

# Tompkins County Industrial Development Agency

Administration provided by Ithaca Area Economic Development

**TOMPKINS COUNTY INDUSTRIAL DEVELOPMENT AGENCY  
BOARD OF DIRECTORS MEETING  
• Wednesday, August 11, 2021 • 2:30 – 4:00 PM**

**Tompkins County Legislative Chambers  
121 E Court Street, 2<sup>nd</sup> Floor  
Ithaca NY**

THIS MEETING WILL BE LIVESTREAMED  
Link to live stream channel: <https://tinyurl.com/weo3tkk>

## AGENDA

- |  |             |
|--|-------------|
| <b>1. CALL TO ORDER</b>  |             |
| <b>2. PRIVILEGE OF THE FLOOR</b>                               |             |
| <b>3. ADDITIONS TO AGENDA</b>                                  |             |
| <b>4. BUSINESS</b>   | <b>Page</b> |
| NSF Enfield 1, 2, & 3 – Approval                               |             |
| Authorizing Resolutions  | 2           |
| Public Hearing Notices and Minutes (minutes to be distributed) | 23          |
| <b>5. CHAIR’S REPORT</b>                                       |             |
| <b>6. STAFF REPORT</b>   |             |
| 2Q 2021 Financial Report                                       | 29          |
| <b>7. COMMITTEE MINUTES – INFORMATIONAL</b>                    |             |
| Housing Committee – August 4, 2021 (minutes to be distributed) |             |
| <b>8. MINUTES - Approval</b>                                   |             |
| Board Meeting – July 14, 2021                                  | 30          |
| <b>9. ADJOURNMENT</b>  |             |

**AUTHORIZING RESOLUTION**  
*(NSF Enfield Site 1, LLC Project)*

A regