the Project and that would otherwise be subject to New York State and local sales and use tax in an amount up to **\$500,000** which result in New York State and local sales and use tax exemption benefits not to exceed **\$40,000**. The Agency agrees to consider any requests by the Tenant for increase to the amount of sales and use tax exemption benefits authorized by the Agency upon being provided with appropriate documentation detailing the additional purchases of property or services.

Section 7. Pursuant to Section 875(3) of the New York General Municipal Law, the Agency may recover or recapture from the Company and/or the Tenant, their respective agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, any sales and use tax exemption benefits taken or purported to be taken by the Company and/or the Tenant, their respective agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, if it is determined that: (i) the Company and/or the Tenant, their respective agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, is not entitled to the sales and use tax exemption benefits; (ii) the sales and use tax exemption benefits are in excess of the amounts authorized to be taken by the Company and/or the Tenant, their respective agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project; (iii) the sales and use tax exemption benefits are for property or services not authorized by the Agency as part of the Project; or (iv) the sales and use tax exemption benefits are taken in cases where the Company and/or the Tenant, their respective agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, fails to comply with a material term or condition to use property or services in the manner approved by the Agency in connection with the Project. As a condition precedent of receiving sales and use tax exemption benefits, the Company and/or the Tenant, their respective agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, shall (i) cooperate with the Agency in its efforts to recover or recapture any sales and use tax exemption benefits, and (ii) promptly pay over any such amounts to the Agency that the Agency demands.

Section 8. The form and substance of the Lease Agreement, the Leaseback Agreement and the PILOT Agreement (each in substantially the forms presented to the Agency and which, prior to the execution and delivery thereof, may be redated) are hereby approved.

Section 9. The Executive Director, Deputy Director, Chairman or Vice Chairman of the Agency are hereby authorized, on behalf of the Agency, to negotiate and execute (A) the Lease Agreement whereby the Company leases the Project to the Agency, (B) the related Leaseback Agreement conveying the Project back to the Company, and (C) the PILOT Agreement; provided, that, (i) the rental payments under the Leaseback Agreement include payments of all costs incurred by the Agency arising out of or related to the Project and indemnification of the Agency by the Company for actions taken by the Company and/or claims arising out of or related to the Project; and (ii) the terms of the PILOT Agreement are consistent with the Agency's Uniform Tax Exemption Policy or the procedures for deviation have been complied with.

Section 10. The Executive Director, Deputy Director, Chairman or Vice Chairman of the Agency are hereby authorized, on behalf of the Agency, to execute and deliver any mortgage,

assignment of leases and rents, security agreement, UCC-1 Financing Statements and all documents reasonably contemplated by these resolutions or required by any lender identified by the Company (the "Lender") up to a maximum principal amount necessary to undertake the Project, acquire the Facility and/or finance or refinance equipment and other personal property and related transactional costs (hereinafter, with the Lease Agreement, Leaseback Agreement and PILOT Agreement are collectively referred to as, the "Agency Documents"); and, where appropriate, the Secretary or Assistant Secretary of the Agency is hereby authorized to affix the seal of the Agency (if any) to the Agency Documents and to attest the same, all with such changes, variations, omissions and insertions as the Executive Director, Deputy Director, Chairman or Vice Chairman of the Agency shall approve, the execution thereof by the Executive Director, Deputy Director, Chairman or Vice Chairman of the Agency to constitute conclusive evidence of such approval; provided in all events recourse against the Agency is limited to the Agency's interest in the Project.

Section 11. The Executive Director, Deputy Director, Chairman or Vice Chairman of the Agency are hereby authorized and directed for and in the name and on behalf of the Agency to do all acts and things required and to execute and deliver all such certificates, instruments and documents, to pay all such fees, charges and expenses and to do all such further acts and things as may be necessary or, in the opinion of such Executive Director, Deputy Director, Chairman or Vice Chairman of the Agency acting, desirable and proper to effect the purposes of the foregoing resolutions and to cause compliance by the Agency with all of the terms, covenants and provisions of the documents executed for and on behalf of the Agency.

Section 12. This resolution shall take effect immediately.

*[Remainder of Page Intentionally Left Blank]*

The question of the adoption of the foregoing Resolution was duly put to vote on roll call, which resulted as follows:

	<i><u>Yea</u></i>	<i><u>Nay</u></i>	<i><u>Absent</u></i>	<i><u>Abstain</u></i>
Lisa Bolzner				
Rhett King				
Norman Jones				
Raymond A. Ryerse Jr.				
Brian Hickey				
Miguel Velázquez				
Truman Tolefree				

The Resolutions were thereupon duly adopted.

STATE OF NEW YORK )  
COUNTY OF MONROE ) ss.:

I, the undersigned Executive Director of the County of Monroe Industrial Development Agency, DO HEREBY CERTIFY:

That I have compared the annexed extract of the minutes of the meeting of the County of Monroe Industrial Development Agency (the "Agency"), including the resolutions contained therein, held on March 24, 2026, with the original thereof on file in my office, and that the same is a true and correct copy of the proceedings of the Agency and of such resolutions set forth therein and of the whole of said original insofar as the same related to the subject matters therein referred to.

I FURTHER CERTIFY that public notice of the time and place of said meeting was duly given to the public and the news media in accordance with Sections 103 and 104 of the New York Public Officers Law (Open Meetings Law) that all members of the Agency had due notice of the meeting and that the meeting was in all respects duly held.

IN WITNESS WHEREOF, I have hereunto set my hand on this 24<sup>th</sup> day of March, 2026.

\_\_\_\_\_  
Ana J. Liss, Executive Director



## APPLICATION FOR ASSISTANCE

Each applicant seeking assistance must complete this application and provide required supplemental forms/documentation.

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.monroecountybusiness.org/application](http://www.monroecountybusiness.org/application).

Please send completed application via email to [EconomicDevelopment@monroecounty.gov](mailto:EconomicDevelopment@monroecounty.gov). A **non-refundable** application fee of \$350.00 is required. Please see page 12 for additional information on costs and fees.

### I. APPLICANT

#### A. Applicant Information

Name: 40 Jet View Drive LLC  
 Address: 31 Jet View Dr.  
 City/State/Zip: Rochester, NY 14624  
 Tax Id No.: LLC TBD  
 Contact Name: Matthew Sydor  
 Title: Member  
 Telephone: [REDACTED]  
 E-Mail: [REDACTED]

#### B. Applicant's Legal Counsel

Name: Anne Dryling Riley  
 Firm: Anne Dryling Riley LLC  
 Address: 1150 Crosspointe Lane Suite 3  
 City/State/Zip: Webster, NY 14580  
 Telephone: [REDACTED]  
 Email: [REDACTED]

#### C. Owners of Applicant Company (must total 100%). If an LLC, LP or similar, all members/partners must be listed

Name	%	Corporate Title
<u>Matthew Sydor</u>	<u>50</u>	<u>Member</u>
<u>Jonathan Sydor</u>	<u>50</u>	<u>Member</u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>

D. Is the business applying for assistance certified as an MWBE or service-disabled veterans' agency?  Yes  No

## II. PROJECT

### A. Address of proposed project facility

Address: 40 Jet View Dr.

Tax Map Parcel Number: 147.06-1-18.2

City/Town/Village: Rochester, NY 14624

School District: Chili

Zip: 14624

Current Legal Owner of Property:

29-31 Jet View Dr LLC

### B. Benefits Requested (Check all that apply)

Sales Tax Exemption

Mortgage Recording Tax Exemption

Real Property Tax Abatement

Industrial Revenue Bond Financing

### C. Description of project (check all that apply)

New Construction

Existing Facility

Acquisition

Expansion

Renovation/Modernization

Acquisition of machinery/equipment

Other (specify) \_\_\_\_\_

### D. Proposed User(s)/Tenant(s) of the Facility

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

Are the user and owner related entities?  Yes  No

Company Name: Sydor Optics, Inc.

Address: 31 Jet View Dr.

City/State/Zip: Rochester, NY

Tax ID No: 16-0902880

Contact Name: Matthew Sydor

Title: President

Telephone: 585.271.7300

Email: Matthew Sydor

% of facility to be occupied by user/tenant 100

### E. Owners of User/Tenant Company (must total 100%)

If an LLC, LP or similar, all members/partners must be listed

Name	%	Corporate Title
<u>James Sydor</u>	<u>50</u>	<u>Chairman</u>
<u>Matthew Sydor</u>	<u>25</u>	<u>President</u>
<u>Jonathan Sydor</u>	<u>25</u>	<u>President</u>
_____	_____	_____

### F. Project Timeline

Proposed Date of Acquisition: March, 2023

Proposed Commencement Date of Construction: June, 2026

Anticipated Completion Date: October, 2027

### G. Contractor(s)

Chris Burnett, Burnett General Contracting

## II.PROJECT (cont'd)

### H. DESCRIPTION OF THE PROJECT AND BACKGROUND ON USER(S) OF THE FACILITY

NAICS Code: 327211

Sydor is currently in a 45,000 sq.ft building but due to growing customer demand, we will need to build a 100,000 square foot building. Not only is the demand growing from our customers, but we're going to purchase some large-format manufacturing machines that would not fit in our current space. Sydor is looking for county assistance, state assistance, and other incentives. We're also building this with a local architecture firm so we don't have another "grey box" facility, but a modern nicely designed facility with a "park" like setting for our employees to enjoy. There will be a pond with a walking track around it, as well as a covered outdoor patio to enjoy during the summer and for company picnics.

Founded in 1964 by Stefan Sydor, a pioneer in the optic field, Sydor Optics has built its reputation on a sound foundation of traditional craftsmanship coupled with gutsy innovation and a strong focus on customer service. Stefan Sydor was known for his passion for optics and innovative solutions. From his work on the Mt. Palomar Observatory's 200-inch telescope mirror, to the world-wide installation of the Baker-Nunn Satellite Tracking Network, Sydor was at the forefront of the optical experts of his generation. Our optics are used in many different industries such as aerospace, military, life sciences, semiconductor, entertainment, telecommunications and all of the high power laser labs around the world including the Omega Laser in Rochester, NY

Sydor Optics recently acquired Vertex Optics, another local optics company that excels in making spherical lenses and assemblies. This acquisition strengths Sydor Optics' portfolio of what can be offered to new and existing customers. When the building is complete Vertex will be moving to 40 Jet View and we will merge into one company.

## II. PROJECT (cont'd)

- I. Would the project be undertaken without financial assistance from the Agency?  Yes  No

Please explain why financial assistance is necessary.

COMIDA assistance is needed for this project in order to allow Sydor Optics to move forward with our plans of expanding to the new facility. With this growth, hiring of more employees will be needed in the new facility and to support Sydor's continued growth. The financial assistance will help us make the necessary investments in the facility, equipment, and personnel. Also, as Sydor expands, it will help solidify the Rochester optics community as the "go-to" place in the United States for all things optics and photonics related. COMIDA funding for Sydor will help make this idea a reality. and deliver.

There are US cities that are quickly becoming competitors to Rochester for optics and photonics needs and that cannot continue to happen. Equipment and scaling are quite expensive so if Rochester cannot compete, Rochester would lose on being number one in the United States, therefore job opportunities and customers would go elsewhere in the US.

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

Yes  No

Location:

31 Jet View Dr. Rochester, NY 14624

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 the Agency's Financial Assistance is required to prevent the Project from relocating out of the State, or is reasonably necessary to preserve the Applicant or User's competitive position in its respective industry:

Sydor needs to expand to a larger facility to accommodate employment growth(13-26ppl in 5 yrs) and new equipment purchases. We plan to lease the current building after relocating.

- K. 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).

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:**

- Applicant 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 <sup>9</sup>\_\_\_\_\_.

**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 **AND**
- A minimum of 100 new jobs

**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 RENT**

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 equipment of the project by the APPLICANT.

**Building Construction or Renovation**

- a. Materials a. \$ 13,000,000
- b. Labor b. \$ 13,000,000

**Site Work**

- c. Materials c. \$ 1,500,000
- d. Labor d. \$ 1,500,000
- e. Non-Manufacturing Equipment e. \$ \_\_\_\_\_
- f. Manufacturing Equipment f. \$ \_\_\_\_\_
- g. Equipment Furniture and Fixtures g. \$ \_\_\_\_\_
- h. Land and/or Building Purchase h. \$ 1,200,000
- i. Soft Costs (Legal, Architect, Engineering) i. \$ 400,000
- Other (specify) j. \_\_\_\_\_ j. \$ \_\_\_\_\_
- k. \_\_\_\_\_ k. \$ \_\_\_\_\_
- l. \_\_\_\_\_ l. \$ \_\_\_\_\_
- m. \_\_\_\_\_ m. \$ \_\_\_\_\_

**Total Project Costs (must equal Total Sources) \$ 30,600,000**

B. Sources of Funds for Project Costs:

- a. Tax-Exempt Industrial Revenue Bond a. \$ \_\_\_\_\_
- b. Taxable Industrial Revenue Bond b. \$ \_\_\_\_\_
- c. Bank Financing c. \$ 24,480,000
- d. TOTAL Public Sources d. \$ \_\_\_\_\_

Identify below each state and federal grant/credit totaling the amount for d.)

\_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_

- e. Equity e. \$ 6,120,000

**TOTAL SOURCES (must equal Total Project Costs) \$ 30,600,000**

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

Yes  No

If yes, please specify bank, underwriter, etc.

M&T bank  
 \_\_\_\_\_  
 \_\_\_\_\_

**V. COMPLETE FOR EACH USER/TENANT THAT IS SEEKING SALES TAX EXEMPTIONS USER(S)/TENANT(S) PROJECT COSTS**

Use additional sheets as necessary

Company Name Sydor Optics

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. \$ \_\_\_\_\_
- d. Manufacturing Equipment d. \$ \_\_\_\_\_
- e. Furniture and Fixtures e. \$ 500,000
- Other (specify): f. \_\_\_\_\_ f. \$ \_\_\_\_\_
- g. \_\_\_\_\_ g. \$ \_\_\_\_\_
- h. \_\_\_\_\_ h. \$ \_\_\_\_\_
- i. \_\_\_\_\_ i. \$ \_\_\_\_\_

**Total Project Costs \$ 500,000**

Value of Incentives  
40 Jet View Drive LLC

<b>A. IDA PILOT Benefits:</b>	
Current Assessment	\$477,800
Value of New Construction & Renovation Costs	\$14,500,000
Estimated New Assessed Value Subject to IDA	\$14,977,800
Current Taxes	\$11,415
Current Taxes Escalator	2%
PILOT Terms - Years	10
County Tax rate/\$1,000	5.68000
Local Tax Rate* Tax Rate/\$1,000	1.80000
School Tax Rate /\$1,000	16.41000
Total Tax Rate	23.89000
<b>B. Sales Tax Exemption Benefit:</b>	
Estimated value of Sales Tax exemption:	\$1,200,000
Estimated duration of ST exemption:	12/31/2027
<b>C. Mortgage Recording Tax Exemption (MRTE) Benefit:</b>	
Estimated Value of MRTE:	\$183,600
<b>D. Industrial Revenue Bond Benefit</b>	
IRB inducement amount:	\$0
<b>E. Percentage of Project Costs financed from Public Sector sources:</b>	
Total Value of Incentives:	\$3,028,541
Project Construction Costs:	\$31,100,000
	9.74%

**PILOT Schedule**

PILOT Year	% Abatement	County PILOT Amount	Local PILOT Amount	School PILOT Amount	Total PILOT Amount	Full Tax Payment w/o PILOT***	Net Exemption**
	<b>Total</b>	<b>\$510,724</b>	<b>\$161,849</b>	<b>\$1,475,525</b>	<b>\$2,148,098</b>	<b>\$3,793,038</b>	<b>\$1,644,941</b>
1	90%	\$8,236	\$2,610	\$23,795	\$34,641	\$346,405	\$311,765
2	80%	\$16,801	\$5,324	\$48,541	\$70,667	\$353,333	\$282,666
3	70%	\$25,706	\$8,146	\$74,267	\$108,120	\$360,400	\$252,280
4	60%	\$34,960	\$11,079	\$101,004	\$147,043	\$367,608	\$220,565
5	50%	\$44,575	\$14,126	\$128,780	\$187,480	\$374,960	\$187,480
6	40%	\$54,559	\$17,290	\$157,626	\$229,475	\$382,459	\$152,984
7	30%	\$64,926	\$20,575	\$187,575	\$273,076	\$390,108	\$117,032
8	20%	\$75,685	\$23,985	\$218,659	\$318,328	\$397,910	\$79,582
9	10%	\$86,848	\$27,522	\$250,911	\$365,282	\$405,869	\$40,587
10	0%	\$98,428	\$31,192	\$284,366	\$413,986	\$413,986	\$0

## VII. PROJECTED EMPLOYMENT

Complete for each Applicant or User/Tenant

Company Name: Sydor Optics, Inc.

Applicant:  or User/Tenant:

Applicant/Tenant creating jobs must submit most recent NYS-45 or equivalent.

	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 <b>RETAINED</b>	IF FINANCIAL ASSISTANCE IS GRANTED – project the number of FTE and PTE jobs to be <b>CREATED</b> 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)	93	93	12	12
Part Time (PTE)				
Total	93	93	12	12

\*\* 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.

[Remainder of this Page Intentionally Left Blank]

## 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** 40 Jet View Dr. LLC

**Applicant:**  **and/or User/Tenant:**

The County of Monroe Industrial Development Agency (IDA) was established for the purpose of creating employment opportunities for, and to promote the general prosperity and economic welfare of the residents of Monroe County. The IDA offers economic incentives and benefits to qualified applicants who wish to locate or expand their businesses or facilities in Monroe County. When the IDA approves a project, it enters into agreements to extend these incentives and benefits to the applicant.

Construction jobs are vital to the overall employment opportunities and economic growth in Monroe County. The IDA believes that companies benefiting from its incentive programs should employ local laborers, mechanics, craft persons, journey workers, equipment operators, truck drivers and apprentices ("construction workers"), during the construction phase of projects.

yes **100% Local Labor**  
Applicants receiving IDA benefits **must** ensure that the it and/or its contractor/developer hire **100% of its construction workers from the local labor market.**

yes **Local Labor Market**  
For the purpose of this policy, the local labor market is defined as construction workers residing in the following counties in New York State: Monroe, Genesee, Livingston, Orleans, Ontario, Seneca, Steuben, Wayne, Wyoming and Yates.

yes **Bid Processing**  
Local participation in qualified projects receiving IDA economic incentives and benefits is vital to the economic growth of Monroe County. As such, all applicants/contractors/developers of a qualified project with a minimum \$5,000,000 investment must place any and all invitations to bid in the Builders Exchange of Rochester Plan Room (<https://robex.com/planroom/>) two weeks before the bids are due.

yes **Monitoring**  
A third-party auditing firm ("Project Monitor") will be engaged to monitor construction work commencing on the date benefits are granted by resolution of the IDA Board.

Once approved for IDA benefits, all applicants will be required to provide to the Project Monitor and the Exemption Processor (as hereinafter defined) the following information:

1. Contact information for the applicant's representative who will be responsible and accountable for providing information about the bidding and awarding of construction contracts relative to the applicant's project; and
2. Description of the nature of construction jobs created by the project, including in as much detail as possible, the number, type and duration of construction positions.

All Monroe County IDA projects are subject to local monitoring by the IDA and the Project Monitor. Proof of residency or copy of drivers' license shall be checked by the Project Monitor during the Project Monitor's periodic inspection of the project.

The Project Monitor shall issue a report to the IDA staff immediately when an applicant or applicant's contractor is not in compliance with this labor policy. IDA staff shall advise the IDA Board of non-compliance by email or at the next scheduled meeting. If a violation of policy has occurred, the Project Monitor shall notify the applicant and contractor of such non-compliance and give applicant a warning of violation and 72 hours in which to correct such violation. Upon evidence of continued non-compliance or additional violations, the IDA and/or the Project Monitor shall notify the applicant that the project is in violation of the Monroe County IDA Labor Policy and is subject to IDA Board action which may result in the revocation, termination and/or recapture of any or all benefits conferred by the IDA.

yes

**Signage**

The applicant/contractor/developer of an IDA approved project shall be required to maintain a sign, provided by the Project Monitor, on the project site at all times during construction. This sign shall be located in an area that is accessible to onsite workers and visitors, which should be clear and legible.

yes

**Exemption Process**

In some instances, use of 100% local labor may not be possible for any of the following reasons:

- Warranty issues related to installation of specialized equipment whereby the manufacturer requires installation by only approved installers (a copy of the equipment warranty confirming the use of specific installers must be provided). The granting of an exemption for the use of non-local labor on warranty related grounds is expressly conditioned on either (i) said non-local sub-contractors being enrolled in a New York State certified apprenticeship program (proof of such enrollment shall be provided to the IDA upon request) or (ii) the hiring of an apprentice/apprentices or local construction laborer(s) to assist in the installation.
- Specialized construction is required and no local contractors or local construction workers have the required skills, certifications or training to perform the work (proof of communication with local contractors, or details of the specialized construction must be provided);
- Significant cost differentials in bids whereby use of local labor significantly increases the cost of the project. Three (3) bids are required and a cost differential of 25% is deemed significant. Where there is a significant cost differential, that if the local labor contractor agrees to reduce the bid to the average of the two bids, no waiver will be granted. However, if the average is still 25% or more, a waiver will be granted (copies of all bids/proposals received, including pricing, must be provided to confirm cost differential).
- No local labor available for the project (if local bids were solicited with no response, please provide a copy of the bid, explain how it was advertised, and list who the bids were requested from).

**The request to secure an exemption for the use of non-local labor must be received from the applicant on the exemption form provided by the IDA or the 3rd party exemption monitor (the "Exemption Processor") and received by the Exemption Process forty-five (45) days in advance of work commencing.** The request will be reviewed by the Exemption Processor and forwarded to the IDA, at which time the IDA's Executive Director shall have the authority to approve or disapprove the exemption. The Exemption Processor shall report each authorized exemption to the Board of Directors at its monthly meeting.

**The applicant has read the Labor Policy and agrees to adhere to it without changes and shall require its construction manager, general contractor and sub-contractors who are not exempt to acknowledge the same.**

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.

**40 Jet View Dr. LLC**

(APPLICANT COMPANY)

**Sydor Optics**

(TENANT COMPANY)

*Matthew Sydor* Member 3.6.26

Signature, Title Date

*Matthew Sydor* President 3.6.26

Signature, Title Date

## IX. FEES

Transaction Type	Fees
Real Property Tax Abatement (PILOT Agreement) including Sales Tax Exemption* and/or partial Mortgage Recording Tax Exemption.	<b>Application Fee:</b> Non-refundable \$350.00 <b>IDA Fee:</b> 0.75% of the total project cost <b>Legal Fee:</b> 33% of the IDA fee. Minimum fee of \$4,000.
Sales Tax Exemption* and/or partial Mortgage Recording Tax Exemption	<b>Application Fee:</b> Non-refundable \$350.00 <b>IDA Fee:</b> 0.50% of the total project cost <b>Legal Fee:</b> 33% of the IDA fee. Minimum fee of \$4,000 if transaction includes mortgage recording tax exemption. Minimum fee of \$750 if transaction is sales tax exemption only.
Small Business Sales Tax Exemption (Non-retail projects with total project costs under \$500,000)	<b>Application Fee:</b> Non-refundable \$350.00 <b>IDA Fee:</b> Flat fee of \$750 (\$500 for certified M/WBE or certified service disabled Veterans) <b>Legal Fee:</b> Flat fee of \$750
Bond: Taxable or Tax-Exempt Including any/all of the following: 1. PILOT Agreement 2. Sales Tax Exemption 3. Partial Mortgage Recording Tax Exemption	<b>Application Fee:</b> Non-refundable \$350.00 <b>IDA Fee:</b> 1.25% of the total project cost <b>Legal Fee:</b> 33% of the IDA fee. Designated Bond Counsel fee is based on the complexity and amount of the transaction.
Bond: Taxable or Tax-Exempt	<b>Application Fee:</b> Non-refundable \$350.00 <b>IDA Fee:</b> 1.00% of the total project cost <b>Legal Fee:</b> 33% of the IDA fee. Designated Bond Counsel fee is based on the complexity and amount of the transaction.

\*If the sales tax benefits are required prior to closing, a non-refundable twenty-five percent (25%) of the IDA fee and Legal fees are payable at that time. This amount will be applied towards the IDA fee and Legal fee.

### 40 Jet View Dr. LLC

(APPLICANT COMPANY)

*Matthew Sydor* Member 3.6.26  
Signature, Title Date

### Sydor Optics

(TENANT COMPANY)

*Matthew Sydor* President 3.6.26  
Signature, Title Date

**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 have ownership 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. 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 employees of the Agency has an interest, whether direct or indirect, in any transaction contemplated by this Application, except as herein described: \_\_\_\_\_
- D. 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.
- E. 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.
- F. 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.
- G. 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.
- H. Pay Equity: The Applicant and/or user/tenant officer certifies on behalf of the company and/or user/tenant (the Applicant) has not been the subject of an adverse finding under the equal pay laws within the previous five years, has disclosed any pending equal pay claims against the company at time of application, and shall disclose to COMIDA any pending claims or adverse findings under the equal pay laws during the term of COMIDA financial assistance agreement.
- I. Applicant hereby releases the COMIDA ("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**

40 Jet View Dr. LLC

Matthew Sydor Member      3.6.26  
 Signature, Title      Date

**TENANT COMPANY**

Sydor Optics Inc.

Matthew Sydor President      3.6.26  
 Signature, Title      Date





# TOWN OF CHILI

STATE OF NEW YORK \* COUNTY OF MONROE  
ESTABLISHED IN 1822



David J Dunning  
Supervisor/Liaison

Michael Nyhan  
Chairman

## PLANNING BOARD

John A Hellaby  
Glenn Hyde  
David Cross  
Matt Emens  
Michael Leone  
Joseph Defendis  
Board Members

Keith Bozeks  
Johannes Lindenhovius  
Alternates

## DECISION LETTER

January 14, 2026

29-31 Jetview Drive, LLC  
31 Jetview Drive  
Rochester, New York 14624

**Re:** Application of Costich Engineering (Garth Winterkorn), 217 Lake Avenue, Rochester, New York 14608, applicant, 29-31 Jetview Drive, LLC, 31 Jetview Drive, Rochester, New York 14624, owner; for a Preliminary Site Plan approval to construct a 96,177 sq. ft. warehouse facility at the property located at 40 Jetview Drive. LI District

To whom it may concern:

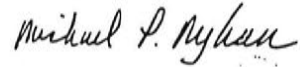
The Chili Planning Board unanimously approved (vote 7-0) the above application with conditions during their public hearing on May 13, 2025.

### Conditions:

1. Approval is subject to final approval by the Town Engineer and Commissioner of Public Works.
2. The Town Engineer and Commissioner of Public Works must be given copies of any correspondence with other approving agencies.
3. Copies of all easements associated with this project shall be provided to the Assistant Town Counsel for approval, and all filing information (i.e. liber and page number) shall be noted on the mylars.
4. Prior to the issuance of a Certificate of Occupancy, all easements are to be filed and recorded with Monroe County and filed, recorded, and acknowledged by the Town of Chili Clerk.
5. Applicant to comply with all pertinent Monroe County Development Review Committee comments.
6. Applicant to comply with all required life safety conditions and permits from the Town Fire Marshal.
7. The applicant shall supply a landscape plan drawn by a Licensed Landscape Architect along with the required checklist to the Conservation Board for review and recommendation.
8. Upon completion of the project, the applicant shall submit a Landscape Certificate of Compliance to the Building Department from the Landscape Architect certifying that all approved plantings have been furnished and installed in substantial conformance with the approved landscape plan.
9. Building permits shall not be issued prior to applicant complying with all conditions.
10. Application is subject to all required permits, inspections, and code compliance regulations.

The Planning Board has granted a waiver for final site plan approval. The Planning Board declared itself as lead agency under the State Environmental Quality Review Act (SEQRA) and determined the application to be a Type I Action with no significant environmental impact. This decision was based on the information provided by the applicant on the Environmental Assessment Form and any evidence presented during the public hearing.

Sincerely,



Michael P. Nyhan, Chairman  
Chili Planning Board

MPN/gd

XC: Matt Piston, Assistant Town Counsel  
Planning Board Members  
Paul Wanzenried, Bldg. Dept. Manager  
David Dunning, Town Supervisor  
Michael Hanscom, Town Engineers Office  
David Lindsay, Supt. Highway/Comm. of Public Works  
File

**Full Environmental Assessment Form**  
**Part 1 - Project and Setting**

**Instructions for Completing Part 1**

**Part 1 is to be completed by the applicant or project sponsor.** Responses become part of the application for approval or funding, are subject to public review, and may be subject to further verification.

Complete Part 1 based on information currently available. If additional research or investigation would be needed to fully respond to any item, please answer as thoroughly as possible based on current information; indicate whether missing information does not exist, or is not reasonably available to the sponsor; and, when possible, generally describe work or studies which would be necessary to update or fully develop that information.

Applicants/sponsors must complete all items in Sections A & B. In Sections C, D & E, most items contain an initial question that must be answered either "Yes" or "No". If the answer to the initial question is "Yes", complete the sub-questions that follow. If the answer to the initial question is "No", proceed to the next question. Section F allows the project sponsor to identify and attach any additional information. Section G requires the name and signature of the applicant or project sponsor to verify that the information contained in Part 1 is accurate and complete.

**A. Project and Applicant/Sponsor Information.**

Name of Action or Project: Jetview Business Park		
Project Location (describe, and attach a general location map): 40 Jetview Drive		
Brief Description of Proposed Action (include purpose or need): Construction of a 96,177 +/- square foot manufacturing facility with dedicated road, parking, and associated site improvements.		
Name of Applicant/Sponsor: 29-31 Jetview Drive, LLC		Telephone: 585-271-7300
		E-Mail: Jonathan@sydor.com
Address: 31 Jetview Drive		
City/PO: Rochester	State: NY	Zip Code: 14624
Project Contact (if not same as sponsor; give name and title/role): Garth Winterkorn - Costich Engineering D.P.C.		Telephone: 585-458-3020 ext 115
		E-Mail: gwinterkorn@costich.com
Address: 217 Lake Avenue		
City/PO: Rochester	State: NY	Zip Code: 14608
Property Owner (if not same as sponsor):		Telephone:
		E-Mail:
Address:		
City/PO:	State:	Zip Code:

**B. Government Approvals**

<b>B. Government Approvals, Funding, or Sponsorship.</b> ("Funding" includes grants, loans, tax relief, and any other forms of financial assistance.)		
<b>Government Entity</b>	<b>If Yes: Identify Agency and Approval(s) Required</b>	<b>Application Date (Actual or projected)</b>
a. City Counsel, Town Board, <input type="checkbox"/> Yes <input type="checkbox"/> No or Village Board of Trustees		
b. City, Town or Village Planning Board or Commission <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Town of Chili Planning Board Site Plan and Subdivision	November 2025
c. City, Town or Village Zoning Board of Appeals <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Town of Chili Zoning Board of Appeals for front yard parking	November 2025
d. Other local agencies <input type="checkbox"/> Yes <input type="checkbox"/> No		
e. County agencies <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Monroe County Water Authority Approval, Gates-Chili-Ogden Sewer Dist., MC Health Dept.	
f. Regional agencies <input type="checkbox"/> Yes <input type="checkbox"/> No		
g. State agencies <input type="checkbox"/> Yes <input type="checkbox"/> No		
h. Federal agencies <input type="checkbox"/> Yes <input type="checkbox"/> No		
i. Coastal Resources.		
i. Is the project site within a Coastal Area, or the waterfront area of a Designated Inland Waterway?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
ii. Is the project site located in a community with an approved Local Waterfront Revitalization Program?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
iii. Is the project site within a Coastal Erosion Hazard Area?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

**C. Planning and Zoning**

<b>C.1. Planning and zoning actions.</b>	
Will administrative or legislative adoption, or amendment of a plan, local law, ordinance, rule or regulation be the only approval(s) which must be granted to enable the proposed action to proceed?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<ul style="list-style-type: none"> <li>• If Yes, complete sections C, F and G.</li> <li>• If No, proceed to question C.2 and complete all remaining sections and questions in Part 1</li> </ul>	
<b>C.2. Adopted land use plans.</b>	
a. Do any municipally- adopted (city, town, village or county) comprehensive land use plan(s) include the site where the proposed action would be located?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If Yes, does the comprehensive plan include specific recommendations for the site where the proposed action would be located?	<input type="checkbox"/> Yes <input type="checkbox"/> No
b. Is the site of the proposed action within any local or regional special planning district (for example: Greenway; Brownfield Opportunity Area (BOA); designated State or Federal heritage area; watershed management plan; or other?)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, identify the plan(s): NYS Heritage Areas: West Erie Canal Corridor	
_____	
_____	
c. Is the proposed action located wholly or partially within an area listed in an adopted municipal open space plan, or an adopted municipal farmland protection plan?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If Yes, identify the plan(s):	
_____	
_____	
_____	

**C.3. Zoning**

a. Is the site of the proposed action located in a municipality with an adopted zoning law or ordinance.  Yes  No  
 If Yes, what is the zoning classification(s) including any applicable overlay district?  
 Limited Industrial District

b. Is the use permitted or allowed by a special or conditional use permit?  Yes  No

c. Is a zoning change requested as part of the proposed action?  Yes  No  
 If Yes,  
 i. What is the proposed new zoning for the site? \_\_\_\_\_

**C.4. Existing community services.**

a. In what school district is the project site located? Gates Chili School District

b. What police or other public protection forces serve the project site?  
Gates Police Department, New York State Police

c. Which fire protection and emergency medical services serve the project site?  
Chili Fire Department, Gates Fire District, Gates Ambulance Station

d. What parks serve the project site?  
N/A

**D. Project Details**

**D.1. Proposed and Potential Development**

a. What is the general nature of the proposed action (e.g., residential, industrial, commercial, recreational; if mixed, include all components)? Light manufacturing

b. a. Total acreage of the site of the proposed action? \_\_\_\_\_ 27.1 acres  
 b. Total acreage to be physically disturbed? \_\_\_\_\_ 20.5 acres  
 c. Total acreage (project site and any contiguous properties) owned or controlled by the applicant or project sponsor? \_\_\_\_\_ 27.1 acres

c. Is the proposed action an expansion of an existing project or use?  Yes  No  
 i. If Yes, what is the approximate percentage of the proposed expansion and identify the units (e.g., acres, miles, housing units, square feet)? % \_\_\_\_\_ Units: \_\_\_\_\_

d. Is the proposed action a subdivision, or does it include a subdivision?  Yes  No  
 If Yes,  
 i. Purpose or type of subdivision? (e.g., residential, industrial, commercial; if mixed, specify types)  
Industrial and light manufacturing  
 ii. Is a cluster/conservation layout proposed?  Yes  No  
 iii. Number of lots proposed? 3  
 iv. Minimum and maximum proposed lot sizes? Minimum 3.73 ac Maximum 15.19 ac

e. Will the proposed action be constructed in multiple phases?  Yes  No  
 i. If No, anticipated period of construction: \_\_\_\_\_ 15 months  
 ii. If Yes:  
 • Total number of phases anticipated \_\_\_\_\_  
 • Anticipated commencement date of phase 1 (including demolition) \_\_\_\_\_ month \_\_\_\_\_ year  
 • Anticipated completion date of final phase \_\_\_\_\_ month \_\_\_\_\_ year  
 • Generally describe connections or relationships among phases, including any contingencies where progress of one phase may determine timing or duration of future phases: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

f. Does the project include new residential uses?  Yes  No  
 If Yes, show numbers of units proposed.

	<u>One Family</u>	<u>Two Family</u>	<u>Three Family</u>	<u>Multiple Family (four or more)</u>
Initial Phase	_____	_____	_____	_____
At completion	_____	_____	_____	_____
of all phases	_____	_____	_____	_____

g. Does the proposed action include new non-residential construction (including expansions)?  Yes  No  
 If Yes,  
 i. Total number of structures 1  
 ii. Dimensions (in feet) of largest proposed structure: <50' height; 450 width; and 240 length  
 iii. Approximate extent of building space to be heated or cooled: +/- 96,177 square feet

h. Does the proposed action include construction or other activities that will result in the impoundment of any liquids, such as creation of a water supply, reservoir, pond, lake, waste lagoon or other storage?  Yes  No  
 If Yes,  
 i. Purpose of the impoundment: Stormwater Management  
 ii. If a water impoundment, the principal source of the water:  Ground water  Surface water streams  Other specify:  
Temporary rainfall/stormwater runoff  
 iii. If other than water, identify the type of impounded/contained liquids and their source.  
 \_\_\_\_\_  
 iv. Approximate size of the proposed impoundment. Volume: 1.9 million gallons; surface area: 1.47 acres  
 v. Dimensions of the proposed dam or impounding structure: +/- 4' height; 650' length  
 vi. Construction method/materials for the proposed dam or impounding structure (e.g., earth fill, rock, wood, concrete):  
Earth fill

**D.2. Project Operations**

a. Does the proposed action include any excavation, mining, or dredging, during construction, operations, or both?  Yes  No  
 (Not including general site preparation, grading or installation of utilities or foundations where all excavated materials will remain onsite)  
 If Yes:  
 i. What is the purpose of the excavation or dredging? \_\_\_\_\_  
 ii. How much material (including rock, earth, sediments, etc.) is proposed to be removed from the site?  
 • Volume (specify tons or cubic yards): \_\_\_\_\_  
 • Over what duration of time? \_\_\_\_\_  
 iii. Describe nature and characteristics of materials to be excavated or dredged, and plans to use, manage or dispose of them.  
 \_\_\_\_\_  
 iv. Will there be onsite dewatering or processing of excavated materials?  Yes  No  
 If yes, describe. \_\_\_\_\_  
 \_\_\_\_\_  
 v. What is the total area to be dredged or excavated? \_\_\_\_\_ acres  
 vi. What is the maximum area to be worked at any one time? \_\_\_\_\_ acres  
 vii. What would be the maximum depth of excavation or dredging? \_\_\_\_\_ feet  
 viii. Will the excavation require blasting?  Yes  No  
 ix. Summarize site reclamation goals and plan: \_\_\_\_\_  
 \_\_\_\_\_

b. Would the proposed action cause or result in alteration of, increase or decrease in size of, or encroachment into any existing wetland, waterbody, shoreline, beach or adjacent area?  Yes  No  
 If Yes:  
 i. Identify the wetland or waterbody which would be affected (by name, water index number, wetland map number or geographic description): \_\_\_\_\_  
 \_\_\_\_\_

ii. Describe how the proposed action would affect that waterbody or wetland, e.g. excavation, fill, placement of structures, or alteration of channels, banks and shorelines. Indicate extent of activities, alterations and additions in square feet or acres:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

iii. Will the proposed action cause or result in disturbance to bottom sediments?  Yes  No

If Yes, describe: \_\_\_\_\_

iv. Will the proposed action cause or result in the destruction or removal of aquatic vegetation?  Yes  No

If Yes:

- acres of aquatic vegetation proposed to be removed: \_\_\_\_\_
- expected acreage of aquatic vegetation remaining after project completion: \_\_\_\_\_
- purpose of proposed removal (e.g. beach clearing, invasive species control, boat access): \_\_\_\_\_
- proposed method of plant removal: \_\_\_\_\_
- if chemical/herbicide treatment will be used, specify product(s): \_\_\_\_\_

v. Describe any proposed reclamation/mitigation following disturbance: \_\_\_\_\_

c. Will the proposed action use, or create a new demand for water?  Yes  No

If Yes:

i. Total anticipated water usage/demand per day: \_\_\_\_\_ 2,000 gallons/day

ii. Will the proposed action obtain water from an existing public water supply?  Yes  No

If Yes:

- Name of district or service area: MCWA
- Does the existing public water supply have capacity to serve the proposal?  Yes  No
- Is the project site in the existing district?  Yes  No
- Is expansion of the district needed?  Yes  No
- Do existing lines serve the project site?  Yes  No

iii. Will line extension within an existing district be necessary to supply the project?  Yes  No

If Yes:

- Describe extensions or capacity expansions proposed to serve this project: \_\_\_\_\_  
dedicated +/- 2500 LF main extension
- Source(s) of supply for the district: MCWA

iv. Is a new water supply district or service area proposed to be formed to serve the project site?  Yes  No

If, Yes:

- Applicant/sponsor for new district: \_\_\_\_\_
- Date application submitted or anticipated: \_\_\_\_\_
- Proposed source(s) of supply for new district: \_\_\_\_\_

v. If a public water supply will not be used, describe plans to provide water supply for the project: \_\_\_\_\_

vi. If water supply will be from wells (public or private), what is the maximum pumping capacity: \_\_\_\_\_ gallons/minute.

d. Will the proposed action generate liquid wastes?  Yes  No

If Yes:

i. Total anticipated liquid waste generation per day: \_\_\_\_\_ 2,000 gallons/day

ii. Nature of liquid wastes to be generated (e.g., sanitary wastewater, industrial; if combination, describe all components and approximate volumes or proportions of each): \_\_\_\_\_

sanitary wastewater

iii. Will the proposed action use any existing public wastewater treatment facilities?  Yes  No

If Yes:

- Name of wastewater treatment plant to be used: Gates-Chili-Ogden Sewer System
- Name of district: Gates-Chili-Ogden
- Does the existing wastewater treatment plant have capacity to serve the project?  Yes  No
- Is the project site in the existing district?  Yes  No
- Is expansion of the district needed?  Yes  No

• Do existing sewer lines serve the project site?  Yes  No  
 • Will a line extension within an existing district be necessary to serve the project?  Yes  No  
 If Yes:  
 • Describe extensions or capacity expansions proposed to serve this project: \_\_\_\_\_  
 +/- 1300 sanitary sewer extension \_\_\_\_\_

iv. Will a new wastewater (sewage) treatment district be formed to serve the project site?  Yes  No  
 If Yes:  
 • Applicant/sponsor for new district: \_\_\_\_\_  
 • Date application submitted or anticipated: \_\_\_\_\_  
 • What is the receiving water for the wastewater discharge? \_\_\_\_\_

v. If public facilities will not be used, describe plans to provide wastewater treatment for the project, including specifying proposed receiving water (name and classification if surface discharge or describe subsurface disposal plans):  
 \_\_\_\_\_  
 \_\_\_\_\_

vi. Describe any plans or designs to capture, recycle or reuse liquid waste: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

e. Will the proposed action disturb more than one acre and create stormwater runoff, either from new point sources (i.e. ditches, pipes, swales, curbs, gutters or other concentrated flows of stormwater) or non-point source (i.e. sheet flow) during construction or post construction?  Yes  No  
 If Yes:  
 i. How much impervious surface will the project create in relation to total size of project parcel?  
 245± Square feet or 5± acres (impervious surface)  
 1.2± Square feet or 27± acres (parcel size)  
 ii. Describe types of new point sources. Stormwater pond discharge to level spreader before entering existing drainage path.  
 \_\_\_\_\_  
 iii. Where will the stormwater runoff be directed (i.e. on-site stormwater management facility/structures, adjacent properties, groundwater, on-site surface water or off-site surface waters)?  
 The water will be directed to the proposed stormwater management pond before entering tributaries to Black Creek  
 \_\_\_\_\_  
 • If to surface waters, identify receiving water bodies or wetlands: \_\_\_\_\_  
 Proposed stormwater management facility to Black Creek Trib.  
 \_\_\_\_\_  
 • Will stormwater runoff flow to adjacent properties?  Yes  No

iv. Does the proposed plan minimize impervious surfaces, use pervious materials or collect and re-use stormwater?  Yes  No

f. Does the proposed action include, or will it use on-site, one or more sources of air emissions, including fuel combustion, waste incineration, or other processes or operations?  Yes  No  
 If Yes, identify:  
 i. Mobile sources during project operations (e.g., heavy equipment, fleet or delivery vehicles)  
 \_\_\_\_\_  
 ii. Stationary sources during construction (e.g., power generation, structural heating, batch plant, crushers)  
 \_\_\_\_\_  
 iii. Stationary sources during operations (e.g., process emissions, large boilers, electric generation)  
 \_\_\_\_\_

g. Will any air emission sources named in D.2.f (above), require a NY State Air Registration, Air Facility Permit, or Federal Clean Air Act Title IV or Title V Permit?  Yes  No  
 If Yes:  
 i. Is the project site located in an Air quality non-attainment area? (Area routinely or periodically fails to meet ambient air quality standards for all or some parts of the year)  Yes  No  
 ii. In addition to emissions as calculated in the application, the project will generate:  
 • \_\_\_\_\_ Tons/year (short tons) of Carbon Dioxide (CO<sub>2</sub>)  
 • \_\_\_\_\_ Tons/year (short tons) of Nitrous Oxide (N<sub>2</sub>O)  
 • \_\_\_\_\_ Tons/year (short tons) of Perfluorocarbons (PFCs)  
 • \_\_\_\_\_ Tons/year (short tons) of Sulfur Hexafluoride (SF<sub>6</sub>)  
 • \_\_\_\_\_ Tons/year (short tons) of Carbon Dioxide equivalent of Hydrofluorocarbons (HFCs)  
 • \_\_\_\_\_ Tons/year (short tons) of Hazardous Air Pollutants (HAPs)

h. Will the proposed action generate or emit methane (including, but not limited to, sewage treatment plants, landfills, composting facilities)?  Yes  No

If Yes:

i. Estimate methane generation in tons/year (metric): \_\_\_\_\_

ii. Describe any methane capture, control or elimination measures included in project design (e.g., combustion to generate heat or electricity, flaring): \_\_\_\_\_

---

i. Will the proposed action result in the release of air pollutants from open-air operations or processes, such as quarry or landfill operations?  Yes  No

If Yes: Describe operations and nature of emissions (e.g., diesel exhaust, rock particulates/dust): \_\_\_\_\_

---

j. Will the proposed action result in a substantial increase in traffic above present levels or generate substantial new demand for transportation facilities or services?  Yes  No

If Yes:

i. When is the peak traffic expected (Check all that apply):  Morning  Evening  Weekend  
 Randomly between hours of \_\_\_\_\_ to \_\_\_\_\_.

ii. For commercial activities only, projected number of truck trips/day and type (e.g., semi trailers and dump trucks): \_\_\_\_\_

iii. Parking spaces: Existing \_\_\_\_\_ Proposed \_\_\_\_\_ Net increase/decrease \_\_\_\_\_

iv. Does the proposed action include any shared use parking?  Yes  No

v. If the proposed action includes any modification of existing roads, creation of new roads or change in existing access, describe: \_\_\_\_\_

vi. Are public/private transportation service(s) or facilities available within 1/2 mile of the proposed site?  Yes  No

vii. Will the proposed action include access to public transportation or accommodations for use of hybrid, electric or other alternative fueled vehicles?  Yes  No

viii. Will the proposed action include plans for pedestrian or bicycle accommodations for connections to existing pedestrian or bicycle routes?  Yes  No

---

k. Will the proposed action (for commercial or industrial projects only) generate new or additional demand for energy?  Yes  No

If Yes:

i. Estimate annual electricity demand during operation of the proposed action: \_\_\_\_\_  
 Estimated usage 1,890,000 kW

ii. Anticipated sources/suppliers of electricity for the project (e.g., on-site combustion, on-site renewable, via grid/local utility, or other): \_\_\_\_\_

RG&E

iii. Will the proposed action require a new, or an upgrade, to an existing substation?  Yes  No

---

l. Hours of operation. Answer all items which apply.

i. During Construction:		ii. During Operations:	
• Monday - Friday:	_____ 7 a.m. - 7 p.m. _____	• Monday - Friday:	_____ 7 a.m. - 10 p.m. _____
• Saturday:	_____ 8 a.m. - 5 p.m. _____	• Saturday:	_____ N/A _____
• Sunday:	_____ N/A _____	• Sunday:	_____ N/A _____
• Holidays:	_____ N/A _____	• Holidays:	_____ N/A _____

m. Will the proposed action produce noise that will exceed existing ambient noise levels during construction, operation, or both?  Yes  No

If yes:

i. Provide details including sources, time of day and duration:  
 Normal construction noise during construction periods. \_\_\_\_\_

ii. Will the proposed action remove existing natural barriers that could act as a noise barrier or screen?  Yes  No  
 Describe: Low grow vegetation removed, proposed landscape berm and 100 ft buffer along the residential district. Includes maintaining 25' existing vegetative strip.

---

n. Will the proposed action have outdoor lighting?  Yes  No

If yes:

i. Describe source(s), location(s), height of fixture(s), direction/aim, and proximity to nearest occupied structures:  
 This project will include parking lot lighting that is dark-sky compliant. \_\_\_\_\_

ii. Will proposed action remove existing natural barriers that could act as a light barrier or screen?  Yes  No  
 Describe: \_\_\_\_\_

---

o. Does the proposed action have the potential to produce odors for more than one hour per day?  Yes  No  
 If Yes, describe possible sources, potential frequency and duration of odor emissions, and proximity to nearest occupied structures: \_\_\_\_\_

---

p. Will the proposed action include any bulk storage of petroleum (combined capacity of over 1,100 gallons) or chemical products 185 gallons in above ground storage or any amount in underground storage?  Yes  No

If Yes:

i. Product(s) to be stored \_\_\_\_\_

ii. Volume(s) \_\_\_\_\_ per unit time \_\_\_\_\_ (e.g., month, year)

iii. Generally, describe the proposed storage facilities: \_\_\_\_\_

---

q. Will the proposed action (commercial, industrial and recreational projects only) use pesticides (i.e., herbicides, insecticides) during construction or operation?  Yes  No

If Yes:

i. Describe proposed treatment(s):  
 \_\_\_\_\_  
 \_\_\_\_\_

ii. Will the proposed action use Integrated Pest Management Practices?  Yes  No

---

r. Will the proposed action (commercial or industrial projects only) involve or require the management or disposal of solid waste (excluding hazardous materials)?  Yes  No

If Yes:

i. Describe any solid waste(s) to be generated during construction or operation of the facility:

- Construction: \_\_\_\_\_ 100 tons per \_\_\_\_\_ year (unit of time)
- Operation : \_\_\_\_\_ 100 tons per \_\_\_\_\_ year (unit of time)

ii. Describe any proposals for on-site minimization, recycling or reuse of materials to avoid disposal as solid waste:

- Construction: Recycling and minimization of materials will occur when applicable.
- Operation: Recycling of paper and plastic materials will occur during operation and will be sorted into a separate dumpster.

iii. Proposed disposal methods/facilities for solid waste generated on-site:

- Construction: A dumpster will be placed on site for disposal of any solid waste generated on site during construction.
- Operation: A dumpster and accompanying dumpster enclosure will be placed on site for disposal of any solid waste generated on site.

s. Does the proposed action include construction or modification of a solid waste management facility?  Yes  No

If Yes:

i. Type of management or handling of waste proposed for the site (e.g., recycling or transfer station, composting, landfill, or other disposal activities): \_\_\_\_\_

ii. Anticipated rate of disposal/processing:

- \_\_\_\_\_ Tons/month, if transfer or other non-combustion/thermal treatment, or
- \_\_\_\_\_ Tons/hour, if combustion or thermal treatment

iii. If landfill, anticipated site life: \_\_\_\_\_ years

---

t. Will the proposed action at the site involve the commercial generation, treatment, storage, or disposal of hazardous waste?  Yes  No

If Yes:

i. Name(s) of all hazardous wastes or constituents to be generated, handled or managed at facility: \_\_\_\_\_

ii. Generally describe processes or activities involving hazardous wastes or constituents: \_\_\_\_\_

iii. Specify amount to be handled or generated \_\_\_\_\_ tons/month

iv. Describe any proposals for on-site minimization, recycling or reuse of hazardous constituents: \_\_\_\_\_

v. Will any hazardous wastes be disposed at an existing offsite hazardous waste facility?  Yes  No

If Yes: provide name and location of facility: \_\_\_\_\_

If No: describe proposed management of any hazardous wastes which will not be sent to a hazardous waste facility: \_\_\_\_\_

**E. Site and Setting of Proposed Action**

**E.1. Land uses on and surrounding the project site**

a. Existing land uses.

i. Check all uses that occur on, adjoining and near the project site.

Urban  Industrial  Commercial  Residential (suburban)  Rural (non-farm)

Forest  Agriculture  Aquatic  Other (specify): RG&E

ii. If mix of uses, generally describe: \_\_\_\_\_

---

b. Land uses and covertypes on the project site.

Land use or Covertypes	Current Acreage	Acreage After Project Completion	Change (Acres +/-)
• Roads, buildings, and other paved or impervious surfaces	0	5.72	+5.72
• Forested	0	0	0
• Meadows, grasslands or brushlands (non-agricultural, including abandoned agricultural)	27.07	0	-27.07
• Agricultural (includes active orchards, field, greenhouse etc.)	0	0	0
• Surface water features (lakes, ponds, streams, rivers, etc.)	0	2.53	+2.53
• Wetlands (freshwater or tidal)	0	0	0
• Non-vegetated (bare rock, earth or fill)	0	0	0
• Other Describe: <u>Lawn/landscaping</u>	0	18.82	+18.82

c. Is the project site presently used by members of the community for public recreation?  Yes  No  
i. If Yes: explain: \_\_\_\_\_

d. Are there any facilities serving children, the elderly, people with disabilities (e.g., schools, hospitals, licensed day care centers, or group homes) within 1500 feet of the project site?  Yes  No  
If Yes,  
i. Identify Facilities: \_\_\_\_\_

e. Does the project site contain an existing dam?  Yes  No  
If Yes:  
i. Dimensions of the dam and impoundment:  
• Dam height: \_\_\_\_\_ feet  
• Dam length: \_\_\_\_\_ feet  
• Surface area: \_\_\_\_\_ acres  
• Volume impounded: \_\_\_\_\_ gallons OR acre-feet  
ii. Dam's existing hazard classification: \_\_\_\_\_  
iii. Provide date and summarize results of last inspection: \_\_\_\_\_

f. Has the project site ever been used as a municipal, commercial or industrial solid waste management facility, or does the project site adjoin property which is now, or was at one time, used as a solid waste management facility?  Yes  No  
If Yes:  
i. Has the facility been formally closed?  Yes  No  
• If yes, cite sources/documentation: \_\_\_\_\_  
ii. Describe the location of the project site relative to the boundaries of the solid waste management facility: \_\_\_\_\_  
iii. Describe any development constraints due to the prior solid waste activities: \_\_\_\_\_

g. Have hazardous wastes been generated, treated and/or disposed of at the site, or does the project site adjoin property which is now or was at one time used to commercially treat, store and/or dispose of hazardous waste?  Yes  No  
If Yes:  
i. Describe waste(s) handled and waste management activities, including approximate time when activities occurred:  
Adjacent to the property to the southwest is Kenworth Northeast Group Inc (Site number 8-601510) which is an auto service/repair (no gasoline sales), and contains an aboveground 2000 gallon capacity tank and a 460 gallon capacity tank.

h. Potential contamination history. Has there been a reported spill at the proposed project site, or have any remedial actions been conducted at or adjacent to the proposed site?  Yes  No  
If Yes:  
i. Is any portion of the site listed on the NYSDEC Spills Incidents database or Environmental Site Remediation database? Check all that apply:  Yes  No  
 Yes – Spills Incidents database Provide DEC ID number(s): \_\_\_\_\_  
 Yes – Environmental Site Remediation database Provide DEC ID number(s): \_\_\_\_\_  
 Neither database  
ii. If site has been subject of RCRA corrective activities, describe control measures: \_\_\_\_\_  
iii. Is the project within 2000 feet of any site in the NYSDEC Environmental Site Remediation database?  Yes  No  
If yes, provide DEC ID number(s): \_\_\_\_\_  
iv. If yes to (i), (ii) or (iii) above, describe current status of site(s): \_\_\_\_\_

v. Is the project site subject to an institutional control limiting property uses?  Yes  No

- If yes, DEC site ID number: \_\_\_\_\_
- Describe the type of institutional control (e.g., deed restriction or easement): \_\_\_\_\_
- Describe any use limitations: \_\_\_\_\_
- Describe any engineering controls: \_\_\_\_\_
- Will the project affect the institutional or engineering controls in place?  Yes  No
- Explain: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**E.2. Natural Resources On or Near Project Site**

a. What is the average depth to bedrock on the project site? \_\_\_\_\_ Over 6 feet

b. Are there bedrock outcroppings on the project site?  Yes  No  
 If Yes, what proportion of the site is comprised of bedrock outcroppings? \_\_\_\_\_ %

c. Predominant soil type(s) present on project site:

Odessa silt loam	_____	60 %
Schoharie silt loam	_____	40 %
_____	_____	_____ %

d. What is the average depth to the water table on the project site? Average: \_\_\_\_\_ Over 5 feet

e. Drainage status of project site soils:  Well Drained: \_\_\_\_\_ % of site  
 Moderately Well Drained: 100 % of site  
 Poorly Drained: \_\_\_\_\_ % of site

f. Approximate proportion of proposed action site with slopes:  0-10%: 100 % of site  
 10-15%: \_\_\_\_\_ % of site  
 15% or greater: \_\_\_\_\_ % of site

g. Are there any unique geologic features on the project site?  Yes  No  
 If Yes, describe: \_\_\_\_\_  
 \_\_\_\_\_

**h. Surface water features.**

i. Does any portion of the project site contain wetlands or other waterbodies (including streams, rivers, ponds or lakes)?  Yes  No

ii. Do any wetlands or other waterbodies adjoin the project site?  Yes  No

If Yes to either i or ii, continue. If No, skip to E.2.i.

iii. Are any of the wetlands or waterbodies within or adjoining the project site regulated by any federal, state or local agency?  Yes  No

iv. For each identified regulated wetland and waterbody on the project site, provide the following information:

- Streams: Name Little Black Creek, Lower, and tribs approx 975 ft east Classification C
- Lakes or Ponds: Name \_\_\_\_\_ Classification \_\_\_\_\_
- Wetlands: Name \_\_\_\_\_ Approximate Size \_\_\_\_\_
- Wetland No. (if regulated by DEC) \_\_\_\_\_

v. Are any of the above water bodies listed in the most recent compilation of NYS water quality-impaired waterbodies?  Yes  No

If yes, name of impaired water body/bodies and basis for listing as impaired: \_\_\_\_\_  
 \_\_\_\_\_

i. Is the project site in a designated Floodway?  Yes  No

j. Is the project site in the 100-year Floodplain?  Yes  No

k. Is the project site in the 500-year Floodplain?  Yes  No

l. Is the project site located over, or immediately adjoining, a primary, principal or sole source aquifer?  Yes  No

If Yes:  
 i. Name of aquifer: \_\_\_\_\_

m. Identify the predominant wildlife species that occupy or use the project site:	<input type="text"/>
Deer <input type="text"/> Birds <input type="text"/> Small Mammals <input type="text"/>	
n. Does the project site contain a designated significant natural community?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If Yes:	
i. Describe the habitat/community (composition, function, and basis for designation): <input type="text"/>	
ii. Source(s) of description or evaluation: <input type="text"/>	
iii. Extent of community/habitat:	
<ul style="list-style-type: none"> <li>• Currently: <input type="text"/> acres</li> <li>• Following completion of project as proposed: <input type="text"/> acres</li> <li>• Gain or loss (indicate + or -): <input type="text"/> acres</li> </ul>	
o. Does project site contain any species of plant or animal that is listed by the federal government or NYS as endangered or threatened, or does it contain any areas identified as habitat for an endangered or threatened species?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If Yes:	
i. Species and listing (endangered or threatened): <input type="text"/>	
Sedge Wren	
p. Does the project site contain any species of plant or animal that is listed by NYS as rare, or as a species of special concern?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If Yes:	
i. Species and listing: <input type="text"/>	
q. Is the project site or adjoining area currently used for hunting, trapping, fishing or shell fishing?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If yes, give a brief description of how the proposed action may affect that use: <input type="text"/>	
<b>E.3. Designated Public Resources On or Near Project Site</b>	
a. Is the project site, or any portion of it, located in a designated agricultural district certified pursuant to Agriculture and Markets Law, Article 25-AA, Section 303 and 304?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If Yes, provide county plus district name/number: <input type="text"/>	
b. Are agricultural lands consisting of highly productive soils present?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
i. If Yes: acreage(s) on project site: <input type="text"/>	
ii. Source(s) of soil rating(s): <input type="text"/>	
c. Does the project site contain all or part of, or is it substantially contiguous to, a registered National Natural Landmark?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If Yes:	
i. Nature of the natural landmark: <input type="checkbox"/> Biological Community <input type="checkbox"/> Geological Feature	
ii. Provide brief description of landmark, including values behind designation and approximate size/extent: <input type="text"/>	
<input type="text"/>	
d. Is the project site located in or does it adjoin a state listed Critical Environmental Area?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If Yes:	
i. CEA name: <input type="text"/>	
ii. Basis for designation: <input type="text"/>	
iii. Designating agency and date: <input type="text"/>	

e. Does the project site contain, or is it substantially contiguous to, a building, archaeological site, or district which is listed on the National or State Register of Historic Places, or that has been determined by the Commissioner of the NYS Office of Parks, Recreation and Historic Preservation to be eligible for listing on the State Register of Historic Places?  Yes  No

If Yes:

i. Nature of historic/archaeological resource:  Archaeological Site  Historic Building or District

ii. Name: \_\_\_\_\_

iii. Brief description of attributes on which listing is based: \_\_\_\_\_

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f. Is the project site, or any portion of it, located in or adjacent to an area designated as sensitive for archaeological sites on the NY State Historic Preservation Office (SHPO) archaeological site inventory?  Yes  No  
Phase I and IB Cultural Resource Investigations done for sites to the North, Northwest, and South of project.

g. Have additional archaeological or historic site(s) or resources been identified on the project site?  Yes  No

If Yes:

i. Describe possible resource(s): \_\_\_\_\_

ii. Basis for identification: \_\_\_\_\_

---

h. Is the project site within five miles of any officially designated and publicly accessible federal, state, or local scenic or aesthetic resource?  Yes  No

If Yes:

i. Identify resource: \_\_\_\_\_

ii. Nature of, or basis for, designation (e.g., established highway overlook, state or local park, state historic trail or scenic byway, etc.): \_\_\_\_\_

iii. Distance between project and resource: \_\_\_\_\_ miles.

---

i. Is the project site located within a designated river corridor under the Wild, Scenic and Recreational Rivers Program 6 NYCRR 666?  Yes  No

If Yes:

i. Identify the name of the river and its designation: \_\_\_\_\_

ii. Is the activity consistent with development restrictions contained in 6NYCRR Part 666?  Yes  No

**F. Additional Information**

Attach any additional information which may be needed to clarify your project.

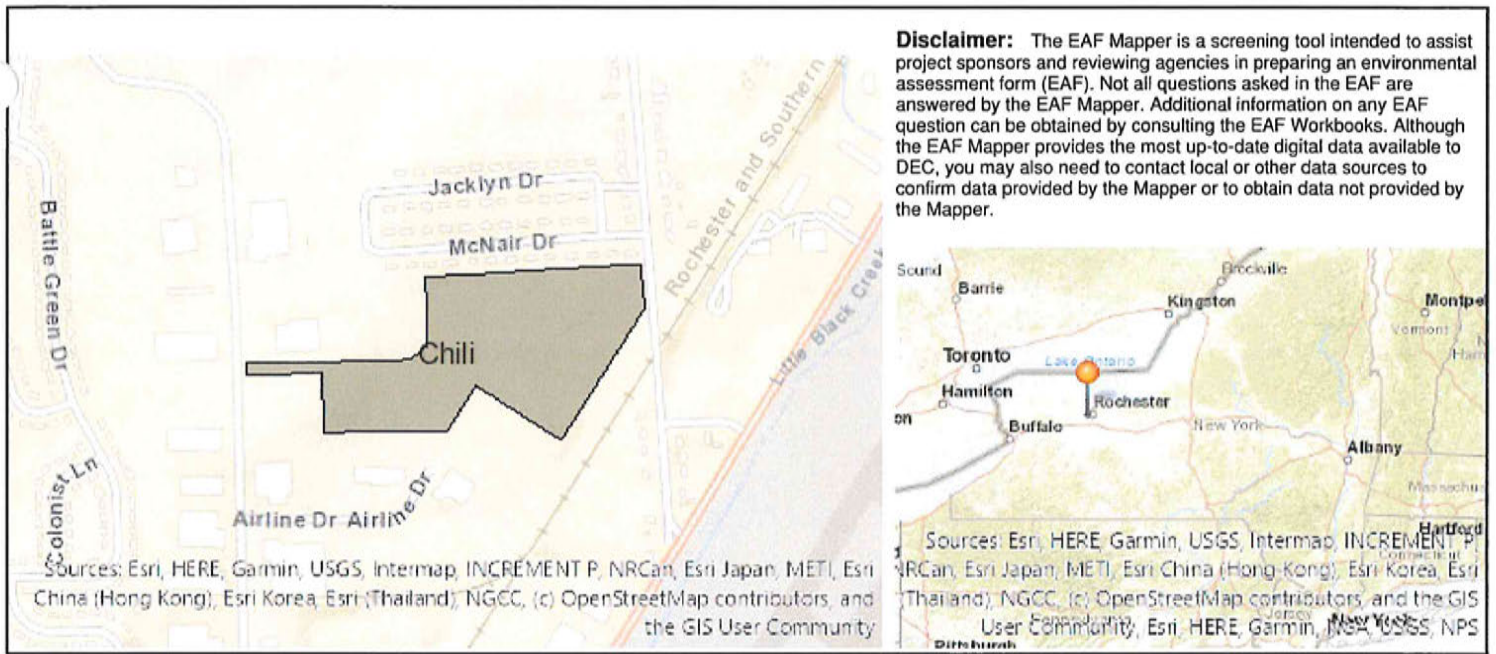
If you have identified any adverse impacts which could be associated with your proposal, please describe those impacts plus any measures which you propose to avoid or minimize them.

**G. Verification**

I certify that the information provided is true to the best of my knowledge.

Applicant/Sponsor Name Garth Winterkorn - Costich Engineering D.P.C. Date 10/28/2025

Signature Garth Winterkorn Title Project Manager



B.i.i [Coastal or Waterfront Area]	No
B.i.ii [Local Waterfront Revitalization Area]	No
C.2.b. [Special Planning District]	Yes - Digital mapping data are not available for all Special Planning Districts. Refer to EAF Workbook.
C.2.b. [Special Planning District - Name]	NYS Heritage Areas:West Erie Canal Corridor
E.1.h [DEC Spills or Remediation Site - Potential Contamination History]	Digital mapping data are not available or are incomplete. Refer to EAF Workbook.
E.1.h.i [DEC Spills or Remediation Site - Listed]	Digital mapping data are not available or are incomplete. Refer to EAF Workbook.
E.1.h.i [DEC Spills or Remediation Site - Environmental Site Remediation Database]	Digital mapping data are not available or are incomplete. Refer to EAF Workbook.
E.1.h.iii [Within 2,000' of DEC Remediation Site]	No
E.2.g [Unique Geologic Features]	No
E.2.h.i [Surface Water Features]	Digital mapping data are not available or are incomplete. Refer to EAF Workbook.
E.2.h.ii [Surface Water Features]	Yes - Digital mapping information on local, New York State, and federal wetlands and waterbodies is known to be incomplete. Refer to the EAF Workbook.
E.2.h.iii [Surface Water Features]	Yes - Digital mapping information on local, New York State, and federal wetlands and waterbodies is known to be incomplete. Refer to the EAF Workbook.
E.2.h.v [Impaired Water Bodies]	No
E.2.i. [Floodway]	No
E.2.j. [100 Year Floodplain]	No
E.2.k. [500 Year Floodplain]	No
E.2.l. [Aquifers]	No

E.2.n. [Natural Communities]	No
E.2.o. [Endangered or Threatened Species]	Yes
E.2.o. [Endangered or Threatened Species - Name]	Sedge Wren
E.2.p. [Rare Plants or Animals]	No
E.3.a. [Agricultural District]	No
E.3.c. [National Natural Landmark]	No
E.3.d [Critical Environmental Area]	No
E.3.e. [National or State Register of Historic Places or State Eligible Sites]	Digital mapping data are not available or are incomplete. Refer to EAF Workbook.
E.3.f. [Archeological Sites]	Yes
E.3.i. [Designated River Corridor]	No



## MODIFICATION SUMMARY

**DATE:** March 24, 2026

**APPLICANT:** 2851Clover LLC  
2851 Monroe Ave  
Rochester, NY 14618

**PROJECT LOCATION:** 2851 Clover Street  
Pittsford, NY 14543

**MODIFICATION REQUEST:** 2851 Clover LLC, is proposing the construction of a new housing development in the Town of Pittsford designed around the desires of the Town for workforce housing. The proposed development will include 122 one-bedroom, 42 two-bedroom, and 12 3-bedroom apartments with rents ranging from \$1,599-\$3,199 per month. Previously approved for sales tax and mortgage recording tax exemptions in December 2024, the applicant is requesting an increase in project costs of \$6,919,000 and a real property tax abatement. The new sales tax exemption is not to exceed \$1,884,320 and the mortgage recording tax exemption is not to exceed \$337,500. The updated cost benefit ratio is 6.1 from the original was 17:1.

<b>PROJECT AMOUNT</b>	<u>CURRENT</u>	<u>REQUESTED</u>	<u>NEW TOTAL</u>
	\$41,298,000	<b>\$7,000,000</b>	<b>\$48,298,000</b>

# County of Monroe Industrial Development Agency

## MRB Cost Benefit Calculator



Date: March 2, 2026  
 Project Title: 2851 Clover LLC  
 Project Location: 2851 Clover St, Rochester, NY 14534

### Economic Impacts

Summary of Economic Impacts over the Life of the PILOT

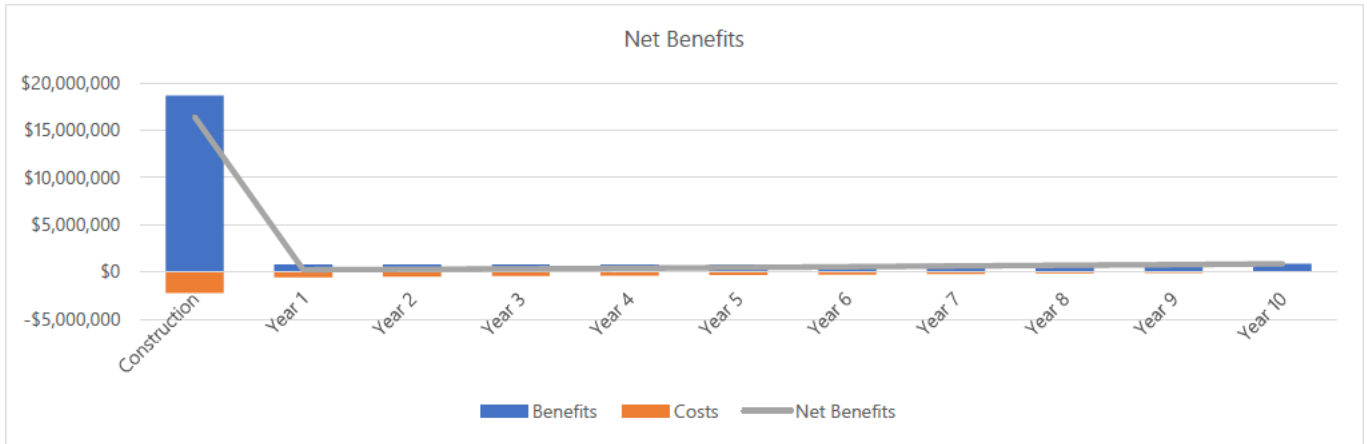
Project Total Investment  
 \$48,217,000

Temporary (Construction)			
	Direct	Indirect	Total
Jobs	274	53	327
Earnings	\$14,859,674	\$2,759,004	\$17,618,678
Local Spend	\$38,573,600	\$9,451,059	\$48,024,659

Ongoing (Operations)			
Aggregate over life of the PILOT			
	Direct	Indirect	Total
Jobs	8	5	13
Earnings	\$5,079,825	\$2,496,275	\$7,576,100

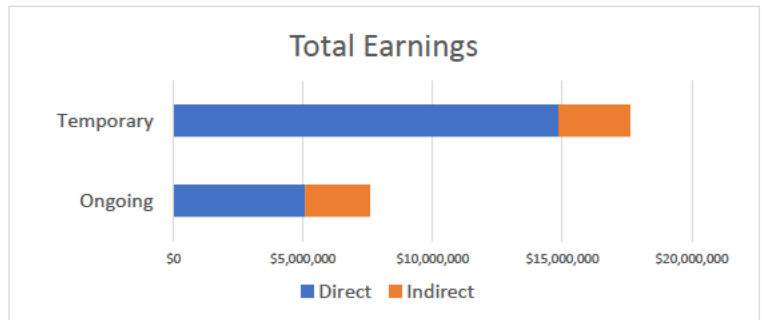
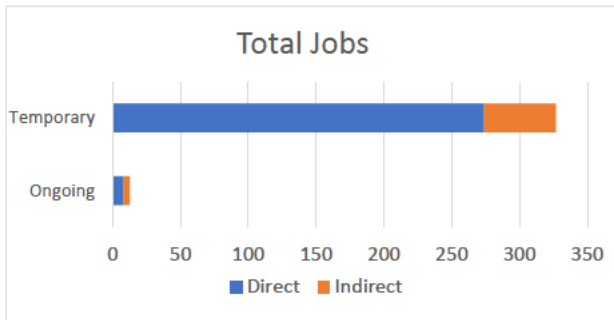
Figure 1



Net Benefits chart will always display construction through year 10, irrespective of the length of the PILOT.

Figure 2

Figure 3



# Fiscal Impacts



Cost-Benefit Analysis Tool powered by MRB Group

## Estimated Costs of Exemptions

	Nominal Value	Discounted Value*
Property Tax Exemption	\$2,794,413	\$2,596,193
Sales Tax Exemption	\$1,884,320	\$1,884,320
Local Sales Tax Exemption	\$942,160	\$942,160
State Sales Tax Exemption	\$942,160	\$942,160
Mortgage Recording Tax Exemption	\$337,500	\$337,500
Local Mortgage Recording Tax Exemption	\$112,500	\$112,500
State Mortgage Recording Tax Exemption	\$225,000	\$225,000
<b>Total Costs</b>	<b>\$5,016,233</b>	<b>\$4,818,013</b>

## State and Local Benefits

	Nominal Value	Discounted Value*
<b>Local Benefits</b>	<b>\$29,020,315</b>	<b>\$27,749,250</b>
<b>To Private Individuals</b>	<b>\$25,194,779</b>	<b>\$24,405,289</b>
Temporary Payroll	\$17,618,678	\$17,618,678
Ongoing Payroll	\$7,576,100	\$6,786,611
Other Payments to Private Individuals	\$0	\$0
<b>To the Public</b>	<b>\$3,825,537</b>	<b>\$3,343,962</b>
Increase in Property Tax Revenue	\$3,649,173	\$3,173,125
Temporary Jobs - Sales Tax Revenue	\$123,331	\$123,331
Ongoing Jobs - Sales Tax Revenue	\$53,033	\$47,506
Other Local Municipal Revenue	\$0	\$0
<b>State Benefits</b>	<b>\$1,310,128</b>	<b>\$1,269,075</b>
<b>To the Public</b>	<b>\$1,310,128</b>	<b>\$1,269,075</b>
Temporary Income Tax Revenue	\$792,841	\$792,841
Ongoing Income Tax Revenue	\$340,925	\$305,397
Temporary Jobs - Sales Tax Revenue	\$123,331	\$123,331
Ongoing Jobs - Sales Tax Revenue	\$53,033	\$47,506
<b>Total Benefits to State &amp; Region</b>	<b>\$30,330,444</b>	<b>\$29,018,325</b>

## Benefit to Cost Ratio

	Benefit*	Cost*	Ratio
Local	\$27,749,250	\$3,650,853	8:1
State	\$1,269,075	\$1,167,160	1:1
<b>Grand Total</b>	<b>\$29,018,325</b>	<b>\$4,818,013</b>	<b>6:1</b>

\*Discounted at 2%

### Additional Comments from IDA

This is a previously approved housing project that is now requesting an increase in project costs along with a real property tax abatement.

Does the IDA believe that the project can be accomplished in a timely fashion?  Yes

**Motion By:** \_\_\_\_\_  
**Seconded By:** \_\_\_\_\_

**RESOLUTION**  
(2851 Clover, LLC Project Modification)  
OSC Code 2602-24-028B

A regular meeting of the County of Monroe Industrial Development Agency (the "Agency"), was held at the Agency's Offices, 50 West Main Street, Rochester, New York 14614, on March 24, 2026 at 12:00 p.m.

After the meeting had been duly called to order, the Chair announced that among the purposes of the meeting was to consider and take action on certain matters pertaining to a certain Project more particularly described below.

RESOLUTION OF THE COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY (THE "AGENCY") AUTHORIZING (i) ADDITIONAL FINANCIAL ASSISTANCE TO 2851 CLOVER, LLC (THE "COMPANY") IN AMOUNTS EXCEEDING THE AMOUNTS PREVIOUSLY APPROVED BY THE AGENCY; AND (ii) THE EXECUTION OF RELATED DOCUMENTS.

WHEREAS, by Title I of Article 18-A of the General Municipal Law of the State of New York, as amended and Chapter 55 of the Laws of 1972 of the State of New York (collectively, the "Act"), the Agency was created with the authority and power among other things, to assist with the acquisition of certain industrial development projects as authorized by the Act; and

WHEREAS, by Resolution duly adopted on December 17, 2024 (the "Authorizing Resolution"), the Agency appointed **2851 Clover, LLC**, a New York limited liability company, for itself or an entity formed or to be formed (collectively, the "Company"), the true and lawful agent of the Agency to undertake a certain project (the "Project") consisting of: (A) the acquisition of a leasehold interest in a portion of an approximately 5.33-acre parcel of land located at 2851 Clover Street in the Town of Pittsford, New York 14534 and all other lands in the Town of Pittsford where, by license or easement or other agreement, the Company or its designees are making improvements that benefit the Project (the "Land"); (B)(i) the demolition of the existing approximately 44,722 square-foot vacant building thereon, and (ii) the construction in its place of an apartment living community to be known as Pittsford Oaks, consisting of approximately 175-units made up of one-, two- and three-bedroom apartments (the "Improvements"); and (C) the acquisition and installation therein, thereon or thereabout of certain machinery, equipment and related personal property (the "Equipment" and, together with the Land and the Improvements, the "Facility"); and

WHEREAS, the Agency previously appointed the Company as its true and lawful agent to make purchases of goods and services relating to the Project that would otherwise be subject to New York State and local sales and use tax (the "Sales and Use Tax Exemption Benefits") in an amount up to \$18,093,000, which would result in New York State and local sales and use tax exemption benefits not to exceed \$1,447,440; and

WHEREAS, the Agency, at the time of the Authorizing Resolution, also authorized financial assistance, including, but not limited to, a mortgage (or mortgages), in connection with the financing of the Facility or portions thereof and including any refinancing thereof, securing an aggregate principal amount not to exceed \$38,000,000, resulting in a mortgage tax exemption not to exceed \$285,000; and

WHEREAS, by the Project Modification Request, dated February 26, 2026, the Company has now requested that the Agency approve (i) an increase purchases of goods and services relating to the Project that would otherwise be subject to New York State and local sales and use tax in an amount up to **\$23,554,000**, which would result in New York State and local Sales and Use Tax Exemption Benefits not to exceed **\$1,884,320** (as increased, the "Sales and Use Tax Exemption Benefits"), (ii) an increase in the principal amount of the mortgage for financing relating to the Project in an amount up to **\$45,000,000** which would result in a partial exemption of mortgage recording tax in the amount of **\$337,500**; and

WHEREAS, in addition, the Company has, by correspondence, dated January 29, 2026, requested the Agency approve a partial real property tax abatement structured through a payment-in-lieu-of-tax agreement; and

WHEREAS, the Agency desires to adopt a resolution authorizing (i) an increase in the sales tax exemption benefits, (ii) an increase in the partial mortgage recording tax exemption for financing related to the Project, (iii) a partial real property tax abatement structured through a payment-in-lieu-of-tax agreement and (iv) the execution and delivery of any documents necessary and incidental thereto.

NOW, THEREFORE, BE IT RESOLVED by the County of Monroe Industrial Development Agency as follows:

Section 1. Based upon the representation and warranties made by the Company in its request, the Agency hereby authorizes and approves the Company, as its agent, to continue to make purchases of goods and services relating to the Project and that would otherwise be subject to New York State and local sales and use in an amount up to **\$23,554,000**, which result in New York State and local Sales and Use Tax Exemption Benefits not to exceed **\$1,884,320**. The Agency agrees to consider any requests by the Company for another extension or an increase to the amount of Sales and Use Tax Exemption Benefits authorized by the Agency upon being provided with appropriate documentation detailing the additional purchases of property or services.

Section 2. The Agency hereby authorizes and approves the Company to obtain a mortgage for financing relating to the Project in an amount not to exceed **\$45,000,000** which would result in a partial mortgage recording tax exemption of **\$337,500**.

Section 3. Based upon the representation and warranties made by the Company in its request, the Agency hereby authorizes and approves a partial real property tax abatement structured through a payment-in-lieu-of-tax agreement.

Section 4. The Executive Director, Deputy Director, Chairman or Vice Chairman of the Agency are hereby authorized, on behalf of the Agency, to execute and deliver any agreements, documents or certificates necessary and incidental to providing the Company with

the increase of the sales tax exemption, an increase in the partial mortgage recording tax exemption and a partial real property tax abatement.

Section 5. The Executive Director, Deputy Director, Chairman or Vice Chairman of the Agency are hereby authorized and directed for and in the name and on behalf of the Agency to do all acts and things required and to execute and deliver all such certificates, instruments and documents, to pay all such fees, charges and expenses and to do all such further acts and things as may be necessary or, in the opinion of such Executive Director, Deputy Director, Chairman or Vice Chairman of the Agency acting, desirable and proper to effect the purposes of the foregoing resolutions and to cause compliance by the Agency with all of the terms, covenants and provisions of the documents executed for and on behalf of the Agency.

Section 6. This resolution shall take effect immediately.

*[Remainder of Page Intentionally Left Blank]*

The question of the adoption of the foregoing Resolution was duly put to vote on roll call, which resulted as follows:

	<u><i>Yea</i></u>	<u><i>Nay</i></u>	<u><i>Absent</i></u>	<u><i>Abstain</i></u>
Lisa Bolzner				
Rhett King				
Norman Jones				
Raymond A. Ryerse Jr.				
Brian Hickey				
Miguel Velázquez				
Truman Tolefree				

The Resolutions were thereupon duly adopted.

*[Remainder of this Page is Intentionally Left Blank]*

STATE OF NEW YORK )  
COUNTY OF MONROE ) ss.:

I, the undersigned Executive Director of the County of Monroe Industrial Development Agency, DO HEREBY CERTIFY:

That I have compared the annexed extract of the minutes of the meeting of the County of Monroe Industrial Development Agency (the "Agency"), including the resolutions contained therein, held on March 24, 2026, with the original thereof on file in my office, and that the same is a true and correct copy of the proceedings of the Agency and of such resolutions set forth therein and of the whole of said original insofar as the same related to the subject matters therein referred to.

I FURTHER CERTIFY that public notice of the time and place of said meeting was duly given to the public and the news media in accordance with Sections 103 and 104 of the New York Public Officers Law (Open Meetings Law) that all members of the Agency had due notice of the meeting and that the meeting was in all respects duly held.

IN WITNESS WHEREOF, I have hereunto set my hand on this 24<sup>th</sup> day of March, 2026.

---

Ana J. Liss, Executive Director



# PROJECT MODIFICATION REQUEST

If you have any questions or need assistance, please call 585.753.2000.

Applicant: 2851 Clover LLC

Project Address: 2851 Monroe Avenue

Contact Name: Danny Daniele

Contact Company: Daniele Management LLC

Contact Address: 2851 Monroe Avenue

Contact Email: [REDACTED] Contact Phone: [REDACTED]

Employment in Monroe County: 0 0 02-26-2026

Full Time                      Part Time                      As of Date

**Modification Requested:** Check all that apply. (Attach additional page if necessary). Legal fees apply.  
 \*\*\*A substantial change in project costs or scope may require a new application.\*\*\*

**Increase in Project Costs:** Must complete page 2. (If there is a significant change in Project Scope, an application will be required.)

**Assistance Requested:** Check all that apply.

Property Tax Abatement       Mortgage Tax Exemption       Sales Tax Exemption

Project Cost Information: \$ 41,298,000      \$ 7,000,000      \$ 48,298,000

Original Project Cost                      Increase in Project Costs                      New Project Costs

---

**Extend or Renew Sales Tax Exemption:** (If exemption date has expired, a \$350 fee applies.)

\_\_\_\_\_ \$ \_\_\_\_\_

Current Expiration Date                      Requested Expiration Date                      Amount of Exemptions Taken to Date

**Reason for Extension:**

---

**New Tenant:** Include name, business description , and square feet to be occupied.

Applicant hereby represents that (i) it is not in default under any documents executed in connection with the Project being modified; (ii) Applicant will pay all applicable fees of the Agency and its counsel in connection with the modification of the Project.

Signed: *Danny Daniele* Digitally signed by Danny Daniele Date: 2026.01.30 16:25:21 -05'00' Date: 02/26/2026

Print Name and Title: Danny Daniele

Staff Use Only: 2/20  
 Date Received 2/13/26 Date of Original Approval: 12/17/24 New Code 2602 24028 B

**Project Modification Request - Page 2**

**Required when requesting an Increase in Project Costs**

<b>A. Applicant Project Costs</b>	<b>Original/Current Approval</b>	<b>Requested Increase Modification</b>	<b>Revised Approval Requested</b>
<b>Building Construction or Renovation</b>			
a. Materials	\$ 12,610,000	\$ 4,140,000	\$ 16,750,000
b. Labor	\$ 10,750,000	\$ 931,000	\$ 11,681,000
<b>Site Work</b>			
c. Materials	\$ 2,510,000	\$ 963,000	\$ 3,473,000
d. Labor	\$ 3,625,000	\$ 266,000	\$ 3,891,000
e. Non-Manufacturing Equipment	\$	\$	\$ 0
f. Furniture & Fixtures	\$ 2,973,000	\$ 358,000	\$ 3,331,000
g. Land and/or Building Purchase	\$ 3,930,000	\$ 0	\$ 3,930,000
h. Manufacturing Equipment	\$	\$	\$ 0
i. Soft Costs (Legal, Architect, Engineer)	\$ 4,900,000	\$ 342,000	\$ 5,242,000
<b>Other Costs (specify)</b>			
j. _____	\$ _____	\$ _____	\$ 0
k. _____	\$ _____	\$ _____	\$ 0
l. _____	\$ _____	\$ _____	\$ 0
m. _____	\$ _____	\$ _____	\$ 0
<b>Total Project Costs</b>	<b>\$ 41,298,000</b>	<b>\$ 7,000,000</b>	<b>\$ 48,298,000</b>

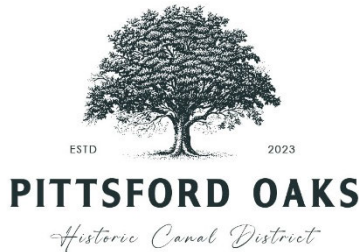
**Sources of Funds for Project Costs**

a. Tax Exempt Industrial Revenue Bond	\$ _____	\$ _____	\$ 0
b. Taxable Industrial Revenue Bond	\$ _____	\$ _____	\$ 0
c. Tax Exempt Civic Facility Bond	\$ _____	\$ _____	\$ 0
d. Bank Financing (subject to recording tax)	\$ 38,000,000	\$ 7,000,000	\$ 45,000,000
e. Public Sources	\$ _____	\$ _____	\$ 0
f. Equity	\$ 3,298,000	\$ 0	\$ 3,298,000
<b>Total Sources</b>	<b>\$ 41,298,000</b>	<b>\$ 7,000,000</b>	<b>\$ 48,298,000</b>

**B. Reason for Increase:**

Roof design changed per Town Architectural Review Board Mandates - Added aprox. \$900k  
 Additional town amenities and R.O.W. work not originally included/mandated - Added aprox. \$700k  
 Winter conditions due to schedule falling on two winter seasons rather than one - Added aprox \$1.6m  
 Raw materials price increases (Steel, wood, asphalt, concrete, stone, re-bar, pipes, insulation, etc)  
 Labor rate increases (3-6%)  
 Energy cost increases, fuel, trucking costs increase  
 Additional landscape required per town codes/Winter paving/additional town road repairs

**C. Amount of Sale Tax Exemptions Taken to Date:** \$ 0.00



January 29, 2026

County of Monroe Industrial Development Agency  
50 West Main Street, Suite 1150  
Rochester, NY 14614

Dear Ms Finnerty,

We respectfully submit this formal request for a modification to the previously approved application for county assistance pertaining to the Pittsford Oaks Multifamily development project. This request arises from unforeseen escalations in construction, labor, and material costs, as well as additional town infrastructure requirements, which have regrettably placed the project on hold. These financial burdens have rendered the development unfinanceable in its current form, and we humbly seek your support to address this challenge.

As background, the original application included a Payment in Lieu of Taxes (PILOT) provision, which was ultimately rejected following public input at the town meeting, where concerns were raised regarding the inclusion of low-income housing. We are grateful to note that, in early 2026, COMIDA approved revisions to the PILOT program, eliminating the requirement for affordable or low-income housing components. Under the updated Monroe County PILOT guidelines, projects without such mandates are now eligible for assistance. The Pittsford Oaks development is positioned as a market-rate multifamily community designed to serve local families who wish to downsize while remaining connected to their neighborhoods, friends, and loved ones. Rental rates for these units are transparently listed online and align competitively with comparable properties in the area.

In light of these program updates, we kindly request a modification to the resolution to reinstate the PILOT provision. This adjustment would enable the project to proceed to construction and successful completion, thereby contributing to the much-needed expansion of quality housing options in Monroe County - development that would otherwise remain infeasible under prevailing conditions.

We deeply appreciate your team's dedication and collaborative efforts in fostering the sustainable growth of Monroe County.

Thank you for your consideration.

A handwritten signature in blue ink, appearing to read "Danny J. Daniele". The signature is fluid and cursive, with the first and last names being the most prominent.

Danny J. Daniele





## MODIFICATION SUMMARY

**DATE:** March 24, 2026

**APPLICANT:**

Jay's Acquisitions II LLC 550 Latona Road, Building E Rochester NY 14618
--

**PROJECT LOCATION:**

20-30 East Ave Rochester, NY 1604
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**MODIFICATION REQUEST:**

Jay's Acquisitions II LLC is reconstructing and redeveloping the Triangle Building in the City of Rochester. The ground floor is occupied by the Colgate Rochester Crozier Divinity School. The remaining space includes 36 residential apartments. The units consist of 8 studio, 20 one-bedroom, and 8 two-bedroom apartments. 7 units are to be designated as affordable, for individuals earning on average 60% of the Area Median Income (AMI). Jay's Acquisitions II LLC plans to create 1 FTE over the next three years. The \$9.2 million project was originally approved for a Shelter Rent real property tax abatement, mortgage recording tax exemption and a sales tax exemption in July 2023. An extension of the sales tax exemption and an increase of the mortgage recording tax exemption were both approved in November 2025. The applicant is now seeking approval of the Premier HousingPlus real property tax abatement recommended in the recently adopted housing study. A new public hearing was held on March 19, 2026. The updated cost benefit ratio is 3:1 from the original 14:1.
--

**PROJECT AMOUNT**

<u>ORIGINAL</u> \$9,226,901
--------------------------------

# Monroe County Industrial Development Agency

## MRB Cost Benefit Calculator



Date: March 24, 2026  
 Project Title: Jay's Acquisitions II LLC - Premier Housing Plus  
 Project Location: 20-30 East Ave, Rochester, NY 14604

### Economic Impacts

Summary of Economic Impacts over the Life of the PILOT

Project Total Investment  
 \$6,458,830

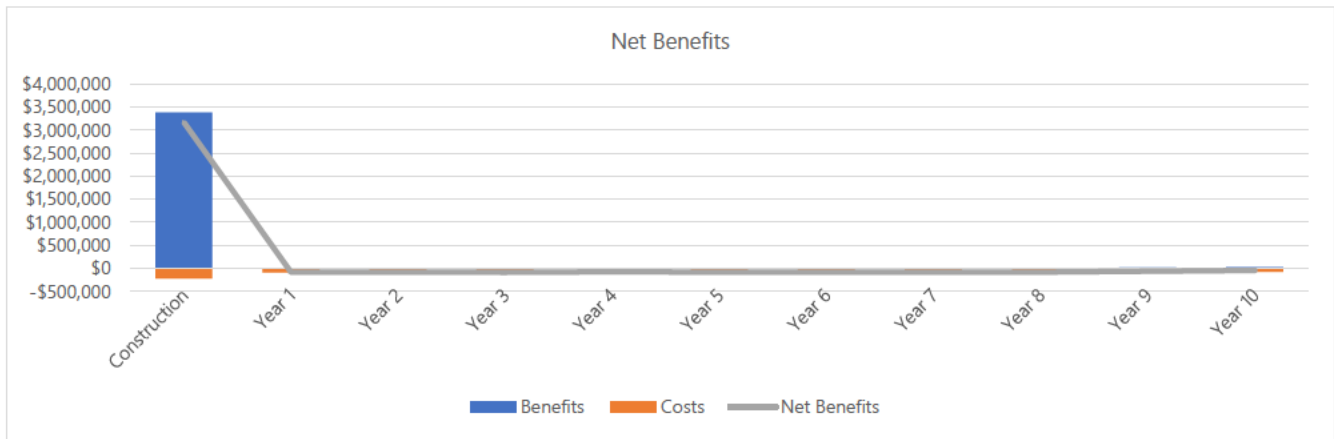
		Temporary (Construction)		
		Direct	Indirect	Total
Jobs		22	18	39
Earnings		\$2,163,029	\$1,034,996	\$3,198,025
Local Spend		\$5,167,064	\$3,075,242	\$8,242,306

		Ongoing (Operations)		
		Direct	Indirect	Total
Jobs		0	0	0
Earnings		\$0	\$0	\$0

Aggregate over life of the PILOT

Figure 1



Net Benefits chart will always display construction through year 10, irrespective of the length of the PILOT.

Figure 2

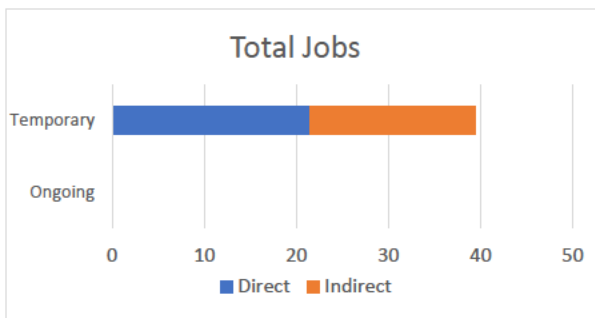
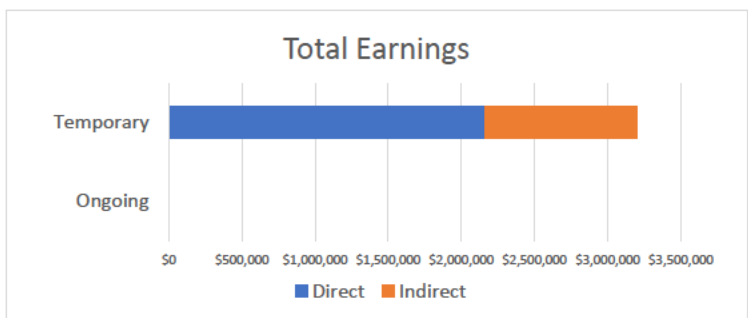


Figure 3



Ongoing earnings are all earnings over the life of the PILOT.

# Fiscal Impacts



Cost-Benefit Analysis Tool powered by MRB Group

## Estimated Costs of Exemptions

	Nominal Value	Discounted Value*
Property Tax Exemption	\$1,094,105	\$946,314
Sales Tax Exemption	\$161,592	\$161,592
Local Sales Tax Exemption	\$80,796	\$80,796
State Sales Tax Exemption	\$80,796	\$80,796
Mortgage Recording Tax Exemption	\$54,945	\$54,945
Local Mortgage Recording Tax Exemption	\$18,315	\$18,315
State Mortgage Recording Tax Exemption	\$36,630	\$36,630
<b>Total Costs</b>	<b>\$1,310,642</b>	<b>\$1,162,851</b>

## State and Local Benefits

	Nominal Value	Discounted Value*
<b>Local Benefits</b>	<b>\$3,784,499</b>	<b>\$3,660,861</b>
<b>To Private Individuals</b>	<b>\$3,198,025</b>	<b>\$3,198,025</b>
Temporary Payroll	\$3,198,025	\$3,198,025
Ongoing Payroll	\$0	\$0
Other Payments to Private Individuals	\$0	\$0
<b>To the Public</b>	<b>\$586,474</b>	<b>\$462,837</b>
Increase in Property Tax Revenue	\$564,088	\$440,450
Temporary Jobs - Sales Tax Revenue	\$22,386	\$22,386
Ongoing Jobs - Sales Tax Revenue	\$0	\$0
Other Local Municipal Revenue	\$0	\$0
<b>State Benefits</b>	<b>\$166,297</b>	<b>\$166,297</b>
<b>To the Public</b>	<b>\$166,297</b>	<b>\$166,297</b>
Temporary Income Tax Revenue	\$143,911	\$143,911
Ongoing Income Tax Revenue	\$0	\$0
Temporary Jobs - Sales Tax Revenue	\$22,386	\$22,386
Ongoing Jobs - Sales Tax Revenue	\$0	\$0
<b>Total Benefits to State &amp; Region</b>	<b>\$3,950,796</b>	<b>\$3,827,159</b>

## Benefit to Cost Ratio

	Benefit*	Cost*	Ratio
Local	\$3,660,861	\$1,045,425	4:1
State	\$166,297	\$117,426	1:1
<b>Grand Total</b>	<b>\$3,827,159</b>	<b>\$1,162,851</b>	<b>3:1</b>

\*Discounted at 2%

### Additional Comments from IDA

This project is switching from the Shelter Rent/Lease Plus Abatement to the Premier HousingPlus Abatement.

Does the IDA believe that the project can be accomplished in a timely fashion? Yes

**Motion By:** \_\_\_\_\_  
**Seconded By:** \_\_\_\_\_

**RESOLUTION**  
(Jay's Acquisitions II LLC Project Modification)  
OSC Code 2602-23-015A

A regular meeting of the County of Monroe Industrial Development Agency (the "Agency"), was held at the Agency's Offices located at 50 West Main Street, Rochester, New York 14614, on March 24, 2026, at 12:00 p.m.

After the meeting had been duly called to order, the Chair announced that among the purposes of the meeting was to consider and take action on certain matters more particularly described below.

RESOLUTION OF THE COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY AUTHORIZING THE MODIFICATION OF THE EXISTING PAYMENT-IN-LIEU-OF-TAX AGREEMENT, DATED AS OF SEPTEMBER 1, 2023, BY AND BETWEEN THE AGENCY AND THE JAY'S ACQUISITIONS II LLC WITH RESPECT TO THE PAYMENT SCHEDULE THEREUNDER AND THE EXECUTION AND DELIVERY OF CERTAIN DOCUMENTS IN CONNECTION THEREWITH.

WHEREAS, by Title I of Article 18-A of the General Municipal Law of the State of New York, as amended and Chapter 55 of the Laws of 1972 of the State of New York (collectively, the "Act"), the Agency was created with the authority and power among other things, to assist with the acquisition of certain industrial development projects as authorized by the Act; and

WHEREAS, by Resolution duly adopted on July 18, 2023 (the "Authorizing Resolution"), the Agency appointed **JAY'S ACQUISITIONS II LLC**, a New York limited liability company, for itself or an entity formed or to be formed (collectively, the "Company"), the true and lawful agent of the Agency to undertake a certain project (the "Project") consisting of: (A) the acquisition of a leasehold interest in a parcel of land located at 20-30 East Avenue in the City of Rochester, New York 14604 and all other lands in the City of Rochester where, by license or easement or other agreement, the Company or its designees are making improvements that benefit the Project (collectively, the "Land") together with the existing building thereon, commonly known as the Triangle Building (the "Existing Improvements"); (B) the renovation and modernization of the Existing Improvements into (i) below-market-rate rental commercial space on ground level and first floor (the "Commercial Improvements") and (ii) approximately 36 residential rental units for Eastman School of Music students (the "Residential Improvements" and, collectively with the Commercial Improvements, the "Improvements"); and (C) the acquisition and installation therein, thereon or thereabout of certain machinery, equipment and related personal property (the "Equipment" and, together with the Land, the Existing Improvements and the Improvements, the "Facility"); and

WHEREAS, the Company and the Agency executed and delivered a Lease Agreement, a Leaseback Agreement (the "Lease and Leaseback") and Payment in Lieu of Tax Agreement

("PILOT Agreement"), each dated as of September 1, 2023, by and between the Agency and the Company; and

WHEREAS, pursuant to Section 859-a of the Act, on Thursday, March 19, 2026, at 10:15 a.m., local time, at the Agency's Offices located at 50 West Main Street, Rochester, New York 14614, the Agency held a public hearing with respect to the amendment to the financial assistance being contemplated by the Agency, whereat interested parties were provided a reasonable opportunity, both orally and in writing, to present their views; and

WHEREAS, the Agency desires to amend the PILOT Agreement payment schedule in the following manner: (i) the PILOT Agreement shall be for a term of up to sixteen (16) years and (ii) payments under the PILOT Agreement shall be calculated using the abatement percentages set forth on **Schedule A** attached hereto through the balance of the term of the PILOT Agreement.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY AS FOLLOWS:

Section 1. The Executive Director, Deputy Director, Chairman or Vice Chairman of the Agency are hereby authorized, on behalf of the Agency to negotiate, execute and deliver any and all documents necessary to modify and amend the PILOT Agreement.

Section 2. The Executive Director, Deputy Director, Chairman or Vice Chairman of the Agency are hereby authorized and directed for and in the name and on behalf of the Agency to do all acts and things required and to execute and deliver all such certificates, instruments and documents, to pay all such fees, charges and expenses and to do all such further acts and things as may be necessary or, in the opinion of such Executive Director, Deputy Director, Chairman or Vice Chairman of the Agency acting, desirable and proper to effect the purposes of the foregoing resolutions and to cause compliance by the Agency with all of the terms, covenants and provisions of the documents executed for and on behalf of the Agency.

Section 3. These Resolutions shall take effect immediately.

*[Remainder of Page Intentionally Left Blank]*

The question of the adoption of the foregoing Resolution was duly put to vote on roll call, which resulted as follows:

	<u><i>Yea</i></u>	<u><i>Nay</i></u>	<u><i>Absent</i></u>	<u><i>Abstain</i></u>
Lisa Bolzner				
Rhett King				
Norman Jones				
Raymond A. Ryerse Jr.				
Brian Hickey				
Miguel Velázquez				
Truman Tolefree				

The Resolutions were thereupon duly adopted.

STATE OF NEW YORK )  
COUNTY OF MONROE ) ss.:

I, the undersigned Executive Director of the County of Monroe Industrial Development Agency, DO HEREBY CERTIFY:

That I have compared the annexed extract of the minutes of the meeting of the County of Monroe Industrial Development Agency (the "Agency"), including the resolutions contained therein, held on March 24, 2026, with the original thereof on file in my office, and that the same is a true and correct copy of the proceedings of the Agency and of such resolutions set forth therein and of the whole of said original insofar as the same related to the subject matters therein referred to.

I FURTHER CERTIFY that public notice of the time and place of said meeting was duly given to the public and the news media in accordance with Sections 103 and 104 of the New York Public Officers Law (Open Meetings Law) that all members of the Agency had due notice of the meeting and that the meeting was in all respects duly held.

IN WITNESS WHEREOF, I have hereunto set my hand on this 24<sup>th</sup> day of March, 2026.

---

Ana J. Liss, Executive Director

**SCHEDULE A**

<b><u>PILOT Year</u></b>	<b><u>Abatement</u></b>
1	95%
2	95%
3	95%
4	90%
5	90%
6	90%
7	90%
8	90%
9	80%
10	70%
11	60%
12	50%
13	40%
14	30%
15	20%
16	10%



Dear COMIDA Board Members,

We respectfully submit this request for an amendment to the existing PILOT for the residential portion of the property located at 20–30 East Avenue in Rochester, New York. Specifically, we are requesting that the current Shelter Rent PILOT be amended to the new Premier Housing Plus PILOT.

As approved, the residential units were marketed primarily to students. Despite extensive and ongoing marketing efforts since August, we have only been able to lease four of the 36 units to date. Unfortunately, the response from the student market has been far below expectations, and we are now faced with prolonged vacancies that are not sustainable for the project.

Our request is driven by the need to expand the eligible tenant pool beyond strictly students while still maintaining the student component of the housing. Students will continue to be welcome tenants; however, amending the PILOT would allow us to also market these units to the broader community, particularly individuals and households seeking more affordable housing options.

Under the proposed Premier Housing Plus PILOT, 20% of the units will meet the affordability requirement, with rents averaging 60% of Area Median Income (AMI). We are committed to setting aside 7 units to fall in the affordable range. The other rents will be below market rate. The space is comprised of 8 studios, 20 one-bedroom, and 8 two-bedroom apartments with rents ranging from around \$850 - \$2,000. We believe this change will directly address a demonstrated housing need in downtown Rochester, reduce vacancies, and improve the long-term stability of the property.

Amending the PILOT will not only benefit the project but will also better align the property with current market conditions and the City's broader housing goals. Most importantly, it will help ensure that these units are occupied and contributing positively to the downtown housing supply rather than remaining vacant.

We appreciate COMIDA's consideration of this request and would welcome the opportunity to discuss it further or provide any additional information needed.

Thank you!

Jay's Acquisitions II LLC

Owner: Angelo Ingrassia

Value of Incentives  
Jay's Acquisitions II LLC - Premier Housing Plus

<b>A. IDA PILOT Benefits:</b>	
Current Assessment	\$1,885,000
Value of New Construction & Renovation Costs	\$2,885,575
Estimated New Assessed Value Subject to IDA	\$4,770,575
Current Taxes	\$58,115
Current Taxes Escalator	2%
PILOT Terms - Years	16
County Tax rate/\$1,000	6.96000
Local Tax Rate* Tax Rate/\$1,000	
School Tax Rate /\$1,000	23.87000
Total Tax Rate	30.83000
<b>B. Sales Tax Exemption Benefit:</b>	
Estimated value of Sales Tax exemption:	\$161,592
Estimated duration of ST exemption:	
<b>C. Mortgage Recording Tax Exemption (MRTE) Benefit:</b>	
Estimated Value of MRTE:	\$54,945
<b>D. Industrial Revenue Bond Benefit</b>	
IRB inducement amount:	\$0
<b>E. Percentage of Project Costs financed from Public Sector sources:</b>	
Total Value of Incentives:	\$1,075,164
Project Construction Costs:	\$6,458,830
	16.65%

**PILOT Schedule**

PILOT Year	% Abatement	County PILOT Amount	Local PILOT Amount	School PILOT Amount	Total PILOT Amount	Full Tax Payment w/o PILOT***	Net Exemption**
	<b>Total</b>	<b>\$26,071</b>	<b>\$0</b>	<b>\$89,414</b>	<b>\$115,485</b>	<b>\$974,112</b>	<b>\$858,627</b>
1	95%	\$1,004	\$0	\$3,444	\$4,448	\$88,962	\$84,514
2	95%	\$1,024	\$0	\$3,513	\$4,537	\$90,742	\$86,204
3	95%	\$1,045	\$0	\$3,583	\$4,628	\$92,556	\$87,929
4	90%	\$2,131	\$0	\$7,309	\$9,441	\$94,407	\$84,967
5	90%	\$2,174	\$0	\$7,456	\$9,630	\$96,296	\$86,666
6	90%	\$2,217	\$0	\$7,605	\$9,822	\$98,222	\$88,399
7	90%	\$2,262	\$0	\$7,757	\$10,019	\$100,186	\$90,167
8	90%	\$2,307	\$0	\$7,912	\$10,219	\$102,190	\$91,971
9	80%	\$4,706	\$0	\$16,140	\$20,847	\$104,233	\$83,387
10	70%	\$7,201	\$0	\$24,695	\$31,895	\$106,318	\$74,423
11	60%	\$9,793	\$0	\$33,585	\$43,378	\$108,445	\$65,067
12	50%	\$12,486	\$0	\$42,821	\$55,307	\$110,613	\$55,307
13	40%	\$15,283	\$0	\$52,413	\$67,695	\$112,826	\$45,130
14	30%	\$18,186	\$0	\$62,371	\$80,558	\$115,082	\$34,525
15	20%	\$21,200	\$0	\$72,707	\$93,907	\$117,384	\$23,477
16	10%	\$24,327	\$0	\$83,431	\$107,758	\$119,732	\$11,973



## APPLICATION SUMMARY

**DATE:** December 16, 2025

**APPLICANT:** Columbus Building Apartments LP  
277 Alexander St, Suite 204  
Rochester, NY 14607

**PROJECT ADDRESS:** 50 Chestnut St.  
Rochester, NY 14604

**PROJECT SUMMARY:** Columbus Building Apartments LP is proposing the redevelopment of 50 Chestnut St. in the City of Rochester. The mixed-use property currently containing 101 1-bedroom and studio apartments will cover three floors of unused commercial space into 30 new residential apartments. The new apartments will be a mix of 1 and 2-bedroom units ranging in price from \$1,400 to \$2,100 per month. The \$7.9 million project is projected to create 1 FTE over the next three years. The applicant is seeking approval of sales and mortgage recording tax exemptions only and is planning to request a real property tax abatement at a later date. The benefit/incentive ratio is 11:1.

**PROJECT AMOUNT:** \$7,924,129  
**EXEMPTIONS:** \$293,245 - Sales Tax Exemption  
\$50,516 - Mortgage Recording Tax Exemption

**JOBS: EXISTING:** 0 | FTEs  
**NEW:** 1 | FTEs

**PUBLIC HEARING DATE:** 12/11/2025

**BENEFIT TO INCENTIVE RATIO:** 11:1

**SEQR:** TYPE II ACTION UNDER SEQR SECTION 617.5

**ELIGIBILITY:** REHABILITATION OF EXISTING COMMERCIAL BUILDING

**APPROVED PURPOSE:** JOB CREATION

# County of Monroe Industrial Development Agency

## MRB Cost Benefit Calculator



Date: March 24, 2026  
 Project Title: Columbus Building Apartments LP  
 Project Location: 50 Chestnut Street, Rochester, 14604

### Economic Impacts

Summary of Economic Impacts over the Life of the PILOT

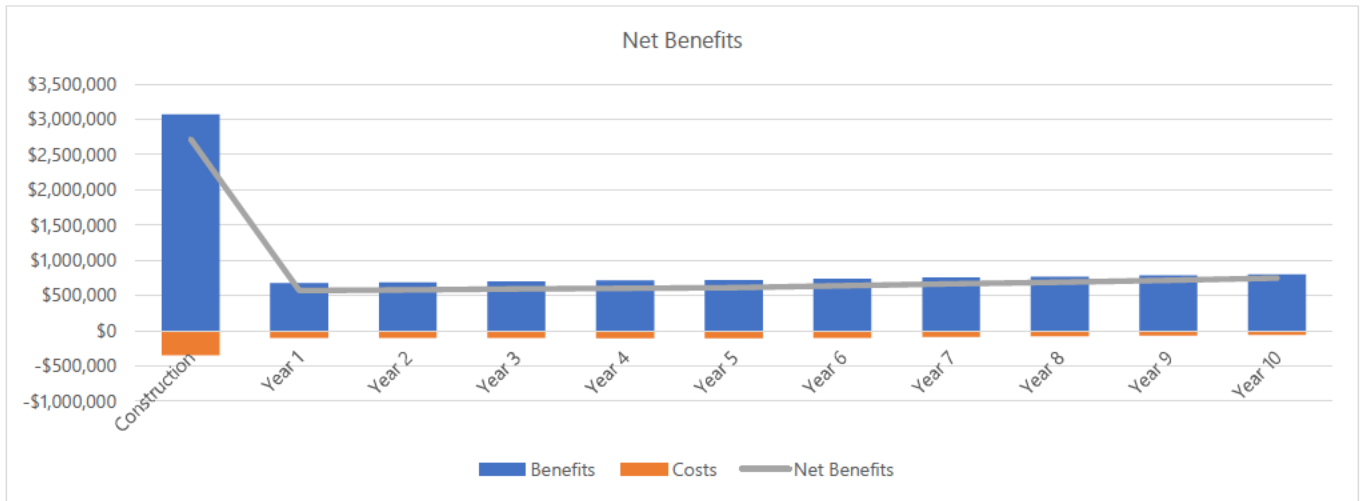
Project Total Investment  
 \$7,924,129

Temporary (Construction)			
	Direct	Indirect	Total
Jobs	45	9	54
Earnings	\$2,442,084	\$453,423	\$2,895,507
Local Spend	\$6,339,303	\$1,553,216	\$7,892,519

Ongoing (Operations)			
Aggregate over life of the PILOT			
	Direct	Indirect	Total
Jobs	11	3	14
Earnings	\$6,905,233	\$2,253,960	\$9,159,193

Figure 1



Net Benefits chart will always display construction through year 10, irrespective of the length of the PILOT.

Figure 2

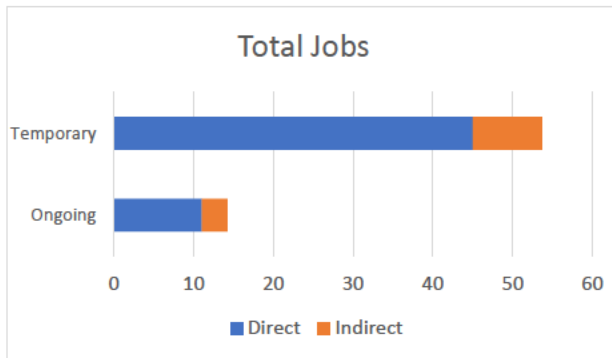
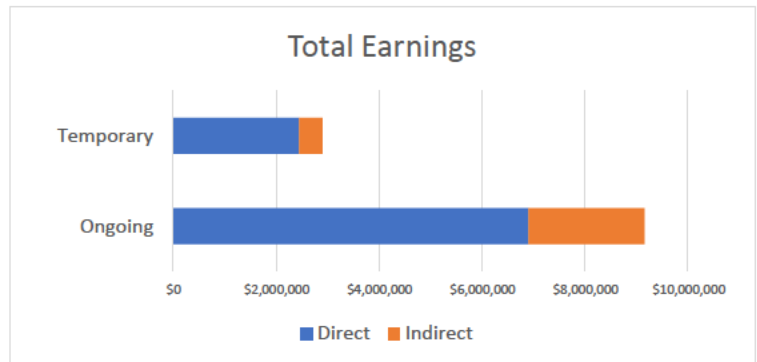


Figure 3



# Fiscal Impacts



Cost-Benefit Analysis Tool powered by MRB Group

## Estimated Costs of Exemptions

	Nominal Value	Discounted Value*
Property Tax Exemption	\$1,000,075	\$897,427
Sales Tax Exemption	\$293,245	\$293,245
Local Sales Tax Exemption	\$146,623	\$146,623
State Sales Tax Exemption	\$146,623	\$146,623
Mortgage Recording Tax Exemption	\$50,516	\$50,516
Local Mortgage Recording Tax Exemption	\$16,839	\$16,839
State Mortgage Recording Tax Exemption	\$33,677	\$33,677
<b>Total Costs</b>	<b>\$1,343,836</b>	<b>\$1,241,188</b>

## State and Local Benefits

	Nominal Value	Discounted Value*
<b>Local Benefits</b>	<b>\$12,855,232</b>	<b>\$11,516,331</b>
<b>To Private Individuals</b>	<b>\$12,054,700</b>	<b>\$10,847,841</b>
Temporary Payroll	\$2,895,507	\$2,895,507
Ongoing Payroll	\$9,159,193	\$7,952,334
Other Payments to Private Individuals	\$0	\$0
<b>To the Public</b>	<b>\$800,531</b>	<b>\$668,490</b>
Increase in Property Tax Revenue	\$658,940	\$542,888
Temporary Jobs - Sales Tax Revenue	\$20,269	\$20,269
Ongoing Jobs - Sales Tax Revenue	\$121,323	\$105,333
Other Local Municipal Revenue	\$0	\$0
<b>State Benefits</b>	<b>\$684,053</b>	<b>\$613,755</b>
<b>To the Public</b>	<b>\$684,053</b>	<b>\$613,755</b>
Temporary Income Tax Revenue	\$130,298	\$130,298
Ongoing Income Tax Revenue	\$412,164	\$357,855
Temporary Jobs - Sales Tax Revenue	\$20,269	\$20,269
Ongoing Jobs - Sales Tax Revenue	\$121,323	\$105,333
<b>Total Benefits to State &amp; Region</b>	<b>\$13,539,285</b>	<b>\$12,130,085</b>

## Benefit to Cost Ratio

	Benefit*	Cost*	Ratio
Local	\$11,516,331	\$1,060,888	11:1
State	\$613,755	\$180,300	3:1
<b>Grand Total</b>	<b>\$12,130,085</b>	<b>\$1,241,188</b>	<b>10:1</b>

\*Discounted at 2%

### Additional Comments from IDA

The applicant is going to create one new job and the balance of the direct jobs are estimated based on new household spending.

Does the IDA believe that the project can be accomplished in a timely fashion? Yes

**Motion By:** \_\_\_\_\_  
**Seconded By:** \_\_\_\_\_

**RESOLUTION**  
(Columbus Building Apartments L.P. Project Modification)  
OSC Code 2602-25-021A

A regular meeting of the County of Monroe Industrial Development Agency (the "Agency"), was held at the Agency's Offices, 50 West Main Street, Rochester, New York 14614, on March 24, 2026 at 12:00 p.m.

After the meeting had been duly called to order, the Chair announced that among the purposes of the meeting was to consider and take action on certain matters pertaining to a certain Project more particularly described below.

RESOLUTION OF THE COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY (THE "AGENCY") ACKNOWLEDGING THE PUBLIC HEARING HELD BY THE AGENCY ON MARCH 19, 2026, WITH RESPECT TO A CERTAIN PROJECT (AS DEFINED BELOW) AND AUTHORIZING ADDITIONAL FINANCIAL ASSISTANCE TO COLUMBUS BUILDING APARTMENTS L.P. (THE "COMPANY") AND THE EXECUTION OF RELATED DOCUMENTS.

WHEREAS, by Title I of Article 18-A of the General Municipal Law of the State of New York, as amended and Chapter 55 of the Laws of 1972 of the State of New York (collectively, the "Act"), the Agency was created with the authority and power among other things, to assist with the acquisition of certain industrial development projects as authorized by the Act; and

WHEREAS, by Resolution duly adopted on December 16, 2025 (the "Authorizing Resolution"), the Agency appointed **COLUMBUS BUILDING APARTMENTS L.P.**, a Delaware limited partnership, for itself or an entity formed or to be formed (collectively, the "Company"), the true and lawful agent of the Agency to undertake a certain project (the "Project") consisting of: (A) the retention of a leasehold interest in an approximately 0.66-acre parcel of land located at 50 Chestnut Street in the City of Rochester, New York 14604 and all other lands in the City of Rochester where, by license or easement or other agreement, the Company or its designees are making improvements that benefit the Project (the "Land") together with the existing approximately 148,524 square-foot mixed-use building thereon (the "Existing Improvements"); (B) the renovation of three commercial-use floors of the Existing Improvements into residential rental units together with the restoration of common areas, including, but not limited to, the lobby and corridors (collectively, the "Improvements"); and (C) the acquisition and installation therein, thereon or thereabout of certain machinery, equipment and related personal property (the "Equipment" and, together with the Land, the Existing Improvements and the Improvements, the "Facility"); and

WHEREAS, by the Authorizing Resolution, the Agency authorized financial assistance to the Company in the form of (a) a sales and use tax exemption for purchases and rentals related to undertaking of the Project and (b) a partial mortgage recording tax exemption for financing relating to the Project; and

WHEREAS, by correspondence, dated February 5, 2026, the Company has requested that the Agency approve a partial real property tax abatement structured through a payment-in-lieu-of-tax agreement; and

WHEREAS, pursuant to Section 859-a of the Act, on Thursday, March 19, 2026, at 10:30 a.m., local time, at the Agency's Offices located at 50 West Main Street, Rochester, New York 14614, the Agency held a public hearing with respect to the additional financial assistance being contemplated by the Agency, whereat interested parties were provided a reasonable opportunity, both orally and in writing, to present their views; and

WHEREAS, the Agency desires to adopt a resolution authorizing (i) a partial real property tax abatement structured through a payment-in-lieu-of-tax agreement and (ii) the execution and delivery of any documents necessary and incidental thereto.

NOW, THEREFORE, BE IT RESOLVED by the County of Monroe Industrial Development Agency as follows:

Section 1. The Agency hereby approves the cost/benefit report submitted by the Company listing the proposed cost/benefits of the Project.

Section 2. Based upon the representation and warranties made by the Company in its request, the Agency hereby authorizes and approves a partial real property tax abatement structured through a payment-in-lieu-of-tax agreement.

Section 3. The Executive Director, Deputy Director, Chairman or Vice Chairman of the Agency are hereby authorized, on behalf of the Agency, to execute and deliver any agreements, documents or certificates necessary and incidental to providing the Company with the partial real property tax abatement.

Section 4. The Executive Director, Deputy Director, Chairman or Vice Chairman of the Agency are hereby authorized and directed for and in the name and on behalf of the Agency to do all acts and things required and to execute and deliver all such certificates, instruments and documents, to pay all such fees, charges and expenses and to do all such further acts and things as may be necessary or, in the opinion of such Executive Director, Deputy Director, Chairman or Vice Chairman of the Agency acting, desirable and proper to effect the purposes of the foregoing resolutions and to cause compliance by the Agency with all of the terms, covenants and provisions of the documents executed for and on behalf of the Agency.

Section 5. This resolution shall take effect immediately.

*[Remainder of Page Intentionally Left Blank]*

The question of the adoption of the foregoing Resolution was duly put to vote on roll call, which resulted as follows:

	<u><i>Yea</i></u>	<u><i>Nay</i></u>	<u><i>Absent</i></u>	<u><i>Abstain</i></u>
Lisa Bolzner				
Rhett King				
Norman Jones				
Raymond A. Ryerse Jr.				
Brian Hickey				
Miguel Velázquez				
Truman Tolefree				

The Resolutions were thereupon duly adopted.

*[Remainder of this Page is Intentionally Left Blank]*

STATE OF NEW YORK )  
COUNTY OF MONROE ) ss.:

I, the undersigned Executive Director of the County of Monroe Industrial Development Agency, DO HEREBY CERTIFY:

That I have compared the annexed extract of the minutes of the meeting of the County of Monroe Industrial Development Agency (the "Agency"), including the resolutions contained therein, held on March 24, 2026, with the original thereof on file in my office, and that the same is a true and correct copy of the proceedings of the Agency and of such resolutions set forth therein and of the whole of said original insofar as the same related to the subject matters therein referred to.

I FURTHER CERTIFY that public notice of the time and place of said meeting was duly given to the public and the news media in accordance with Sections 103 and 104 of the New York Public Officers Law (Open Meetings Law) that all members of the Agency had due notice of the meeting and that the meeting was in all respects duly held.

IN WITNESS WHEREOF, I have hereunto set my hand on this 24<sup>th</sup> day of March, 2026.

---

Ana J. Liss, Executive Director



February 5, 2026

Monroe County Industrial Development Agency  
ATTN: Ana Liss, Executive Director  
50 West Main Street, Suite 1150  
Rochester, NY 14614

Dear Members of the Monroe County Industrial Development Agency,

On behalf of Excelsior Communities, I am writing to formally request consideration for the Enhanced HousingPlus real property tax abatement for our proposed residential development.

Excelsior Communities is committed to delivering high-quality housing that meets the needs of Monroe County residents while advancing the County's economic development and housing affordability goals. As part of this commitment, we confirm that twenty percent (20%) of the residential units within the project will be set aside for households earning, on average, ninety percent (90%) of the Area Median Income (AMI), consistent with the requirements of the Enhanced HousingPlus program.

The requested abatement is critical to ensuring the financial feasibility of the project and enabling Excelsior Communities to deliver these affordability commitments while maintaining long-term quality, sustainability, and community impact. We believe this development will contribute positively to the local housing supply, generate economic activity, and support Monroe County's broader housing objectives.

We appreciate the Agency's consideration of this request and welcome the opportunity to provide any additional information or documentation that may be helpful as part of your review. Thank you for your time and consideration.

Sincerely,

Ami Notis  
Vice President  
Excelsior Communities

A handwritten signature in black ink that reads "Ami N".

Value of Incentives  
Columbus Building Apartments LP

<b>A. IDA PILOT Benefits:</b>	
Current Assessment	\$7,600,000
Value of New Construction & Renovation Costs	\$3,665,564
Estimated New Assessed Value Subject to IDA	\$11,265,564
Current Taxes	\$234,308
Current Taxes Escalator	2%
PILOT Terms - Years	13
County Tax rate/\$1,000	6.96000
Local Tax Rate* Tax Rate/\$1,000	
School Tax Rate /\$1,000	23.87000
Total Tax Rate	30.83000
<b>B. Sales Tax Exemption Benefit:</b>	
Estimated value of Sales Tax exemption:	\$293,245
Estimated duration of ST exemption:	12/31/2027
<b>C. Mortgage Recording Tax Exemption (MRTE) Benefit:</b>	
Estimated Value of MRTE:	\$50,516
<b>D. Industrial Revenue Bond Benefit</b>	
IRB inducement amount:	\$0
<b>E. Percentage of Project Costs financed from Public Sector sources:</b>	
Total Value of Incentives:	\$1,343,836
Project Construction Costs:	\$7,924,129
	16.96%

**PILOT Schedule**

PILOT Year	% Abatement	County PILOT Amount	Local PILOT Amount	School PILOT Amount	Total PILOT Amount	Full Tax Payment w/o PILOT***	Net Exemption**
	<b>Total</b>	<b>\$148,758</b>	<b>\$0</b>	<b>\$510,181</b>	<b>\$658,940</b>	<b>\$1,659,015</b>	<b>\$1,000,075</b>
1	90%	\$2,551	\$0	\$8,750	\$11,301	\$113,009	\$101,708
2	90%	\$2,602	\$0	\$8,925	\$11,527	\$115,270	\$103,743
3	90%	\$2,654	\$0	\$9,103	\$11,757	\$117,575	\$105,817
4	90%	\$2,707	\$0	\$9,285	\$11,993	\$119,926	\$107,934
5	90%	\$2,762	\$0	\$9,471	\$12,232	\$122,325	\$110,092
6	80%	\$5,634	\$0	\$19,321	\$24,954	\$124,771	\$99,817
7	70%	\$8,619	\$0	\$29,561	\$38,180	\$127,267	\$89,087
8	60%	\$11,722	\$0	\$40,203	\$51,925	\$129,812	\$77,887
9	50%	\$14,946	\$0	\$51,258	\$66,204	\$132,408	\$66,204
10	40%	\$18,294	\$0	\$62,740	\$81,034	\$135,057	\$54,023
11	30%	\$21,770	\$0	\$74,661	\$96,430	\$137,758	\$41,327
12	20%	\$25,377	\$0	\$87,033	\$112,410	\$140,513	\$28,103
13	10%	\$29,120	\$0	\$99,871	\$128,991	\$143,323	\$14,332



## MODIFICATION SUMMARY

**DATE:** March 24, 2026

**APPLICANT:** 1733 Ridge Road LLC  
550 Latona Road, Bldg. E, Suite 501  
Rochester, NY 14626

**PROJECT LOCATION:** 450 Skyview Centre Pkwy  
Rochester, NY 14622

**MODIFICATION REQUEST:** 1733 Ridge Rd. LLC is the owner of the former Irondequoit Mall, which is being redeveloped as SkyView on the Ridge. In March 2018, the applicant was approved for a real property tax abatement and sales and mortgage recording tax exemptions. The applicant has been approved for several extensions of the sales tax exemption. The applicant is seeking approval for a new tenant, KeyBank, which is constructing a new branch on one of the out parcels.

**PROJECT AMOUNT** ORIGINAL  
\$8,500,000

**Motion By:** \_\_\_\_\_  
**Seconded By:** \_\_\_\_\_

**RESOLUTION**  
(1733 Ridge Rd LLC Project Modification)  
OSC Code: 2602-18-009E

A regular meeting of the County of Monroe Industrial Development Agency (the "Agency"), was held at the Agency's Offices, 50 West Main Street, Rochester, New York 14614, on March 24, 2026 at 12:00 p.m.

After the meeting had been duly called to order, the Chair announced that among the purposes of the meeting was to consider and take action on certain matters pertaining to a certain Project more particularly described below.

RESOLUTION OF THE COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY (THE "AGENCY") (i) AUTHORIZING THE SUBLEASE BY 1733 RIDGE RD LLC (THE "COMPANY") OF A PORTION OF THE FACILITY (DEFINED BELOW), TO KEYBANK; (ii) MAKING A DETERMINATION WITH RESPECT TO THE PROJECT PURSUANT TO SEQRA (AS DEFINED BELOW); AND (iii) AUTHORIZING THE EXECUTION OF RELATED DOCUMENTS.

WHEREAS, by Title I of Article 18-A of the General Municipal Law of the State of New York, as amended and Chapter 55 of the Laws of 1972 of the State of New York (collectively, the "Act"), the Agency was created with the authority and power among other things, to assist with the acquisition of certain industrial development projects as authorized by the Act; and

WHEREAS, by Resolution duly adopted on March 20, 2018, the Agency appointed **1733 Ridge Rd LLC**, a New York limited liability company, for itself or an entity formed or to be formed (collectively, the "Company"), the true and lawful agent of the Agency to undertake a certain project (the "Project") consisting of (i) the renovation and equipping of interior space, the installation of a new roof and exterior landscaping improvements at the former Irondequoit Mall and (ii) the construction of certain buildings on parcels surrounding the former Irondequoit Mall (collectively, the "Improvements"), more particularly described as tax map numbers: 092.05-1-85.2; 092.05-1-85.101; 092.05-1-85.102; 092.05-1-85.104; 092.05-1-85.106; 092.05-1-9; 092.05-1-20.12 ("Lot 20.12"); and 092.05-1-85.103 (collectively, the "Project Parcels"), in the Town of Irondequoit, New York (the "Existing Improvements"; and, together with the Improvements and the Project Parcels, the "Facility"), for use as multi-tenant office, mixed use and flex space; and; and

WHEREAS, by Project Modification Request, dated March 2, 2026 (the "Project Modification Request"), the Company has requested that the Agency approve KeyBank as a tenant of approximately 3,372 square feet of the Facility located on Lot 20.12; and

WHEREAS, pursuant to the New York State Environmental Quality Review Act, Article 8 of the Environmental Conservation Law and the regulations adopted pursuant thereto at 6 N.Y.C.R.R. Part 617, as amended (collectively referred to as "SEQRA"), the Agency must satisfy the applicable requirements set forth in SEQRA, as necessary, prior to making a final determination whether to undertake the Project; and

WHEREAS, the Irondequoit Zoning Board of Appeals (the "Board"), conducted an uncoordinated review of the Project pursuant to the New York State Environmental Quality Review Act, Article 8 of the Environmental Conservation Law and its implementing regulations at 6 N.Y.C.R.R. Part 617 (collectively referred to as "SEQRA"), which resulted in the issuance of a negative declaration by the Board, dated June 5, 2023 (the "Negative Declaration"), concluding the SEQRA process; and

WHEREAS, the Agency desires to adopt a resolution (i) authorizing the sublease of a portion of the Facility located on Lot 20.12 to KeyBank; (ii) ratifying the Negative Declaration determination made by the Zoning Board of Appeals and (iii) authorizing the execution of any and all documents necessary and incidental thereto.

NOW, THEREFORE, BE IT RESOLVED by the County of Monroe Industrial Development Agency as follows:

Section 1. The Agency hereby consents to the sublease approximately 3,372 square feet of space in the Facility located on Lot 20.12 to KeyBank.

Section 2. The Agency, having reviewed the materials presented by the Company, further determines that the Project does not pose a potential significant adverse environmental impact and thus ratifies the Negative Declaration previously issued by the Board pursuant to 6 N.Y.C.R.R. § 617.7.

Section 3. The Executive Director, Deputy Director, Chairman or Vice Chairman of the Agency are hereby authorized, on behalf of the Agency, to execute and deliver any agreements, documents or certificates necessary and incidental to effectuate the above-described change with respect to the Facility.

Section 4. The Executive Director, Deputy Director, Chairman or Vice Chairman of the Agency are hereby authorized and directed for and in the name and on behalf of the Agency to do all acts and things required and to execute and deliver all such certificates, instruments and documents, to pay all such fees, charges and expenses and to do all such further acts and things as may be necessary or, in the opinion of such Executive Director, Deputy Director, Chairman or Vice Chairman of the Agency acting, desirable and proper to effect the purposes of the foregoing resolutions and to cause compliance by the Agency with all of the terms, covenants and provisions of the documents executed for and on behalf of the Agency.

Section 5. This resolution shall take effect immediately.

*[Remainder of Page Intentionally Left Blank]*

The question of the adoption of the foregoing Resolution was duly put to vote on roll call, which resulted as follows:

	<i><u>Yea</u></i>	<i><u>Nay</u></i>	<i><u>Absent</u></i>	<i><u>Abstain</u></i>
Lisa Bolzner				
Rhett King				
Norman Jones				
Raymond A. Ryerse Jr.				
Brian Hickey				
Miguel Velázquez				
Truman Tolefree				

The Resolutions were thereupon duly adopted.

STATE OF NEW YORK )  
COUNTY OF MONROE ) ss.:

I, the undersigned Executive Director of the County of Monroe Industrial Development Agency, DO HEREBY CERTIFY:

That I have compared the annexed extract of the minutes of the meeting of the County of Monroe Industrial Development Agency (the "Agency"), including the resolutions contained therein, held on March 24, 2026, with the original thereof on file in my office, and that the same is a true and correct copy of the proceedings of the Agency and of such resolutions set forth therein and of the whole of said original insofar as the same related to the subject matters therein referred to.

I FURTHER CERTIFY that public notice of the time and place of said meeting was duly given to the public and the news media in accordance with Sections 103 and 104 of the New York Public Officers Law (Open Meetings Law) that all members of the Agency had due notice of the meeting and that the meeting was in all respects duly held.

IN WITNESS WHEREOF, I have hereunto set my hand on this 24<sup>th</sup> day of March, 2026.

\_\_\_\_\_  
Ana J. Liss, Executive Director

# PROJECT MODIFICATION REQUEST

If you have any questions or need assistance, please call 585.753.2000.

Applicant: 1733 Ridge Rd LLC

Project Address: 1765 E Ridge Rd, Rochester NY 14622

Contact Name: Angelo Ingrassia

Contact Company: 1733 Ridge Rd LLC

Contact Address: 550 Latona Rd, BLDG E, Suite 501

Contact Email: [REDACTED] Contact Phone: [REDACTED]

**Employment in Monroe County:** \_\_\_\_\_

Full Time                      Part Time                      As of Date

**Modification Requested:** Check all that apply. (Attach additional page if necessary). Legal fees apply.  
 \*\*\*A substantial change in project costs or scope may require a new application.\*\*\*

**Increase in Project Costs:** Must complete page 2. (If there is a significant change in Project Scope, an application will be required.)

**Assistance Requested:** Check all that apply.

Property Tax Abatement       Mortgage Tax Exemption       Sales Tax Exemption

**Project Cost Information:** \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ 0

Original Project Cost                      Increase in Project Costs                      New Project Costs

---

**Extend or Renew Sales Tax Exemption:** (If exemption date has expired, a \$350 fee applies.)

\_\_\_\_\_ \$ \_\_\_\_\_

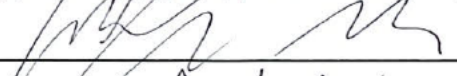
Current Expiration Date                      Requested Expiration Date                      Amount of Exemptions Taken to Date

**Reason for Extension:**

---

**New Tenant:** Include name, business description , and square feet to be occupied.  
 KeyBank, one of the largest bank based financial services company in the US. Estimated square feet to be around 3,372+/-

Applicant hereby represents that (i) it is not in default under any documents executed in connection with the Project being modified; (ii) Applicant will pay all applicable fees of the Agency and its counsel in connection with the modification of the Project.

Signed:  Date: 03/02/26

Print Name and Title: Angelo M. Ingrassia

Staff Use Only: 2/20

Date Received 3/3/2026 Date of Original Approval: 3/20/2018 New Code 2602 18 009 G



*a town for a lifetime*  
**IRONDEQUOIT** *New York*

Ridge Tiam LLC  
550 Latona Rd, Bldg E, Ste 501  
Rochester, NY 14626  
Attn: Ms. Sally Ingrassia

**NOTICE OF DECISION**  
**ZONING BOARD OF APPEALS**

**Case Number** : **ZB2023-06-5**  
**Property Address** : **1733 E. Ridge Road**  
**Decision Dated** : **June 5, 2023**

Request by Marathon Engineering acting as agent for Ridge Tiam LLC, for **Area Variances**, to subdivide an existing 3.047+/- lot into two lots to allow for the development of a 21,000SF building on lot one & development of a 3,000SF building on lot two, with less than required setbacks from a parcel line bordering a private & public road, less than required front façade transparency and parking space size, on premises **1733 E. Ridge Road** in an RRPDD – Ridge Road Planned Development District.

**Monroe County Department of Planning Referral:** IR23006

**State Environmental Quality Review Act (SEQRA) Determination:**

The Board classified this an **UNLISTED ACTION** and made a **NEGATIVE DECLARATION** as its Determination of Significance pursuant to **SEQRA**.

**DECISION:**

The Zoning Board of Appeals finds that the benefit to the applicant *does* outweigh the detriment to the neighborhood, if any, or community; therefore, the variance request is ***Approved as Submitted.***

**RECORD OF VOTE**

	Member Name	Aye/Nay
Member	Lou Englert	Aye
Chairman	James S. Hinman	Aye
Member	Joseph Intini	Aye
Member	Cecil Johnson	Aye
Member	Ryan Trevas	Aye
Member	Bradley Upson	Aye

Under Section 235-101 Paragraph E (2) of the Irondequoit Town Code states that any variance granted under the provisions of this subsection shall become null and void, unless a building permit is obtained and work is commenced within one, year from the date when the decision of the Board of Appeals becomes final, either by expiration of the time for review of the same by a court or by the final judgment of the court in the case of court review. However, the time to obtain a building permit and/or to commence work may be extended, for good cause shown, upon written application to the Director of Development Services made prior to the expiration of the time limit. The Director of Development



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**IRONDEQUOIT** *New York*

Services may extend the time to obtain a permit and/or commence work for successive periods not to exceed six months each.

The applicant shall not undertake any construction or site preparation work for the approved use without the issuance of a building permit from the Town of Irondequoit. This variance is also subject to the applicant obtaining all other necessary approvals and meeting all applicable code requirements.

Appeal from this decision must be filed on or before thirty (30) days from the date the Record of Motion is filed with the Town Clerk. Notice of such appeal must be filed with the N.Y.S. Supreme Court at the Monroe County Clerk's office.

If the public hearing sign has not been returned, please do so in a timely manner. Failure to return the sign will result in the applicant being billed for replacement (\$25.00).

*James S. Hinman* / MKN  
James S. Hinman, Chairman  
Zoning Board of Appeals

**c:** File  
Marathon Engineering  
APD Engineering Architecture

JSH/mkn

**RECORD OF MOTIONS**

Irondequoit Zoning Board of Appeals Meeting

June 5, 2023

7:05pm Case No: ZB2023-06-5

Request by Marathon Engineering acting as agent for Ridge Tiam LLC, for **Area Variances**, to subdivide an existing 3.047+/- lot into two lots to allow for the development of a 21,000SF building on lot one & development of a 3,000SF building on lot two, with less than required setbacks from a parcel line bordering a private & public road, less than required front façade transparency and parking space size, on premises 1733 E. Ridge Road in an RRPDD – Ridge Road Planned Development District.

State Environmental Quality Review Act (SEORA) Determination:

Type II Action \_\_\_\_\_ Unlisted Action X Type I Action \_\_\_\_\_  
(Unlisted or Type I Action – please complete below)

Motion for SEQR (Unlisted or Type I Actions Only):

On Motion by Board Member Hinman 6 Aye  
Nay  
Abstained  
Absent  
Seconded by Board Member Upson  
Motion Carried: Y Motion Failed: \_\_\_\_\_

On Motion by Board Member Upson Seconded by Board Member Hinman

Motion for Area/Use Variances:

Grant Variance: Y Grant Variance w/ Conditions: \_\_\_\_\_ Grant SUP: \_\_\_\_\_ Grant SUP w/ Conditions: \_\_\_\_\_  
Deny Variance: \_\_\_\_\_ Deny Without Prejudice: \_\_\_\_\_ Tabled: \_\_\_\_\_ Adjourn: \_\_\_\_\_ Grant Appeal: \_\_\_\_\_  
Deny Appeal: \_\_\_\_\_ Application W/D by the Applicant: \_\_\_\_\_ Grant Consent of the Board: \_\_\_\_\_

CONDITIONS:

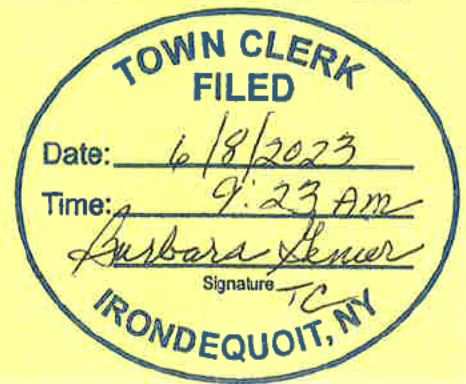
Vote:

Englert Y Aye \_\_\_\_\_ Nay \_\_\_\_\_ Abstain \_\_\_\_\_ Absent  
Hinman Y Aye \_\_\_\_\_ Nay \_\_\_\_\_ Abstain \_\_\_\_\_ Absent  
Intini Y Aye \_\_\_\_\_ Nay \_\_\_\_\_ Abstain \_\_\_\_\_ Absent  
Johnson Y Aye \_\_\_\_\_ Nay \_\_\_\_\_ Abstain \_\_\_\_\_ Absent  
Trevas Y Aye \_\_\_\_\_ Nay \_\_\_\_\_ Abstain \_\_\_\_\_ Absent  
Upson Y Aye \_\_\_\_\_ Nay \_\_\_\_\_ Abstain \_\_\_\_\_ Absent

Motion Carried: 6 Aye 0 Nay 0 Abstain - Absent  
Motion Failed: \_\_\_\_\_ Aye \_\_\_\_\_ Nay \_\_\_\_\_ Abstain \_\_\_\_\_ Absent

Signed by: [Signature]  
Chairman HINMAN, Zoning Board of Appeals

5 June 2023  
Date



**FACTORS AND STANDARDS FOR AREA & USE VARIANCES**

**Area Variance Test is a Balancing of Interests. Balance the Benefit to the Applicant if the Area Variance is granted versus the Burden to the Health, Safety and General Welfare of the Community and it's residents:**

**Five Factors Must be Considered When Deciding to Grant an Area Variance**

- 1) Possible change to neighborhood character:  
\_\_\_\_\_
- 2) Alternatives not requiring a variance:  
\_\_\_\_\_
- 3) Substantiality of the request:  
\_\_\_\_\_
- 4) Effect on physical or environmental conditions if granted:  
\_\_\_\_\_
- 5) Is the situation self-created?(Because it is self-created, the granting of the variance is not precluded.):  
\_\_\_\_\_

**A Use Variance is required in order for an applicant to use land for a purpose not allowed in the zoning regulations. The alternative would be to rezone the property:**

**A Four-Part Test Must be Applied When Deciding to Grant a Use Variance Unnecessary Hardship**

- 1) No reasonable return on investment: \_\_\_\_\_
- 2) Unique circumstances: \_\_\_\_\_
- 3) No change in the character of the neighborhood: \_\_\_\_\_
- 4) Not self-created: \_\_\_\_\_

**The applicant must pass EVERY test**

<p><b>(1) ILLUSTRATIONS OF FINANCIAL EVIDENCE:*</b></p> <ul style="list-style-type: none"> <li>-Bill of sale for the property, present value of property, expenses for maintenance.</li> <li>-Leases, rental agreements</li> <li>-Tax bills</li> <li>-Conversion costs (for a permitted use)</li> <li>-Realtor's statement of inability to rent/sell.</li> </ul>	<p><b>(2) ILLUSTRATIONS OF UNIQUENESS:</b></p> <ul style="list-style-type: none"> <li>-Topographic or physical features preventing development for a permitted use.</li> <li>-Why would it be possible to construct the applicant's proposal and not any of the permitted uses?</li> <li>-Board member observations of the property and surrounding area.</li> </ul>
<p><b>(3) ILLUSTRATIVE NEIGHBORHOOD CHARACTER FACTORS:</b></p> <ul style="list-style-type: none"> <li>-Board members' observations of neighborhood.</li> <li>-Expected effect of proposal on neighborhood, for example: change in parking patterns, noise levels, lighting, traffic.</li> </ul>	<p><b>(4) SELF-CREATED:</b></p> <ul style="list-style-type: none"> <li>-What were the permitted uses at the time the property was purchased by the applicant?</li> <li>-Were substantial sums spent on remodeling for a use not permitted by zoning?</li> <li>-Was the property received through inheritance, court order, divorce?</li> </ul>

**DETERMINATION OF ZBA BASED ON THE ABOVE FACTORS:**

- \_\_\_\_\_ The applicant **has failed** to prove unnecessary hardship through the application of the four tests required by the state statutes.
- \_\_\_\_\_ That the applicant **has proven** unnecessary hardship through the application of the four tests required by the state statutes.

Project:	1733 E. Ridge Road
Date:	June 5, 2023

**Short Environmental Assessment Form  
Part 2 - Impact Assessment**

**Part 2 is to be completed by the Lead Agency.**

Answer all of the following questions in Part 2 using the information contained in Part 1 and other materials submitted by the project sponsor or otherwise available to the reviewer. When answering the questions the reviewer should be guided by the concept "Have my responses been reasonable considering the scale and context of the proposed action?"

	No, or small impact may occur	Moderate to large impact may occur
1. Will the proposed action create a material conflict with an adopted land use plan or zoning regulations?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. Will the proposed action result in a change in the use or intensity of use of land?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3. Will the proposed action impair the character or quality of the existing community?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4. Will the proposed action have an impact on the environmental characteristics that caused the establishment of a Critical Environmental Area (CEA)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5. Will the proposed action result in an adverse change in the existing level of traffic or affect existing infrastructure for mass transit, biking or walkway?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6. Will the proposed action cause an increase in the use of energy and it fails to incorporate reasonably available energy conservation or renewable energy opportunities?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7. Will the proposed action impact existing:		
a. public / private water supplies?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b. public / private wastewater treatment utilities?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
8. Will the proposed action impair the character or quality of important historic, archaeological, architectural or aesthetic resources?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
9. Will the proposed action result in an adverse change to natural resources (e.g., wetlands, waterbodies, groundwater, air quality, flora and fauna)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
10. Will the proposed action result in an increase in the potential for erosion, flooding or drainage problems?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
11. Will the proposed action create a hazard to environmental resources or human health?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

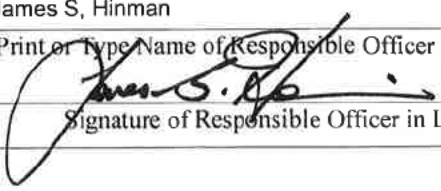
Project:	1733 E. Ridge Road
Date:	06.05.2023

**Short Environmental Assessment Form  
Part 3 Determination of Significance**

For every question in Part 2 that was answered “moderate to large impact may occur”, or if there is a need to explain why a particular element of the proposed action may or will not result in a significant adverse environmental impact, please complete Part 3. Part 3 should, in sufficient detail, identify the impact, including any measures or design elements that have been included by the project sponsor to avoid or reduce impacts. Part 3 should also explain how the lead agency determined that the impact may or will not be significant. Each potential impact should be assessed considering its setting, probability of occurring, duration, irreversibility, geographic scope and magnitude. Also consider the potential for short-term, long-term and cumulative impacts.

In consideration of the requested variances for 1733 East Ridge Road (proposed Aldi's), The Town of Irondequoit Zoning Board of Appeals is conducting an uncoordinated review of an unlisted action, and notes that the Town of Irondequoit Planning Board will be conducting its own SEQRA review on the site plan application before them.

With regard to the request before the Zoning Board of Appeals, no potential significant adverse environmental impacts were identified with the requested variances using the criteria for determining significance identified in 6 NYCRR § 617.7(c)(1) and in accordance with 6 NYCRR § 617.7(c)(2) and (3), and the Town of Irondequoit Zoning Board of Appeals hereby finds and concludes that the Proposed Action will not present a potential significant adverse environmental impact and hereby issues a Negative Declaration.

<input type="checkbox"/>	Check this box if you have determined, based on the information and analysis above, and any supporting documentation, that the proposed action may result in one or more potentially large or significant adverse impacts and an environmental impact statement is required.
<input checked="" type="checkbox"/>	Check this box if you have determined, based on the information and analysis above, and any supporting documentation, that the proposed action will not result in any significant adverse environmental impacts.
Town of Irondequoit Zoning Board	06.05.2023
Name of Lead Agency	Date
James S. Hinman	Chair - Zoning Board of Appeals
Print or Type Name of Responsible Officer in Lead Agency	Title of Responsible Officer
	
Signature of Responsible Officer in Lead Agency	Signature of Preparer (if different from Responsible Officer)



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Ridge Tiam LLC  
550 Latona Rd, Bldg E, Ste 501  
Rochester, NY 14626  
Attn: Ms. Sally Ingrassia

**RECORD OF DECISION**  
IRONDEQUOIT PLANNING BOARD MEETING  
June 26, 2023  
(Meeting date)

Property Address: 1733 E. Ridge Road

Case Number: PB2023-05-5

**NATURE OF PROJECT:**

Request by Marathon Engineering, acting as agent for Ridge Tiam, LLC, for **Preliminary / Final Site Plan Approval**, to subdivide an existing 3.047+/- lot into two lots to allow for the development of a 21,000SF building on lot one & development of a 3,000SF building on lot two, with site related improvements, on premises **1733 E. Ridge Road**, in an RRPDD – Ridge Road Planned Development District.

**Monroe County Department of Planning Referral:** IR23006

**State Environmental Quality Review Act (SEORA) Determination:**

*The Board classified this an **UNLISTED ACTION** and made a **NEGATIVE DECLARATION** as its Determination of Significance pursuant to **SEORA**.*

**DECISION:**

To grant **Preliminary & Final Site Plan Approval** per plans prepared by: Marathon Engineering, dated: 4/18/2023, Job No: 1569-23, Sheet No: 1 through 12, Drawing No's: C0.0, C1.0, C2.0, C3.0, C4.0, C5.0, C6.0, C7.0, C-7.1, C7.2, C7.3 and Façade Elevations prepared by APD Engineering Architecture, dated: 02/06/23, Project No: 23-0139a and Monument Sign Elevation, prepared by: Persona Signs, LLC, dated: 5/26/23, Project No: 413060, subject to the following conditions:

- No final signatures will be given on the plans until all professional consultation fees have been paid as required by Section 235-86 Paragraph B, and Section 235-88 of the Irondequoit Town Code.
- Address comments submitted by Labella Associates dated June 26, 2023, be addressed.
- Subject to the Quick Service Restaurant will come back before the PB approvals.

**Record of Vote:**

**SEORA:** On Motion by Board Member: Blocchi; Seconded by Board Member: Burdick

**DECISION:** On Motion by Board Member: Burdick; Seconded by Board Member: Blocchi



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BOARD MEMBER	VOTE ON SEQRA	VOTE ON DECISION
BLOCCHI	AYE	AYE
BURDICK	AYE	AYE
CATERINO	AYE	AYE
EVANS	AYE	AYE
READ	ABSENT	ABSENT
RICHARDS	ABSENT	ABSENT
VACANCY	XX	XX

Appeal from this decision must be filed within thirty (30) days from the date the Record of Motion is filed with the Town Clerk. Notice of such appeal must be filed with the N.Y.S. Supreme Court at the Monroe County Clerk's office. This approval is subject to the applicant obtaining all other necessary approvals and meeting all applicable code requirements.

**POST-APPROVAL SUBMISSION REQUIREMENTS:**

Provide two (2) stamped/signed copies of Final Subdivision and/or Site Plan(s) that addresses all conditions and/or modifications approved by the Planning Board and/or Town Engineer. All Plans shall bear the original stamp and signature of the project engineer or architect. (Please provide a signature block for the required Town signatures of the Planning Board Chairman, Director of Community Development, Building Inspector, Fire Marshal, Commissioner of Public Works, DPW Sewer Foreman).

Town Planning Board approval of a final site plan shall expire after one year from the date of such decision, unless a building permit has been taken out within such time period, for work indicated on the final site plan and substantial site development and/or construction has begun.

Construction or site preparation work shall not commence, nor can anyone occupy the premises for the approved use without the issuance of a building permit or new certificate of occupancy from the Department of Development Services.

**Financial Guarantee**

1) Submit construction estimate (usually from an engineer) itemizing all of the site work, excluding building construction.

For example, site work shall include concrete work, curbing, stone, binder, asphalt, parking lot striping, topsoil, landscaping, erosion control, etc.

2) Estimate is reviewed by Town Engineer's office for accuracy and conformance to the site plan. Please note that all review fees will be charged to the applicant/developer.



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3) Once a final figure is accepted by the Town, the Financial Guarantee can be posted in the form of a Bank's Letter of Credit, Certified Check/Cash or a Bank Assignment Account.

a) Letter of Credit

- must be a New York State bank
- must name the Town of Irondequoit as the beneficiary
- must be valid for a period of at least one year  
(L.O.C. will be extended if work is not complete)
- must name the development project and to whom drafts are released
- must indicate terms of draws, including whether or not partial draws are allowed (draws can take up to 14 days for the town to approve)

b) Certified Check or Cash

- held in deposit by the town in a non-interest-bearing account
- as work is completed, inspected, and approved, partial withdraws can be made
- funds are released only to the person named on the check or submitting the deposit

c) Bank Assignment Account

A bank account, held in the name of the Town of Irondequoit, which specifies the project, can be established as a Financial Guarantee.

4) Bonds of any type are not acceptable as Financial Guarantees.

If the public hearing sign was not returned at the public hearing, please bring the sign into Town Hall when applying/obtaining your Building Permit.

Sincerely,

Bernard Blocchi, Chairperson  
Irondequoit Planning Board

BB/mkn

Cc: File  
Marathon Engineering  
APD Engineering Architecture  
Persona Signs, LLC

**RECORD OF MOTIONS**  
**IRONDEQUOIT PLANNING BOARD MEETING**

*June 26, 2023*

On Motion by Board Member BLOCCHI 1 Seconded by Board Member EVANS  
To remove the item from the table, Motion Carried: 4 Aye, 0 Nay, 2 Absent, 1 Abstained.

**Tabled Item – 7:01pm - Public Hearing Case No: PB2023-05-5:**

Request by Marathon Engineering, acting as agent for Ridge Tiam, LLC, for **Preliminary / Final Site Plan Approval**, to subdivide an existing 3.047+/- lot into two lots to allow for the development of a 21,000SF building on lot one & development of a 3,000SF building on lot two, with site related improvements, on premises **1733 E. Ridge Road**, in an RRPDD – Ridge Road Planned Development District.

**State Environmental Quality Review Act (SEORA) Determination:**

**PLEASE CIRCLE:** Type I Action / Type II Action / Unlisted Action

**PLEASE CIRCLE:** Negative Declaration / Conditional Negative Declaration / Positive Declaration

**SEORA MOTION:**

On Motion by Board Member: BLOCCHI  
Seconded by Board Member: BURDICK

**Vote: (please circle vote)**

BLOCCHI-----(AYE) NAY - ABSTAIN - ABSENT

BURDICK-----(AYE) NAY - ABSTAIN - ABSENT

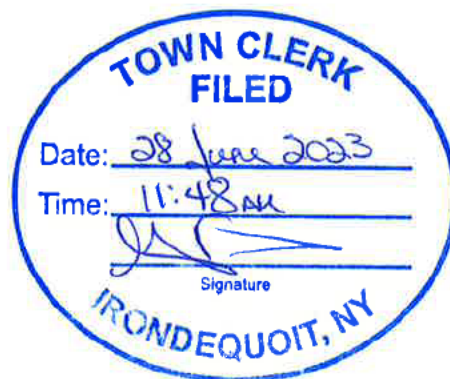
CATTERINO-----(AYE) NAY - ABSTAIN - ABSENT

EVANS-----(AYE) NAY - ABSTAIN - ABSENT

READ-----AYE - NAY - ABSTAIN - (ABSENT)

RICHARDS-----AYE - NAY - ABSTAIN - (ABSENT)

**TOTAL CARRIED:** 4 AYE; 0 NAY; 0 ABSTAIN; 2 ABSENT; 1 VACANT



**MOTION OF DECISION:**

On Motion by Board Member: BURDICK

Seconded by Board Member: BLOCCHI

Grant Preliminary Site Plan: X Grant Final Site Plan: X Revised Site Plan:     

Preliminary Sub-Division:      Final Sub-Division:      Special Use Permit:     

Grant Site Capacity Worksheet:      Signage Approval:      Deny Application:     

Deny W/O Prejudice:      Tabled:      Adjournment:     

Grant EPOD's: Steep Slope:      Woodlot:      Wetlands:      Floodplain:      Water Course:      Coastal Erosion:     

**CONDITIONS / FINDINGS:**

1. ↓ LARBECCA LETTER 6/26/2023 IS SATISFIED
2. QUICK SERVICE RESTAURANT REQUIRED TO COME BACK FOR ALL APPROVALS

# Short Environmental Assessment Form

## Part 1 - Project Information

### Instructions for Completing

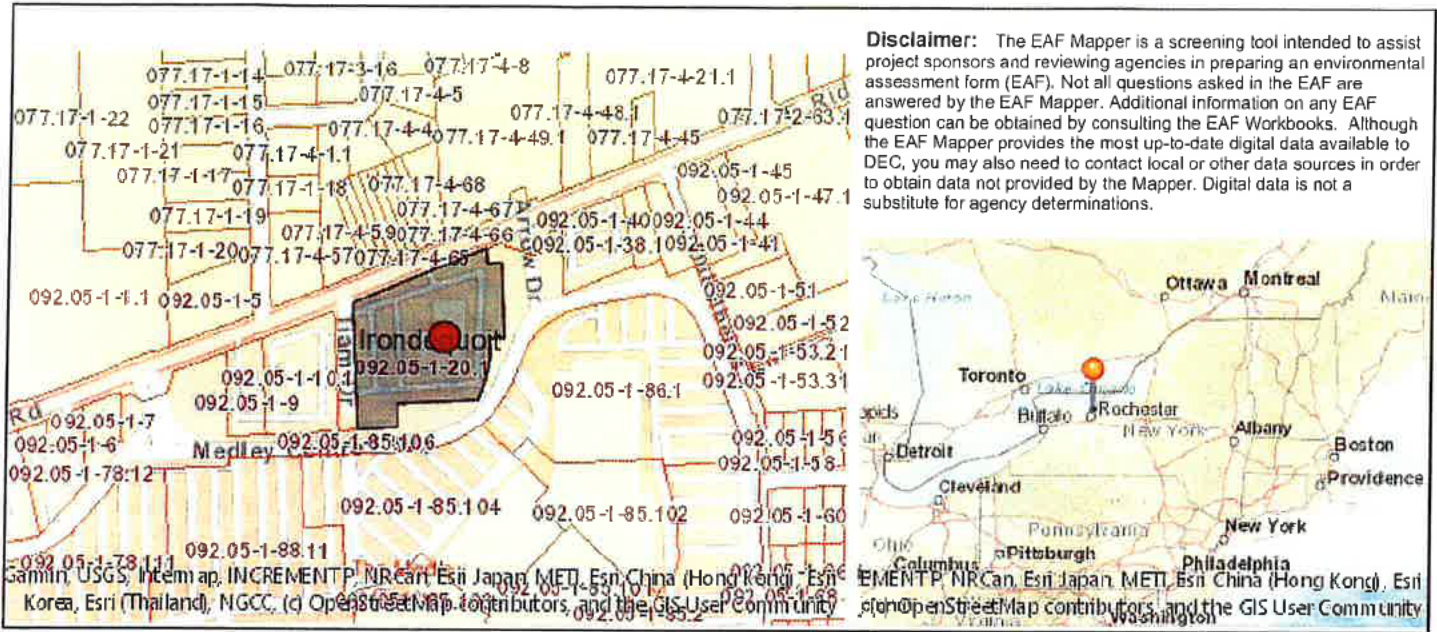
**Part 1 – Project Information.** The applicant or project sponsor is responsible for the completion of Part 1. Responses become part of the application for approval or funding, are subject to public review, and may be subject to further verification. Complete Part 1 based on information currently available. If additional research or investigation would be needed to fully respond to any item, please answer as thoroughly as possible based on current information.

Complete all items in Part 1. You may also provide any additional information which you believe will be needed by or useful to the lead agency; attach additional pages as necessary to supplement any item.

<b>Part 1 – Project and Sponsor Information</b>				
Name of Action or Project: Aldi & Quick Service Restaurant				
Project Location (describe, and attach a location map): 1733 East Ridge Rd Irondequoit NY 14622				
Brief Description of Proposed Action: To construct a new Aldi store with associated site improvements, and subdivide an area of the site to serve as the location of a future quick-serve restaurant.				
Name of Applicant or Sponsor: Lew Kibling, Aldi Inc.		Telephone: (315) 238-5239 E-Mail: lew.kibling@aldi.us		
Address: 300 State Rt #281				
City/PO: Tully		State: NY	Zip Code: 13159	
1. Does the proposed action only involve the legislative adoption of a plan, local law, ordinance, administrative rule, or regulation? If Yes, attach a narrative description of the intent of the proposed action and the environmental resources that may be affected in the municipality and proceed to Part 2. If no, continue to question 2.			NO <input checked="" type="checkbox"/>	YES <input type="checkbox"/>
2. Does the proposed action require a permit, approval or funding from any other government Agency? If Yes, list agency(s) name and permit or approval: Town of Irondequoit ZBA - Area Variance			NO <input type="checkbox"/>	YES <input checked="" type="checkbox"/>
3. a. Total acreage of the site of the proposed action?		_____ 3.05 acres		
b. Total acreage to be physically disturbed?		_____ 3.52 acres		
c. Total acreage (project site and any contiguous properties) owned or controlled by the applicant or project sponsor?		_____ 3.05 acres		
4. Check all land uses that occur on, are adjoining or near the proposed action:				
5. <input type="checkbox"/> Urban <input type="checkbox"/> Rural (non-agriculture) <input type="checkbox"/> Industrial <input checked="" type="checkbox"/> Commercial <input checked="" type="checkbox"/> Residential (suburban)				
<input type="checkbox"/> Forest <input type="checkbox"/> Agriculture <input type="checkbox"/> Aquatic <input type="checkbox"/> Other(Specify):				
<input type="checkbox"/> Parkland				

<p>5. Is the proposed action,</p> <p>a. A permitted use under the zoning regulations?</p> <p>b. Consistent with the adopted comprehensive plan?</p>	<p>NO</p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>	<p>YES</p> <p><input checked="" type="checkbox"/></p> <p><input checked="" type="checkbox"/></p>	<p>N/A</p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>
<p>6. Is the proposed action consistent with the predominant character of the existing built or natural landscape?</p>	<p>NO</p> <p><input type="checkbox"/></p>	<p>YES</p> <p><input checked="" type="checkbox"/></p>	
<p>7. Is the site of the proposed action located in, or does it adjoin, a state listed Critical Environmental Area?</p> <p>If Yes, identify: _____</p>	<p>NO</p> <p><input checked="" type="checkbox"/></p>	<p>YES</p> <p><input type="checkbox"/></p>	
<p>8. a. Will the proposed action result in a substantial increase in traffic above present levels?</p> <p>b. Are public transportation services available at or near the site of the proposed action?</p> <p>c. Are any pedestrian accommodations or bicycle routes available on or near the site of the proposed action?</p>	<p>NO</p> <p><input checked="" type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>	<p>YES</p> <p><input type="checkbox"/></p> <p><input checked="" type="checkbox"/></p> <p><input checked="" type="checkbox"/></p>	
<p>9. Does the proposed action meet or exceed the state energy code requirements?</p> <p>If the proposed action will exceed requirements, describe design features and technologies:</p> <p>_____</p> <p>_____</p>	<p>NO</p> <p><input type="checkbox"/></p>	<p>YES</p> <p><input checked="" type="checkbox"/></p>	
<p>10. Will the proposed action connect to an existing public/private water supply?</p> <p>If No, describe method for providing potable water: _____</p> <p>_____</p>	<p>NO</p> <p><input type="checkbox"/></p>	<p>YES</p> <p><input checked="" type="checkbox"/></p>	
<p>11. Will the proposed action connect to existing wastewater utilities?</p> <p>If No, describe method for providing wastewater treatment: _____</p> <p>_____</p>	<p>NO</p> <p><input type="checkbox"/></p>	<p>YES</p> <p><input checked="" type="checkbox"/></p>	
<p>12. a. Does the project site contain, or is it substantially contiguous to, a building, archaeological site, or district which is listed on the National or State Register of Historic Places, or that has been determined by the Commissioner of the NYS Office of Parks, Recreation and Historic Preservation to be eligible for listing on the State Register of Historic Places?</p> <p>b. Is the project site, or any portion of it, located in or adjacent to an area designated as sensitive for archaeological sites on the NY State Historic Preservation Office (SHPO) archaeological site inventory?</p>	<p>NO</p> <p><input checked="" type="checkbox"/></p> <p><input checked="" type="checkbox"/></p>	<p>YES</p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>	
<p>13. a. Does any portion of the site of the proposed action, or lands adjoining the proposed action, contain wetlands or other waterbodies regulated by a federal, state or local agency?</p> <p>b. Would the proposed action physically alter, or encroach into, any existing wetland or waterbody?</p> <p>If Yes, identify the wetland or waterbody and extent of alterations in square feet or acres: _____</p> <p>_____</p> <p>_____</p>	<p>NO</p> <p><input type="checkbox"/></p> <p><input checked="" type="checkbox"/></p>	<p>YES</p> <p><input checked="" type="checkbox"/></p> <p><input type="checkbox"/></p>	





Part 1 / Question 7 [Critical Environmental Area]	No
Part 1 / Question 12a [National or State Register of Historic Places or State Eligible Sites]	No
Part 1 / Question 12b [Archeological Sites]	No
Part 1 / Question 13a [Wetlands or Other Regulated Waterbodies]	Yes - Digital mapping information on local and federal wetlands and waterbodies is known to be incomplete. Refer to EAF Workbook.
Part 1 / Question 15 [Threatened or Endangered Animal]	No
Part 1 / Question 16 [100 Year Flood Plain]	No
Part 1 / Question 20 [Remediation Site]	No

Project: 1733 E Ridge Rd, Irondequoit, NY

Date: 06/23/2023

**Short Environmental Assessment Form**  
**Part 2 - Impact Assessment**

**Part 2 is to be completed by the Lead Agency.**

Answer all of the following questions in Part 2 using the information contained in Part 1 and other materials submitted by the project sponsor or otherwise available to the reviewer. When answering the questions the reviewer should be guided by the concept "Have my responses been reasonable considering the scale and context of the proposed action?"

	No, or small impact may occur	Moderate to large impact may occur
1. Will the proposed action create a material conflict with an adopted land use plan or zoning regulations?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. Will the proposed action result in a change in the use or intensity of use of land?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3. Will the proposed action impair the character or quality of the existing community?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4. Will the proposed action have an impact on the environmental characteristics that caused the establishment of a Critical Environmental Area (CEA)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5. Will the proposed action result in an adverse change in the existing level of traffic or affect existing infrastructure for mass transit, biking or walkway?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6. Will the proposed action cause an increase in the use of energy and it fails to incorporate reasonably available energy conservation or renewable energy opportunities?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7. Will the proposed action impact existing:		
a. public / private water supplies?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b. public / private wastewater treatment utilities?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
8. Will the proposed action impair the character or quality of important historic, archaeological, architectural or aesthetic resources?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
9. Will the proposed action result in an adverse change to natural resources (e.g., wetlands, waterbodies, groundwater, air quality, flora and fauna)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
10. Will the proposed action result in an increase in the potential for erosion, flooding or drainage problems?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
11. Will the proposed action create a hazard to environmental resources or human health?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Project: 1733 E Ridge Rd

Date: 06/26/2023

### Short Environmental Assessment Form Part 3 Determination of Significance

For every question in Part 2 that was answered "moderate to large impact may occur", or if there is a need to explain why a particular element of the proposed action may or will not result in a significant adverse environmental impact, please complete Part 3. Part 3 should, in sufficient detail, identify the impact, including any measures or design elements that have been included by the project sponsor to avoid or reduce impacts. Part 3 should also explain how the lead agency determined that the impact may or will not be significant. Each potential impact should be assessed considering its setting, probability of occurring, duration, irreversibility, geographic scope and magnitude. Also consider the potential for short-term, long-term and cumulative impacts.

The Planning Board determined that potential moderate impacts could occur related to the project's conflict with the East Ridge Road Planned Development District and Town of Irondequoit's Master Plan Update (2014). The proposed project required multiple area variances as it could not meet the required dimensions of the applicable zoning district. These area variances included minimum setback from a parcel line bordering a public right of way, minimum setback from a parcel line bordering a private road, minimum front façade transparency, and parking space size. The Town of Irondequoit Board of Zoning Appeals determined that such variances were appropriate given the context of the site.

The Town of Irondequoit's Master Plan Update is very specific in indicating what is planned for the East Ridge Road Corridor and includes desired site planning and design elements. One such site planning element is the placement of buildings along East Ridge Road; the Plan states, "Buildings may be placed closer to the street, with a setback between zero and 20 feet from building line to property line in some areas along East Ridge Road. This gives the buildings more prominence to the street rather than parking lots and can provide a greater aesthetic appeal to the corridor." The proposed project does not abide by the goals outlined in the Comprehensive Plan for the East Ridge Road Corridor. However, the Planning Board determined that the proposed action is unlikely to result in a significant environmental impact as the project is consistent in size and character with the surrounding existing development patterns. Additionally, as the immediate area is already greatly developed, the proposed project is unlikely to significantly change the surrounding natural resources.

The Planning Board determined that the project is unlikely to have a substantial impact on traffic as it is projected to generate fewer than 100 peak hour vehicle trips per day and would not adversely impact existing water and wastewater utilities as the project is connected to systems with adequate capacity. The project site is not within a Critical Environmental Area nor in an area of important historic or archaeological resources. For these reasons, the Planning Board has determined that the proposed action will not have a significant environmental impact.

- Check this box if you have determined, based on the information and analysis above, and any supporting documentation, that the proposed action may result in one or more potentially large or significant adverse impacts and an environmental impact statement is required.
- Check this box if you have determined, based on the information and analysis above, and any supporting documentation, that the proposed action will not result in any significant adverse environmental impacts.

Town of Irondequoit Planning Board

06/26/23

Name of Lead Agency

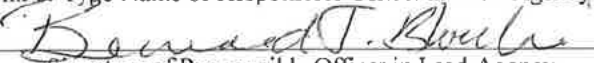
Date

Bernie Blocchi

Planning Board Chair

Print or Type Name of Responsible Officer in Lead Agency

Title of Responsible Officer



Signature of Responsible Officer in Lead Agency

Signature of Preparer (if different from Responsible Officer)

PRINT FORM



## MODIFICATION SUMMARY

**DATE:** March 24, 2026

**APPLICANT:** 120 Marina Drive, LLC  
5138 W Ridge Road  
Spencerport, NY 14559

**TENANT/PROJECT LOCATION:** DiPasquale Construction, Inc.  
120 Marina Drive  
Rochester, NY 14626

**MODIFICATION REQUEST:** 120 Marina Drive, LLC, a real estate holding company, is constructing a 22,000 sq. ft. building for DiPasquale Construction Inc. and related entities. This new location in the Town of Greece will allow all entities to be housed together and will accommodate present and future growth. 120 Marina Drive, LLC was approved for a real property tax abatement, sales tax exemption, and mortgage recording tax exemption in June 2022. The applicant was previously approved for an increase in project costs and an extension of the sales tax exemption. The applicant is now seeking an additional increase in project costs and an extension of the sales tax exemption through December 31, 2026 as they are in the process of completing a build out on the building's 1<sup>st</sup> floor to accommodate Inkling LLC, a new tenant. The new sales tax exemption is now not to exceed \$282,701.

<b>PROJECT AMOUNT</b>	<u>ORIGINAL</u>	<u>INCREASE</u>	<u>NEW</u>
	\$6,100,000	\$557,065	\$6,657,065

**Motion By:** \_\_\_\_\_  
**Seconded By:** \_\_\_\_\_

**RESOLUTION**  
(120 Marina Drive LLC Project Modification)  
OSC Project Code 2602-22-020D

A regular meeting of the County of Monroe Industrial Development Agency (the "Agency"), was held at the Agency's offices located at 50 West Main Street, Rochester, New York 14614, on March 24, 2026 at 12:00 p.m.

After the meeting had been duly called to order, the Chair announced that among the purposes of the meeting was to consider and take action on certain matters pertaining to a certain Project more particularly described below.

RESOLUTION OF THE COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY (THE "AGENCY") AUTHORIZING (i) ADDITIONAL FINANCIAL ASSISTANCE TO 120 MARINA DRIVE LLC (THE "COMPANY") IN AMOUNTS EXCEEDING THE AMOUNTS PREVIOUSLY APPROVED BY THE AGENCY; (ii) THE EXTENSION OF THE SALES AND USE TAX EXEMPTION BENEFITS (AS HEREINAFTER DEFINED) GRANTED TO THE COMPANY THROUGH DECEMBER 31, 2026; (iii) THE SUBLEASE OF A PORTION OF THE FACILITY (DEFINED BELOW) TO INKLING LLC; AND THE EXECUTION OF RELATED DOCUMENTS.

WHEREAS, by Title I of Article 18-A of the General Municipal Law of the State of New York, as amended and Chapter 55 of the Laws of 1972 of the State of New York (collectively, the "Act"), the Agency was created with the authority and power among other things, to assist with the acquisition of certain industrial development projects as authorized by the Act; and

WHEREAS, by Resolution duly adopted on June 21, 2022, the Agency appointed **120 MARINA DRIVE LLC**, a New York limited liability company, for itself or an entity formed or to be formed (collectively, the "Company"), the true and lawful agent of the Agency to undertake a certain project (the "Project") consisting of: (A) the acquisition of a leasehold interest in an approximately 1.38-acre parcel of vacant land located at 120 Marina Drive in the Town of Greece, New York 14626 (the "Land"); (B) the construction on the Land of an approximately 22,000 square-foot two-story building, the first floor of which will be leased to commercial tenants and the second floor is to be occupied by DiPasquale Construction, Inc. and its related company, Garden Grove Construction Corp. (collectively, the "Improvements"); and (C) the acquisition and installation therein, thereon or thereabout of certain machinery, equipment and related personal property (the "Equipment" and, together with the Land and the Improvements, the "Facility"); and

WHEREAS, the Agency previously appointed the Company as its true and lawful agent to make purchases of goods and services relating to the Project that would otherwise be subject to New York State and local sales and use tax (the "Sales and Use Tax Exemption Benefits") in an amount up to \$2,693,200, which would result in New York State and local sales and use tax exemption benefits not to exceed \$215,456; which benefits were to expire on December 31, 2024; and

WHEREAS, by resolution dated September 26, 2023, the Agency approved the Company's Project Modification Request, dated July 24, 2023, requesting an increase in purchases of goods and services relating to the Project that would otherwise be subject to New York State and local sales and use tax in an amount up to \$3,350,000, which would result in New York State and local Sales and Use Tax Exemption Benefits not to exceed \$268,000 (as increased, the "Sales and Use Tax Exemption Benefits"); and

WHEREAS, by resolution dated July 16, 2024, the Agency, at the request of the Company in its Project Modification Request, dated June 28, 2024, approved (i) the extension of sales tax benefits through December 31, 2025 and (ii) the sublease of approximately 7,000 square feet of space on the first floor of the Facility to Burn Boot Camp; and

WHEREAS, by Project Modification Request, dated March 2, 2026, the Company has now requested that the Agency approve (i) an increase purchases of goods and services relating to the Project that would otherwise be subject to New York State and local sales and use tax in an amount up to \$3,533,765, which would result in New York State and local Sales and Use Tax Exemption Benefits not to exceed \$282,701 (as increased, the "Sales and Use Tax Exemption Benefits"), (ii) an extension to the Sales and Use Tax Exemption Benefits through December 31, 2026, and (iii) the sublease of approximately 6,000 square feet of space on the first floor of the Facility to Inkling LLC (the "Proposed Tenant"); and

WHEREAS, the Agency desires to adopt a resolution authorizing the increase and extension of Sales and Use Tax Exemption Benefits to the Company, the extension of sales tax benefits through December 31, 2026, the approval of the sublease of a portion of the Facility to the Proposed Tenant and the execution and delivery of any documents necessary and incidental thereto.

NOW, THEREFORE, BE IT RESOLVED by the County of Monroe Industrial Development Agency as follows:

Section 1. Based upon the representation and warranties made by the Company in its request, the Agency hereby authorizes and approves the Company, as its agent, to continue to make purchases of goods and services relating to the Project and that would otherwise be subject to New York State and local sales and use in an amount up to **\$3,533,765**, which result in New York State and local Sales and Use Tax Exemption Benefits not to exceed **\$282,701** through **December 31, 2026**. The Agency agrees to consider any requests by the Company for another extension or an increase to the amount of Sales and Use Tax Exemption Benefits authorized by the Agency upon being provided with appropriate documentation detailing the additional purchases of property or services.

Section 2. The Agency hereby approves the sublease of approximately 6,000 square feet of space on the first floor of the Facility to the Proposed Tenant.

Section 3. The Executive Director, Deputy Director, Chairman or Vice Chairman of the Agency are hereby authorized, on behalf of the Agency, to execute and deliver any agreements, documents or certificates necessary and incidental to providing the Company with the Sales and Use Tax Exemption Benefits and necessary to effectuate the above-described extension.

Section 4. The Executive Director, Deputy Director, Chairman or Vice Chairman of the Agency are hereby authorized and directed for and in the name and on behalf of the Agency to do all acts and things required and to execute and deliver all such certificates, instruments and

documents, to pay all such fees, charges and expenses and to do all such further acts and things as may be necessary or, in the opinion of such Executive Director, Deputy Director, Chairman or Vice Chairman of the Agency acting, desirable and proper to effect the purposes of the foregoing resolutions and to cause compliance by the Agency with all of the terms, covenants and provisions of the documents executed for and on behalf of the Agency.

Section 5. This resolution shall take effect immediately.

*[Remainder of Page Intentionally Left Blank]*

The question of the adoption of the foregoing Resolution was duly put to vote on roll call, which resulted as follows:

	<u><i>Yea</i></u>	<u><i>Nay</i></u>	<u><i>Absent</i></u>	<u><i>Abstain</i></u>
Lisa Bolzner				
Rhett King				
Norman Jones				
Raymond A. Ryerse Jr.				
Brian Hickey				
Miguel Velázquez				
Truman Tolefree				

The Resolutions were thereupon duly adopted.

STATE OF NEW YORK )  
COUNTY OF MONROE ) ss.:

I, the undersigned Executive Director of the County of Monroe Industrial Development Agency, DO HEREBY CERTIFY:

That I have compared the annexed extract of the minutes of the meeting of the County of Monroe Industrial Development Agency (the "Agency"), including the resolutions contained therein, held on March 24, 2026, with the original thereof on file in my office, and that the same is a true and correct copy of the proceedings of the Agency and of such resolutions set forth therein and of the whole of said original insofar as the same related to the subject matters therein referred to.

I FURTHER CERTIFY that public notice of the time and place of said meeting was duly given to the public and the news media in accordance with Sections 103 and 104 of the New York Public Officers Law (Open Meetings Law) that all members of the Agency had due notice of the meeting and that the meeting was in all respects duly held.

IN WITNESS WHEREOF, I have hereunto set my hand on this 24<sup>th</sup> day of March, 2026.

---

Ana J. Liss, Executive Director



## PROJECT MODIFICATION REQUEST

If you have any questions or need assistance, please call 585.753.2000.

Applicant: 120 Marina Drive, LLC

Project Address: 120 Marina Drive, Rochester, NY 14626

Contact Name: Brian Short

Contact Company: 120 Marina Drive, LLC

Contact Address: 120 Marina Drive, Suite 201, Rochester, NY 14626

Contact Email: [REDACTED] Contact Phone: [REDACTED]

**Employment in Monroe County:** 60 1 02/27/26

Full Time                      Part Time                      As of Date

**Modification Requested:** Check all that apply. (Attach additional page if necessary). Legal fees apply.  
 \*\*\*A substantial change in project costs or scope may require a new application.\*\*\*

**Increase in Project Costs:** Must complete page 2. (If there is a significant change in Project Scope, an application will be required.)

**Assistance Requested:** Check all that apply.

Property Tax Abatement       Mortgage Tax Exemption       Sales Tax Exemption

**Project Cost Information:** \$ 6,100,000      \$ 557,065      \$ 6,657,065

Original Project Cost      Increase in Project Costs      New Project Costs

---

**Extend or Renew Sales Tax Exemption:** (If exemption date has expired, a \$350 fee applies.)

12/31/2025      12/31/2026      \$ 240,0925.55

Current Expiration Date      Requested Expiration Date      Amount of Exemptions Taken to Date

**Reason for Extension:**  
 The 2nd and 3rd floors are occupied. The 1st floor has an LOI for a tenant to occupy in 2026 and requires additional buildout to complete for tenant

---

**New Tenant:** Include name, business description, and square feet to be occupied.

New Tenant: Inking, LLC  
 Occupancy Square Feet: 6,000

Applicant hereby represents that (i) it is not in default under any documents executed in connection with the Project being modified; (ii) Applicant will pay all applicable fees of the Agency and its counsel in connection with the modification of the Project.

Signed: Brian Short Date: 3-2-26

Print Name and Title: Brian Short DIRECTOR FINANCE & MGMT

Staff Use Only: 2/20

Date Received 3/5/2026 Date of Original Approval: 6/21/2022 New Code 2602 22 020 D

**Project Modification Request - Page 2**  
**Required when requesting an Increase in Project Costs**

<b>A. Applicant Project Costs</b>	<b>Original/Current Approval</b>	<b>Requested Increase Modification</b>	<b>Revised Approval Requested</b>
<b>Building Construction or Renovation</b>			
a. Materials	\$ 2,950,000	\$ 160,765	\$ 3,110,765
b. Labor	\$ 2,056,400	\$ 373,300	\$ 2,429,700
<b>Site Work</b>			
c. Materials	\$ 250,000	\$	\$ 250,000
d. Labor	\$ 200,000	\$	\$ 200,000
e. Non-Manufacturing Equipment	\$	\$ 23,000	\$ 23,000
f. Furniture & Fixtures	\$ 150,000	\$	\$ 150,000
g. Land and/or Building Purchase	\$ 400,000	\$	\$ 400,000
h. Manufacturing Equipment	\$	\$	\$ 0
i. Soft Costs (Legal, Architect, Engineer)	\$	\$	\$ 0
<b>Other Costs (specify)</b>			
j. Legal	\$ 17,800	\$	\$ 17,800
k. Architectural	\$ 45,000	\$	\$ 45,000
l. M.E.P.	\$ 15,000	\$	\$ 15,000
m. Civil	\$ 15,800	\$	\$ 15,800
<b>Total Project Costs</b>	<b>\$ 6,100,000</b>	<b>\$ 557,065</b>	<b>\$ 6,657,065</b>
<b>Sources of Funds for Project Costs</b>			
a. Tax Exempt Industrial Revenue Bond	\$	\$	\$ 0
b. Taxable Industrial Revenue Bond	\$	\$	\$ 0
c. Tax Exempt Civic Facility Bond	\$	\$	\$ 0
d. Bank Financing (subject to recording tax)	\$ 4,143,750	\$	\$ 4,143,750
e. Public Sources	\$	\$	\$ 0
f. Equity	\$ 1,956,250	\$ 557,065	\$ 2,513,315
<b>Total Sources</b>	<b>\$ 6,100,000</b>	<b>\$ 557,065</b>	<b>\$ 6,657,065</b>

**B. Reason for Increase:**  
 Build out needed for tenant on 1st floor

**C. Amount of Sale Tax Exemptions Taken to Date:** \$ 240,925.55



## MODIFICATION SUMMARY

**DATE:** March 24, 2026

**APPLICANT:** Indus Hospitality Group Inc.  
950 Panorama Trail S  
Rochester, NY 14625

**PROJECT LOCATION:** 1180 Jefferson Road  
Rochester, NY 14623

**MODIFICATION REQUEST:** Indus Hospitality Group Inc. is constructing a 48,000 sq ft Woodsprings by Choice Hotels in the Town of Henrietta. This unique offering to Monroe County's hospitality landscape will cater to the demand for quality accommodations arising from tourism and events. This hotel will have partnerships with RIT and MCC's Hospitality Management programs and will provide students with hands on experience in the hospitality industry. The applicant is requesting an extension of the sales tax exemption as construction is expected to continue into 2027.

**PROJECT AMOUNT** ORIGINAL  
\$15,190,000

**Motion By:** \_\_\_\_\_  
**Seconded By:** \_\_\_\_\_

RESOLUTION  
(Indus Jefferson Road, LLC Project Modification)  
OSC Code 2602-25-034B

A regular meeting of the County of Monroe Industrial Development Agency (the "Agency"), was held at the Agency's Offices located at 50 West Main Street, Rochester, New York 14614, on March 24, 2026, at 12:00 p.m.

After the meeting had been duly called to order, the Chair announced that among the purposes of the meeting was to consider and take action on certain matters pertaining to a certain Project more particularly described below.

RESOLUTION OF THE COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY (THE "AGENCY") AUTHORIZING THE EXTENSION OF THE SALES TAX EXEMPTION BENEFIT GRANTED TO INDUS JEFFERSON ROAD, LLC (THE "COMPANY") THROUGH DECEMBER 31, 2027; AND THE EXECUTION OF RELATED DOCUMENTS.

WHEREAS, by Title I of Article 18-A of the General Municipal Law of the State of New York, as amended and Chapter 55 of the Laws of 1972 of the State of New York (collectively, the "Act"), the Agency was created with the authority and power among other things, to assist with the acquisition of certain industrial development projects as authorized by the Act; and

WHEREAS, by Resolution duly adopted on November 18, 2025 (the "Authorizing Resolution"), the Agency appointed **INDUS JEFFERSON ROAD, LLC**, a New York limited liability company for itself or a related entity formed or to be formed (collectively, the "Company") requested the Agency to assist with a certain Project (the "Project"), consisting of: (A) the acquisition of a leasehold interest in a portion of an approximately 14.77-acre parcel of land located at 1180 Jefferson Road in the Town of Henrietta, New York 14623 and all other lands in the Town of Henrietta where, by license or easement or other agreement, the Company or its designees are making improvements that benefit the Project (the "Land"); (B) the construction thereon of an approximately 48,661 square-foot, 4-story, 123-room extended stay hotel to be known as Woodsprings by Choice Hotels which shall include, but not be limited to, guest laundry facilities, a fitness center, a business center and a large outdoor recreation space with fire pit and grilling station together with a parking area for approximately 191 vehicles (collectively, the "Improvements"); and (C) the acquisition and installation therein, thereon or thereabout of certain machinery, equipment and related personal property (the "Equipment" and, together with the Land and the Improvements, the "Facility"); and

WHEREAS, the Agency initially appointed the Company as its true and lawful agent to make purchases of goods and services relating to the Project that would otherwise be subject to New York State and local sales and use tax (the "Sales and Use Tax Exemption Benefits") through December 31, 2026;

WHEREAS, pursuant to a Project Modification Request, dated March 5, 2026, the Company has requested that the Agency grant an extension to the Sales and Use Tax Benefits through December 31, 2027; and

WHEREAS, the Agency desires to adopt a resolution authorizing (i) the extension in Sales and Use Tax Exemption Benefits; and (ii) the execution and delivery of any documents necessary and incidental thereto.

NOW, THEREFORE, BE IT RESOLVED by the County of Monroe Industrial Development Agency as follows:

Section 1. Based upon the representation and warranties made by the Company in its request, the Agency hereby authorizes and approves the Company, as its agent, to continue to make purchases of goods and services relating to the Project and that would otherwise be subject to New York State and local sales and use tax through **December 31, 2027**. The Agency agrees to consider any requests by the Company for another extension or an increase to the amount of Sales and Use Tax Exemption Benefits authorized by the Agency upon being provided with appropriate documentation detailing the additional purchases of property or services.

Section 2. The Executive Director, Deputy Director, Chairman or Vice Chairman of the Agency are hereby authorized, on behalf of the Agency, to execute and deliver any agreements, documents or certificates necessary and incidental to providing the Company with the Sales and Use Tax Exemption Benefits and necessary to effectuate the above-described changes with respect to the Facility.

Section 3. The Executive Director, Deputy Director, Chairman or Vice Chairman of the Agency are hereby authorized and directed for and in the name and on behalf of the Agency to do all acts and things required and to execute and deliver all such certificates, instruments and documents, to pay all such fees, charges and expenses and to do all such further acts and things as may be necessary or, in the opinion of such Executive Director, Deputy Director, Chairman or Vice Chairman of the Agency acting, desirable and proper to effect the purposes of the foregoing resolutions and to cause compliance by the Agency with all of the terms, covenants and provisions of the documents executed for and on behalf of the Agency.

Section 4. This resolution shall take effect immediately.

*[Remainder of Page Intentionally Left Blank]*

The question of the adoption of the foregoing Resolution was duly put to vote on roll call, which resulted as follows:

	<u><i>Yea</i></u>	<u><i>Nay</i></u>	<u><i>Absent</i></u>	<u><i>Abstain</i></u>
Lisa Bolzner				
Rhett King				
Norman Jones				
Raymond A. Ryerse Jr.				
Brian Hickey				
Miguel Velázquez				
Truman Tolefree				

The Resolutions were thereupon duly adopted.

STATE OF NEW YORK )  
COUNTY OF MONROE ) ss.:

I, the undersigned Executive Director of the County of Monroe Industrial Development Agency, DO HEREBY CERTIFY:

That I have compared the annexed extract of the minutes of the meeting of the County of Monroe Industrial Development Agency (the "Agency"), including the resolutions contained therein, held on March 24, 2026, with the original thereof on file in my office, and that the same is a true and correct copy of the proceedings of the Agency and of such resolutions set forth therein and of the whole of said original insofar as the same related to the subject matters therein referred to.

I FURTHER CERTIFY that public notice of the time and place of said meeting was duly given to the public and the news media in accordance with Sections 103 and 104 of the New York Public Officers Law (Open Meetings Law) that all members of the Agency had due notice of the meeting and that the meeting was in all respects duly held.

IN WITNESS WHEREOF, I have hereunto set my hand on this 24<sup>th</sup> day of March, 2026.

\_\_\_\_\_  
Ana J. Liss, Executive Director

# PROJECT MODIFICATION REQUEST

If you have any questions or need assistance, please call 585.753.2000.

Applicant: Indus Jefferson Road, LLC

Project Address: 1170 Jefferson Road, Rochester, NY 14623

Contact Name: Jett Mehta

Contact Company: Indus Hospitality Group, Inc.

Contact Address: 950 Panorama Trail S., Rochester, NY 14625

Contact Email: [REDACTED] Contact Phone: [REDACTED]

Employment in Monroe County: X Full Time Part Time N/A - HASN'T  
As of Date opened yet

**Modification Requested:** Check all that apply. (Attach additional page if necessary). Legal fees apply.  
\*\*\*A substantial change in project costs or scope may require a new application.\*\*\*

**Increase in Project Costs:** Must complete page 2. (If there is a significant change in Project Scope, an application will be required.)

**Assistance Requested:** Check all that apply.

Property Tax Abatement       Mortgage Tax Exemption       Sales Tax Exemption

**Project Cost Information:** \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ 0  
Original Project Cost      Increase in Project Costs      New Project Costs

---

**Extend or Renew Sales Tax Exemption:** (If exemption date has expired, a \$350 fee applies.)

12/31/2026      12/31/2027      \$ 0  
Current Expiration Date      Requested Expiration Date      Amount of Exemptions Taken to Date

**Reason for Extension:**  
This project is breaking ground mid-march 2026 and will need the tax exemption for the entirety of the project

---

**New Tenant:** Include name, business description, and square feet to be occupied.

Applicant hereby represents that (i) it is not in default under any documents executed in connection with the Project being modified; (ii) Applicant will pay all applicable fees of the Agency and its counsel in connection with the modification of the Project.

Signed: [Signature] Date: 03/05/2026

Print Name and Title: Jett Mehta, CEO

Staff Use Only: 2/20  
Date Received 3/5/26 Date of Original Approval: 11/18/25 New Code 2602 25 034 B



COUNTY OF MONROE  
**COMIDA**  
 INDUSTRIAL DEVELOPMENT AGENCY

**Dashboard**

February 28, 2026

Incentives Summary							
Sales Tax Exemptions		Mortgage Recording Tax Exemption		PILOTS		Total Company Investment	
Year To Date	Prior Year End	Year To Date	Prior Year End	Year To Date	Prior Year End	Year To Date	Prior Year End
5	31	3	12	3	9	\$91,678,024	\$193,357,386

Jobs Summary							
Number of Total Projects		Existing Jobs Retained per Application		New Jobs Projected by Applicant		New Jobs Required*	
Year To Date	Prior Year End	Year To Date	Prior Year End	Year To Date	Prior Year End	Year To Date	Prior Year End
5	27	41	563	5	466	4	36

Fees for Approved Projects (includes all app and agency fees)					
Total		Paid to Date		Outstanding	
2026 Projects YTD	2025 Projects YE	2026 Projects YTD	2025 Projects YE	2026 Projects YTD	2025 Projects YE
\$686,009	\$1,278,277	\$1,100	\$421,314	\$684,909	\$856,963

Workforce Development Fund					
Beginning Balance \$2,500,000					
Allocated Fee income		Committed Funds		Fund Balance	
2026 YE	2025 YE	2026	2025 YE	2026 YTD	2025 YE
\$13,288	\$89,281	\$0	\$1,360,800	\$213,844	\$124,563

Solar WD Fund			
Fees Approved to Date	Fees Collected to Date	Allocated to Date	Balance
\$75,000	\$50,000	\$0	\$50,000

\*Required jobs are calculated as 10% of the existing jobs, with a minimum of 1 job. Enhanced JobsPlus is 100 jobs with a minimum of \$15,000,000 investment. There is no job creation requirement for projects that only receive sales tax exemptions

**COUNTY OF MONROE  
INDUSTRIAL DEVELOPMENT AGENCY**

**A Discretely Presented Component Unit  
of the County of Monroe**

**ROCHESTER, NEW YORK**

**BASIC FINANCIAL STATEMENTS**

**For Years Ended December 31, 2025 and 2024**

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
County of Monroe Industrial  
Development Agency  
A Discretely Presented Component Unit of the County of Monroe  
Rochester, New York

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

We have audited the financial statements of the County of Monroe Industrial Development Agency (COMIDA), A Discretely Presented Component Unit of the County of Monroe, Rochester, New York as of and for the years ended December 31, 2025 and 2024, and the related notes to the financial statements, which collectively comprise COMIDA's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of COMIDA as of December 31, 2025 and 2024, and the changes in its financial position and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of COMIDA and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Responsibilities of Management for the Financial Statements***

The County of Monroe Industrial Development Agency, A Discretely Presented Component Unit of the County of Monroe, Rochester, New York's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the COMIDA's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of COMIDA's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about COMIDA's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis, schedule of COMIDA’s proportionate share of the net pension liability, and schedule of COMIDA’s contributions on pages 4–7 and 27–28 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated \_\_\_\_\_, 2026 on our consideration of COMIDA’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering COMIDA’s internal control over financial reporting and compliance.

Fairport, New York  
\_\_\_\_\_, 2026

**County of Monroe Industrial Development Agency  
A Discretely Presented Component Unit of the County of Monroe, Rochester, New York**

**Management's Discussion and Analysis (MD&A)**

**December 31, 2025**

**INTRODUCTION**

Our discussion and analysis of the County of Monroe Industrial Development Agency (COMIDA), A Discretely Presented Component Unit of the County of Monroe, Rochester, New York 's financial performance provides an overview of COMIDA's financial activities for the year ended December 31, 2025. It should be read in conjunction with the basic financial statements to enhance understanding of COMIDA's financial performance, which immediately follows this section.

**FINANCIAL HIGHLIGHTS**

- COMIDA's net position was \$17,368,084 at the end of 2025 as compared to \$18,998,413 at the end of 2024.
- COMIDA's total operating revenues were \$1,429,103 in 2025 as compared to \$5,108,402 in 2024.
- COMIDA's total operating expenses were \$4,041,801 in 2025 as compared to \$4,889,723 in 2024.
- COMIDA's total nonoperating revenues were \$6,062,235 in 2025 as compared to \$2,825,464 in 2024.
- COMIDA's change in net position was (\$1,630,329) in 2025 as compared to \$1,017,447 in 2024.

**OVERVIEW OF FINANCIAL STATEMENTS**

The statement of net position and the statement of revenue, expenses, and changes in net position report information about COMIDA as a whole and about its activities. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private sector companies. All of the current year's revenue and expenses are taken into account regardless of when cash is received or paid.

These two statements report COMIDA's net position and changes in net position from one year to the next. COMIDA's net position, the difference between assets and liabilities, are one way to measure COMIDA's financial position or health. Over time, increases or decreases in COMIDA's net position is one indicator of whether its financial health is improving or deteriorating. Consideration should also be given to other factors, such as non-restricted current assets, and changes in COMIDA's fee income and expenses to assess the overall health of COMIDA.

**NOTES TO FINANCIAL STATEMENTS**

The financial statements also include notes that explain the information in the financial statements. They are essential to a full understanding of the data provided in the financial statements.

## SUMMARY AND ANALYSIS OF OPERATIONS AND CHANGES IN NET POSITION

The analysis below summarizes the statement of net position and changes in net position of COMIDA for the years ended December 31, 2025, 2024, and 2023.

### Net Position

<u>ASSETS</u>	<u>2025</u>	<u>2024</u>	<u>2023</u>
Current Assets	\$ 21,938,554	\$ 19,833,862	\$ 12,877,765
Noncurrent Assets	5,713,214	4,903,223	5,906,138
Capital Assets	12,683	8,184	-
<b>Total Assets</b>	<b>\$ 27,664,451</b>	<b>\$ 24,745,269</b>	<b>\$ 18,783,903</b>
<b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>	<b>\$ 150,041</b>	<b>\$ 195,009</b>	<b>\$ 260,511</b>
<u>LIABILITIES</u>			
Current Liabilities	\$ 10,192,402	\$ 5,631,938	\$ 727,521
Noncurrent Liabilities	231,455	189,116	303,487
<b>Total Liabilities</b>	<b>\$ 10,423,857</b>	<b>\$ 5,821,054</b>	<b>\$ 1,031,008</b>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>	<b>\$ 22,551</b>	<b>\$ 120,811</b>	<b>\$ 32,440</b>
<u>NET POSITION</u>			
Net Investment in Capital Assets	\$ 12,683	\$ 8,184	\$ -
Unrestricted-Operating	17,355,401	18,990,229	17,980,966
<b>Total Net Position</b>	<b>\$ 17,368,084</b>	<b>\$ 18,998,413</b>	<b>\$ 17,980,966</b>

During 2025, current assets increased by \$2,104,692 because of a reallocation of excess cash and cash equivalents to Treasury investments during the year.

During 2025, current liabilities increased by \$4,560,464 because of undistributed funding received during the year relating to the New York State Empire Development Corporation's FAST NY Shovel-Ready (FAST NY) Grant Program. These represent future obligations of the organization.

During 2024, current assets increased by \$6,956,097 because of a reallocation of excess cash and cash equivalents to Treasury investments during the year, as well as the undistributed funding received during the year relating to the New York State Empire Development Corporation's FAST NY Shovel-Ready (FAST NY) Grant Program.

During 2024, current liabilities increased by \$4,904,417 because of the undistributed funding received during the year relating to the FAST NY Grant Program, which is included in unearned revenue.

## Changes in Net Position

	<u>2025</u>	<u>2024</u>	<u>2023</u>
<b>Revenues:</b>			
Fee Income	\$ 892,819	\$ 4,677,616	\$ 5,913,875
APEX Income	536,284	430,786	464,689
Grant Revenue	5,079,866	2,026,696	-
Interest Income	796,270	798,768	425,046
Gain on disposal of land held for sale	186,099	-	-
<b>Total Revenues</b>	<b>\$ 7,491,338</b>	<b>\$ 7,933,866</b>	<b>\$ 6,803,610</b>
<b>Expenses:</b>			
Program & Community Development	\$ 2,629,557	\$ 3,455,310	\$ 2,674,113
Salaries	540,375	511,714	384,898
Professional Services	245,293	442,569	506,055
Payroll Taxes & Employee Benefits	193,371	200,954	202,309
Rent	58,875	58,875	58,875
Travel, Meetings & Entertainment	12,508	13,266	10,491
Office Supplies & Postage	14,975	15,387	24,738
Advertising & Promotion	12,460	15,338	12,363
Dues & Subscriptions	53,419	23,089	24,991
Staff Development	78,968	24,896	19,315
Depreciation	-	360	-
Grant Expense	5,079,866	2,026,696	-
Other	202,000	127,965	3,443
<b>Total Expenses</b>	<b>\$ 9,121,667</b>	<b>\$ 6,916,419</b>	<b>\$ 3,921,591</b>
<b>Change in Net Position</b>	<b>\$ (1,630,329)</b>	<b>\$ 1,017,447</b>	<b>\$ 2,882,019</b>
<b>Net Position - Beginning of Year</b>	<b>18,998,413</b>	<b>17,980,966</b>	<b>15,098,947</b>
<b>Net Position - End of Year</b>	<b>\$ 17,368,084</b>	<b>\$ 18,998,413</b>	<b>\$ 17,980,966</b>

During 2025, total revenue decreased by \$442,528 primarily due to grant revenue recognized in conjunction with the FAST NY Grant Program plus gain related to the disposal of land held for sale. This was offset by much lower fee income received during 2025.

During 2025, total expenses increased by \$2,205,248 primarily due to grant expense recognized in conjunction with the FAST NY Grant Program. This was offset by slightly lower funds disbursed under the Workforce Development Modernization Plan and related program expenses.

During 2024, total revenue increased by \$1,130,256 primarily due to grant revenue recognized in conjunction with the FAST NY Grant Program, as well as increased interest income resulting from a higher allocation into Treasury investments. This was offset by slightly lower fee income received during 2024.

During 2024, total expenses increased by \$2,994,828 primarily due to growth of the Workforce Development Modernization Plan and related program expense, as well as grant expense recognized in conjunction with the FAST NY Grant Program.

## **Future Factors**

COMIDA relies extensively upon project fees and bond fees to generate most of its annual revenue. As a result of uncertain economic conditions, COMIDA's ability to generate fees to support the operations may be impacted in the future.

## **Requests for Information**

This financial report is designed to provide a general overview of the County of Monroe Industrial Development Agency's finances for all those interested. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

County of Monroe Industrial Development Agency  
A Discretely Presented Component Unit  
of the County of Monroe  
City Place, Suite 1150  
50 West Main Street  
Rochester, New York 14614

**COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY**  
**A Discretely Presented Component Unit of the County of Monroe, Rochester, New York**

**STATEMENT OF NET POSITION**

**December 31, 2025 and 2024**

<b><u>ASSETS:</u></b>	<b><u>2025</u></b>	<b><u>2024</u></b>
<b><u>Current Assets -</u></b>		
Cash and cash equivalents	\$ 10,042,417	\$ 10,243,959
APEX receivable	150,987	60,542
Prepaid expenses	27,202	20,989
Investment in US Treasury	11,717,948	9,508,372
<b>Total Current Assets</b>	<b>\$ 21,938,554</b>	<b>\$ 19,833,862</b>
<b><u>Noncurrent Assets -</u></b>		
Investment in US Treasury	\$ 5,713,214	\$ 4,278,223
Assets held for sale	-	625,000
<b>Total Noncurrent Assets</b>	<b>\$ 5,713,214</b>	<b>\$ 4,903,223</b>
<b><u>Capital Assets -</u></b>		
Equipment	\$ 52,485	\$ 45,276
Accumulated depreciation	(39,802)	(37,092)
<b>Total Capital Assets</b>	<b>\$ 12,683</b>	<b>\$ 8,184</b>
<b>TOTAL ASSETS</b>	<b>\$ 27,664,451</b>	<b>\$ 24,745,269</b>
<b><u>DEFERRED OUTFLOW OF RESOURCES:</u></b>	<b>\$ 150,041</b>	<b>\$ 195,009</b>
<b><u>LIABILITIES:</u></b>		
<b><u>Current Liabilities -</u></b>		
Accounts payable	\$ 170,071	\$ 352,232
Accrued expenses	532,815	185,490
Unearned revenue	9,439,083	5,045,095
Compensated Absences	50,433	49,121
<b>Total Current Liabilities</b>	<b>\$ 10,192,402</b>	<b>\$ 5,631,938</b>
<b><u>Noncurrent Liabilities -</u></b>		
Net pension liability	\$ 204,867	\$ 173,986
Compensated Absences	26,588	15,130
<b>Total Noncurrent Liabilities</b>	<b>\$ 231,455</b>	<b>\$ 189,116</b>
<b>TOTAL LIABILITIES</b>	<b>\$ 10,423,857</b>	<b>\$ 5,821,054</b>
<b><u>DEFERRED INFLOW OF RESOURCES:</u></b>	<b>\$ 22,551</b>	<b>\$ 120,811</b>
<b><u>NET POSITION:</u></b>		
Net investment in capital assets	\$ 12,683	\$ 8,184
Unrestricted - Operating	17,355,401	18,990,229
<b>TOTAL NET POSITION</b>	<b>\$ 17,368,084</b>	<b>\$ 18,998,413</b>

(The accompanying notes are an integral part of the financial statements)

**COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY**  
**A Discretely Presented Component Unit of the County of Monroe, Rochester, New York**

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**

**For Years Ended December 31, 2025 and 2024**

<b><u>OPERATING REVENUES:</u></b>	<b><u>2025</u></b>	<b><u>2024</u></b>
Fee income	\$ 892,819	\$ 4,677,616
APEX income	536,284	430,786
<b>TOTAL OPERATING REVENUES</b>	<b><u>\$ 1,429,103</u></b>	<b><u>\$ 5,108,402</u></b>
<b><u>EXPENSES:</u></b>		
<b>Program and Community Development Expenses -</b>		
Community development	\$ 2,214,432	\$ 3,040,185
Program support	415,125	415,125
Total Program and Community Development Expenses	<u>\$ 2,629,557</u>	<u>\$ 3,455,310</u>
<b>Operating Expenses -</b>		
Salaries	\$ 540,375	\$ 511,714
Professional services	245,293	442,569
Payroll taxes and employee benefits	193,371	200,954
Rent	58,875	58,875
Travel, meetings and entertainment	12,508	13,266
Office supplies and postage	14,975	15,387
Advertising and promotion	12,460	15,338
Dues and subscriptions	53,419	23,089
Staff development	78,968	24,896
Other	202,000	128,325
Total Operating Expenses	<u>\$ 1,412,244</u>	<u>\$ 1,434,413</u>
<b>TOTAL EXPENSES</b>	<b><u>\$ 4,041,801</u></b>	<b><u>\$ 4,889,723</u></b>
<b>OPERATING (LOSS) INCOME</b>	<b><u>\$ (2,612,698)</u></b>	<b><u>\$ 218,679</u></b>
<b><u>NONOPERATING REVENUES (EXPENSES):</u></b>		
Grant expense	\$ (5,079,866)	\$ (2,026,696)
Grant revenue	5,079,866	2,026,696
Gain on disposal of land held for sale	186,099	-
Interest income	796,270	798,768
<b>TOTAL NONOPERATING REVENUES</b>	<b><u>\$ 982,369</u></b>	<b><u>\$ 798,768</u></b>
<b>CHANGE IN NET POSITION</b>	<b><u>\$ (1,630,329)</u></b>	<b><u>\$ 1,017,447</u></b>
<b>NET POSITION - BEGINNING OF YEAR</b>	<b><u>18,998,413</u></b>	<b><u>17,980,966</u></b>
<b>NET POSITION - END OF YEAR</b>	<b><u>\$ 17,368,084</u></b>	<b><u>\$ 18,998,413</u></b>

(The accompanying notes are an integral part of the financial statements)

**COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY**  
**A Discretely Presented Component Unit of the County of Monroe, Rochester, New York**

**STATEMENT OF CASH FLOWS**

**For Years Ended December 31, 2025 and 2024**

<b><u>Cash Flows From Operating Activities:</u></b>	<b><u>2025</u></b>	<b><u>2024</u></b>
Cash received from customers	\$ 1,338,658	\$ 5,199,094
Cash paid to employees for services	(747,647)	(660,523)
Cash paid to suppliers for goods and services	(521,296)	(875,318)
Cash paid for program and community development	(2,629,557)	(3,455,310)
<b>Net Cash (Used In) Provided By Operating Activities</b>	<b><u>\$ (2,559,842)</u></b>	<b><u>\$ 207,943</u></b>
<b><u>Cash Flows From Capital and Related Financing Activities:</u></b>		
Purchases of capital assets	\$ (7,209)	\$ (8,544)
Proceeds from disposal of land held for sale	811,099	-
<b>Net Cash Provided By (Used In) Capital and Related Financing Activities</b>	<b><u>\$ 803,890</u></b>	<b><u>\$ (8,544)</u></b>
<b><u>Cash Flows From Non Capital Financing Activities:</u></b>		
Grant funds received	\$ 9,439,793	\$ 7,071,791
Grant funds disbursed	(5,037,086)	(2,026,696)
<b>Net Cash Provided By Non-Capital Financing Activities</b>	<b><u>\$ 4,402,707</u></b>	<b><u>\$ 5,045,095</u></b>
<b><u>Cash Flows From Investing Activities:</u></b>		
Interest income	\$ 388,913	\$ 203,345
Investments in US Treasuries	(3,237,210)	(841,740)
<b>Net Cash (Used In) Investing Activities</b>	<b><u>\$ (2,848,297)</u></b>	<b><u>\$ (638,395)</u></b>
<b>Net (Decrease) Increase in Cash</b>	<b>\$ (201,542)</b>	<b>\$ 4,606,099</b>
<b>Cash and Cash Equivalents - Beginning of Year</b>	<b>10,243,959</b>	<b>5,637,860</b>
<b>Cash and Cash Equivalents - End of Year</b>	<b><u>\$ 10,042,417</u></b>	<b><u>\$ 10,243,959</u></b>
<b><u>Reconciliation of Change in Net Position to Net Cash (Used In) Provided By Operating Activities</u></b>		
<b>Change in Net Position</b>	<b><u>\$ (2,612,698)</u></b>	<b><u>\$ 218,679</u></b>
<b>Adjustments to Reconcile Change in Net Position to</b>		
<b><u>Net Cash (Used In) Provided By Operations:</u></b>		
Depreciation	\$ 2,711	\$ 360
Change in assets and liabilities -		
Deferred inflows and outflows of resources	(53,292)	153,873
APEX receivable	(90,445)	80,850
Accounts receivable	-	10,318
Prepaid expense	(6,213)	(1,088)
Accounts payable	(182,162)	208,949
Accrued expenses	347,325	(358,818)
Unearned revenue	(8,719)	(476)
Compensated absences	12,770	24,797
Net pension asset/ liability	30,881	(129,501)
<b>Total Adjustments to Reconcile Change in Net Position to</b>		
<b>Net Cash (Used In) Provided By Operations</b>	<b><u>\$ 52,856</u></b>	<b><u>\$ (10,736)</u></b>
<b>Net Cash (Used In) Provided By Operating Activities</b>	<b><u>\$ (2,559,842)</u></b>	<b><u>\$ 207,943</u></b>
<b><u>NON-CASH TRANSACTIONS:</u></b>		
Fair value adjustments on treasury investments	<b><u>\$ 251,435</u></b>	<b><u>\$ 479,633</u></b>

(The accompanying notes are an integral part of the financial statements)

**COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY**  
**A Discretely Presented Component Unit of the County of Monroe, Rochester, New York**

**NOTES TO FINANCIAL STATEMENTS**

**December 31, 2025**

**I. Summary of Significant Accounting Policies:**

**A. Basis of Accounting**

The financial statements of the County of Monroe Industrial Development Agency (COMIDA), A Discretely Presented Component Unit of the County of Monroe, Rochester, New York, have been prepared in conformity with generally accepted accounting principles (GAAP) in the United States as set forth by Governmental Accounting Standards Board (GASB) for proprietary funds. The more significant of the government's accounting policies are described below.

**B. Financial Reporting Entity**

**1. Primary Government**

On June 6, 1972, COMIDA, was established by a special act of the County Legislature under the New York State Industrial Development Act of 1969. COMIDA's purpose is to provide, develop, encourage, and assist existing and new businesses to acquire, construct, reconstruct, improve, maintain, equip, and furnish facilities in the County of Monroe and Rochester, New York area.

COMIDA is a discretely presented component unit of the County of Monroe, Rochester, New York (County of Monroe) and is a New York State not-for-profit public benefit corporation.

**2. Related Entities**

COMIDA is related through common managerial and operational personnel with Monroe County Industrial Development Corporation which is also involved in promoting economic development in the County of Monroe. COMIDA also works together with other organizations related to the County of Monroe to promote economic development.

**C. Basis of Presentation**

GASB requires the reporting of net position into three classifications defined as follows:

- 1. Net investment in capital assets** – This component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.
- 2. Restricted net position**- This component of net position consists of amounts which have external constraints placed on their use imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. At December 31, 2025 and 2024, COMIDA does not have restricted net position.

(I.) (Continued)

3. **Unrestricted net position** – This component of net position consists of net position that does not meet the definition of “net investment in capital assets” or “restricted”.

When both restricted and unrestricted resources are available for use, it is COMIDA’s policy to use restricted resources first, and then unrestricted resources as needed.

**D. Nature of Activities**

COMIDA administers programs that assist local businesses in obtaining long-term financing for property and equipment. This is accomplished through two types of transactions, a lease-leaseback or issuance of an industrial development bond. COMIDA also funds various community development activities, which provide economic benefits for the County of Monroe.

1. **Lease-Leaseback**

In a lease-leaseback transaction, the lessee (local business) negotiates the terms and conditions of a financing arrangement with a bank or other commercial lender. COMIDA obtains title to, possession, and/or control of the property financed and enters into a lease agreement with the lessee for a term equal to the lesser of the term of the financing or the benefit period. The rent from the lease includes debt service payments to the lender and is paid directly by the lessee to the lender.

2. **Industrial Development Bonds**

The transaction for a bond issue is similar to a lease-leaseback except that COMIDA issues tax-exempt or taxable bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers back to the private-sector entity served by the bond issuance. COMIDA is not obligated in any manner for repayment of the bonds at any time. Accordingly, related property is not reported as assets, and the bonds are not reported as liabilities in the accompanying financial statements.

The terms of these transactions generally provide for reductions in property taxes paid by recipients of the financing in return for commitments to provide jobs and other economic benefits for the County of Monroe.

As of December 31, 2025, there were \_\_\_ series of Industrial Development Bonds outstanding with an approximate aggregate amount payable of approximately \$ \_\_\_ million.

**E. Cash and Investments**

Cash includes cash on hand, demand deposits, money market funds, and savings accounts.

Investments are reported at fair value based on quoted market prices. Investment income, including changes in the fair value of investments, is reported in operations.

**F. Accounts Receivable**

Accounts receivable are shown gross, with uncollectible amounts recognized under the direct write-off method. Generally accepted accounting principles require the allowance method be used to recognize bad debts; however, the effect of using the direct write-off method is not materially different from the results that would have been obtained under the allowance method. Amounts for which no payments have been received for several months are considered delinquent and when customary collection efforts are exhausted, the amount is written-off.

(I.) (Continued)

**H. Capital Assets**

Assets purchased or acquired with a useful life exceeding one year and an original cost in excess of \$2,500 are capitalized. Donated capital assets are recorded at fair value at the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs for repairs and maintenance are expensed as incurred. COMIDA depreciates assets on the straight-line basis over estimated useful lives ranging from 3 to 10 years.

**I. Deferred Outflows and Inflows of Resources**

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expenses/expenditure) until then.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

**J. Compensated Absences/Accrued Liabilities**

Pursuant to resolutions of COMIDA's Board, COMIDA employees are entitled to accrue a limited number of days of unused sick and vacation time. Accrued sick and vacation time is based on the number of years of employment with COMIDA. An individual who leaves the employment of COMIDA may be paid for unused vacation time earned but not sick time. Unused vacation time is recorded as a liability when earned.

**K. Revenue Recognition**

Operating revenue consists of revenue from fees earned on transactions. For the various tax abatement programs, which provide tax incentives to businesses, the fees are: (i) .50% of total project costs for sales tax exemption and/or mortgage recording tax exemption; (ii) .75% of total project costs for real property tax abatement, sales tax exemption and mortgage recording tax exemption and (iii) 1.25% for taxable or tax-exempt bond issuances. Fee income is recorded as revenue when the transaction closes, regardless of when the related cash is received by COMIDA. For projects that receive the sales tax exemption in advance of closing, 25% of the total fee due is paid to COMIDA by the project applicant and is recognized as revenue when the sales tax exemption is issued. COMIDA defines non-operating revenue as interest earnings and other items not directly related to providing economic development directly to a beneficiary.

**L. Program and Community Development Expenses**

Program and community development expenses represent amounts committed to fund program and community development projects as determined by the Board. Program and community development expenses are recognized when paid; Board determinations, when made, are merely budgetary in nature and therefore are not enforceable. Actual payments are based on COMIDA operating results.

**M. Income Taxes**

COMIDA is a not-for-profit public benefit corporation and is exempt from income taxes under the Internal Revenue Code.

**(I.) (Continued)**

COMIDA is exempt from Federal reporting requirements under Internal Revenue Service Revenue Procedure 98-48, 1992 C.B. 418 as a governmental unit or affiliate of a governmental unit as described in the procedure.

**N. Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

**O. New Accounting Standards**

COMIDA has adopted all current Statements of the Governmental Accounting Standards Board (GASB) that are applicable. At December 31, 2025, COMIDA implemented the following new standards issued by GASB:

GASB has issued Statement 102, *Certain Risk Disclosures*.

**P. Future Changes in Accounting Standards**

GASB has issued Statement 103, *Financial Reporting Model Improvements*, which will be effective for fiscal years beginning after June 15, 2025.

GASB has issued Statement 104, *Disclosure of Certain Capital Assets*, which will be effective for fiscal years beginning after June 15, 2025.

GASB has issued Statement 105, *Subsequent Events*, which will be effective for fiscal years beginning after June 15, 2026.

COMIDA is currently studying these statements and plans on adoption as required.

**II. Deposits with Financial Institutions and Investments:**

**A. Policies**

COMIDA follows an investment and deposit policy, the overall objective of which is to adequately safeguard the principal amount of funds invested or deposited; conform with federal, state, and other legal requirements; and provide sufficient liquidity of invested funds in order to meet obligations as they become due. Oversight of investment activity is the responsibility of the Executive Director.

COMIDA monies must be deposited in Federal Deposit Insurance Corporation (FDIC) insured commercial banks or trust companies located within and authorized to do business in New York State. Collateral is required for deposits and certificates of deposit not covered by FDIC insurance.

**B. Interest Rate Risk**

Interest rate risk is the risk that the fair value of investments will be affected by changing interest rates. COMIDA has an investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

(II.) (Continued)

C. **Credit Risk**

COMIDA's policy is to minimize the risk of loss due to failure of an issuer or other counterparty to an investment to fulfill its obligations. COMIDA's investment and deposit policy authorizes the reporting entity to purchase the following types of investments.

1. Obligations of the United States of America;
2. Obligations where payment of principal and interest are guaranteed by the United States of America;
3. Obligations of the State of New York;
4. Special time deposit accounts;
5. Certificates of deposit

D. **Custodial Credit Risk**

Custodial credit risk is the risk that, in the event of a failure of a depository financial institution, the reporting entity may not recover its deposits. In accordance with COMIDA's investment and deposit policy, all deposits of COMIDA including certificates of deposit and special time deposits, in excess of the amount insured under the provisions of the Federal Deposit Insurance Act (FDIA) shall be secured in the following manner:

1. Pledge of eligible securities with an aggregate market value equal to the aggregate amount of deposits;
2. Eligible irrevocable letter of credit issued by a qualified bank other than the bank with the deposits in favor of the government for a term not to exceed 90 days with an aggregate value equal to 140% of the aggregate amount of deposits and the agreed upon interest, if any;
3. Eligible surety bond payable to the government for an amount of at least equal to 100% of the aggregate amount of deposits and the agreed upon interest, if any, executed by an insurance company authorized to do business in New York State, whose claims-paying ability is rated in the highest rating category by at least two nationally recognized statistical rating organizations.

E. **Cash**

At December 31, 2025 and 2024, COMIDA's cash was covered by FDIC insurance, or by eligible securities held in COMIDA's name by a third-party custodial bank or by the bank's trust department. COMIDA's deposits consisted of the following at December 31:

	<b>2025</b>	
	<b>Bank Balance</b>	<b>Carrying Amount</b>
Demand deposits	\$ 9,925,997	\$ 10,039,519
Time deposits	2,898	2,898
<b>Total</b>	<b>\$ 9,928,895</b>	<b>\$ 10,042,417</b>
	<b>2024</b>	
	<b>Bank Balance</b>	<b>Carrying Amount</b>
Demand deposits	\$ 5,709,472	\$ 5,709,472
Time deposits	4,534,437	4,534,487
<b>Total</b>	<b>\$ 10,243,909</b>	<b>\$ 10,243,959</b>

(II.) (Continued)

These deposits were insured or collateralized as follows:

	<u>2025</u>	<u>2024</u>
FDIC insurance	\$ 500,000	\$ 500,000
Collateralized by third-party	9,428,895	9,743,909
<b>Total</b>	<u>\$ 9,928,895</u>	<u>\$ 10,243,909</u>

F. **Fair Value of Investments**

COMIDA's investments are recorded at fair value. Investments held at December 31 were as follows:

<u>2025</u>				
		<u>Investment Maturity</u>		
<u>Investments</u>	<u>Fair Value</u>	<u>Within 1 Year</u>	<u>In More Than 1 Year</u>	<u>Total</u>
US Treasury Notes	\$ 16,985,751	\$ 11,272,537	\$ 5,713,214	\$ 16,985,751
US Treasury Bill	445,411	445,411	-	445,411
	<u>\$ 17,431,162</u>	<u>\$ 11,717,948</u>	<u>\$ 5,713,214</u>	<u>\$ 17,431,162</u>

<u>2024</u>				
		<u>Investment Maturity</u>		
<u>Investments</u>	<u>Fair Value</u>	<u>Within 1 Year</u>	<u>In More Than 1 Year</u>	<u>Total</u>
US Treasury Notes	\$ 13,786,595	\$ 9,508,372	\$ 4,278,223	\$ 13,786,595
	<u>\$ 13,786,595</u>	<u>\$ 9,508,372</u>	<u>\$ 4,278,223</u>	<u>\$ 13,786,595</u>

United States Treasury obligations are considered level 1 investments. COMIDA categorizes its fair value measurements within the fair value hierarchy established by general accepted accounting principles. The hierarchy is based on the valuation inputs used to ensure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

### III. Capital Assets:

Capital asset activity for the year ended December 31, 2025 was as follows:

<u>Type</u>	<u>Balance</u> <u>01/01/25</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/25</u>
<b><u>Capital assets being depreciated:</u></b>				
Office equipment	\$ 26,825	\$ -	\$ -	\$ 26,825
Furniture and fixtures	16,051	7,210	-	23,261
Leasehold Improvements	2,400	-	-	2,400
<i>Total capital assets being depreciated</i>	<u>\$ 45,276</u>	<u>\$ 7,210</u>	<u>\$ -</u>	<u>\$ 52,486</u>
<b><u>Less accumulated depreciation for:</u></b>				
Office equipment	\$ (26,825)	\$ -	\$ -	\$ (26,825)
Furniture and fixtures	(10,200)	(2,551)	-	(12,751)
Leasehold Improvements	(67)	(160)	-	(227)
<i>Total accumulated depreciation</i>	<u>\$ (37,092)</u>	<u>\$ (2,711)</u>	<u>\$ -</u>	<u>\$ (39,803)</u>
<b><i>Capital assets, net</i></b>	<u><b>\$ 8,184</b></u>	<u><b>\$ 4,499</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 12,683</b></u>

Capital asset activity for the year ended December 31, 2024 was as follows:

<u>Type</u>	<u>Balance</u> <u>01/01/24</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/24</u>
<b><u>Capital assets being depreciated:</u></b>				
Office equipment	\$ 26,825	\$ -	\$ -	\$ 26,825
Furniture and fixtures	9,908	6,143	-	16,051
Leasehold Improvements	-	2,400	-	2,400
<i>Total capital assets being depreciated</i>	<u>\$ 36,733</u>	<u>\$ 8,543</u>	<u>\$ -</u>	<u>\$ 45,276</u>
<b><u>Less accumulated depreciation for:</u></b>				
Office equipment	\$ (26,825)	\$ -	\$ -	\$ (26,825)
Furniture and fixtures	(9,908)	(292)	-	(10,200)
Leasehold Improvements	-	(67)	-	(67)
<i>Total accumulated depreciation</i>	<u>\$ (36,733)</u>	<u>\$ (359)</u>	<u>\$ -</u>	<u>\$ (37,092)</u>
<b><i>Capital assets, net</i></b>	<u><b>\$ -</b></u>	<u><b>\$ 8,184</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 8,184</b></u>

### IV. Assets Held for Resale:

On January 30, 2015 COMIDA purchased 130.29 acres of land from Monroe County for \$1,369,000. The purchase amount was the appraised value of the land at September 29, 2014 as a result of a third party appraisal. COMIDA purchased this land with the intent to redevelop the property to maximize its positive attributes in order to sell the property. During 2025, COMIDA sold it's remaining 52.02 acres of land valued at \$625,000 for a sale price of \$912,227.

V. **Long-Term Debt:**

Long-term debt activity for the year ended December 31 was as follows:

	<u>1/1/2025</u>	<u>Additions</u>	<u>Deletions</u>	<u>12/31/2025</u>	<u>Current Portion</u>	<u>Noncurrent Portion</u>
Compensated Absences	\$ 64,251	\$ 12,770 *	\$ -	\$ 77,021	\$ 50,433	\$ 26,588
Unfunded Pension	173,986	30,881	-	204,867	-	204,867
<b>Total Long-Term Debt</b>	<b>\$ 238,237</b>	<b>\$ 43,651</b>	<b>\$ -</b>	<b>\$ 281,888</b>	<b>\$ 50,433</b>	<b>\$ 231,455</b>

	<u>1/1/2024</u>	<u>Additions</u>	<u>Deletions</u>	<u>12/31/2024</u>	<u>Current Portion</u>	<u>Noncurrent Portion</u>
Compensated Absences	\$ 39,454	\$ 24,797 *	\$ -	\$ 64,251	\$ 49,121	\$ 15,130
Unfunded Pension	303,487	-	129,501	173,986	-	173,986
<b>Total Long-Term Debt</b>	<b>\$ 342,941</b>	<b>\$ 24,797</b>	<b>\$ 129,501</b>	<b>\$ 238,237</b>	<b>\$ 49,121</b>	<b>\$ 189,116</b>

\* The change in compensated absences liability is presented as a net change.

VI. **General Information and Pension Plans:**

A. **General Information About Pension Plan**

1. **Plan Description**

COMIDA participates in the New York State Local Employees' Retirement System (ERS). This is a cost sharing multiple employer defined benefit retirement system. The net position of the System is held in the New York State Common Retirement Fund (the Fund), which was established to hold all net assets and record changes in fiduciary net position allocated to the System. The Comptroller of the State of New York serves as the trustee of the Fund and is the administrative head of the System. The Comptroller is an elected official determined in a direct statewide election and serves a four year term. System benefits are established under the provisions of the New York State Retirement and Social Security Law (RSSL). Once a public employer elects to participate in the System, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute. COMIDA also participates in the Public Employees' Group Life Insurance Plan (GLIP), which provides death benefits in the form of life insurance. The System is included in the State's financial report as a pension trust fund. That report may be found at [www.osc.state.ny.us/retire/publications/index.php](http://www.osc.state.ny.us/retire/publications/index.php) or obtained by writing to the New York State and Local Retirement System, 110 State Street, Albany, New York 12244.

2. **Benefits Provided**

The System provides retirement benefits as well as death and disability benefits.

*Tier 1 and 2*

Eligibility: Tier 1 members, with the exception of those retiring under special retirement plans, must be at least age 55 to be eligible to collect a retirement benefit. There is no minimum service requirement for Tier 1 members. Tier 2 members, with the exception of those retiring under special retirement plans, must have five years of service and be at least age 55 to be eligible to collect a retirement benefit. The age at which full benefits may be collected for Tier 1 is 55, and the full benefit age for Tier 2 is 62.

(VI.) (Continued)

Benefit Calculation: Generally, the benefit is 1.67 percent of final average salary for each year of service if the member retires with less than 20 years. If the member retires with 20 or more years of service, the benefit is 2 percent of final average salary for each year of service. Tier 2 members with five or more years of service can retire as early as age 55 with reduced benefits. Tier 2 members age 55 or older with 30 or more years of service can retire with no reduction in benefits. As a result of Article 19 of the RSSL, Tier 1 and Tier 2 members who worked continuously from April 1, 1999 through October 1, 2000 received an additional month of service credit for each year of credited service they have at retirement, up to a maximum of 24 additional months.

Final average salary is the average of the wages earned in the three highest consecutive years. For Tier 1 members who joined on or after June 17, 1971, each year of final average salary is limited to no more than 20 percent of the previous year. For Tier 2 members, each year of final average salary is limited to no more than 20 percent of the average of the previous two years.

*Tier 3, 4, 5*

Eligibility: Tier 3 and 4 members, with the exception of those retiring under special retirement plans, must have five years of service and be at least age 55 to be eligible to collect a retirement benefit. Tier 5 members, with the exception of those retiring under special retirement plans, must have five years of service and be at least age 55 to be eligible to collect a retirement benefit. The full benefit age for Tiers 3, 4, and 5 is 62.

Benefit Calculation: Generally, the benefit is 1.67 percent of final average salary for each year of service if the member retires with less than 20 years. If a member retires with between 20 and 30 years of service, the benefit is 2 percent of final average salary for each year of service. If a member retires with more than 30 years of service, an additional benefit of 1.5 percent of final average salary is applied for each year of service over 30 years. Tier 3 and 4 members with five or more years of service and Tier 5 members with five or more years of service can retire as early as age 55 with reduced benefits. Tier 3 and 4 members age 55 or older with 30 or more years of service can retire with no reduction in benefits.

Final average salary is the average of wages earned in the three highest consecutive years. For Tier 3, 4, and 5 members, each year of final average salary is limited to no more than 10 percent of the average of the previous two years.

*Tier 6*

Eligibility: Tier 6 members, with the exception of those retiring under special retirement plans, must have five years of service and be at least age 55 to be eligible to collect a retirement benefit. The full benefit age of Tier 6 is 63 and ERS members.

Benefit Calculation: Generally, the benefit is 1.67 percent of final average salary for each year of service if the member retires with less than 20 years. If a member retires with 20 years of service, the benefit is 1.75 percent of final average salary for each year of service. If a member retires with more than 20 years of service, an additional benefit of 2 percent of final average salary is applied for each year of service over 20 years. Tier 6 members with five or more years of service can retire as early as 55 with reduced benefits.

Final average salary is the average of the wages earned in the three highest consecutive years. For Tier 6 members, each year of final average salary is limited to no more than 10 percent of the average of the previous four years.

( VI. ) (Continued)

*Ordinary Disability Benefits*

Generally, ordinary disability benefits, usually one-third of salary, are provided to eligible members after ten years of service; in some cases, they are provided after five years of service.

*Accidental Disability Benefits*

For all eligible Tier 1 and Tier 2 ERS and PFRS members, the accidental disability benefit is a pension of 75 percent of final average salary, with an offset for any Workers' Compensation benefits received. The benefit for eligible Tier 3, 4, 5, and 6 members is the ordinary disability benefit with the years-of-service eligibility requirement dropped.

*Ordinary Death Benefits*

Death benefits are payable upon the death, before retirement, of a member who meets eligibility requirements as set forth by law. The first \$50,000 of an ordinary death benefit is paid in the form of group term life insurance. The benefit is generally three times the member's annual salary. For most members, there is also a reduced post-retirement ordinary death benefit available.

*Post-Retirement Benefit Increases*

A cost-of-living adjustment is provided annually to: (i) all pensioners who have attained age 62 and have been retired for five years; (ii) all pensioners who have attained age 55 and have been retired for ten years; (iii) all disability pensioners, regardless of age, who have been retired for five years; (iv) ERS recipients of an accidental death benefit, regardless of age, who have been receiving such benefit for five years and (v) the spouse of a deceased retiree receiving a lifetime benefit under an option elected by the retiree at retirement. An eligible spouse is entitled to one-half the cost-of-living adjustment amount that would have been paid to the retiree when the retiree would have met the eligibility criteria. This cost-of-living adjustment is a percentage of the annual retirement benefit of the eligible member as computed on a base benefit amount not to exceed \$18,000 of the annual retirement benefit. The cost-of-living percentage shall be 50 percent of the annual Consumer Price Index as published by the U.S. Bureau of Labor, but cannot be less than 1 percent or exceed 3 percent.

**3. Contributions**

The System is noncontributory except for employees who joined the New York State and Local Employees' Retirement System after July 27, 1976, who contribute 3 percent of their salary for the first ten years of membership, and employees who joined on or after January 1, 2010 (ERS) who generally contribute 3 percent of their salary for their entire length of service. For Tier 6 members, the contribution rate varies from 3 percent to 6 percent depending on salary. Generally, Tier 5 and 6 members are required to contribute for all years of service. Under the authority of the NYSRSSL, the Comptroller annually certifies the actuarially determined rates expressly, used in computing the employers' contributions based on salaries paid during the Systems' financial year ending March 31. Contributions for the two preceding years were equal to 100 percent of the contributions required, and were as follows:

(VI.) (Continued)

<b>Prepayment</b>	
<u>Due Date</u>	<u>ERS</u>
12/15/2025	\$ 75,095
12/15/2024	\$ 56,135
12/15/2023	\$ 46,088

**B. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources related to Pensions**

At December 31, 2025, COMIDA reported a liability of \$204,867 for its proportionate share of the net pension liability. The net pension liability was measured as of March 31, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. COMIDA's proportion of the net pension liability was based on a projection of COMIDA's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined.

At December 31, 2025, COMIDA's proportion was 0.0011949% for ERS.

For the year ended December 31, 2025 COMIDA recognized pension expense of \$47,943. At December 31, 2025, COMIDA reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 50,849	\$ 2,399
Changes of assumptions	8,592	-
Net difference between projected and actual earnings on pension plan investments	16,073	-
Changes in proportion and differences between COMIDA's contributions and proportionate share of contributions	18,206	20,152
<b>Subtotal</b>	<b>\$ 93,720</b>	<b>\$ 22,551</b>
COMIDA's contributions subsequent to the measurement date	56,321	-
<b>Grand Total</b>	<b>\$ 150,041</b>	<b>\$ 22,551</b>

(VI.) (Continued)

For the year ended **December 31, 2024** COMIDA recognized pension expense of \$77,954. At **December 31, 2024**, COMIDA reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b><u>Deferred Outflows of Resources</u></b>	<b><u>Deferred Inflows of Resources</u></b>
Differences between expected and actual experience	\$ 56,041	\$ 4,744
Changes of assumptions	65,780	-
Net difference between projected and actual earnings on pension plan investments	-	84,991
Changes in proportion and differences between COMIDA's contributions and proportionate share of contributions	31,087	31,076
<b>Subtotal</b>	<b>\$ 152,908</b>	<b>\$ 120,811</b>
COMIDA's contributions subsequent to the measurement date	42,101	-
<b>Grand Total</b>	<b>\$ 195,009</b>	<b>\$ 120,811</b>

COMIDA reported \$56,321 as deferred outflows of resources related to pensions resulting from COMIDA contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expenses as follows:

<b><u>Year</u></b>	<b><u>Amount</u></b>
2026	\$ 40,762
2027	49,414
2028	(21,241)
2029	2,234
<b>Total</b>	<b>\$ 71,169</b>

1. **Actuarial Assumptions**

The total pension liability as of the measurement date was determined by using an actuarial valuation as noted in the table below, with update procedures used to roll forward the total pension liability to the measurement date. The actuarial valuations used the following actuarial assumptions:

(VI.) (Continued)

	<u>2025</u>	<u>2024</u>
Measurement date	March 31, 2025	March 31, 2024
Actuarial valuation date	April 1, 2024	April 1, 2023
Interest rate	5.90%	5.90%
Salary scale	4.30%	4.40%
Decrement tables	April 1, 2015- March 31, 2020 System's Experience	April 1, 2011- March 31, 2015 System's Experience
Inflation rate	2.90%	2.90%
COLA's	1.50%	1.50%

Annuitant mortality rates are based on April 1, 2015 – March 31, 2020 System experience with adjustments for mortality improvements based on the Society of Actuaries' Scale MP-2020.

The long term rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates of return by each the target asset allocation percentage and by adding expected inflation. Best estimates of the arithmetic real rates of return for each major asset class included in the target asset allocation are summarized as follows:

	<u>Long Term Expected Rate of Return</u>			
	<u>ERS</u>	<u>ERS</u>	<u>2025</u>	<u>2024</u>
Measurement date	March 31, 2025	March 31, 2024	<u>Target Allocation</u>	<u>Target Allocation</u>
<b><u>Asset Type -</u></b>				
Domestic equity	3.54%	4.00%	25.00%	32.00%
International equity	6.57%	6.65%	14.00%	15.00%
Private equity	7.25%	7.25%	15.00%	10.00%
Real estate	4.95%	4.60%	12.00%	9.00%
Opportunistic portfolios	5.25%	5.25%	3.00%	3.00%
Real assets	5.55%	5.79%	4.00%	3.00%
Cash	0.25%	0.25%	1.00%	1.00%
Fixed income	2.00%	1.50%	22.00%	23.00%
Credit	5.40%	5.40%	4.00%	4.00%

The real rate of return is net of the long-term inflation assumption of 2.9% for 2025 and 2.9% for 2024.

( VI. ) (Continued)

2. **Discount Rate**

The discount rate used to calculate the total pension liability was 5.9%. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially. Based upon the assumptions, the Systems' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

3. **Sensitivity of the Proportionate Share of the Net Pension Liability to the Discount Rate Assumption**

The following presents COMIDA's proportionate share of the net pension liability calculated using the discount rate of 5.90%, as well as what COMIDA's proportionate share of the net pension asset/(liability) would be if it were calculated using a discount rate that is 1-percentage point lower (4.90%) or 1-percentage point higher (6.90%) than the current rate for 2025:

	<b>1% Decrease <u>(4.90%)</u></b>	<b>Current Assumption <u>(5.90%)</u></b>	<b>1% Increase <u>(6.90%)</u></b>
Employer's proportionate share of the net pension asset (liability)	\$ (592,912)	\$ (204,867)	\$ 119,150

The following presents COMIDA's proportionate share of the net pension liability calculated using the discount rate of 5.90%, as well as what COMIDA's proportionate share of the net pension asset/(liability) would be if it were calculated using a discount rate that is 1-percentage point lower (4.90%) or 1-percentage point higher (6.90%) than the current rate for 2024:

	<b>1% Decrease <u>(4.90%)</u></b>	<b>Current Assumption <u>(5.90%)</u></b>	<b>1% Increase <u>(6.90%)</u></b>
Employer's proportionate share of the net pension asset (liability)	\$ (547,030)	\$ (173,986)	\$ 137,583

( VI. ) (Continued)

4. **Pension Plan Fiduciary Net Position**

The components of the current year net pension asset/(liability) of the employers as of the respective valuation dates, were as follows for December 31:

	<u>2025</u>	<u>2024</u>
	<u>(In Millions)</u>	<u>(In Millions)</u>
	<u>ERS</u>	<u>ERS</u>
Measurement date	March 31, 2025	March 31, 2024
Employers' total pension liability	\$ (247,600)	\$ (240,697)
Plan net position	230,454	225,973
Employers' net pension asset/(liability)	<u>\$ (17,146)</u>	<u>\$ (14,724)</u>
Ratio of plan net position to the employers' total pension asset/(liability)	93.08%	93.88%

VII. **Section 457 Deferred Compensation Plan**

Employees of COMIDA may elect to participate in the NYS Public Employees Deferred Compensation Plan (the Plan) created in accordance with Internal Revenue Code Section 457. The Plan is available to all employees and permits the employee to defer a portion of their salary until future years, usually after retirement. At December 31, 2025 and 2024 and 2024 the value of the Plan was \$290,997 and \$275,290, respectively.

VIII. **Monroe County Finger Lakes APEX Accelerator**

Under its Monroe County Finger Lakes APEX Accelerator, COMIDA, as the host agency for APEX, receives grants from the United States Department of Defense, and Monroe County. For the years ended December 31, 2025 and 2024, respectively, COMIDA recognized APEX income of \$536,284 and \$430,786 and corresponding expenses recorded in accordance with their natural classifications in the accompanying statement of revenues, expenses, and changes in net position.

IX. **Commitments**

A. **Community Development**

In 2009, COMIDA entered into an agreement with Greater Rochester Enterprise, Inc. to promote local and economic development efforts. COMIDA contributed \$105,000 and \$50,000 to this organization in 2025 and 2024. COMIDA expects to contribute \$110,000 in 2026.

In 2021, COMIDA signed an agreement with Monroe Community College to fund the MPower Program from October 2021 through September 2024, committing to \$1.5M. The MPower Program was created to provide educational and training opportunities aligned with current and future job openings in high demand industries and provide County employers access to employee training and a pool of newly skilled workers seeking a career. In 2024 COMIDA contributed \$617,566. COMIDA entered into a new agreement to fund MPower from October 2024 through December 2025, committing to \$750,000. In 2025 COMIDA contributed \$619,593. COMIDA entered into an agreement to fund MPower from January 2026 through December 2026 and expects to contribute \$500,000 in 2026.

**(IX.) (Continued)**

In 2022, COMIDA entered into an initial agreement with YAMTEP, Inc. to provide workforce development services through its manufacturing training program. In 2025 and 2024, COMIDA contributed \$325,000 and \$420,000 respectively. In 2025, COMIDA entered into a new agreement extending the project until December 2026. COMIDA expects to contribute \$300,000 in 2026.

**B. Management Services – Related Party**

Annually, COMIDA enters into an agreement with the County of Monroe for program support and rent provided to COMIDA. The agreement required a payment in the amount of \$474,000 and \$474,000 for 2025 and 2024, respectively. COMIDA expects to pay \$490,000 for these services in 2026.

**C. Pass Through Grant**

COMIDA was awarded \$20 million through New York State Empire Development Corporation's FAST NY Shovel-Ready Grant Program. During the years ended December 31, 2025 and 2024, COMIDA received \$9,439,793 of grant funds and distributed \$5,037,086 to participating companies. COMIDA reports unearned revenue for grant funds received but not yet distributed at year end.

**X. Related Parties**

**A. Monroe County – Comprehensive Plan**

On January 1, 2022, COMIDA entered into a contract with Monroe County, which stated that COMIDA agrees to pay the County a sum of \$200,000 for costs and expenses to be incurred for the preparation of the Comprehensive Plan. This agreement was for the period June 1, 2021 through May 31, 2023. A contract amendment was signed, extending the period through December 31, 2026 and increasing the total sum to \$333,895. There were no contributions made by COMIDA in 2024 or 2025 for this project.

**XI. Commitments and Contingencies:**

**A. Pending or Threatened Litigation**

There is one claim filed against COMIDA for which no outcome can be concluded at this time.

**Required Supplemental Information  
COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY  
A Discretely Presented Component Unit of the County of Monroe, Rochester, New York**

**SCHEDULE OF COUNTY OF MONROE  
INDUSTRIAL DEVELOPMENT AGENCY'S PROPORTIONATE SHARE  
OF THE NET PENSION LIABILITY (UNAUDITED)**

**For Year Ended December 31, 2025**

	<b>NYSERS Pension Plan (In Thousands)</b>									
	<b><u>2025</u></b>	<b><u>2024</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>	<b><u>2018</u></b>	<b><u>2017</u></b>	<b><u>2016</u></b>
Proportion of the net pension liability (assets)	0.1194900%	0.0011816%	0.0014153%	0.0011556%	0.0005590%	0.0006430%	0.0005631%	0.0003800%	0.0004900%	0.0005800%
Proportionate share of the net pension liability (assets)	\$ 205	\$ 174	\$ 303	\$ (94)	\$ 1	\$ 170	\$ 40	\$ 12	\$ 46	\$ 93
Covered-employee payroll	\$ 485	\$ 388	\$ 373	\$ 361	\$ 266	\$ 128	\$ 133	\$ 111	\$ 81	\$ 152
Proportionate share of the net pension liability (assets) as a percentage of its covered-employee payroll	42.268%	44.845%	81.233%	(26.039%)	0.376%	132.813%	30.075%	10.81%	56.79%	61.18%
Plan fiduciary net position as a percentage of the total pension liability	93.08%	93.88%	90.78%	103.65%	99.95%	86.39%	96.27%	98.24%	94.70%	90.70%

(See Independent Auditors' Report)

**Required Supplemental Information  
COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY  
A Discretely Presented Component Unit of the County of Monroe, Rochester, New York**

**SCHEDULE OF COUNTY OF MONROE  
INDUSTRIAL DEVELOPMENT AGENCY CONTRIBUTIONS (UNAUDITED)**

**For Year Ended December 31, 2025**

	<b>NYSERS Pension Plan (In Thousands)</b>									
	<b><u>2025</u></b>	<b><u>2024</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>	<b><u>2018</u></b>	<b><u>2017</u></b>	<b><u>2016</u></b>
Contractually required contributions	\$ 75	\$ 56	\$ 46	\$ 37	\$ 39	\$ 20	\$ 21	\$ 17	\$ 13	\$ 24
Contributions in relation to the contractually required contribution	<u>(75)</u>	<u>(56)</u>	<u>(46)</u>	<u>(37)</u>	<u>(39)</u>	<u>(20)</u>	<u>(21)</u>	<u>(17)</u>	<u>(13)</u>	<u>(24)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 485	\$ 388	\$ 373	\$ 361	\$ 266	\$ 128	\$ 133	\$ 111	\$ 81	\$ 152
Contributions as a percentage of covered-employee payroll	15.46%	14.43%	12.33%	10.25%	14.66%	15.63%	15.79%	15.32%	16.05%	15.79%

(See Independent Auditors' Report)

**Report on Internal Control Over Financial Reporting  
And on Compliance and Other Matters Based on an Audit  
of Financial Statements Performed in Accordance  
With *Government Auditing Standards***

**Independent Auditors' Report**

To the Board of Directors  
County of Monroe Industrial  
Development Agency  
A Discretely Presented Component Unit of the  
County of Monroe, Rochester, New York

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the County of Monroe Industrial Development Agency, A Discretely Presented Component Unit of the County of Monroe, Rochester, New York, (COMIDA) as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the County of Monroe Industrial Development Agency, A Discretely Presented Component Unit of the County of Monroe, Rochester, New York's basic financial statements, and have issued our report thereon dated \_\_\_\_\_, 2026.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the County of Monroe Industrial Development Agency, A Discretely Presented Component Unit of the County of Monroe, Rochester, New York's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County of Monroe Industrial Development Agency, A Discretely Presented Component Unit of the County of Monroe, Rochester, New York's internal control. Accordingly, we do not express an opinion on the effectiveness of the County of Monroe Industrial Development Agency, A Discretely Presented Component Unit of the County of Monroe, Rochester, New York's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of COMIDA's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

### ***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the County of Monroe Industrial Development Agency, A Discretely Presented Component Unit of the County of Monroe, Rochester, New York's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### ***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of COMIDA's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering COMIDA's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Fairport, New York  
\_\_\_\_\_, 2026

## **Independent Auditors' Report**

To the Board of Directors  
County of Monroe Industrial  
Development Agency  
A Discretely Presented Component Unit of the County of Monroe  
Rochester, New York

We have examined the Monroe County Industrial Development Agency (COMIDA)'s compliance with its own investment guidelines, the New York State Comptroller's Investment Guidelines, or Section 2925 of the New York State Public Authorities Law (collectively, investment guidelines) during the period January 1, 2025 to December 31, 2025. Management of COMIDA is responsible for COMIDA's compliance with the specified requirements. Our responsibility is to express an opinion on COMIDA's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether COMIDA complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether COMIDA complied with the specified requirements. The nature, timing, and extent of the procedures selected depending on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on COMIDA's compliance with specified requirements.

In our opinion, the COMIDA complied, in all material respects, with its own investment guidelines, the New York State Comptroller's Investment Guidelines, or Section 2925 of the New York State Public Authorities Law (collectively, investment guidelines) during the period January 1, 2025 to December 31, 2025.

Fairport, New York  
\_\_\_\_\_, 2026

**COUNTY OF MONROE  
INDUSTRIAL DEVELOPMENT AGENCY**

**A Discretely Presented Component Unit  
of the County of Monroe**

**ROCHESTER, NEW YORK**

**LETTER OF COMMUNICATION**

**For Year Ended December 31, 2025**

\_\_\_\_\_, 2026

To the Board of Directors  
County of Monroe Industrial  
Development Agency  
A Discretely Presented Component Unit of the County of Monroe  
Rochester, New York

We have audited the financial statements of the County of Monroe Industrial Development Agency, A Discretely Presented Component Unit of the County of Monroe, Rochester, New York (COMIDA) for the year ended December 31, 2025, and have issued our report thereon dated \_\_\_\_\_ 2026. Professional standards require that we provide you with the following information related to our audit.

**A. Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated January 5, 2026, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of the system of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the system of internal control of the Agency solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgement, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

**B. Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

**C. Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence. Safeguards in place to eliminate or reduce threats to independence to an acceptable level include a skilled, knowledgeable and experienced person who reviews draft financial statements prior to issuance and accepts responsibility for them.

**D. Significant Risks Identified**

Professional standards require that we identify and assess risks and design and perform our audit procedures to assess those risks. The two risks which are always identified in an audit are management override of internal controls and revenue recognition. The identification of a risk does not mean that it has occurred, but rather it has the potential to impact the financial statements.

**E. Qualitative Aspects of the Entity's Significant Accounting Practices**

*Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Agency is included in Note 1 to the financial statements. As described in the Notes to the financial statements, during the year, the Town changed its method of accounting by adopting GASB Statement 102, *Certain Risk disclosures*. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

*Significant Accounting Estimates and Related Disclosures*

Accounting estimates and related disclosures are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are as follows:

1. Management's estimate of the net pension asset/liability and deferred outflows/inflows is based on actual assumptions provided by the individual state plans.

We evaluated the factors and assumptions used to develop the above noted estimates and determined that they are (it is) reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

*Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgement and are particularly sensitive because of their significance to financial statement users.

**F. Significant Difficulties Encountered During the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

**G. Uncorrected and Corrected Misstatements**

For the purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. The summarized uncorrected misstatements who effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

**H. Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter which could be significant to the Agency’s financial statements or the auditor’s report. We are pleased to report that no such disagreements arose during the course of our audit.

**I. Representations Requested from Management**

We have requested certain representations from management that are included in the management representation letter dated \_\_\_\_\_, 2026.

**J. Management Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

**K. Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with the Agency, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Agency’s auditors.

**L. Other Matters**

We applied certain limited procedures to the management’s discussion and analysis, schedule of County of Monroe Industrial Development Agency’s proportionate share of the net pension liability and schedule of County of Monroe Industrial Development Agency Contributions, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

\* \* \*

This report is intended solely for the use of the Board and management and is not intended to be and should not be used by anyone other than these specified parties.

Fairport, New York  
\_\_\_\_\_, 2026

**COUNTY OF MONROE  
INDUSTRIAL DEVELOPMENT AGENCY**

**A Discretely Presented Component Unit  
of the County of Monroe**

**ROCHESTER, NEW YORK**

**COMMUNICATING INTERNAL CONTROL  
RELATED MATTERS IDENTIFIED IN AN AUDIT**

**For Year Ended December 31, 2025**

\_\_\_\_\_, 2026

To the Board of Directors  
County of Monroe Industrial  
Development Agency  
A Discretely Presented Component Unit of the County of Monroe  
Rochester, New York

In planning and performing our audit of the financial statements of the County of Monroe Industrial Development Agency, A Discretely Presented Component Unit of the County of Monroe, Rochester, New York as of and for the year ended December 31, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the County of Monroe Industrial Development Agency's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of County of Monroe Industrial Development Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of County of Monroe Industrial Development Agency's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

**Current Year Deficiencies in Internal Control:**

There were no current year deficiencies.

**Prior Year Recommendations:**

There were no prior year recommendations.

This communication is intended solely for the information and use of management, the Executive Board, audit committee, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

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We wish to express our appreciation to all client personnel for the courtesies extended to us during the course of our examination.

Fairport, New York  
\_\_\_\_\_, 2026



COUNTY OF MONROE  
**COMIDA**  
INDUSTRIAL DEVELOPMENT AGENCY

Transaction Type	Fees
Real Property Tax Abatement (PILOT Agreement) including Sales Tax Exemption* and/or partial Mortgage Recording Tax Exemption.	<b>Application Fee:</b> Non-refundable \$350.00 <b>IDA Fee:</b> 0.75% of the total project cost <b>Legal Fee:</b> 33% of the IDA fee. Minimum fee of \$4,000.
Sales Tax Exemption* and/or partial Mortgage Recording Tax Exemption	<b>Application Fee:</b> Non-refundable \$350.00 <b>IDA Fee:</b> 0.50% of the total project cost <b>Legal Fee:</b> 33% of the IDA fee. Minimum fee of \$4,000 if transaction includes mortgage recording tax exemption. Minimum fee of \$750 if transaction is sales tax exemption only.
Small Business Sales Tax Exemption (Non-retail projects with total project costs under \$500,000)	<b>Application Fee:</b> Non-refundable \$350.00 <b>IDA Fee:</b> Flat fee of \$750 (\$500 for certified M/WBE or certified service disabled Veterans) <b>Legal Fee:</b> Flat fee of \$750
Bond: Taxable or Tax-Exempt Including any/all of the following: 1. PILOT Agreement 2. Sales Tax Exemption 3. Partial Mortgage Recording Tax Exemption	<b>Application Fee:</b> Non-refundable \$350.00 <b>IDA Fee:</b> 1.25% of the total project cost <b>Legal Fee:</b> 33% of the IDA fee. Designated Bond Counsel fee is based on the complexity and amount of the transaction.
Bond: Taxable or Tax-Exempt	<b>Application Fee:</b> Non-refundable \$350.00 <b>IDA Fee:</b> 1.00% of the total project cost <b>Legal Fee:</b> 33% of the IDA fee. Designated Bond Counsel fee is based on the complexity and amount of the transaction.

\*If the sales tax benefits are required prior to closing, a non-refundable twenty-five percent (25%) of the IDA fee and Legal fees are payable at that time. This amount will be applied towards the IDA fee and Legal fee.

Effective 3/26/2024 – 3/31/2025

**COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY**

**Annual Compliance Review Process**

<b>Steps</b>	<b>Process/Procedure</b>
Documentation	<ol style="list-style-type: none"> <li>1. Identify all projects that were approved for, or are receiving ("Active Projects"), sales and use tax exemptions ("Sales Tax Exemption"), mortgage recording tax exemption ("Mortgage Tax Exemption") and real property tax abatement ("Property Tax Abatement"; and, together with Sales Tax Exemption and Mortgage Tax Exemption, "Financial Assistance").</li> <li>2. Mail annual surveys to all Active Projects. Annual surveys are due back to the Agency by mid-February.</li> <li>3. Receive "COMIDA PILOT Bills" from affected tax jurisdictions, as applicable.</li> <li>4. Receive information regarding unpaid "COMIDA PILOT Bills" from affected tax jurisdictions, as applicable.</li> <li>5. Upon receipt of annual survey, ensure required documentation is included: NYS-45; NYS Form ST-340 and Certificates of Insurance. Follow-up, as necessary, to obtain required documentation.</li> </ol>
Compliance	<p><b>Real Property Tax Abatements - Job Requirements</b></p> <ol style="list-style-type: none"> <li>1. Annual Survey and NYS-45. Review to confirm that that job numbers reported on the annual survey and NYS-45 agree with the job creation requirements of the Active Projects, where applicable.</li> <li>2. Compile a list of Active Projects that have not met job requirements ("Job Requirement Shortfalls").</li> </ol> <p><b>Real Property Tax Abatements – Unpaid "COMIDA PILOT Bills"</b></p> <ol style="list-style-type: none"> <li>1. Compile list of Active Projects with unpaid COMIDA PILOT Bills.</li> </ol> <p><b>Sales Tax Exemption</b></p> <ol style="list-style-type: none"> <li>1. NYS Form ST-340. Review NYS Form ST-340 against NYS Form ST-60 to ensure Active Projects have not exceeded the maximum amount of Sales Tax Exemption approved by the board and reported on the NYS Form ST-60.</li> <li>2. Compile a list of Active Projects that have exceeded the maximum amount of Sales Tax Exemption approved by the board and reported on the NYS Form ST-60.</li> </ol>

<p>Communication</p>	<p><b>Real Property Tax Abatements - Job Creation Requirements</b></p> <ol style="list-style-type: none"> <li>1. Report Job Requirement Shortfalls to the Executive Director.</li> <li>2. Send correspondence to Active Projects with Job Requirement Shortfalls requesting additional information and explanation.</li> </ol> <p><b>Real Property Tax Abatements – Unpaid "COMIDA PILOT Bills"</b></p> <ol style="list-style-type: none"> <li>1. Report unpaid COMIDA PILOT Bills to the Executive Director.</li> <li>2. Send correspondence to Active Projects with unpaid COMIDA PILOT Bills requesting immediate payment.</li> </ol> <p><b>Sales Tax Exemption</b></p> <ol style="list-style-type: none"> <li>1. Report Active Projects that have exceeded the maximum amount of Sales Tax Exemption approved by the board and reported on the NYS Form ST-60 to the Executive Director.</li> <li>2. Send correspondence to Active Projects that have exceeded the maximum amount of Sales Tax Exemption approved by the board and reported on the NYS Form ST-60.</li> </ol>
<p>Compliance Review Committee</p>	<p>Based on a report from staff regarding compliance issues with respect to Financial Assistance, the Compliance Review Committee will determinate recommendations to the full board.</p>

# COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY

## CODE OF ETHICS

This Code of Ethics shall apply to all officers and employees of the County of Monroe Industrial Development Agency (the "Agency"). These policies shall serve as a guide for official conduct and are intended to enhance the ethical and professional performance of the Agency's directors and employees and to preserve public confidence in the Agency's mission.

### **Responsibility of Directors and Employees**

1. Directors and employees shall perform their duties with transparency, without favor and refrain from engaging in outside matters of financial or personal interest, including other employment, that could impair independence of judgment, or prevent the proper exercise of one's official duties.
2. Directors and employees shall not directly or indirectly, make, advise, or assist any person to make any financial investment based upon information available through the director's or employee's official position that could create any conflict between their public duties and interests and their private interests.
3. Directors and employees shall not accept or receive any gift or gratuities where the circumstances would permit the inference that: (a) the gift is intended to influence the individual in the performance of official business or (b) the gift constitutes a tip, reward, or sign of appreciation for any official act by the individual. This prohibition extends to any form of financial payments, services, loans, travel reimbursement, entertainment, hospitality, thing or promise from any entity doing business with or before the Agency.
4. Directors and employees shall not use or attempt to use their official position with the Agency to secure unwarranted privileges for themselves, members of their family or others, including employment with the Agency or contracts for materials or services with the Agency.
5. Directors and employees must conduct themselves at all times in a manner that avoids any appearance that they can be improperly or unduly influenced, that they could be affected by the position of or relationship with any other party, or that they are acting in violation of their public trust.
6. Directors and employees may not engage in any official transaction with an outside entity in which they have a direct or indirect financial interest that may reasonably conflict with the proper discharge of their official duties.
7. Directors and employees shall manage all matters within the scope of the Agency's mission independent of any other affiliations or employment. Directors,

including ex officio board members, and employees employed by more than one government shall strive to fulfill their professional responsibility to the Agency without bias and shall support the Agency's mission to the fullest.

8. Directors and employees shall not use Agency property, including equipment, telephones, vehicles, computers, or other resources, or disclose information acquired in the course of their official duties in a manner inconsistent with State or local law or policy and the Agency's mission and goals.

9. Directors and employees are prohibited from appearing or practicing before the Agency for two (2) years following employment with the Agency, consistent with the provisions of Public Officers Law.

### **Implementation of Code of Ethics**

This Code of Ethics shall be provided to all directors and employees upon commencement of employment or appointment and shall be reviewed annually by the Governance Committee.

The board will designate, an officer, director or employee of the Agency to serve as the Ethics Officer of the Agency. In the event of a vacancy, the Agency's Chairperson shall serve as the Ethics Officer until such time as the Agency's board appoints a successor. The Ethics Officer shall report to the board and shall have the following duties:

- Counsel in confidence Agency directors and employees who seek advice about ethical behavior.
- Receive and investigate complaints about possible ethics violations.
- Dismiss complaints found to be without substance.
- Prepare an investigative report of their findings for action by the Executive Director or the board.
- Record the receipt of gifts or gratuities of any kind received by a director or employee, who shall notify the Ethics Officer within 48 hours of receipt of such gifts and gratuities.

### **Penalties**

In addition to any penalty contained in any other provision of law, an Agency director or employee who knowingly and intentionally violates any of the provisions of this code may be removed in the manner provided for in law, rules or regulations.

## Reporting Unethical Behavior

Employees and directors are required to report possible unethical behavior by a director or employee of the Agency to the Ethics Officer. Employees and directors may file ethics complaints anonymously and are protected from retaliation by the policies adopted by the Agency.

Approved and adopted this 20<sup>th</sup> day of June 2006.  
Approved and adopted this 20<sup>th</sup> day of March 2008.  
Approved and adopted this 16<sup>th</sup> day of April 2009.  
Approved and adopted this 16<sup>th</sup> day of March 2010.  
Amended, Approved and adopted this 15<sup>th</sup> day of March 2011.  
Approved and adopted this 20<sup>th</sup> day of March 2012.  
Approved and adopted this 19<sup>th</sup> day of March 2013.  
Approved and adopted this 18<sup>th</sup> day of March 2014.  
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Amended, Approved and adopted this 21<sup>st</sup> day of March 2017.  
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Amended, Approved and adopted this 17<sup>th</sup> day of March 2020.  
Approved and adopted this 23<sup>rd</sup> day of March 2021.  
Approved and adopted this 29<sup>th</sup> day of March 2022.  
Approved and adopted this 28<sup>th</sup> day of March 2023.  
Approved and adopted this 26<sup>th</sup> day of March 2024.  
Approved and adopted this 25<sup>th</sup> day of March 2025.

# COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY

## COMPENSATION, REIMBURSEMENT AND ATTENDANCE POLICY

Pursuant to and in accordance with Article 18-A of the General Municipal Law of the State of New York, the members of the board (the "Board") of the County of Monroe Industrial Development Agency (the "Agency") shall serve without salary at the pleasure of the Legislature of the County of Monroe, New York but may be reimbursed for reasonable expenses incurred in the performance of Agency duties at the approval of the Board.

The officers, employees and agents of the Agency shall serve at the pleasure of the Board at such compensation levels as may be approved by the Board from time to time and may be reimbursed for reasonable expenses incurred in the performance of Agency duties at the approval of the Board.

The members of the Board and officers of the Agency shall be available as required to perform the operations of the Agency and as set forth within the By-Laws of the Agency, as may be amended, restated or revised by the Board from time to time. Said members and officers of the Agency shall put forth their best efforts to perform their respective duties as outlined in the By-Laws of the Agency and any other directives of the Board relating to same.

Approved and adopted this 20<sup>th</sup> day of June 2006.

Amended, approved and adopted this 20<sup>th</sup> day of March 2008.

Approved and adopted this 16<sup>th</sup> day of April 2009.

Approved and adopted this 16<sup>th</sup> day of March 2010.

Approved and adopted this 15<sup>th</sup> day of March 2011.

Approved and adopted this 20<sup>th</sup> day of March 2012.

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Approved and adopted this 28<sup>th</sup> day of March 2023.

Approved and adopted this 26<sup>th</sup> day of March 2024.

Approved and adopted this 25<sup>th</sup> day of March 2025.

COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY  
CONFLICT OF INTEREST POLICY

The members of the board (the "Board") of the County of Monroe Industrial Development Agency (the "Agency"), along with the officers and staff of the Agency shall comply with and adhere to the provisions of this Conflict of Interest Policy and related Code of Ethics Policy.

All Board Members and employees should be provided with this Conflict of Interest Policy upon commencement of employment or appointment and required to acknowledge that they have read, understand and are in compliance with the terms of the policy. Board members and employees should review on an ongoing basis circumstances that constitute a conflict of interest or the appearance of a conflict of interest, abide by this policy and seek guidance when necessary and appropriate.

This policy is intended to supplement, but not replace, any applicable state and federal laws governing conflicts of interest applicable to public authorities.

Conflicts of Interest:

A conflict of interest is a situation in which the financial, familial, or personal interests of a director or employee come into "actual" or "perceived" conflict with their duties and responsibilities with the Authority.

"Perceived" conflicts of interest are situations where there is the appearance that a board member and/or employee can personally benefit from actions or decisions made in their official capacity, or where a board member or employee may be influenced to act in a manner that does not represent the best interests of the authority. The perception of a conflict may occur if circumstances would suggest to a reasonable person that a board member may have a conflict.

"Actual" conflicts of interest are situations where a director, officer or employee can personally benefit from actions or decisions made in their official capacity, or where a director, officer or employee is influenced to act in a manner that does not represent the best interests of the Agency. Perceived and an actual conflict should be treated in the same manner for the purposes of this Policy.

Board members and employees must conduct themselves at all times in a manner that avoids any appearance that they can be improperly or unduly influenced, that they could be affected by the position of or relationship with any other party, or that they are acting in violation of their public trust. While it is not possible to describe or anticipate all the circumstances that might involve a conflict of interest, a conflict of interest typically arises whenever a director or employee has or will have:

- A financial or personal interest in any person, firm, corporation or association which has or will have a transaction, agreement or any other arrangement in which the authority participates.
- The ability to use his or her position, confidential information or the assets of the authority, to his or her personal advantage.
- Solicited or accepted a gift of any amount under circumstances in which it could reasonably be inferred that the gift was intended to influence him/her, or could reasonably be expected to influence him/her, in the performance of his/her official duties or was intended as a reward for any action on his/her part.

- Any other circumstance that may or appear to make it difficult for the board member or employee to exercise independent judgment and properly exercise his or her official duties.

The mere fact that a board member has a connection to and/or presence in a similar industry to a matter presented to the board does not rise to an actual or perceived conflict that would require a board member to recuse himself or herself from deliberations, votes, or internal discussion on such matters.

Outside Employment of Authority's Employees: No employee may engage in outside employment if such employment interferes with his/her ability to properly exercise his or her official duties with the authority.

## PROCEDURES

Duty to Disclose: all actual and perceived conflicts of interests, including all material facts related to such conflict of interest (including the nature of the interest and information about the conflicting transaction) shall be verbally disclosed during any action taken at any meeting of the Board.

Determining Whether a Conflict of Interest Exists: The Governance Committee and/or Ethics Officer shall advise the individual who appears to have a conflict of interest how to proceed. The Governance Committee and/or Ethics Officer should seek guidance from counsel or New York State agencies, such as the Authorities Budget Office, State Inspector General or the Joint Commission on Public Ethics (JCOPE) when dealing with cases where they are unsure of what to do.

Recusal and Abstention: No board member or employee may participate in any decision or take any official action with respect to any matter requiring the exercise of discretion, including discussing the matter and voting, when he or she knows or has reason to know that the action could confer a direct or indirect financial or material benefit on himself or herself, a relative, or any organization in which he or she is deemed to have an interest. Board members and employees must recuse themselves from deliberations, votes, or internal discussion on matters relating to any organization, entity or individual where their impartiality in the deliberation or vote might be reasonably questioned, and are prohibited from attempting to influence other board members or employees in the deliberation and voting on the matter.

Records of Conflicts of Interest: The minutes of the authority's meetings during which a perceived or actual conflict of interest is disclosed or discussed shall reflect the name of the interested person, and that the interested person abstained due to a conflict of interest.

Reporting of Violations: Board members and employees should promptly report any violations of this policy to his or her supervisor, or to the public authority's ethics officer, general counsel or human resources representative, in accordance with the authority's Whistleblower Policy and Procedures.

Penalties: Any director or employee that fails to comply with this policy may be penalized in the manner provided for in law, rules or regulations.

Approved and adopted March 23, 2021.

Approved and adopted March 29, 2022.

Approved and adopted March 28, 2023.

Amended, approved and adopted March 26, 2024.

Approved and adopted March 25, 2025.

# COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY

## DEFENSE AND INDEMNIFICATION POLICY

Pursuant to the Bylaws of the County of Monroe Industrial Development Agency (the "Agency"), the Agency shall indemnify all members of the Board of the Agency and each officer and employee thereof, in the performance of their duties, and to the extent authorized by the Board, each other person authorized to act for the Agency or on its behalf, to the full extent to which indemnification is permitted under the General Municipal Law of the State of New York.

Approved and adopted this 20<sup>th</sup> day of June 2006.  
Approved and adopted this 20<sup>th</sup> day of March 2008.  
Approved and adopted this 16<sup>th</sup> day of April 2009.  
Approved and adopted this 16<sup>th</sup> day of March 2010.  
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Approved and adopted this 23<sup>rd</sup> day of March 2021.  
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Approved and adopted this 26<sup>th</sup> day of March 2024.  
Approved and adopted this 25<sup>th</sup> day of March 2025.

# **COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY**

## **DISPOSITION OF PROPERTY GUIDELINES ADOPTED PURSUANT TO SECTION 2896 OF THE PUBLIC AUTHORITIES LAW**

COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY ("Agency"), pursuant to Article 18-A of the General Municipal Law and Section 2896 of the Public Authorities Law of the State of New York, sets forth the following policies and internal controls for disposition of property.

### **SECTION 1. DEFINITIONS**

A. "Contracting officer" shall mean the officer or employee of the Agency who shall be appointed by resolution to be responsible for the disposition of property.

B. "Dispose" or "disposal" shall mean transfer of title or any other beneficial interest in personal or real property in accordance with section 2897 of the Public Authorities Law.

C. "Property" shall mean personal property in excess of five thousand dollars (\$5,000) in value, and real property, and any inchoate or other interest in such property, to the extent that such interest may be conveyed to another person for any purpose, excluding an interest securing a loan or other financial obligation of another party.

### **SECTION 2. DUTIES**

A. The Agency shall:

(i) maintain adequate inventory controls and accountability systems for all property owned by the Agency and under its control;

(ii) periodically inventory such property to determine which property shall be disposed of;

(iii) produce a written report of such property in accordance with subsection B herewith; and

(iv) transfer or dispose of such property as promptly and practicably as possible in accordance with Section 3 below.

B. The Agency shall

(i) publish, not less frequently than annually, a report listing all real property owned in fee by the Agency. Such report shall consist of a list and full description of all real and personal property disposed of during such period. The report shall contain the price received by the Agency and the name of the purchaser for all such property sold by the Agency during such period; and

(ii) shall deliver copies of such report to the Comptroller of the State of New York, the

Director of the Budget of State of New York, the Commissioner of the New York State Office of General Services, and the New York State Legislature (via distribution to the majority leader of the senate and the speaker of the assembly).

### **SECTION 3. TRANSFER OR DISPOSITION OF PROPERTY**

A. Supervision and Direction. Except as otherwise provided herein, the duly appointed contracting officer (the "Contracting Officer") shall have supervision and direction over the disposition and sale of property of the Agency. The Agency shall have the right to dispose of its property for any valid corporate purpose.

B. Custody and Control. The custody and control of Agency property, pending its disposition, and the disposal of such property, shall be performed by the Agency or by the Commissioner of General Services when so authorized under this section.

C. Method of Disposition. Unless otherwise permitted, the Agency shall dispose of property for not less than its fair market value by sale, exchange, or transfer, for cash, credit, or other property, with or without warranty, and upon such other terms and conditions as the Agency and/or contracting officer deems proper. The Agency may execute such documents for the transfer of title or other interest in property and take such other action as it deems necessary or proper to dispose of such property under the provisions of this section. Provided, however, no disposition of real property, any interest in real property shall be made unless an appraisal of the value of such property has been made by an independent appraiser and included in the record of the transaction and provided further, that no disposition of any other property, which because of its unique nature or the unique circumstances of the proposed transaction is not readily valued by reference to an active market for similar property, shall be made without a similar appraisal..

D. Sales by the Commissioner of General Services (the "Commissioner"). When the Agency shall have deemed that transfer of property by the Commissioner will be advantageous to the State of New York, the Agency may enter into an agreement with the Commissioner of pursuant to which Commissioner may dispose of property of the Agency under terms and conditions agreed to by the Agency and the Commissioner. In disposing of any such property, the Commissioner shall be bound by the terms hereof and references to the contracting officer shall be deemed to refer to such Commissioner.

E. Validity of Deed, Bill of Sale, Lease, or Other Instrument. A deed, bill of sale, lease, or other instrument executed by or on behalf of the Agency, purporting to transfer title or any other interest in property of the Agency in accordance herewith shall be conclusive evidence of compliance with the provisions of these guidelines and all applicable law insofar as concerns title or other interest of any bona fide grantee or transferee who has given valuable consideration for such title or other interest and has not received actual or constructive notice of lack of such compliance prior to the closing.

F. Bids for Disposal; Advertising; Procedure; Disposal by Negotiation; Explanatory Statement.

(i) Except as permitted by all applicable law, all disposals or contracts for disposal of property made or authorized by the Agency shall be made after publicly advertising for bids except

as provided in subsection (iii) of this Section F.

(ii) Whenever public advertising for bids is required under subsection (i) of this Section F:

(A) the advertisement for bids shall be made at such time prior to the disposal or contract, through such methods, and on such terms and conditions as shall permit full and free competition consistent with the value and nature of the property proposed for disposition;

(B) all bids shall be publicly disclosed at the time and place stated in the advertisement; and

(C) the award shall be made with reasonable promptness by notice to the responsible bidder whose bid, conforming to the invitation for bids, will be most advantageous to the Agency, price and other factors considered; provided, that all bids may be rejected at the Agency's discretion.

(iii) Disposals and contracts for disposal of property may be negotiated or made by public auction without regard to subsections (i) and (ii) of this Section F but subject to obtaining such competition as is feasible under the circumstances, if:

(A) the personal property involved has qualities separate from the utilitarian purpose of such property, such as artistic quality, antiquity, historical significance, rarity, or other quality of similar effect, that would tend to increase its value, or if the personal property is to be sold in such quantity that, if it were disposed of under subsections (i) and (ii) of this Section F, would adversely affect the state or local market for such property, and the estimated fair market value of such property and other satisfactory terms of disposal can be obtained by negotiation;

(B) the fair market value of the property does not exceed fifteen thousand dollars (\$15,000);

(C) bid prices after advertising therefor are not reasonable, either as to all or some part of the property, or have not been independently arrived at in open competition;

(D) the disposal will be to the state or any political subdivision or public benefit corporation, and the estimated fair market value of the property and other satisfactory terms of disposal are obtained by negotiation;

(E) under those circumstances permitted by subsection (v) below; or

(F) such action is otherwise authorized by law.

(iv) (A) An explanatory statement shall be prepared of the circumstances of each disposal by negotiation of:

(1) any personal property which has an estimated fair market value in excess of fifteen thousand dollars (\$15,000);

(2) any real property that has an estimated fair market value in excess of one hundred thousand dollars (\$100,000), except that any real property disposed of by lease or exchange shall only be subject to clauses (3) and (4) of this subparagraph;

(3) any real property disposed of by lease, if the estimated annual rent over the term of the lease is in excess of fifteen thousand dollars (\$15,000); or

(4) any real property or real and related personal property disposed of by exchange, regardless of value, or any property any part of the consideration for which is real property.

(B) Each such statement shall be transmitted to the persons entitled to receive copies of the report required under Section 2(B) above not less than ninety (90) days in advance of such disposal, and a copy thereof shall be preserved in the files of the Agency.

(v) Disposal of Property for less than Fair Market Value ("FMV").

(A) No assets owned, leased or otherwise in the control of the Agency may be sold, leased, or otherwise alienated for less than its FMV except if:

(1) the transferee is a government or public entity and terms of transfer require ownership and use to remain with the government or public entity; or

(2) the purpose of transfer is within purpose, mission of the Agency; or

(3) the Agency provides written notification to the Governor, the Speaker of the Assembly, and the Temporary President of the Senate; provided, however, that such notification is subject to denial by the Governor, the Speaker of the Assembly, and the Temporary President of the Senate pursuant to the PAAA.

(B) If the Agency proposes to make a transfer below FMV, the following information is required to be provided to the Agency's Board of Directors and the public:

(1) a full description of the asset;

(2) an appraisal of the FMV of the asset;

(3) a description of purpose of transfer, the kind and amount of the benefit to the public resulting from the transfer such as jobs and wages created or preserved;

(4) a statement of the value to be received compared to FMV;

(5) the names of any private parties participating in the transfer, and, if different than the information required by paragraph 4 immediately above, a statement of the value to the private party;

(6) the names of other private parties that have made an offer for the

asset being transferred, the value offered, and the purpose for which the asset would have been used.

(C) The Board of Directors of the Agency must make a written determination that there is no reasonable alternative to the proposed below-market transfer that would achieve the same purpose of such transfer.

The guidelines are subject to modification and amendment at the discretion of the Agency board and shall be filed annually with all local and state agencies as required under all applicable law.

The designated Contracting Officer for the Agency is the Executive Director.

Approved and adopted this 20<sup>th</sup> day of June 2006.  
Approved and adopted this 20<sup>th</sup> day of March 2008.  
Approved and adopted this 16<sup>th</sup> day of April 2009.  
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Approved and adopted this 26<sup>th</sup> day of March 2024.  
Approved and adopted this 25<sup>th</sup> day of March 2025.

# COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY

## DUTIES AND RESPONSIBILITIES OF BOARD OF DIRECTORS

(a) *Purpose.* The purpose of this policy is to set forth minimum standards of the conduct and responsibilities of the board of directors in furtherance of the safe and sound operations of the County of Monroe Industrial Development Agency.

(b) *Board Member Responsibilities are defined to include:*

- (1) Executing direct oversight of the Executive Director and other senior management in the effective and ethical management of the Agency;
- (2) Understanding, reviewing and monitoring the implementation of fundamental financial and management controls and operational decisions of the Agency;
- (3) Establishing policies regarding the payment of salary, compensation and reimbursements to, and establishing rules for the time and attendance of, the Executive Director and senior management;
- (4) Adopting a code of ethics applicable to each officer, director and employee;
- (5) Establishing written policies and procedures on personnel including policies protecting employees from retaliation for disclosing information concerning acts of wrongdoing, misconduct, malfeasance, or other inappropriate behavior by an employee or board member of the agency, investments, travel, the acquisition of real property and the disposition of real and personal property and the procurement of goods and services; and
- (6) Adopting a defense and indemnification policy and disclosing such plan to any and all prospective board members.

(c) *Training*

- (1) Agency Board members must participate in state approved training regarding their legal, fiduciary, financial and ethical responsibilities as directors of the agency within one year of appointment to the board.
- (2) Board members must participate in continuing training as may be required to remain informed of best practices, and regulatory and statutory changes relating to effective oversight of management and financial activities of the Agency.

(d) *Separation of Board and Management*

No Board member can serve as the Agency's CEO, executive director, CFO, comptroller, or hold any other equivalent position while also serving as a board member.

Approved and adopted this 20<sup>th</sup> day of March 2008.

Approved and adopted this 16<sup>th</sup> day of April 2009.

Approved and adopted this 16<sup>th</sup> day of March 2010.

Approved and adopted this 18<sup>th</sup> day of March 2014.

Approved and adopted this 17<sup>th</sup> day of March 2015.

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Approved and adopted this 19<sup>th</sup> day of March 2019.

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Approved and adopted this 29<sup>th</sup> day of March 2022.

Approved and adopted this 28<sup>th</sup> day of March 2023.

Approved and adopted this 26<sup>th</sup> day of March 2024.

Approved and adopted this 25<sup>th</sup> day of March 2025.

# **COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY**

## **EXTENSION OF CREDIT TO BOARD MEMBERS AND EXECUTIVE OFFICERS**

Pursuant to the Bylaws of the County of Monroe Industrial Development Agency (the “Agency”), the board or any member of the board, may not directly or indirectly, including through any subsidiary, extend or maintain credit, arrange for the extension of credit, or renew an extension of credit, in the form of a personal loan to or for any board member or executive officer of the County of Monroe Industrial Development Agency.

Approved and adopted this 20<sup>th</sup> day of March 2008.

Approved and adopted this 16<sup>th</sup> day of April 2009.

Approved and adopted this 16<sup>th</sup> day of March 2010.

Approved and adopted this 15<sup>th</sup> day of March 2011.

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Approved and adopted this 26<sup>th</sup> day of March 2024.

Approved and adopted this 25<sup>th</sup> day of March 2025.

# COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY

## Freedom of Information Law (FOIL)

The New York State Legislature declared that government is the public's business and that the public, individually and collectively, and represented by a free press, should have access to the records of government in accordance with the provisions of this article. The Freedom of Information Law (FOIL) is codified in the Public Officers Law §§84-90. It applies to all units of state or municipal departments, board, bureau, division, commission, committee, public authority, public corporation, counsel, office or other governmental entity performing a governmental or proprietary function for the state or any one or more municipalities thereof, except the judiciary or the State Legislature. It applies to the County of Monroe Industrial Development Agency, which will follow the FOIL policy and process of Monroe County.

Approved this 15<sup>th</sup> day of March 2011.  
Approved and adopted this 20<sup>th</sup> day of March 2012.  
Approved and adopted this 19<sup>th</sup> day of March 2013.  
Approved and adopted this 18<sup>th</sup> day of March 2014.  
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Approved and adopted this 26<sup>th</sup> day of March 2024.  
Approved and adopted this 25<sup>th</sup> day of March 2025.

# COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY

## Internal Controls and Financial Accountability

COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY (“Agency”), pursuant to the authority contained in 18-A of the General Municipal Law of the State of New York, sets forth the following policies and internal controls. The Agency must comply with the provisions of applicable laws, including the New York Public Authorities Law. The Agency’s Board Members and its Officers have a fiduciary duty to protect its assets.

1. Board Members and Officers shall ensure that the Agency is accountable for its programs and finances to its customers and the public. Accordingly, the Agency shall comply with all applicable laws and ethical standards; adhere to its public mission; create and adhere to policies regarding conflicts of interest, ethics, personnel and accounting; prepare and file annual financial data with required federal and state regulatory authorities; and make its annual financial report available to all Members and any member of the public who requests it.

2. Internal controls are systems of policies and procedures that protect and manage the assets of the Agency, create reliable financial reporting, promote compliance with laws and regulations and achieve effective and efficient operations.

3. The following internal controls, policies and procedures shall apply to the Agency:

A. **Budget.** An annual income and expense budget will be prepared and periodic reports will be presented to the Board. The report will compare actual receipts and expenditures to the budget with timely variance explanations.

B. **Expenditures.** Disbursements and transfers in excess of \$5,000 shall require two signatures from Chairman, Vice Chairman, Secretary, Treasurer or Executive Director.

C. **Expenditures-Approval.** No expenditures shall be made or incurred except in accordance with the purchasing policy and the duly adopted budget.

D. **Receipts-Checks.** All receipts by check shall be duly entered in the books of the Agency with a copy made of each check received and attached to the invoice and bank deposit.

E. **Accounts Receivable.** All accounts receivables shall be maintained on a current basis to the extent practicable. Account receivables which are more than 90 days old shall be reported to the Board on a monthly basis. The Board may direct such action as may be appropriate as to said receivables.

F. **Data.** Electronic data regarding financial records and reports shall be preserved.

**G. Audit Committee.** The audit committee shall have oversight over the annual audit process.

**H. Reports.** Periodic reports on the finances and programs shall be submitted to the Board. Annual financial report shall be filed as required by law and made available to the public.

**I. Management.** The day to day activities of the Agency shall be managed by a person or entity designated by the Board of Directors and subject to its oversight.

**J. Assessment.** An annual assessment of the effectiveness of their internal control structures and procedures will be conducted by management, or an independent auditor, in compliance with Section 2800 (1)(a)(9) and Section 2800 (2)(a)(8) of Public Authorities Law.

Approved and adopted this 20<sup>th</sup> day of March 2008.

Approved and adopted this 16<sup>th</sup> day of April 2009.

Approved and adopted this 16<sup>th</sup> day of March 2010.

Amended, Approved and adopted this 15<sup>th</sup> day of March 2011.

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Approved and adopted this 17<sup>th</sup> day of March 2020.

Approved and adopted this 23<sup>rd</sup> day of March 2021.

Approved and adopted this 29<sup>th</sup> day of March 2022.

Approved and adopted this 28<sup>th</sup> day of March 2023.

Approved and adopted this 26<sup>th</sup> day of March 2024.

Approved and adopted this 25<sup>th</sup> day of March 2025.

# COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY

## INVESTMENT and DEPOSIT POLICY

### A. Introduction

1. This Policy is adopted pursuant to the provisions of Section 2925 of the Public Authorities Law and shall be reviewed and approved by the Board of Directors at least annually.
2. Scope – This investment and deposit policy applies to all monies and other financial resources available for investment and deposit on its own behalf or on behalf of any other entity or individual.
3. Objectives – The primary objectives of the local government’s investment activities are, in priority order:
  - a. to conform with all applicable federal, state and other legal requirements (legal);
  - b. to adequately safeguard principal (safety);
  - c. to provide sufficient liquidity to meet all operating requirements (liquidity); and
  - d. to obtain a reasonable rate of return (yield).
4. Prudence – All participants in the investment process and all participants responsible for depositing the Agency’s funds shall seek to act responsibly as stewards of the public trust and shall avoid any transaction that might impair confidence in the Agency to govern effectively.

Investments and deposits shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the safety of the principal as well as the probable income to be derived.

All participants involved in the investment process and all participants responsible for depositing the Agency’s funds shall refrain from personal business activity that could conflict with proper execution of the investment program or the deposit of the Agency’s funds or which could impair their ability to make impartial investment decisions.

5. Diversification – It is the policy of the Agency to diversify its deposits and investments by financial institution, by investment instrument, and by maturity scheduling.
6. Internal Controls
  - a. All money’s collected by an officer or employee of the Agency shall be immediately deposited in such depositories and designated by the Agency for the receipt of such funds.

- b. The Agency shall maintain or cause to be maintained a proper record of all book, notes, securities or other evidences of indebtedness held by the Agency for investment and deposit purposes.
  - c. The Agency is responsible for establishing and maintaining an internal control structure to provide reasonable, but not absolute, assurance that deposits and investments are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly, and are managed in compliance with applicable laws and regulations.
7. Designation of Depositories. In accordance with the IDA Act, the Agency shall designate as depositories of its money those banks and trust companies authorized to serve as such pursuant to said law. The deposits shall not exceed \$15,000,000 to any single financial institution. Additionally, deposits in non-interest-bearing accounts shall not exceed \$1,000,000.

## **B. Investment Policy**

1. Permitted Investments. Pursuant to GML Section 11, the Agency is authorized to invest moneys not required for immediate expenditure for terms not to exceed its projected cash flow needs in the following types of investments:
- a. Special time deposit accounts;\*
  - b. Certificates of deposit;\*
  - c. Obligations of the United States of America;\*\*
  - d. Obligations guaranteed by agencies of the United States of America where payment of principal and interest are guaranteed by the United States of America;\*\*
  - e. Obligations of the State of New York;\*

\* Special time deposit accounts and certificates of deposit are permitted investments provided that (1) they shall be payable within such time as the proceeds shall be needed to meet expenditures for which the moneys were obtained and (2) they are collateralized in the same manner as set forth in Section VII (C) below for deposits of public funds.

\*\* All investment obligations shall be payable or redeemable at the option of the Agency within such times as the proceeds will be needed to meet expenditures for purposes for which the moneys were provided and, in the case of obligations purchased with the

proceeds of bonds or notes, shall be payable or redeemable at the option of the Agency within two years of the date of purchase.

2. Authorized Financial Institutions and Dealers. The Agency shall maintain a list of financial institutions and dealers, approved for investment purposes and establish appropriate limits to the amount of investments which can be made with each financial institution or dealer. All financial institutions with which the local government conducts business must be credit worthy. Banks shall provide their most recent Consolidated Report of Condition (Call Report) at the request of the Agency. Security dealers not affiliated with a bank shall be required to be classified as reporting dealers affiliated with the New York Federal Reserve Bank, as primary dealers. The Executive Director or Chairman is responsible for evaluating the financial position and maintaining a listing of proposed depositories, trading partners and custodians. Such listing shall be evaluated at least annually.
3. Purchase of Investments. The Agency may contract for the purchase of investments:
  - a. Directly, including through a repurchase agreement, from an authorized trading partner.
  - b. By participation in a cooperative investment program with another authorized governmental entity pursuant to Article 5G of the GML where such program meets all the requirements set forth in the Office of the State Comptroller Opinion No. 88-46, and the specific program has been authorized by the governing board
  - c. By utilizing an ongoing investment program with an authorized trading partner pursuant to a contract authorized by the governing board.

All purchased obligations, unless registered or inscribed in the name of the local government, shall be purchased through, delivered to and held in the custody of a bank or trust company. Such obligations shall be purchased, sold or presented for redemption or payment by such bank or trust company only in accordance with prior written authorization from the officer authorized to make the investment. All such transactions shall be confirmed in writing to the Agency by the bank or trust company shall be held pursuant to a written custodial agreement as described in GML Section 10.

The custodial agreement shall provide that securities held by the bank or trust company, as agent of and custodian for, the local government, will be kept separate and apart from the general assets of the custodial bank or trust company and will not, in any circumstances, be commingled with or become part of the backing for any other deposit or other liabilities. The agreement shall describe how the custodian shall confirm the receipt and release of the securities. Such agreement shall include all provisions necessary to provide the Agency a perfected interest in the securities.

4. Repurchase Agreements. Repurchase agreements are authorized subject to the following restrictions:

- a. All repurchase agreements must be entered into subject to a Master Repurchase Agreement.
- b. Trading partners are limited to banks or trust companies authorized to do business in New York State and primary reporting dealers.
- c. Obligations shall be limited to obligations of the United States of America and obligations guaranteed by agencies of the United States of America.
- d. No substitution of securities will be allowed.
- e. The custodian shall be a party other than the trading partner.

### **C. Deposit Policy**

1. Collateralization of Deposits. In accordance with the provisions of GML, 10, all deposits of the Agency, including certificates of deposit and special time deposits, in excess of the amount insured under the provisions of the Federal Deposit Insurance Act shall be secured:
  - a. By pledge of “eligible securities” with an aggregate “market value” as provided by GML Section 10, equal to the aggregate amount of deposits from the categories designated in Exhibit A attached hereto.
  - b. By an eligible “irrevocable letter of credit” issued by a qualified bank other than the bank with the deposits in favor of the government for a term not to exceed 90 days with an aggregate value equal to 140% of the aggregate amount of deposits and the agreed upon interest, if any. A qualified bank is one whose commercial paper and other unsecured short-term debt obligations are rated in one of the three highest rating categories by at least on nationally recognized statistical rating organization or by a bank that is in compliance with applicable federal minimum risk-based capital requirements.
  - c. By an eligible surety bond payable to the government for an amount at least equal to 100% of the aggregate amount of deposits and the agreed upon interest, if any, executed by an insurance company authorized to do business in New York State, whose claims-paying ability is rated in the highest rating category by at least two nationally recognized statistical rating organizations. The terms and conditions of any eligible surety shall be approved by the governing board.
2. Safekeeping and Collateralization. Eligible securities used for collateralizing deposits shall be held by the depository bank or trust company subject to security and custodial agreements.

The security agreement shall provide that eligible securities are being pledged to secure local government deposits together with agreed upon interest, if any and any costs or expenses arising out of the collection of such deposits upon default. It shall also provide

the conditions under which the securities may be sold, presented for payment, substituted or released and the events, which will enable the local government to exercise its rights against the pledged securities. In the event that the securities are not registered or inscribed in the name of the local government, such securities shall be delivered in a form suitable for transfer or with an assignment in blank to the Agency or its custodial bank.

The custodial agreement shall provide that securities held by the bank or trust company, or agent of and custodian for, the local government, will be kept separate and apart from the general assets of the custodial bank or trust company and will not, in any circumstances, be commingled with or become part of backing for any other deposit or other liabilities. The agreement should also describe that the custodian shall confirm the receipt, substitution or release of the securities. The agreement shall provide for the frequency of revaluation of eligible securities and for the substitution of securities when a change in the rating of a security may cause ineligibility. Such agreement shall include all provisions necessary to provide the Agency a perfected interest in the securities.

#### **D. Review and Reporting**

1. All investments shall be reviewed by the Board of Directors at least annually.
2. Within one hundred and twenty (120) days after the close of each fiscal year, the board of Directors shall approve an annual investment report. Such report shall include the Policy and any supplemental resolutions, the investment guidelines, the results of an annual independent audit of the investments, the annual investment income record of the County of Monroe Industrial Development Agency and other pertinent information.

Approved and adopted this 20<sup>th</sup> day of June 2006.  
Amended, approved and adopted this 20<sup>th</sup> day of March 2008.  
Approved and adopted this 16<sup>th</sup> day of April 2009.  
Approved and adopted this 16<sup>th</sup> day of March 2010.  
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Approved and adopted this 26<sup>th</sup> day of March 2024.  
Approved and adopted this 25<sup>th</sup> day of March 2025.

**EXHIBIT A**  
**SCHEDULE OF ELIGIBLE SECURITIES**

- (1) Obligations issued, or fully insured or guaranteed as to the payment of principal and interest by the United States of America, an agency thereof or a United States government sponsored corporation.
- (2) Obligations issued or fully guaranteed by the International Bank for Reconstruction and Development, the Inter-American Development Bank, the Asian Development Bank and the African Development Bank.
- (3) Obligations partially insured or guaranteed by any agency of the United States of America, at a proportion of the Market Value of the obligation that represents the amount of the insurance or guaranty.
- (4) Obligations issued or fully insured or guaranteed by the State of New York, obligations issued by a municipal corporation, school district or district corporation or such State or obligations of any public benefit corporation which under a specific State statute may be accepted as security for deposit of public moneys.
- (5) Obligations issued by states (other than the State of New York) of the United States rated in one of the three highest rating categories by at least one nationally recognized statistical rating organization.
- (6) Obligations of Puerto Rico rated in one of the three highest rating categories by at least one nationally recognized statistical rating organization.
- (7) Obligations of countries, cities and other governmental entities of a state other than the State of New York having the power to levy taxes that are backed by the full faith and credit of such governmental entity and rated in one of the three highest categories by at least one nationally recognized statistical rating organization.
- (8) Obligations of domestic corporations rated one of the two highest rating categories by at least one nationally recognized statistical rating organization.
- (9) Any mortgage related securities, as defined in the Securities Exchange Act of 1934, as amended, which may be purchased by banks under the limitations established by bank regulatory agencies.
- (10) Commercial paper and bankers' acceptances issued by a bank, other than the Bank, rated in the highest short term category by at least one nationally recognized statistical rating organization and having maturities of not longer than 60 days from the date they are pledged.
- (11) Zero Coupon obligations of the United States government marketed as "Treasury strips".

# COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY

## LOCAL LABOR AREA

In the absence of a waiver permitting otherwise, every project seeking Imagine Monroe assistance must use all local labor for the construction of new, expanded or renovated facilities. Certain JobsPlus and all Enhanced JobsPlus projects have an additional all local suppliers requirement.

"Local" is defined as residing within any of the following 10 counties:

**Monroe**

**Genesee**

**Livingston**

**Orleans**

**Ontario**

**Seneca**

**Steuben**

**Wayne**

**Wyoming**

**Yates**

## Towns and Villages of Counties

### Monroe County

Brighton	Mendon
Brockport Village	Ogden
Chili	Parma
Churchville Village	Penfield
Clarkson	Perinton
East Rochester Town and Village	Pittsford Town and Village
Fairport Village	Riga
Gates	Rochester City
Greece	Rush
Hamlin	Scottsville Village
Henrietta	Spencerport Village
Hilton Village	Sweden
Honeoye Falls Village	Webster Town and Village
Irondequoit	Wheatland

### Genesee County

Alabama	Corfu Village
Alexander Town and Village	Darian
Attica Village	Elba Town and Village
Batavia	Leroy Village
Bergen Town and Village	Oakfield Town and Village
Bethany	Pavilion
Byron	Pembroke
	Stafford

### Livingston County

Avon Village	Mt. Morris Village
Caledonia	N. Dansville
Conesus	Nunda
Dansville Village	Ossian
Geneseo Village	Portage
Groveland	Sparta
Leicester Village	Springwater
Lima Village	West Sparta
Livonia Village	York

### Ontario County

Bloomfield Village	Manchester Village
Bristol	Naples Village
Canadice	Phelps Village
Canandaigua	Richmond
Clifton Springs Village	Rushville Village
East Bloomfield	Seneca
Farmington	Shortsville Village
Geneva	South Bristol
Gorham	Victor Village
Hopewell	West Bloomfield

**Orleans County**

Albion Village  
 Albion  
 Barre  
 Carlton  
 Clarendon  
 Gaines  
 Holley

Kendall  
 Lydonville  
 Medina  
 Murray  
 Ridgeway  
 Shelby  
 Yates

**Seneca County**

Covert  
 Fayette  
 Interlaken Village  
 Junius  
 Lodi Town and Village  
 Ovid Town and Village

Romulus  
 Seneca Falls Town and Village  
 Tyre  
 Varick  
 Waterloo Town and Village

**Steuben County**

Addison Town and Village  
 Almond Village  
 Arkport Village  
 Avoca Town and Village  
 Bath Town and Village  
 Bradford  
 Cameron  
 Campbell  
 Canisteo Town and Village  
 Caton  
 Cohocton Town and Village  
 Corning Town and City  
 Dansville  
 Erwin  
 Fremont  
 Greenwood  
 Hammondsport Village  
 Hartsville  
 Hornby  
 Hornell City

Hornellsville  
 Howard  
 Jasper  
 Lindley  
 North Hornell Village  
 Painted Post Village  
 Prattsburgh  
 Pulteney  
 Rathbone  
 Riverside Village  
 Savona Village  
 South Corning Village  
 Thurston  
 Troupsburg  
 Tuscarora  
 Urbana  
 Wayland Town and Village  
 Wayne  
 West Union  
 Wheeler  
 Woodhull

**Wayne County**

Arcadia  
 Butler  
 Clyde Village  
 Galen  
 Huron  
 Lyons Town and Village  
 Macedon Town and Village  
 Marion  
 Newark Village  
 Ontario

Palmyra Town and Village  
 Rose  
 South Park Street Village  
 Sodus  
 Sodus Point Village  
 Red Creek Village  
 Walworth  
 Williamson  
 Wolcott Town and Village

**Wyoming County**

Arcade Town and Village  
Attica Town and Village  
Bennington  
Castile Town and Village  
Covington  
Eagle  
Gainesville Town and Village  
Genesee Falls  
Java

Middlebury  
Orangeville  
Perry Town and Village  
Pike Town and Village  
Portageville  
Sheldon  
Silver Springs Village  
Warsaw Town and Village  
Wetherfield  
Wyoming

**Yates County**

Barrington  
Benton  
Dresden Village  
Dundee Village  
Glenora  
Italy  
Jerusalem

Lakemont  
Middlesex  
Milo  
Penn Yan Village  
Potter  
Rushville Village  
Starkey  
Torrey

## **LABOR POLICY**

### **COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY**

The County of Monroe Industrial Development Agency (IDA) was established for the purpose of creating employment opportunities for, and to promote the general prosperity and economic welfare of the residents of Monroe County. The IDA offers economic incentives and benefits to qualified applicants who wish to locate or expand their businesses or facilities in Monroe County. When the IDA approves a project, it enters into agreements to extend these incentives and benefits to the applicant.

Construction jobs are vital to the overall employment opportunities and economic growth in Monroe County. The IDA believes that companies benefiting from its incentive programs should employ local laborers, mechanics, craft persons, journey workers, equipment operators, truck drivers and apprentices ("construction workers"), during the construction phase of projects.

***Violation of the Local Labor Policy is subject to IDA Board review, which may result in the suspension, revocation, termination and/or recapture of any or all benefits conferred by the IDA.***

#### **100% Local Labor**

Applicants receiving IDA benefits ***must*** ensure that it and/or its contractor/developer hire ***100% of its construction workers from the local labor market.***

#### **Local Labor Market**

For the purpose of this policy, the local labor market is defined as construction workers residing in the following counties in New York State: Monroe, Genesee, Livingston, Orleans, Ontario, Seneca, Steuben, Wayne, Wyoming and Yates.

#### **Bid Processing**

Local participation in qualified projects receiving IDA economic incentives and benefits is vital to the economic growth of Monroe County. As such, all applicants/contractors/developers of a qualified project with a minimum \$5,000,000 investment must place any and all invitations to bid in the Builders Exchange of Rochester Plan Room (<https://robex.com/planroom/>) two weeks before the bids are due.

#### **Monitoring**

A third-party auditing firm ("Project Monitor") will be engaged to monitor construction work commencing on the date benefits are granted by resolution of the IDA Board. Once approved for IDA benefits, all applicants will be required to provide to the Project Monitor and the Exemption Processor (as hereinafter defined) the following information:

1. Contact information for the applicant's representative who will be responsible and accountable for providing information about the bidding and awarding of construction contracts relative to the applicant's project; and
2. Description of the nature of construction jobs created by the project, including in as much detail as possible, the number, type and duration of construction positions.

All Monroe County IDA projects are subject to local monitoring by the IDA and the Project Monitor. Proof of residency or copy of drivers' license shall be checked by the Project Monitor during the Project Monitor's periodic inspection of the project.

The Project Monitor shall issue a report to the IDA staff immediately when an applicant or applicant's contractor is not in compliance with this labor policy. IDA staff shall advise the IDA Board of non-compliance by email or at the next scheduled meeting. If a violation of policy has occurred, the Project Monitor shall notify the applicant and contractor of such non-compliance and give applicant a warning of violation and 72 hours in which to correct such violation. ***Upon evidence of continued non-compliance or additional violations, the IDA and/or the Project Monitor shall notify the applicant that the project is in violation of the Local Labor Policy and is subject to IDA Board action, which may result in the suspension, revocation, termination and/or recapture of any or all benefits conferred by the IDA.***

### **Signage**

The applicant/contractor/developer of an IDA approved project shall be required to maintain a sign, provided by the Project Monitor, on the project site at all times during construction. This sign shall be located in an area that is accessible to onsite workers and visitors, which should be clear and legible.

### **Exemption Process**

In some instances, use of 100% local labor may not be possible for any of the following reasons:

1. Warranty issues related to installation of certain products.
  - Required Documentation: A copy of the warranty confirming that the product must be installed by the manufacturer. Where the manufacturer requires installation by an approved third-party installer, the IDA requires information regarding skills, certifications and/or training possessed by the third-party installer.<sup>1</sup> The IDA and its third-party processor (the "Exemption Processor") reserve the right to request additional documentation.
2. Specialized construction and no local contractors or local construction workers have the required skills, certifications or training to perform the work.

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<sup>1</sup> The granting of an exemption for the use of non-local labor on warranty related grounds for the use of a third-party installer is expressly conditioned on the hiring of a pre-apprentice(s), an apprentice(s) or local construction laborer(s) to assist in the installation. The installation by the manufacturer does not have this requirement.

- Required Documentation: Information regarding the skills, certifications and/or training the construction workers must possess and proof of communication with local contractors. The IDA and the Exemption Processor reserve the right to request additional documentation.
3. Significant cost differentials in bids whereby use of local labor significantly increases the cost of the project. At least three (3) bids are required and a cost differential of 25% is deemed significant. Where there is a significant cost differential and the local labor contractor agrees to reduce the bid to the average of the two bids, no waiver will be granted. However, if the average is still 25% or more, a waiver will be granted.
- Required Documentation: Copies of all bids/proposals received, including pricing, to confirm cost differential, including a demonstration of good faith efforts to procure at least three (3) bids. All bids must demonstrate an equal scope of work. The IDA and the Exemption Processor reserve the right to request additional documentation.
4. No local labor available for the project.
- Required Documentation: Proof of solicitation of local bids, an explanation how the bid was advertised/solicited and proof of communication with local contractors. Additionally, if applicable, written confirmation that local labor is not available (i.e., correspondence from union halls or local contractors). The IDA and the Exemption Processor reserve the right to request additional documentation.

**The IDA and the Exemption Processor require at least forty-five (45) calendar days to process a request for a exemption from local labor. The forty-five (45) calendar days shall commence upon submission of the request for exemption, together with complete and accurate required documentation.** The request will be reviewed by the Exemption Processor and forwarded to the IDA, at which time the IDA's Executive Director shall have the authority to approve or disapprove the exemption. The Exemption Processor shall report each authorized exemption to the Board of Directors at its monthly meeting.

Amended: 09/21/21, Effective 01/01/2022  
Approved & adopted March 29, 2022  
Amended, approved & adopted June 20, 2023  
Approved & adopted March 26, 2024  
Approved & adopted March 25, 2025

# **COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY**

## **PUBLIC COMMENT PERIOD RULES OF PROCEDURE**

Notices of Board of Directors meetings are advertised in local media and posted to the County of Monroe Industrial Development Agency website. Members of the general public are invited to attend and given the opportunity to address the Board during the Public Comment Period on the agenda in accordance with the following rules and procedure:

1. Each meeting will include a designated period for public comment (Public Comment Period), at which time members of the general public will be given the opportunity to speak before the Board.
2. Any person wishing to speak may register by calling the County of Monroe Industrial Development Agency office at 585-753-2000 by 5:00 p.m. the day prior to the meeting. Upon calling the office to sign up, any person wishing to speak must state their name and the topic on which they will speak. This pre-registration will be used by the Chair or the presiding officer to set the order and recognize speakers.
3. Speakers will be given a maximum of two (2) minutes to address the Board.
4. Comments must relate to the business of County of Monroe Industrial Development Agency on the meeting agenda.
5. Written material, questions or comments requiring responses will be accepted by the Board for response at a later date. The Public Comment Period will not be a question and answer period.
6. Board Members, speakers, and audience members must observe proper decorum. Any statement made during the Public Comment Period shall not involve personal, impertinent, or slanderous attacks on individuals.
7. The Chair or the presiding officer shall control the meeting. The use of profane, vulgar, inflammatory, threatening, abusive, or disparaging language or racial or ethnic slurs directed at any other individual shall not be tolerated.
8. Banners, flyers or other signs are not permitted in the meeting room.
9. Distribution of flyers is not permitted in the meeting room.
10. Any individual who disregards the directives of the Chair or the presiding officer in enforcing the rules or who generally conducts himself or herself in a boisterous or

inappropriate manner while addressing the Board and/or is disruptive will be barred from further participation and forfeit their opportunity to address the Board.

Approved and adopted this 16<sup>th</sup> day of October 2007.  
Amended, approved and adopted this 15<sup>th</sup> day of March 2011.  
Approved and adopted this 20<sup>th</sup> day of March 2012.  
Approved and adopted this 19<sup>th</sup> day of March 2013.  
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Approved and adopted this 25<sup>th</sup> day of March 2025.

# COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY

## Purchasing Policy

COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY ("Agency"), pursuant to the authority contained in Article 18-A of the General Municipal Law, sets forth the following Purchasing Policy. All purchasing on behalf of the Agency shall be conducted in accordance with this policy and within amounts appropriated in the annual budget.

1. The purchase of equipment, supplies, material, and non-professional services shall be authorized as follows:

a. Where the estimated total cost does not exceed \$5,000, purchases shall be made upon verbal quotations at the discretion of Executive Director. In the event the purchase is made from a vendor not providing the lowest quote, a written explanation will be placed in the file.

b. Where the estimated total cost is over \$5,000 and does not exceed \$20,000, the purchase shall be made upon at least three (3) written quotations, if available, and shall be authorized by Executive Director. In the event the purchase is made from a vendor not providing the lowest quote, a written explanation will be placed in the file.

c. Where the estimated total cost is over \$20,000, the purchase shall be made based upon a competitive bidding process. The Board of Directors shall authorize award of contracts for such purchases if the purchase was not anticipated in the Agency's adopted Annual Budget.

d. Purchases may be made from a Federal, State, County, or other Municipal, State Authority, or Local Development Corporation contracts. Such purchases are not subject to the requirements specified in items 1.a.-1.c., above.

e. All purchases of \$5,000 or more shall be reported to the Board of Directors on a semi-annual basis. In the event that the purchase is made from a vendor not providing the lowest cost, an explanation shall be included in this report.

2. Professional services agreements are not required to be awarded to the lowest responsible bidder but rather the Agency may use a selection process to determine the most qualified proposal to perform the services. The purchase of professional services shall be authorized as follows:

a. Where the estimated total cost does not exceed \$20,000, purchases shall be made upon a written proposal, quotation or statement of work.

b. Where the estimated total cost is over \$20,000, the purchase shall be made based upon a public bid request for proposals process. The Board of Directors shall authorize award of contracts for such purchases if the purchase was not anticipated in the Agency's adopted Annual Budget.

c. Purchases may be made from a Federal, State, County, or other Municipal, State Authority, or Local Development Corporation contracts. Such purchases are not subject to the requirements specified in items 2.a.-2.b., above.

d. All purchases of \$5,000 or more shall be reported to the Board of Directors on a semi-annual basis.

3. Emergency Purchase Orders. Where an emergency condition exists posing imminent danger to public health, personal safety or public or private property the Executive Director is authorized to make such purchases of goods or services which may be necessary to meet the emergency condition without following the purchasing policy. In each case, where practicable, the Executive Director will endeavor to obtain, at a minimum, verbal quotations for the work or services necessary. Any and all emergency purchases in excess of \$5,000 shall be reported to the Board of Directors as soon as practicable and for any such purchases in excess of \$10,000 the Board shall be notified electronically and/or telephonically prior to purchase if possible.

4. Sole Source Purchases. Where the goods or the services may be purchased from just one source (defined as sole source items) the procurement of said items need not follow this purchasing policy. In order to purchase goods or services without competitive bidding or a competitive quotation the Executive Director must certify that the goods or services are only available through one source.

Approved and adopted this 20<sup>th</sup> day of June 2006.  
Approved and adopted this 20<sup>th</sup> day of March 2008.  
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Approved and adopted this 26<sup>th</sup> day of March 2024.  
Approved and adopted this 25<sup>th</sup> day of March 2025.

# COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY

## REAL PROPERTY ACQUISITION POLICY

### I. GENERAL

II. The Executive Director is hereby authorized to negotiate the terms and conditions of the acquisition of real property necessary to accomplish the Agency's purposes and consistent with this policy. The Agency may acquire in the name of the Agency by purchase or condemnation, gift or grant, real property or rights therein, including by lease, license and easement, on terms necessary or convenient in furtherance of its purposes.

B. The Agency shall maintain a record for each transaction that documents its compliance with this policy.

C. The Agency shall maintain a system of inventory for all real property under its control.

D. The Agency shall procure any outside professional services, such as title insurance and commercial real estate brokerage services, pursuant to the Agency's Procurement Policy.

### III. IMPLEMENTATION

IV. The Executive Director shall identify parcels necessary for Agency's purposes.

B. Once potentially acceptable parcels have been identified, those parcels shall be evaluated internally under the direction of the Executive Director of the Agency. When necessary or convenient, the Executive Director may seek participation from Agency staff, real estate counsel, engineering, environmental, archeological, and other consultants, title insurance company and a licensed commercial real estate broker or brokers. Any evaluation of the affected parcel shall examine such issues as, but not limited to: ownership; zoning; road access, including access to interstates; easements and other encumbrances; parcel history; recent sales history; proximity to environmentally compromised areas; potential government funding sources for parcel remediation or developments; market availability; recent appraisals; brokerage arrangements; and existing tenants and the terms and conditions of their leases.

C. The contract price for acquiring real property is subject to the approval of the Agency Board, in its sole discretion.

D. The Agency may enter into a contract to obtain the right to enter onto real property being considered for acquisition for the purposes of conducting archeological,

environmental, geotechnical and any other relevant studies and investigations of such property, either separately or as part of a contract for acquisition of such property.

E. Notwithstanding any other provision of this Policy, no contract for the acquisition of real property shall be binding on the Agency until first approved by the Board of the Agency.

V. EXEMPTION FOR CERTAIN AGENCY TRANSACTIONS

This Policy shall not be applicable to any agreements or arrangements involving the provision by the Agency of “financial assistance” as such term is defined in Section 854(14) of the New York General Municipal Law (i.e. property acquisitions serving solely as a conduit for providing financial assistance).

Approved and adopted this 20<sup>th</sup> day of March 2018.

Approved and adopted this 19<sup>th</sup> day of March 2019.

Approved and adopted this 17<sup>th</sup> day of March 2020.

Approved and adopted this 23<sup>rd</sup> day of March 2021.

Approved and adopted this 29<sup>th</sup> day of March 2022.

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Approved and adopted this 25<sup>th</sup> day of March 2025.

COUNTY OF MONROE INDUSTRIAL DEVELOPMENT  
AGENCY

RECAPTURE, SUSPENSION OR DISCONTINUANCE OF  
FINANCIAL ASSISTANCE POLICY

The County of Monroe Industrial Development Agency (the "Agency") reserves the right to annually review project performance and determine if a project meets the obligations required and stated in the Agency approval and project agreements. In consideration for the financial assistance provided a project, if there shall occur Recapture Event (as defined below) the Agency may, at its sole discretion, recapture the value of any and all exemptions from taxation granted with respect to a project as a return of public benefits conferred by the Agency.

**Recaptured Benefits** shall mean all direct monetary benefits, tax exemptions and abatements and other financial assistance, if any, derived solely from the Agency's participation in the project, including, but not limited to, mortgage recording tax exemption; sales and use tax exemption, real property tax abatements.

**Recapture Event** shall include, but are not limited to any of the following events:

- (i) The occurrence and continuation of an "Event of Default" as defined in the project documents; or
- (ii) The project shall cease to be a "Project" within the meaning of the Act through the act of omission of the company; or
- (iii) A company receives sales and use tax savings in connection with property or services not authorized by the Agency as part of the project; or
- (iv) A company receives sales and use tax savings in connection with the project in excess of the maximum amount of sales and use tax savings approved by the Agency; or
- (v) A company has made a material false or misleading statement, or omitted any information which, if included, would have rendered any information in the application or supporting documentation false or misleading in any material respect, on its application for financial assistance; or
- (vi) Failure of a company to file a copy of the Form ST-340 with the Agency; or
- (vii) Failure of the company to create or cause to be maintained the number of full-time equivalent ("FTE") jobs at the project as required, which failure is not reflective of the business conditions of the company or the subtenants of the company, including, without limitation, loss of major sales, revenues, distribution or other adverse business developments and/or local, national or international economic conditions, trade issues or industry wide conditions.

**Non-Compliance Process and Board Actions:**

Upon the declaration of a Recapture Event, the Agency shall follow its Policy for the Suspension and Discontinuance of Financial Assistance. Decisions to keep benefits in place, reduce, terminate, or recapture financial assistance will be made by the Agency Board.

Suspension of Financial Assistance: At the sole discretion of the Agency Board, it may consider suspension of financial assistance as an appropriate action upon the occurrence of a Recapture Event.

Reduction of Financial Assistance: At the sole discretion of the Agency Board, it may consider a reduction in financial assistance as an appropriate action upon the occurrence of a Recapture Event.

Termination of Financial Assistance: In addition to the typical reasons why the Agency may act to terminate financial assistance such as, closure, change of use, change of ownership etc., the Agency Board may elect to terminate any ongoing financial assistance to a company. Reasons for termination should be explicit and may include the continuation of a Recapture Even, including failure to comply with ongoing reporting or compliance requirements of the Agency.

Recapture of Financial Assistance: The Agency Board may take action to recapture a portion or all of the financial assistance provided to a company. Actions to recapture shall be made by decision of the Agency Board. Recaptured financial assistance shall be distributed in accordance with the Agency's

In the event the Agency is successful in recapturing financial assistance, such funds shall be returned in accordance with the Agency's Return and Distribution of Recapture Benefits Policy.

Approved and adopted this 19<sup>th</sup> day of July 2016.

Approved and adopted this 20<sup>th</sup> day of March 2018.

Approved and adopted this 19<sup>th</sup> day of March 2019.

Amended, approved and adopted this 17<sup>th</sup> day of March 2020.

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Approved and adopted this 25<sup>th</sup> day of March 2025.

# COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY

## RECORD RETENTION POLICY

Pursuant to the Bylaws of the County of Monroe Industrial Development Agency (the "Agency"), the Agency shall adopt the *Records Retention and Disposition Schedule MI-1*, issued by the State Archives, State Education Department, pursuant to Section 57.25 of the Arts and Cultural Affairs Law, and Part 185, Title 8 of the *Official Compilation of Codes, Rules and Regulations of the State of New York* as it applies to Economic/Industrial Development and Local Development Corporations and appoints the Agency Executive Director as Records Management Officer.

Approved and adopted this 16<sup>th</sup> day of November 2010.

Approved and adopted this 18<sup>th</sup> day of March 2014.

Approved and adopted this 17<sup>th</sup> day of March 2015.

Approved and adopted this 21<sup>st</sup> day of March 2017.

Approved and adopted this 20<sup>th</sup> day of March 2018.

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Approved and adopted this 23<sup>rd</sup> day of March 2021.

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**COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY**

**Renewable Energy Projects**

The County of Monroe Industrial Development Agency (the "Agency") may also provide real property tax abatements to wind and other renewable energy facilities (collectively, "Renewable Energy Facilities") constructed within Monroe County, including, without limitation, wind, hydro-electric, photo-voltaic and biomass energy production facilities. In recognition of the significant amount of capital investment associated with Renewable Energy Facilities and federal/state energy initiatives, the Agency has developed a standard abatement policy to be incorporated into PILOT Agreements for Renewable Energy Facilities, as follows:

A maximum PILOT term of up to fifteen (15) years with a minimum annual base PILOT Payment reflecting the current land assessment of the improved parcel (the "Base Value"), plus \$4,500 to \$5,500 per megawatt (MW) payment (the "Base Payment"), such Base Payment to escalate annually at no less than two percent (2.0%) per annum, compounded annually.

The per megawatt payment shall be determined by the Agency, on a case by case basis, to establish the Base Payment, as defined above. The Base Payment for each project will be determined based upon criteria such as total MW generation, current land use and value, land ownership and lease structure, and others as determined by the Board.

Upon the execution of the Project Agreement, by and between the Agency and the applicant, a one-time payment in an amount equal to \$25,000 to be used for workforce development and other similar programs or any other authorized purposes; is due and payable to the Agency.

Approved and adopted on this 21<sup>st</sup> day of September 2021.  
Amended, approved and adopted on this 29<sup>th</sup> day of March 2022.  
Approved and adopted this 28<sup>th</sup> day of March 2023.  
Approved and adopted this 26<sup>th</sup> day of March 2024.  
Approved and adopted this 25<sup>th</sup> day of March 2025.

COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY

Return and Distribution of Recaptured Benefits Policy

The County of Monroe Industrial Development Agency (the "Agency") is, in addition to recapture of benefits mandated by applicable law, authorized, at its sole discretion, to reduce, suspend, discontinue or recapture the value of any or all exemptions from taxation granted with respect to a project which exist by virtue of the Agency's involvement in the project. The proceeds actually received by the Agency of any recaptured benefits shall be returned or distributed as follows:

Sales and Use Tax: To the New York State Department of Taxation and Finance within thirty (30) days following the receipt of the recaptured benefits, together with the Form ST-65, executed by the Executive Director, Chair, Vice Chair or Treasurer of the Agency.

Payment In Lieu of Tax ("PILOT") Payments: To the appropriate affected tax jurisdictions in the same proportion to which they would be entitled to the receipt of tax payments, unless agreed to otherwise.

Mortgage Recording Tax: To the Monroe County Clerk and/or the New York Department of Taxation and Finance, as appropriate.

Approved and adopted this 23<sup>rd</sup> day of March 2021.  
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## Introduction

The County of Monroe Industrial Development Agency ("COMIDA") is committed to maintaining a workplace free from sexual harassment. Sexual harassment is a form of workplace discrimination. All employees are required to work in a manner that prevents sexual harassment in the workplace. This Policy is one component of COMIDA's commitment to a discrimination-free work environment. Sexual harassment is against the law<sup>1</sup> and all employees have a legal right to a workplace free from sexual harassment and employees are urged to report sexual harassment by filing a complaint internally with COMIDA. Employees can also file a complaint with a government agency or in court under federal, state or local antidiscrimination laws.

### Policy:

1. COMIDA's policy applies to all employees, applicants for employment, interns, whether paid or unpaid, contractors and persons conducting business, regardless of immigration status, with COMIDA. In the remainder of this document, the term "employees" refers to this collective group.
2. Sexual harassment will not be tolerated. Any employee or individual covered by this policy who engages in sexual harassment or retaliation will be subject to remedial and/or disciplinary action (e.g., counseling, suspension, termination).
3. Retaliation Prohibition: No person covered by this Policy shall be subject to adverse action because the employee reports an incident of sexual harassment, provides information, or otherwise assists in any investigation of a sexual harassment complaint. COMIDA will not tolerate such retaliation against anyone who, in good faith, reports or provides information about suspected sexual harassment. Any employee of COMIDA who retaliates against anyone involved in a sexual harassment investigation will be subjected to disciplinary action, up to and including termination. All employees, paid or unpaid interns, or non-employees<sup>2</sup> working in the workplace who believe they have been subject to such retaliation should inform a supervisor, manager, or the Executive Director. All employees, paid or unpaid interns or non-employees who believe they have been a target of such retaliation may also seek relief in other available forums, as explained below in the section on Legal Protections.
4. Sexual harassment is offensive, is a violation of our policies, is unlawful, and may subject COMIDA to liability for harm to targets of sexual harassment. Harassers may also be individually

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<sup>1</sup> While this policy specifically addresses sexual harassment, harassment because of and discrimination against persons of all protected classes is prohibited. In New York State, such classes include age, race, creed, color, national origin, sexual orientation, military status, sex, disability, marital status, domestic violence victim status, gender identity and criminal history.

<sup>2</sup> A non-employee is someone who is (or is employed by) a contractor, subcontractor, vendor, consultant, or anyone providing services in the workplace. Protected non-employees include persons commonly referred to as independent contractors, "gig" workers and temporary workers. Also included are persons providing equipment repair, cleaning services or any other services provided pursuant to a contract with the employer.

subject to liability. Employees of every level who engage in sexual harassment, including managers and supervisors who engage in sexual harassment or who allow such behavior to continue, will be penalized for such misconduct.

5. COMIDA will conduct a prompt and thorough investigation that ensures due process for all parties, whenever management receives a complaint about sexual harassment, or otherwise knows of possible sexual harassment occurring. COMIDA will keep the investigation confidential to the extent possible. Effective corrective action will be taken whenever sexual harassment is found to have occurred. All employees, including managers and supervisors, are required to cooperate with any internal investigation of sexual harassment.
6. All employees are encouraged to report any harassment or behaviors that violate this policy. COMIDA will provide all employees a complaint form for employees to report harassment and file complaints.
7. Managers and supervisors are **required** to report any complaint that they receive, or any harassment that they observe or become aware of, to the Executive Director.
8. This policy applies to all employees, paid or unpaid interns, and non-employees and all must follow and uphold this policy. This policy must be provided to all employees and should be posted prominently in all work locations to the extent practicable (for example, in a main office, not an offsite work location) and be provided to employees upon hiring.

## **What Is “Sexual Harassment”?**

Sexual harassment is a form of sex discrimination and is unlawful under federal, state, and (where applicable) local law. Sexual harassment includes harassment on the basis of sex, sexual orientation, self-identified or perceived sex, gender expression, gender identity and the status of being transgender.

Sexual harassment includes unwelcome conduct which is either of a sexual nature, or which is directed at an individual because of that individual’s sex when:

- Such conduct has the purpose or effect of unreasonably interfering with an individual’s work performance or creating an intimidating, hostile or offensive work environment, even if the reporting individual is not the intended target of the sexual harassment;
- Such conduct is made either explicitly or implicitly a term or condition of employment; or
- Submission to or rejection of such conduct is used as the basis for employment decisions affecting an individual’s employment.

A sexually harassing hostile work environment includes, but is not limited to, words, signs, jokes, pranks, intimidation or physical violence which are of a sexual nature, or which are directed at an individual because of that individual’s sex. Sexual harassment also consists of any unwanted verbal or physical advances, sexually explicit derogatory statements or sexually discriminatory remarks made by someone which are offensive or objectionable to the recipient, which cause the recipient discomfort or humiliation, which interfere with the recipient’s job performance.

Sexual harassment also occurs when a person in authority tries to trade job benefits for sexual favors. This can include hiring, promotion, continued employment or any other terms, conditions or privileges of employment. This is also called “quid pro quo” harassment.

Any employee who feels harassed should report so that any violation of this policy can be corrected promptly. Any harassing conduct, even a single incident, can be addressed under this policy.

### **Examples of sexual harassment**

The following describes some of the types of acts that may be unlawful sexual harassment and that are strictly prohibited:

- Physical acts of a sexual nature, such as:
  - Touching, pinching, patting, kissing, hugging, grabbing, brushing against another employee’s body or poking another employee’s body;
  - Rape, sexual battery, molestation or attempts to commit these assaults.
- Unwanted sexual advances or propositions, such as:
  - Requests for sexual favors accompanied by implied or overt threats concerning the target’s job performance evaluation, a promotion or other job benefits or detriments;
  - Subtle or obvious pressure for unwelcome sexual activities.
- Sexually oriented gestures, noises, remarks or jokes, or comments about a person’s sexuality or sexual experience, which create a hostile work environment.
- Sex stereotyping occurs when conduct or personality traits are considered inappropriate simply because they may not conform to other people’s ideas or perceptions about how individuals of a particular sex should act or look.
- Sexual or discriminatory displays or publications anywhere in the workplace, such as:
  - Displaying pictures, posters, calendars, graffiti, objects, promotional material, reading materials or other materials that are sexually demeaning or pornographic. This includes such sexual displays on workplace computers or cell phones and sharing such displays while in the workplace.
- Hostile actions taken against an individual because of that individual’s sex, sexual orientation, gender identity and the status of being transgender, such as:
  - Interfering with, destroying or damaging a person’s workstation, tools or equipment, or otherwise interfering with the individual’s ability to perform the job;
  - Sabotaging an individual’s work;
  - Bullying, yelling, name-calling.

### **Who can be a target of sexual harassment?**

Sexual harassment can occur between any individuals, regardless of their sex or gender. New York Law protects employees, paid or unpaid interns, and non-employees, including independent contractors, and those employed by companies contracting to provide services in the workplace.

Harassers can be a superior, a subordinate, a coworker or anyone in the workplace including an independent contractor, contract worker, vendor, client, customer or visitor.

### **Where can sexual harassment occur?**

Unlawful sexual harassment is not limited to the physical workplace itself. It can occur while employees are traveling for business or at employer sponsored events or parties. Calls, texts, emails, and social media usage by employees can constitute unlawful workplace harassment, even if they occur away from the workplace premises, on personal devices or during non-work hours.

### **Retaliation**

Unlawful retaliation can be any action that could discourage a worker from coming forward to make or support a sexual harassment claim. Adverse action need not be job-related or occur in the workplace to constitute unlawful retaliation (e.g., threats of physical violence outside of work hours).

Such retaliation is unlawful under federal, state, and (where applicable) local law. The New York State Human Rights Law protects any individual who has engaged in “protected activity.” Protected activity occurs when a person has:

- made a complaint of sexual harassment, either internally or with any anti-discrimination agency;
- testified or assisted in a proceeding involving sexual harassment under the Human Rights Law or other anti-discrimination law;
- opposed sexual harassment by making a verbal or informal complaint to management, or by simply informing a supervisor or manager of harassment;
- reported that another employee has been sexually harassed; or
- encouraged a fellow employee to report harassment.

Even if the alleged harassment does not turn out to rise to the level of a violation of law, the individual is protected from retaliation if the person had a good faith belief that the practices were unlawful. However, the retaliation provision is not intended to protect persons making intentionally false charges of harassment.

### **Reporting Sexual Harassment**

**Preventing sexual harassment is everyone’s responsibility.** The COMIDA cannot prevent or remedy sexual harassment unless it knows about it. Any employee, paid or unpaid intern or non-employee who has been subjected to behavior that may constitute sexual harassment is encouraged

to report such behavior to a supervisor, manager or the Executive Director. Anyone who witnesses or becomes aware of potential instances of sexual harassment should report such behavior to a supervisor, manager or the Executive Director.

Reports of sexual harassment may be made verbally or in writing. A form for submission of a written complaint is attached to this Policy, and all employees are encouraged to use this complaint form. Employees who are reporting sexual harassment on behalf of other employees should use the complaint form and note that it is on another employee's behalf.

Employees, paid or unpaid interns or non-employees who believe they have been a target of sexual harassment may also seek assistance in other available forums, as explained below in the section on Legal Protections.

### **Supervisory Responsibilities**

All supervisors and managers who receive a complaint or information about suspected sexual harassment, observe what may be sexually harassing behavior or for any reason suspect that sexual harassment is occurring, **are required** to report such suspected sexual harassment to the Executive Director.

In addition to being subject to discipline if they engaged in sexually harassing conduct themselves, supervisors and managers will be subject to discipline for failing to report suspected sexual harassment or otherwise knowingly allowing sexual harassment to continue.

Supervisors and managers will also be subject to discipline for engaging in any retaliation.

### **Complaint and Investigation of Sexual Harassment**

**All** complaints or information about sexual harassment will be investigated, whether that information was reported in verbal or written form. Investigations will be conducted in a timely manner, and will be confidential to the extent possible.

An investigation of any complaint, information or knowledge of suspected sexual harassment will be prompt and thorough, commenced immediately and completed as soon as possible. The investigation will be kept confidential to the extent possible. All persons involved, including complainants, witnesses and alleged harassers will be accorded due process, as outlined below, to protect their rights to a fair and impartial investigation.

Any employee may be required to cooperate as needed in an investigation of suspected sexual harassment. The COMIDA will not tolerate retaliation against employees who file complaints, support another's complaint or participate in an investigation regarding a violation of this policy.

While the process may vary from case to case, investigations should be done in accordance with the following steps:

- Upon receipt of complaint, the Executive Director will conduct an immediate review of the allegations, and take any interim actions (e.g., instructing the respondent to refrain from communications with the complainant), as appropriate. If complaint is verbal, encourage the individual to complete the “Complaint Form” in writing. If he or she refuses, prepare a Complaint Form based on the verbal reporting.
- If documents, emails or phone records are relevant to the investigation, take steps to obtain and preserve them.
- Request and review all relevant documents, including all electronic communications.
- Interview all parties involved, including any relevant witnesses;
- Create a written documentation of the investigation (such as a letter, memo or email), which contains the following:
  - A list of all documents reviewed, along with a detailed summary of relevant documents;
  - A list of names of those interviewed, along with a detailed summary of their statements;
  - A timeline of events;
  - A summary of prior relevant incidents, reported or unreported; and
  - The basis for the decision and final resolution of the complaint, together with any corrective action(s).
- Keep the written documentation and associated documents in a secure and confidential location.
- Promptly notify the individual who reported and the individual(s) about whom the complaint was made of the final determination and implement any corrective actions identified in the written document.
- Inform the individual who reported of the right to file a complaint or charge externally as outlined in the next section.

## **Legal Protections And External Remedies**

Sexual harassment is not only prohibited by the COMIDA but is also prohibited by state, federal, and, where applicable, local law.

Aside from the internal process at the COMIDA, employees may also choose to pursue legal remedies with the following governmental entities. While a private attorney is not required to file a complaint with a governmental agency, you may seek the legal advice of an attorney.

In addition to those outlined below, employees in certain industries may have additional legal protections.

## **State Human Rights Law (HRL)**

The Human Rights Law (HRL), codified as N.Y. Executive Law, art. 15, § 290 et seq., applies to all employers in New York State with regard to sexual harassment, and protects employees, paid or unpaid interns and non-employees, regardless of immigration status. A complaint alleging violation of the Human Rights Law may be filed either with the Division of Human Rights (DHR) or in New York State Supreme Court.

Complaints with DHR may be filed any time **within one year** of the harassment. If an individual did not file at DHR, they can sue directly in state court under the HRL, **within three years** of the alleged sexual harassment. An individual may not file with DHR if they have already filed a HRL complaint in state court.

Complaining internally to the COMIDA does not extend your time to file with DHR or in court. The one year or three years is counted from date of the most recent incident of harassment.

You do not need an attorney to file a complaint with DHR, and there is no cost to file with DHR.

DHR will investigate your complaint and determine whether there is probable cause to believe that sexual harassment has occurred. Probable cause cases are forwarded to a public hearing before an administrative law judge. If sexual harassment is found after a hearing, DHR has the power to award relief, which varies but may include requiring your employer to take action to stop the harassment, or redress the damage caused, including paying of monetary damages, attorney's fees and civil fines.

DHR's main office contact information is: NYS Division of Human Rights, One Fordham Plaza, Fourth Floor, Bronx, New York 10458. You may call (718) 741-8400 or visit: [www.dhr.ny.gov](http://www.dhr.ny.gov).

Contact DHR at (888) 392-3644 or visit [dhr.ny.gov/complaint](http://dhr.ny.gov/complaint) for more information about filing a complaint. The website has a complaint form that can be downloaded, filled out, notarized and mailed to DHR. The website also contains contact information for DHR's regional offices across New York State.

## **Civil Rights Act of 1964**

The United States Equal Employment Opportunity Commission (EEOC) enforces federal anti-discrimination laws, including Title VII of the 1964 federal Civil Rights Act (codified as 42 U.S.C. § 2000e et seq.). An individual can file a complaint with the EEOC anytime within 300 days from the harassment. There is no cost to file a complaint with the EEOC. The EEOC will investigate the complaint, and determine whether there is reasonable cause to believe that discrimination has occurred, at which point the EEOC will issue a Right to Sue letter permitting the individual to file a complaint in federal court.

The EEOC does not hold hearings or award relief, but may take other action including pursuing cases in federal court on behalf of complaining parties. Federal courts may award remedies if discrimination is found to have occurred. In general, private employers must have at least 15 employees to come within the jurisdiction of the EEOC.

An employee alleging discrimination at work can file a “Charge of Discrimination.” The EEOC has district, area, and field offices where complaints can be filed. Contact the EEOC by calling 1-800-669-4000 (TTY: 1-800-669-6820), visiting their website at [www.eeoc.gov](http://www.eeoc.gov) or via email at [info@eeoc.gov](mailto:info@eeoc.gov).

If an individual filed an administrative complaint with DHR, DHR will file the complaint with the EEOC to preserve the right to proceed in federal court.

### **Local Protections**

Many localities enforce laws protecting individuals from sexual harassment and discrimination. An individual should contact the county, city or town in which they live to find out if such a law exists. For example, employees who work in New York City may file complaints of sexual harassment with the New York City Commission on Human Rights. Contact their main office at Law Enforcement Bureau of the NYC Commission on Human Rights, 40 Rector Street, 10th Floor, New York, New York; call 311 or (212) 306-7450; or visit [www.nyc.gov/html/cchr/html/home/home.shtml](http://www.nyc.gov/html/cchr/html/home/home.shtml).

### **Contact the Local Police Department**

If the harassment involves unwanted physical touching, coerced physical confinement or coerced sex acts, the conduct may constitute a crime. Contact the local police department.

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# COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY

## Transparency and Accountability

- COMIDA was established by an act of the New York State legislature, under section 916 of the General Municipal Law and in accordance with the provisions of Title 1 of Article 18-A of the General Municipal Law (the "Act").
- COMIDA meeting notices are published in compliance with the Act, and all applicable laws.
- In accordance with GML Section 859-a(7), the Agency shall issue or cause to be issued copies of each initial project resolution along with all applicable notices of public hearing and/or contemplated deviations in accordance with GML Section 859-a(1-a), which may be issued via certified mail, return receipt requested and/or an electronic correspondence with a read receipt.
- COMIDA and all IDAs are required to file an annual report with the Office of the New York State Comptroller. This report is due 120 days after the calendar year end. The report is also filed with the New York State Department of Economic Development. The majority leader of the County legislature is notified when the report is filed.
- All COMIDA projects eligible for benefits in excess of \$100,000 must hold a public hearing in the taxing jurisdiction where the project is located. COMIDA is required to publish a legal notice of public hearing 10 days in advance of the hearing.
- COMIDA's website must comply with all requirements of the Public Authorities Accountability Act and Authorities Budget Office regulations.

Approved and adopted this 23<sup>rd</sup> day of March 2021.

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Approved and adopted this 25<sup>th</sup> day of March 2025.

**COUNTY OF MONROE  
INDUSTRIAL DEVELOPMENT AGENCY**

**BUSINESS AND TRAVEL EXPENSE POLICY**

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**PURPOSE:** To establish a policy for business and travel expenses for the County of Monroe Industrial Development Agency (the “Agency”).

**POLICY STATEMENT:**

The objective of this policy is to ensure that the business and travel expenses of the Agency are reasonable, cost-effective and necessary for the business of the Agency.

The purpose of this policy is to identify the conditions under which, and the procedures by which, an authorized individual who acts on behalf of the Agency may incur authorized business and travel expenses; and ensure that an authorized individual who acts on behalf of the Agency provides proper supporting documentation for all appropriate business and travel expenses.

**PROCEDURE:**

(1) General Provisions.

(a) An authorized individual who acts on behalf of the Agency may incur necessary and reasonable business and travel expenses on matters directly affecting the interests of the Agency. Necessary expenses are those that are appropriate for the advancement of the public and business interests of the Agency as set forth in Article 18-A of the General Municipal Law\*. The reasonableness of a particular expense shall be determined by considering all facts and circumstances associated with the expense and the potential benefit to the Agency.

(b) This policy separates business and travel expenses into four categories as follows: (1) meals and gratuities; (2) travel; (3) seminars and conferences; and (4) other business expenses.

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\*Article 18-A of the General Municipal Law § 858. Purposes and powers of the agency.

The purposes of the agency shall be to promote, develop, encourage and assist in the acquiring, constructing, reconstructing, improving, maintaining, equipping and furnishing industrial, manufacturing, warehousing, commercial, research and recreation facilities including industrial pollution control facilities, educational or cultural facilities, railroad facilities, horse racing facilities and continuing care retirement communities, provided, however, that, of agencies governed by this article, only agencies created for the benefit of a county and the agency created for the benefit of the city of New York shall be authorized to provide financial assistance in any respect to a continuing care retirement community, and thereby advance the job opportunities, health, general prosperity and economic welfare of the people of the state of New York and to improve their recreation opportunities, prosperity and standard of living;

- (c) Prior to incurring travel expenses, all travel expense estimates shall be submitted to the Executive Director. Upon completion of travel, all expense reports and supporting documentation for a business or travel expense shall be submitted to the Executive Director within thirty (30) days after incurring the expense.
  - (d) Alcohol and tobacco expenses are specifically excluded from this policy and are not a permitted business expense of the Agency.
- (2) Business and Travel Expenses. The following lists permitted expenses for an authorized individual who acts on behalf of the Agency.
- (a) Meals and Gratuities:
    - (1) Meals – expenses include the cost of food, beverage and taxes incurred during travel for the Agency, regularly scheduled Agency Board meetings, or a meeting that includes a third-party while acting in an authorized capacity on behalf of the Agency. A third-party is defined as an individual who is neither a Monroe County employee nor a Agency Member.
    - (2) Gratuities – expenses for reasonable gratuities in connection with meals. Receipts are generally not required for the reimbursement of gratuities if such gratuities are not included in the expense for the corresponding meal.
  - (b) Travel (transportation, lodging, mileage and parking)
    - (1) Air expenses include airfare that is incurred by an authorized individual who acts on behalf the Agency. The use of air travel is allowed when attending business meetings and/or conferences. The Agency will pay only coach or economy rates for airfare. Air travel should be by the most direct route possible unless indirect routing will result in a significant savings to the Agency with a relatively short period of time lost.
    - (2) Ground transportation expenses include train, bus, subways or taxis that are incurred by an authorized individual who acts on behalf of the Agency. The uses of train, bus, subways or taxis are allowed when attending business meetings and/or conferences. The Agency will pay only coach rates for train travel.
    - (3) Mileage and parking expenses include those that are incurred by an authorized individual who acts on behalf of the Agency. The use of vehicles is allowed for attending business meetings and/or conferences. Mileage, paid for the use of a personal vehicle, will be at the current rate established by the Internal Revenue Service. Parking expenses will include fees incurred when traveling by one of the other means noted above or when receiving mileage reimbursement.

(4) Lodging expenses include those in route to or at a meeting location and must be necessary for the public and business interest of the Agency. Lodging shall be limited to a standard room at the single occupancy rate. Special government rates, if available, must be obtained for all lodging. If the lodging cost is incurred in New York State, hotel personnel shall be advised of, and presented with, a copy of the Agency's Tax Exempt Certificate.

(c) Seminars and Conferences.

Seminar and conference expenses include the applicable seminar or conference registration fee and related supplies and books that are purchased during the course of the seminar or conference.

(d) Other Business Expenses:

The Board realizes that an authorized individual who acts on the behalf of the Agency may be required to incur other business expenses from time to time to conduct Agency business and to further the mission of the Agency. These other expenses, while not specifically identifiable for the purpose of this policy, can in no way conflict with any other part of this policy. When an authorized individual who acts on the behalf of the Agency incurs other business expenses they must exercise discretion and good business judgment with respect to the expense, be cost-conscious, and expend funds as a reasonable person would expend public funds.

(3) Reporting

(a) Expense Reimbursement Report. All expenses will be processed on an "Expense Report". An authorized individual who acts on behalf of the Agency must submit an Expense Report to the Executive Director no later than thirty (30) days after the expense is incurred.

(b) The Expense Report shall contain the following for all business and travel expenses:

(i) An itemized list of all expenses, including the type of expense, amount incurred, date and location of expenditure, individuals participating, and how such expense directly relates to the public and business interests of the Agency; and

(ii) The original, itemized, detailed receipt including the name of the business and the date must accompany the expense report for each item. Expenses will be denied if a receipt is not provided, unless the person who incurred the expense submits a sworn written statement setting forth the expense and a legitimate explanation as to why the receipt is not available. Receipts are not required for reasonable gratuities where generally not available.

- (c) The Executive Director or authorized individual may provide a brief oral or written report on any meetings, seminars or conferences attended at Agency expense at the next regularly scheduled meeting of the Agency Board.
- (d) Expense reports that have not been properly prepared or supported by documentation shall be returned to the person who incurred the expense within fourteen (14) days with a stated justification for not processing the claim. If the expense report or documentation is deemed insufficient and an expenditure via Agency credit card is therefore denied, the person who incurred the expense will be required to reimburse the Agency for any funds expended within ten (10) days of notification of denial.

(4) Review and approval

Payment of business and travel expenses requires the Executive Director of the Agency to review and approve said expenses in the manner set forth herein.

- (a) Responsibilities of the Executive Director. In approving a request for payment of business and travel expenses, the Executive Director is responsible for ensuring that such request meets the requirements of this policy. In discharging this responsibility, the Executive Director shall review the supporting documentation to determine whether or not the request conforms to this policy. Specifically, the Executive Director shall:
  - (i) Verify the documentation and make inquiries as necessary to determine that the individual expenses are reasonable under the circumstances and directly related to the public and business interests of the Agency;
  - (i) Confirm that each expense is accompanied by the documentation required in Section 3 of this policy;
  - (ii) Reject those expenses that are not consistent with this policy;
  - (iii) Provide written certification that approved expenses were reasonable and directly related to the public and business interests of the Agency; and
  - (iv) Provide a report on approved expenses to the Agency Board semi-annually.

(b) Responsibilities of the Agency Board. The Board will receive a report on all approved expenses from the Executive Director and inquire as to the appropriateness of any expense. Upon receipt of said report the Board shall either:

- (i) Accept the report of the Executive Director in its entirety; or
- (ii) Reject specific transactions in the report. In the event that an expense is rejected by the Board the individual who incurred the expense must reimburse the Agency within ten (10) days of the Board meeting.

(4) Annual Review of Policy. The Board shall have this policy reviewed annually for applicability and appropriateness by the Audit Committee. On completion of such review, the results thereof and any recommendations for revision shall be presented to and approved by the Board.

Approved and adopted this 20<sup>th</sup> day of June 2006.  
Approved and adopted this 20<sup>th</sup> day of March 2008.  
Approved and adopted this 16<sup>th</sup> day of April 2009.  
Approved and adopted this 16<sup>th</sup> day of March 2010.  
Amended, approved and adopted this 15<sup>th</sup> day of March 2011.  
Approved and adopted this 20<sup>th</sup> day of March 2012.  
Approved and adopted this 19<sup>th</sup> day of March 2013.  
Approved and adopted this 18<sup>th</sup> day of March 2014.  
Approved and adopted this 17<sup>th</sup> day of March 2015.  
Approved and adopted this 21<sup>st</sup> day of March 2017.  
Approved and adopted this 20<sup>th</sup> day of March 2018.  
Approved and adopted this 19<sup>th</sup> day of March 2019.  
Amended, approved and adopted this 17<sup>th</sup> day of March 2020.  
Approved and adopted this 23<sup>rd</sup> day of March 2021.  
Approved and adopted this 29<sup>th</sup> day of March 2022.  
Approved and adopted this 28<sup>th</sup> day of March 2023.  
Approved and adopted this 26<sup>th</sup> day of March 2024.  
Approved and adopted this 25<sup>th</sup> day of March 2025.

COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY  
UNIFORM PROJECT EVALUATION POLICY

Pursuant to and in accordance with Section 859-a(5) of the General Municipal Law ("GML"), the County of Monroe 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) in accordance with its Uniform Tax Exemption Policy ("UTEP").

For each Application for Financial Assistance received by the Agency, the following must occur prior to authorizing the project and 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 the Project, including, but not limited to qualification of the proposed project under the GML (including any retail analysis, as applicable), conducting a full application review, review of applicant financial history and project pro-formas, and consideration of all 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, including 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.

Approved and adopted this 19<sup>th</sup> day of July 2016.  
Approved and adopted this 21<sup>st</sup> day of March 2017.  
Approved and adopted this 20<sup>th</sup> day of March 2018.  
Approved and adopted this 19<sup>th</sup> day of March 2019.  
Approved and adopted this 19<sup>th</sup> day of March 2019.  
Approved and adopted this 17<sup>th</sup> day of March 2020.  
Approved and adopted this 23<sup>rd</sup> day of March 2021.  
Approved and adopted this 29<sup>th</sup> day of March 2022.  
Approved and adopted this 28<sup>th</sup> day of March 2023.  
Approved and adopted this 26<sup>th</sup> day of March 2024.  
Approved and adopted this 25<sup>th</sup> day of March 2025.

## **VIDEOCONFERENCING POLICY COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY**

The County of Monroe Industrial Development Agency (IDA) was established for the purposes of advancing the job opportunities, health, and promoting the general prosperity and economic welfare of the residents of Monroe County. As a public authority, the IDA is required to conduct its business in an open and public manner.

This policy (the "Policy") shall govern any public meetings of the IDA, including all committee meetings, held using video conferencing.

In the case of a disaster state of emergency declared by the State or a local state of emergency proclaimed by Monroe County, which impairs the ability of the IDA to hold an in-person meeting, a meeting of the Board of Directors (the "Board") may be held solely via videoconferencing.

### **Use Of Videoconferencing Under Extraordinary Circumstances**

In all other cases, at the discretion of the Chairperson of the Board, individuals may attend a meeting via videoconferencing due to "extraordinary circumstances" (as defined herein) provided, however, that such Board member's remote attendance shall comply with all relevant laws related to remote attendance and that all meetings shall have the minimum number of Board members physically present at a location where the public can attend in order to fulfill the Board's quorum requirement.

"Extraordinary circumstances" include disability, illness, caregiving responsibilities, or any other significant or unexpected factor or event which precludes physical attendance at the meeting.

### **Public Notice and Access to Meetings**

If videoconferencing is used to conduct a meeting, other than for State or local emergency, the public notice for the meeting shall inform the public (i) that videoconferencing will be used, (ii) how to access and/or participate in the meeting, (iii) where required documents and records will be posted or available and (iv) of the physical location(s) for the meeting where the public can attend.

Except for properly convened executive sessions, all Board members must be able to be heard, seen and identified while the meeting is being conducted, including all motions, proposals, resolutions or any other matter formally discussed or voted upon.

For all meetings conducted in accordance with this Policy, the IDA will provide members of the public the opportunity to view the meeting via video, and participate in public comment via videoconference in real time where public comment or participation is authorized, to the same extent as in-person comment or participation.

Each meeting for which videoconferencing is utilized will be recorded. The recording will be posted to the IDA's website within five (5) business days following the meeting and will remain

available for five (5) years thereafter. Minutes of meetings will include which members participated remotely. Transcription will be provided upon request.

Approved and adopted: January 17, 2022.

*Motion By:*  
*Seconded By:*

J. Popli  
A. King

**RESOLUTION**  
(Videoconferencing Policy)

A regular meeting of the County of Monroe Industrial Development Agency (the "Agency"), was held at the Agency's Offices at 50 West Main Street, Rochester, New York 14614, on January 17, 2023, at 12:00 p.m.

After the meeting had been duly called to order, the Chair announced that among the purposes of the meeting was to consider and take action on certain matters pertaining to a certain matter more particularly described below.

**RESOLUTION OF THE COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY TAKING OFFICIAL ACTION (i) AUTHORIZING THE USE OF VIDEOCONFERENCING PURSUANT TO GENERAL MUNICIPAL LAW SECTION 103-A; AND (ii) ADOPTING WRITTEN PROCEDURES FOR THE USE OF VIDEOCONFERENCING.**

WHEREAS, by Title I of Article 18-A of the General Municipal Law of the State of New York, as amended and Chapter 55 of the Laws of 1972 of the State of New York (collectively, the "Act"), the Agency was created with the authority and power among other things, to promote, develop, encourage and assist industrial development projects and to advance the job opportunities, health, general prosperity and economic welfare of the people of the State of New York (the "State"); and

WHEREAS, by Article 7 of the Public Officers Law of the State (the "Open Meetings Law" or "OML"), the Legislature found that it is essential to the maintenance of a democratic society that the public business be performed in an open and public manner and that the citizens of this State be fully aware of and able to observe the performance of public officials and attend and listen to the deliberations and decisions that go into the making of public policy; and

WHEREAS, the Agency is a public body under the Open Meetings Law; and

WHEREAS, by Chapter 56 of the Laws of 2022, the Open Meetings Law was amended to add Section 103-a (the "Videoconferencing Law") regarding the use of videoconferencing by public bodies; and

WHEREAS, OML Section 103-a permits the Agency to continue utilizing videoconferencing for the purpose of allowing participation at the meeting by a member or members of the Agency who cannot be physically present due to "extraordinary circumstances", including disability, illness, caregiving responsibilities, or any other significant or unexpected factor or event which precludes the member's physical attendance at such meeting; and

WHEREAS, pursuant to the Videoconferencing Law, on Thursday, December 15, 2022, at 10:30 a.m., local time, at 50 West Main Street, Rochester, New York 14614, the Agency held a public hearing with respect to the use of videoconferencing and with respect to the proposed

written policy being contemplated for adoption by the Agency, whereat interested parties were provided a reasonable opportunity, both orally and in writing, to present their views; and

WHEREAS, the Agency desires to utilize videoconferencing to conduct meetings when extraordinary circumstances so necessitate, as set forth in the Videoconferencing Policy attached hereto as Exhibit A and incorporated herein.

NOW, THEREFORE, BE IT RESOLVED by the County of Monroe Industrial Development Agency as follows:

Section 1. The Agency hereby authorizes the use of videoconferencing under extraordinary circumstances for members to participate in the meetings of this public body in accordance with the laws of the State.

Section 2. The Agency hereby adopts, as a formal policy of the Agency, the Videoconferencing Policy. The Videoconferencing Policy hereby supersedes any and all policies heretofore adopted by the Agency with respect to the subject matter thereof.

Section 3. This Resolution shall not preclude the Agency from adopting other or further policies relating to the conduct of Agency business as determined from time to time by the members of the Agency or in accordance with the laws of the State.

Section 4. All acts heretofore undertaken and performed on behalf of the Agency related to the Videoconferencing Policy are hereby ratified, approved and confirmed.

Section 5. This resolution shall take effect immediately.

*{Remainder of Page Intentionally Left Blank}*

The question of the adoption of the foregoing Resolution was duly put to vote on roll call, which resulted as follows:

	<i>Yea</i>	<i>Nay</i>	<i>Absent</i>	<i>Abstain</i>
	X			
Jay Popli				
Troy Milne	X			
Lisa Bolzner				
Joseph Alloco			X	
Rhett King	X			
Norman Jones	X			
Ann L. Burr				

The Resolutions were thereupon duly adopted.

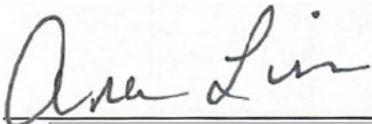
STATE OF NEW YORK )  
COUNTY OF MONROE ) ss.:

*I, the undersigned Executive Director of the County of Monroe Industrial Development Agency, DO HEREBY CERTIFY:*

*That I have compared the annexed extract of the minutes of the meeting of the County of Monroe Industrial Development Agency (the "Agency"), including the resolutions contained therein, held on January 17, 2023, with the original thereof on file in my office, and that the same is a true and correct copy of the proceedings of the Agency and of such resolutions set forth therein and of the whole of said original insofar as the same related to the subject matters therein referred to.*

*I FURTHER CERTIFY that public notice of the time and place of said meeting was duly given to the public and the news media in accordance with Sections 103 and 104 of the New York Public Officers Law (Open Meetings Law) that all members of the Agency had due notice of the meeting and that the meeting was in all respects duly held.*

*IN WITNESS WHEREOF, I have hereunto set my hand on this 17<sup>th</sup> day of January, 2023.*

  
\_\_\_\_\_  
*Ana J. Liss, Executive Director*

# COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY

## Whistleblower Policy and Procedure

COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY ("Agency"), pursuant to the authority contained Article 18-A of the General Municipal Law, sets forth the following Whistleblower Policy.

### **Purpose**

It is the policy of the Agency to afford certain protections to individuals who in good faith report violations of the Agency's Code of Ethics or other instances of potential wrongdoing within the Agency. The Whistleblower Policy and Procedures set forth below are intended to encourage and enable employees to raise concerns in good faith within the Agency and without fear of retaliation or adverse employment action.

### **Definitions**

"Agency Employee": All board members, and officers and staff employed at the Agency whether full-time, part-time, employed pursuant to contract, employees on probation and temporary employees.

"Good Faith": Information concerning potential wrongdoing is disclosed in "good faith" when the individual making the disclosure reasonably believes such information to be true and reasonably believes that it constitutes potential wrongdoing.

"Personnel action": Any action affecting compensation, appointment, promotion, transfer, assignment, reassignment, reinstatement or evaluation of performance.

"Whistleblower": Any Agency Employee who in good faith discloses information concerning wrongdoing by another Agency Employee, or concerning the business of the Agency itself.

"Wrongdoing": Any alleged corruption, fraud, criminal or unethical activity, misconduct, waste, conflict of interest, intentional reporting of false or misleading information, or abuse of authority engaged in by an Agency Employee that relates to the Agency.

### **Section I: Reporting Wrongdoing**

All Agency Employees who discover or have knowledge of potential wrongdoing concerning board members, officers, or employees of the Agency; or a person having business dealings with the Agency; or concerning the Agency itself, shall report such activity in accordance with the following procedures:

- a) The Agency Employee shall disclose any information concerning wrongdoing either orally or in a written report to his or her supervisor, or to the Agency's ethics officer, general counsel or human resources representative.
- b) All Agency Employees who discover or have knowledge of wrongdoing shall report such

- wrongdoing in a prompt and timely manner.
- c) The identity of the whistleblower and the substance of his or her allegations will be kept confidential to the best extent possible.
  - d) The individual to whom the potential wrongdoing is reported shall investigate and handle the claim in a timely and reasonable manner, which may include referring such wrongdoing an appropriate law enforcement agency, where applicable.
  - e) Should an Agency Employee believe in good faith that disclosing information within the Agency pursuant to Section 1(a) above would likely subject him or her to adverse personnel action or be wholly ineffective, the Agency Employee may instead disclose the information to an appropriate law enforcement agency, if applicable.

## **Section II: No Retaliation or Interference**

No Agency Employee shall retaliate against any whistleblower for the disclosure of potential wrongdoing, whether through threat, coercion, or abuse of authority; and, no Agency Employee shall interfere with the right of any other Agency Employee by any improper means aimed at deterring disclosure of potential wrongdoing. Any attempts at retaliation or interference are strictly prohibited.

- a) No Agency Employee who in good faith discloses potential violations of this Agency's Code of Ethics or other instances of potential wrongdoing, shall suffer harassment, retaliation or adverse personnel action.
- b) All allegations of retaliation against a Whistleblower or interference with an individual seeking to disclose potential wrongdoing will be thoroughly investigated by this Agency.
- c) Any Agency Employee who retaliates against or had attempted to interfere with any individual for having in good faith disclosed potential violations of this Agency's Code of Ethics or other instances of potential wrongdoing is subject to discipline, which may include termination of employment.
- d) Any allegation of retaliation or interference will be taken and treated seriously and irrespective of the outcome of the initial complaint, will be treated as a separate matter.

## **Section III: Other Legal Rights Not Impaired**

The Whistleblower Policy and Procedures set forth herein are not intended to limit, diminish or impair any other rights or remedies that an individual may have under the law with respect to disclosing potential wrongdoing free from retaliation or adverse personnel action.

Specifically, these Whistleblower Policy and Procedures are not intended to limit any rights or remedies that an individual may have under the laws of the State of New York, including but not limited to the following provisions: Civil Service Law § 75-b, Labor Law § 740, State Finance Law § 191 (commonly known as the "False Claims Act"), and Executive Law § 55(1).

With respect to any rights or remedies that an individual may have pursuant to Civil Service Law § 75-b or Labor Law § 740, any employee who wishes to preserve such rights shall prior to disclosing information to a government body, have made a good faith effort to provide the appointing authority or his or her designee the information to be disclosed and shall provide the appointing authority or designee a reasonable time to take appropriate action unless there is

imminent and serious danger to public health or safety. (See Civil Service Law § 75-b[2][b]; Labor Law § 740[3]).

Approved and adopted this 20<sup>th</sup> day of June 2006.  
Approved and adopted this 20<sup>th</sup> day of March 2008.  
Approved and adopted this 16<sup>th</sup> day of April 2009.  
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Approved and adopted this 29<sup>th</sup> day of March 2022.  
Approved and adopted this 28<sup>th</sup> day of March 2023.  
Approved and adopted this 26<sup>th</sup> day of March 2024.  
Approved and adopted this 25<sup>th</sup> day of March 2025.

BY-LAWS  
OF  
COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY

Pursuant to the Authority contained in Section 858, Title 1 of Article 180A of the General Municipal Law, as set out in Chapter 1030 of the Laws of 1969, and Section 916 of the General Municipal Law as set out in Chapter 55 of the Laws of 1972 of the State of New York, the County of Monroe Industrial Development Agency hereby approves the following by-laws for the regulation of its activities:

ARTICLE I  
NAME, SEAL

Section 1.      NAME.            The name of the Agency shall be the "County of Monroe Industrial Development Agency" (the "Agency").

Section 2.      SEAL.            The official seal of the Agency shall be in a design circular in form, bearing the words and dates as follows:

COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY, NEW YORK  
CORPORATE SEAL  
1972

ARTICLE II  
BOARD OF DIRECTORS

Section 1.      NUMBER.    The number of Directors constituting the entire Board of Directors (the "Board") shall be at least three (3) and no more than seven (7). All members of the Board of Directors shall serve without compensation.

Section 2.      VACANCIES. (a) Vacancies and other openings filled by the Monroe County Legislature (the "Legislature"), as provided for herein. The Directors so elected shall serve until the expiration of the unexpired term. The Board, by majority vote, or the member may declare

vacant the position of any Director who fails to attend seventy-five percent (75%) regular meetings of the Board.

(b) If at any time the number of Directors shall consist of less than three (3) Directors, the Legislature is authorized to elect at any duly called meeting of the Board, a Director or Directors to reconstitute the Board.

Section 3. TERM OF OFFICE. Each Director shall continue to serve until the appointment and qualification of his or her successor.

Section 4. RESIGNATIONS. Any Director may resign from office at any time. Such resignation shall be made in writing, and shall take effect at the time specified therein, and if no time be specified, at the time of its receipt by the Chair. The acceptance of a resignation by the Board shall not be necessary to make it effective, but no resignation shall discharge any accrued obligation or duty of a Director.

Section 5. REMOVAL. At any duly called meeting, any Director may be removed from office with or without cause by the Legislature and another may be elected by the Legislature in the place of the Director so removed to serve on the Board until the next meeting of the Legislature at which election of Directors is in the regular order of business or until such Director is removed in accordance with these By-laws. Upon the removal of a Director for any reason, the Board may submit its recommendation for a replacement Director to the Legislature.

### ARTICLE III

#### MEETINGS

Section 1. ANNUAL MEETING. The Annual Meeting of the Agency shall be held at the regularly scheduled March meeting at the regular meeting place of the Agency, or at such other time as the Board from time to time shall agree upon.

Section 2. REGULAR MEETINGS. Regular meetings of the Board may be held at such time and places as from time to time be determined by the Board. Pursuant to New York Public Officer Law sections 100 through and including 108 (the "Open Meetings Law"), with the exception of matters discussed in executive session or otherwise provided under the Open Meetings

Law, all meetings shall be open to the general public and shall be publically noticed in a matter consistent with the Open Meetings Law.

Section 3. SPECIAL MEETINGS. The Chair of the Agency may, when he/she deems it desirable, and shall, upon the written request of two members of the Board call a special meeting of the Board for the purpose of transacting any business designated in the call. The call for, a special meeting may be delivered to each member of the Board or may be mailed to, the business or home address of each board member of the Agency at least two days prior to the date of such special meeting. Notices may be given to the Board by electronic mail. Waivers of notice may be signed by any Board member failing to receive a proper notice. At such special meeting no business shall be considered other than as designated in the call, but if all Board members of the Agency are present at a special meeting, with or without notice thereof, and are all agreeable thereto, any and all business may be transacted at such special meeting.

Section 4. QUORUM. At all meetings of the Board, a majority of the members of the Board then in office shall constitute a quorum for the purpose of transaction of business; provided that a smaller number may meet and adjourn to some other time or until a quorum is obtained.

Section 5. MANNER OF VOTING. Each Director shall be entitled to one vote on each matter properly submitted to the Board for action at all meetings of the Board. Unless otherwise required by law or these By-laws, the vote of a majority of Directors present at a meeting at which a quorum is present shall be the act of the Board. .

Section 6. ORDER OF BUSINESS. The order of business at regular meetings shall be:

- A. Roll Call. Determination of quorum.
- B. Reading/Approval of Minutes of preceding meeting.
- C. New business.
- D. Reports of committees.
- E. Report of Executive Director.
- F. Report of Chari.
- G. Adjournment.

ARTICLE IV  
OFFICERS

Section 1. OFFICERS. The officers of the Agency shall be a Chair, Vice Chair, Secretary, Treasurer, Assistant Secretary, and such other officers as it may determine. The officers shall have such duties, powers, and functions as hereinafter provided.

Section 2. TERM OF OFFICE. Each officer of the Agency shall hold office for one (1) year and shall continue to hold office until a successor is appointed or elected. The officers all shall be elected by the members of the Agency at the Annual Meeting of the Agency in each fiscal year.

Section 3. VACANCIES. Should any office become vacant, the Board shall appoint a successor at the next regular meeting, and such appointment shall be for the unexpired term of said office.

ARTICLE V  
DUTIES OF OFFICERS

Section 1. CHAIR. The Chair shall preside at all meetings of the Agency. The Chair may appoint the Executive Director (ED), officers and employees to execute, on behalf of the Agency, all contracts, notes, bonds, trust indentures, or other evidences of indebtedness when so authorized by the Agency, and shall perform such other duties as may be prescribed for by law. The Chair shall submit to the Agency such recommendations and information as considered proper concerning the business, affairs and policies of the Agency.

Section 2. VICE CHAIR. The Vice Chair, during the absence or disability of the Chair, shall have all the powers and perform all the duties of the Chair. The Vice Chair shall also perform such other duties as the Agency shall prescribe or designate. In case of the resignation or death of the Chair, the Vice Chair shall perform such duties as are imposed on the Chair until such time as the Agency shall elect a new Chair.

Section 3. SECRETARY. The Secretary shall appoint the agency staff to record all the votes and record the minutes of the Agency in a journal to be kept for that purpose. The Secretary shall keep in safe custody the seal of the Agency and shall have power to affix such seal to all papers or other documents as may be required; shall attend to such correspondence as may be assigned and shall perform all the duties as the Agency may designate.

Section 4. ASSISTANT SECRETARY. The Assistant Secretary shall perform the duties of the Secretary in the absence or incapacity of the Secretary; and in case of the resignation or death of the Secretary, the Assistant Secretary shall perform such duties as are imposed on the Secretary until such time as the Agency shall elect a new Secretary.

Section 5. TREASURER. The Treasurer shall insure the care and custody of all funds and securities of the Agency and shall deposit the same forthwith in the name of the County of Monroe Industrial Development Agency in such bank or banks in the State of New York as the Agency shall designate. The treasurer may appoint the ED to perform these duties, in such case the Treasurer shall oversee the ED's actions.

The Treasurer shall have charge of the treasury and custody of receipts, deposits, and disbursements of all Agency moneys and shall keep full and accurate and separate accounts of the various funds and moneys. The Treasurer shall, at a reasonable time, exhibit the books and accounts to any member of the Agency upon application at the office of the Agency during business hours, and render a full financial report at the Annual Meeting of the Agency if so requested. The Treasurer shall have such other powers and duties as are conferred by the Agency or by any special or general law.

Section 6. ASSISTANT TREASURER. The Assistant Treasurer shall perform the duties of the Treasurer in the absence or incapacity of the Treasurer; and in case of the resignation or death of the Treasurer, the Assistant Treasurer shall perform such duties as are imposed on the Treasurer until such time as the Agency shall elect a new Treasurer.

Section 7. ADDITIONAL DUTIES. The officers of the Agency shall perform such other duties and functions as may from time to time be required by the Agency, by the by-laws of the Agency, or by the rules and regulations of the Agency.

Section 8. BONDING OF OFFICERS. The officers and members of the Board and the ED of the Agency shall execute bonds conditioned upon the faithful performance of the duties of their offices, the amount and sufficiency of which shall be specified by the Agency. The premiums therefore shall be paid by the Agency.

## ARTICLE VI

### STAFF

Section 1. EXECUTIVE DIRECTOR. The Executive Director (ED) shall be appointed by the Agency upon consultation with the President of the Legislature and the County Executive. The ED shall be responsible for the administration of the affairs of the Agency. The ED shall be the general manager of the Agency. The ED shall exercise supervision and control of all administrative functions of the Agency and shall be responsible for the implementation of all resolutions, orders, programs, or projects of the Agency. The ED, as well as the Chair, shall have the power to sign and execute on behalf of the Agency all contracts, notes, bonds, or other evidences of indebtedness when so authorized by resolution of the Agency. The ED shall attend all meetings of the Agency with the right to take part in the discussion and to recommend such measures as deemed necessary or expedient, and shall perform such other duties and have such other powers as may be prescribed for the ED by law or by the Agency, except the ED shall not have a vote. The ED shall have all necessary incidental powers to perform and exercise any of the duties and functions specified above or lawfully delegated to the ED.

Section 2. ADDITIONAL PERSONNEL. The Agency may appoint such other officers and employees as the Agency may require for the performance of its duties, and fix and determine their qualifications, duties, and compensation. Such officers and employees shall have the power to sign and execute on behalf of the Agency all contracts, notes, bonds, or other evidences of indebtedness when so authorized by resolution of the Agency. The Agency may also appoint Counsel, who may be Counsel of the County. The Agency shall fix the counsel's compensation for services which, if permitted by law, shall be payable in addition to the counsel's official compensation. The Agency may retain and employ private consultants for professional and technical assistance and advice.

ARTICLE VII  
GENERAL PROVISIONS

Section 1. FISCAL YEAR. The fiscal year of the Agency shall begin on the 1<sup>st</sup> day of January.

Section 2. GOVERNANCE COMMITTEE. There shall be a Committee on Governance comprised of at least three members who shall have responsibility for the education and training of independent Directors of the Board of Directors. The Committee shall periodically review the by-laws and make recommendations for changes to be presented to the Annual or Special Meeting of the Agency. Among its duties, the Committee shall:

- (a) Keep the Board informed of best governance practices;
- (b) Review Corporate governance trends;
- (c) Update the Board's Corporate governance practices;
- (d) Advise Board members on the skills and experiences required of potential board members;
- (e) Examine ethical and conflicts of interest issues;
- (f) Perform Board self-evaluations; and
- (g) Recommend by-laws which include rules and procedures for conduct of Board business.

Section 3. FINANCE COMMITTEE. There shall be a Committee on Finance comprised of the Treasurer and at least three (3) other independent Directors. They shall have responsibility for the deposit and investment processes. All Directors shall refrain from personal business activity that could conflict with proper execution of the investment program or the deposit of the Agency's funds or which could impair their ability to make impartial investment decisions. The Committee shall also review proposals for the issuance of debt by the Agency and its subsidiaries and make recommendations.

Section 4. AUDIT COMMITTEE. There shall be a standing audit committee comprised of at least three (3) independent Directors. The Directors shall be familiar with corporate financial and accounting practices. The responsibilities of the Audit Committee shall include:

- (a) Recommending to the Board the hiring of a certified independent accounting firm;
- (b) Establishing the compensation to be paid to the accounting firm; and
- (c) Providing direct oversight of the performance of the independent audit performed by the accounting firm hired for such purpose.

Section 5 OTHER COMMITTEES. The Board of Directors may also appoint from among its members such other committees as the Board may determine which shall, in each case consist of not less than two (2) Directors nor more than three (3) Directors and which shall have such powers and duties as shall from time to time be prescribed by the Board.

Section 6. EXECUTION OF INSTRUMENTS. All Agency instruments and documents shall be signed or countersigned, executed, verified, or acknowledged by such officer or official or other person or persons as provided in these by-laws or as the Agency may from time to time designate.

ARTICLE VIII  
AMENDMENTS

Section 1. AMENDMENTS TO BY-LAWS. The by-laws of the Agency shall be amended only with the approval of at least a majority of all of the members of the Agency at a regular or a special meeting, but no such amendment shall be adopted unless at least seven (7) days' written notice thereof has been previously given to all members of the Agency.

	Amended:	07/16/96
	Amended:	10/21/08
	Approved & Adopted:	03/16/10
Amended,	Approved & Adopted:	03/15/11
	Approved & Adopted:	03/20/12
	Approved & Adopted:	03/19/13
Amended,	Approved & Adopted:	03/21/17
	Approved & Adopted:	03/20/18
	Approved & Adopted:	03/19/19
	Approved & Adopted:	03/17/20
	Approved & Adopted:	03/23/21
Amended,	Approved & Adopted:	03/29/22
Amended,	Approved & Adopted:	03/28/23
	Approved & Adopted:	03/26/24
	Approved & Adopted:	03/25/25

**COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY**  
**AUDIT COMMITTEE CHARTER**

**Purpose**

The purpose of the audit committee shall be to (1) assure that the agency's board fulfills its responsibilities for the agency's internal and external audit process, the financial reporting process and the system of risk assessment and internal controls over financial reporting; and (2) provide an avenue of communication between management, the independent auditors, the internal auditors, and the board of directors.

**Powers of the Audit Committee**

It shall be the responsibility of the audit committee to:

- Appoint, compensate, and oversee the work of any public accounting firm employed by the agency.
- Conduct or authorize investigations into any matters within its scope of responsibility.
- Seek any information it requires from agency employees, all of whom should be directed by the board to cooperate with committee requests.
- Meet with agency staff, independent auditors or outside counsel, as necessary.
- Retain, at the agency's expense, such outside counsel, experts and other advisors as the audit committee may deem appropriate.

The County of Monroe Industrial Development Agency board will ensure that the audit committee has sufficient resources to carry out its duties.

**Composition of Committee and Selection of Members**

The audit committee shall consist of at least three members of the board of directors who are independent of agency operations. The Agency's board will appoint the audit committee members and the audit committee chair. Audit committee members shall be prohibited from being an employee of the agency or an immediate family member of an employee of the agency. In addition, audit committee members shall not engage in any private business transactions with the agency or receive compensation from any private entity that has material business relationships with the agency, or be an immediate family member of an individual that engages in private business transactions with the agency or receives compensation from an entity that has material business relationships with the agency.

Ideally, all members on the audit committee shall possess or obtain a basic understanding of governmental financial reporting and auditing.

The audit committee shall have access to the services of at least *one financial expert*; whose name shall be disclosed in the annual report of the agency.

The audit committee's financial expert should have 1) an understanding of generally accepted accounting principles and financial statements; 2) experience

in preparing or auditing financial statements of comparable entities; 3) experience in applying such principles in connection with the accounting for estimates, accruals and reserves; 4) experience with internal accounting controls and, 5) an understanding of audit committee functions.

### **Meetings**

The audit committee will meet a minimum of twice a year, with the expectation that additional meetings may be required to adequately fulfill all the obligations and duties outlined in the charter.

Members of the audit committee are expected to attend each committee meeting, in person or via telephone or videoconference. The audit committee may invite other individuals, such as members of management, auditors or other technical experts to attend meetings and provide pertinent information, as necessary. The audit committee will meet with the agency's independent auditor at least annually to discuss the financial statements of the agency.

Meeting agendas will be prepared for every meeting and provided to the audit committee members along with briefing materials 5 business days before the scheduled audit committee meeting. The audit committee will act only on the affirmative vote of a majority of the members at a meeting or by unanimous consent. Minutes of these meetings will be recorded.

### **Responsibilities**

The audit committee shall have responsibilities related to: (a) the independent auditor and annual financial statements; (b) the Agency's internal auditors; (c) oversight of management's internal controls, compliance and risk assessment practices; (d) special investigations and whistleblower policies; and (e) miscellaneous issues related to the financial practices of the Agency.

### **A. Independent Auditors and Financial Statements**

The audit committee shall:

- Appoint, compensate and oversee independent auditors retained by the agency and pre-approve all audit services provided by the independent auditor.
- Establish procedures for the engagement of the independent auditor to provide permitted audit services. The agency's independent auditor shall be prohibited from providing non-audit services unless having received previous written approval from the audit committee. Non-audit services include tasks that directly support the agency's operations, such as bookkeeping or other services related to the accounting records or financial statements of the agency, financial information systems design and implementation, appraisal or valuation services, actuarial services, investment banking services, and other tasks that may involve performing management functions or making management decisions.

- Review and approve the agency's audited financial statements, associated management letter, report on internal controls and all other auditor communications.
- Review significant accounting and reporting issues, including complex or unusual transactions and management decisions, and recent professional and regulatory pronouncements, and understand their impact on the financial statements.
- Meet with the independent audit firm on a regular basis to discuss any significant issues that may have surfaced during the course of the audit.
- Review and discuss any significant risks reported in the independent audit findings and recommendations and assess the responsiveness and timeliness of management's follow-up activities pertaining to the same.

## **B. Internal Controls, Compliance and Risk Assessment**

The audit committee shall:

- Review management's assessment of the effectiveness of the agency's internal controls and review the report on internal controls by the independent auditor as a part of the financial audit engagement.

## **C. Special Investigations**

The audit committee shall:

- Ensure that the agency has an appropriate confidential mechanism for individuals to report suspected fraudulent activities, allegations of corruption, fraud, criminal activity, conflicts of interest or abuse by the directors, officers, or employees of the agency or any persons having business dealings with the agency or breaches of internal control.
- Develop procedures for the receipt, retention, investigation and/or referral of complaints concerning accounting, internal controls and auditing to the appropriate body.
- Request and oversee special investigations as needed and/or refer specific issues to the appropriate body for further investigation (for example, issues may be referred to the State Inspector General or, other investigatory organization.)
- Review all reports delivered to it by the Inspector General and serve as a point of contact with the Inspector General.

#### **D. Other Responsibilities of the Audit Committee**

The audit committee shall:

- Present annually to the agency's board a written report of how it has discharged its duties and met its responsibilities as outlined in the charter.
- Obtain any information and training needed to enhance the committee members' understanding of the role of internal audits and the independent auditor, the risk management process, internal controls and a certain level of familiarity in financial reporting standards and processes.
- Review the committee's charter annually, reassess its adequacy, and recommend any proposed changes to the board of the agency. The audit committee charter will be updated as applicable laws, regulations, accounting and auditing standards change.
- Conduct an annual self-evaluation of its performance, including its effectiveness and compliance with the charter and request the board approval for proposed changes.

Approved and adopted this 20<sup>th</sup> day of March 2008.

Approved and adopted this 16<sup>th</sup> day of April 2009.

Approved and adopted this 16<sup>th</sup> day of March 2010.

Approved and adopted this 15<sup>th</sup> day of March 2011.

Approved and adopted this 20<sup>th</sup> day of March 2012.

Approved and adopted this 16<sup>th</sup> day of March 2013.

Approved and adopted this 18<sup>th</sup> day of March 2014.

Approved and adopted this 17<sup>th</sup> day of March 2015.

Approved and adopted this 21<sup>st</sup> day of March 2017.

Approved and adopted this 20<sup>th</sup> day of March 2018.

Approved and adopted this 19<sup>th</sup> day of March 2019.

Approved and adopted this 10<sup>th</sup> day of March 2020.

Approved and adopted this 23<sup>rd</sup> day of March 2021.

Approved and adopted this 29<sup>th</sup> day of March 2022.

Approved and adopted this 28<sup>th</sup> day of March 2023.

Approved and adopted this 26<sup>th</sup> day of March 2024.

Approved and adopted this 25<sup>th</sup> day of March 2025.

**COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY**  
**FINANCE COMMITTEE CHARTER**

**Purpose**

The purpose of the finance committee shall be to oversee the financial affairs of the Agency, to review proposals for the issuance of debt and review and make recommendations to the Board about the financial affairs and policies of the Agency.

**Composition of Committee and Selection of Members**

The finance committee shall consist of at least three members of the board of directors who are independent of agency operations. The Agency's board will appoint the finance committee members and the finance committee chair. Finance committee members shall be prohibited from being an employee of the agency or an immediate family member of an employee of the agency. In addition, finance committee members shall not engage in any private business transactions with the agency or receive compensation from any private entity that has material business relationships with the agency, or be an immediate family member of an individual that engages in private business transactions with the agency or receives compensation from an entity that has material business relationships with the agency.

Ideally, all members on the finance committee shall possess or obtain a basic understanding of governmental financial reporting and financing.

**Meetings**

The finance committee will meet a minimum of twice a year, with the expectation that additional meetings may be required to adequately fulfill all the obligations and duties outlined in the charter.

Members of the finance committee are expected to attend each committee meeting, in person or via telephone or videoconference. The finance committee may invite other individuals, such as members of management, financial or other technical experts to attend meetings and provide pertinent information, as necessary.

Meeting agendas will be prepared for every meeting and provided to the finance committee members along with briefing materials 5 business days before the scheduled finance committee meeting. The finance committee will act only on the affirmative vote of a majority of the members at a meeting or by unanimous consent. Minutes of these meetings will be recorded.

## **Responsibilities**

The finance committee shall:

- Present annually to the agency's board a written report of how it has discharged its duties and met its responsibilities as outlined in the charter.
- Obtain any information and training needed to enhance the committee members' understanding of the role of internal finances, the risk management process, internal controls and a certain level of familiarity in financial reporting standards and processes.
- Review the committee's charter annually, reassess its adequacy, and recommend any proposed changes to the board of the agency. The finance committee charter will be updated as applicable laws, regulations, accounting and auditing standards change.
- Conduct an annual self-evaluation of its performance, including its effectiveness and compliance with the charter and request the board approval for proposed changes.

The County of Monroe Industrial Development Agency board will ensure that the finance committee has sufficient resources to carry out its duties.

Approved and adopted this 16<sup>th</sup> day of March 2010.  
Approved and adopted this 15<sup>th</sup> day of March 2011.  
Approved and adopted this 20<sup>th</sup> day of March 2012.  
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Approved and adopted this 26<sup>th</sup> day of March 2024.  
Approved and adopted this 25<sup>th</sup> day of March 2025.

**COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY**  
**GOVERNANCE COMMITTEE CHARTER**

**Purpose**

The purpose of the governance committee is to assist the Board by:

- Keeping the Board informed of current best practices in corporate governance;
- Reviewing corporate governance trends for their applicability to the County of Monroe Industrial Development Agency;
- Updating the County of Monroe Industrial Development Agency's corporate governance principles and governance practices; and
- Advising those responsible for appointing directors to the Board on the skills, qualities and professional or educational experiences necessary to be effective Board members.

**Powers of the Governance Committee**

The Board of Directors has delegated to the governance committee the power and authority necessary to discharge its duties, including the right to:

- Meet with and obtain any information it may require from agency staff.
  
- Obtain advice and assistance from in-house or outside counsel, accounting and other advisors as the committee deems necessary.
  
- Solicit, at the Agency's expense, persons having special competencies, including legal, accounting or other consultants as the committee deems necessary to fulfill its responsibilities. The governance committee shall have the authority to negotiate the terms and conditions of any contractual relationship subject to the Board's adopted procurement guidelines as per Public Authorities Law Section 2879, and to present such contracts to the Board for its approval.

**Composition and Selection**

The governance committee shall be comprised of three independent members. The governance committee members shall be appointed by, and will serve at the discretion of the County of Monroe Industrial Development Agency's Board of Directors. The Board may designate one member of the governance committee as its Chair. The members shall serve until their resignation, retirement, removal by the Board or until their successors shall be appointed and qualified. When feasible, the immediate past governance committee Chair will continue serving as a member of the Committee for at least one year to ensure an orderly transition.

Governance committee members shall be prohibited from being an employee of the Agency or an immediate family member of an employee of the Agency. In addition, governance committee members shall not engage in any private

business transactions with the Agency or receive compensation from any private entity that has material business relationships with the agency, or be an immediate family member of an individual that engages in private business transactions with the Agency or receives compensation from an entity that has material business relationships with the Agency.

The governance committee members should be knowledgeable or become knowledgeable in matters pertaining to governance.

### **Committee Structure and Meetings**

The governance committee will meet a minimum of twice a year, with the expectation that additional meetings may be required to adequately fulfill all the obligations and duties outlined in the charter. All committee members are expected to attend each meeting, in person or via telephone or videoconference.

Meeting agendas will be prepared for every meeting and provided to the governance committee members at least five days in advance of the scheduled meeting, along with the appropriate materials needed to make informed decisions. The governance committee shall act only on the affirmative vote of a majority of the members at a meeting or by unanimous consent. Minutes of these meetings are to be recorded.

### **Reports**

The governance committee shall:

- Report its actions and recommendations to the Board at the next regular meeting of the Board.
- Report to the Board, at least annually, regarding any proposed changes to the governance charter or the governance guidelines.
- Provide a self-evaluation of the governance committee's functions on an annual basis.

### **Responsibilities**

To accomplish the objectives of good governance and accountability, the governance committee has responsibilities related to: (a) the Agency's Board; (b) evaluation of the Agency's policies; and (c) other miscellaneous issues.

### **Relationship to the Agency's Board**

The Board of Directors has delegated to the governance committee the responsibility to review, develop, draft, revise or oversee policies and practices for which the governance committee has specific expertise, as follows:

- Develop the Agency's governance practices. These practices should address transparency, independence, accountability, fiduciary responsibilities, and management oversight.

- Develop the competencies and personal attributes required of Directors to assist those authorized to appoint members to the Board in identifying qualified individuals.

In addition, the governance committee shall:

- Develop and recommend to the Board the number and structure of committees to be created by the Board.
- Develop and provide recommendations to the Board regarding Board member education, including new member orientation and regularly scheduled board member training to be obtained from state-approved trainers.
- Develop and provide recommendations to the Board on performance evaluations, including coordination and oversight of such evaluations of the board, its committees and senior management in the Agency's governance process.

### **Evaluation of the Agency's Policies**

The governance committee shall:

- Develop, review on a regular basis, and update as necessary the Agency's code of ethics and written policies regarding conflicts of interest. Such code of ethics and policies shall be at least as stringent as the laws, rules, regulations and policies applicable to state officers and employees.
- Develop and recommend to the Board any required revisions to the Agency's written policies regarding the protection of whistleblowers from retaliation.
- Develop and recommend to the Board any required revisions to the Agency's equal opportunity and affirmative action policies.
- Develop and recommend to the Board any required updates on the Agency's written policies regarding procurement of goods and services, including policies relating to the disclosure of persons who attempt to influence the Agency's procurement process.
- Develop and recommend to the Board any required updates on the agency's written policies regarding the disposition of real and personal property.
- Develop and recommend to the Board any other policies or documents relating to the governance of the Agency, including rules and procedures for conducting the business of the Agency's Board, such as the Agency's by-laws. The governance committee will oversee the implementation and

effectiveness of the by-laws and other governance documents and recommend modifications as needed.

### **Other Responsibilities**

The governance committee shall:

- Review on an annual basis the compensation and benefits for the Managing Director and other senior Agency officials.
- Annually review, assess and make necessary changes to the governance committee charter and provide a self-evaluation of the governance committee.

Approved and adopted this 20<sup>th</sup> day of March 2008.

Approved and adopted this 16<sup>th</sup> day of April 2009.

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Approved and adopted this 26<sup>th</sup> day of March 2024.

Approved and adopted this 25<sup>th</sup> day of March 2025.



## **Mission Statement and Performance Measurements Report**

### **Name of Public Authority:**

County of Monroe Industrial Development Agency

### **Public Authority's Mission Statement:**

Pursuant to the authority granted by the State of New York, it is the mission of the County of Monroe Industrial Development Agency to advance the job opportunities, health, general prosperity, and economic welfare of the people of Monroe County. This is accomplished by actively working to promote, attract, encourage, and develop economically sound commerce, and industry for the purpose of preventing unemployment and economic deterioration.

The Agency will achieve this mission, utilizing the powers granted to it by New York State, by providing financial assistance to qualified projects. This assistance shall include conduit bond financing, lease/leasebacks, exemptions from taxation, and/or support to organizations with similar missions.

The board of the Agency will carry out this mission guided by the tenets of Transparency, Integrity, Accountability, and Exemplary Customer Service.

Date Adopted	March 15, 2011
Reviewed & Adopted	March 20, 2012
Reviewed & Adopted	March 19, 2013
Reviewed & Adopted	March 18, 2014
Reviewed & Adopted	March 17, 2015
Reviewed & Adopted	March 16, 2016
Revised, Reviewed & Adopted	March 21, 2017
Reviewed & Adopted	March 20, 2018
Reviewed & Adopted	March 19, 2019
Reviewed & Adopted	March 17, 2020
Reviewed & Adopted	March 23, 2021
Reviewed & Adopted	March 29, 2022
Reviewed & Adopted	March 28, 2023
Reviewed & Adopted	March 26, 2024
Reviewed & Adopted	March 25, 2025
Reviewed & Adopted	March 24, 2026

**Performance Measurements Report**  
**List of Performance Measures:**

In order to assess the County of Monroe Industrial Development Agency performance and to measure its success in achieving its intended purpose and the effectiveness and efficiency of its authorized work, the Board will utilize the following performance measures, with the measurements considered as a whole, reflecting the broad range of economic impacts for the Agency's programs.

## **PERFORMANCE MEASURES**

### **Effectiveness**

<b>Measure</b>	<b>2025 Actual</b>	<b>2024 Actual</b>
Number of Projects Approved	29	26
Company Investment in Projects	\$193,357,386	\$340,047,153
Existing Jobs at Application	562	1245
Projected New Jobs Created	465	704

### **Efficiency**

<b>Measure</b>	<b>2025 Actual</b>	<b>2024 Actual</b>
Fee Income	\$892,819	\$4,677,616
Grant Income	\$5,079,866	\$2,026,696
Other Revenue	\$1,518,653	\$122,9554
Operating Expense	\$4,041,801	\$4,889,723
Grant Expense	\$5,079,866	\$2,026,696
Excess of Fee Income over Operating Expense	\$(1,630,329)	\$1,017,447
Net Asset Position	\$17,396,084	\$18,998,413
Auditor Opinions	Unqualified	Unqualified

## **Accountability, Integrity & Transparency**

### **Additional questions:**

**1.**

**Have the board members acknowledged that they have read and understood the mission of the public authority?**

YES

**2.**

**Who has the power to appoint the management of the public authority?**

Bylaws Section 9. EXECUTIVE DIRECTOR. The Executive Director shall be appointed by the Agency and shall be responsible for the administration of its affairs.

**3.**

**If the Board appoints management, do you have a policy you follow when appointing the management of the public authority?**

YES

**4.**

**Briefly describe the role of the Board and the role of management in the implementation of the mission.**

The Board's fiduciary duty to this Authority is derived from and governed by its mission. The Board has the obligation to become knowledgeable about the mission, purpose, functions, responsibilities, and statutory duties of the Authority and, when necessary, to make reasonable inquiry of management and others with knowledge and expertise, to ensure that the Agency is carrying out its mission.

The role of management is to facilitate the delivery of assistance to qualified projects. This assistance shall include conduit bond financing, lease/leasebacks, or exemptions from taxation, or support/grants to community organizations with similar missions.

**5.**

**Has the Board acknowledged that they have read and understood the responses to each of these questions?**

YES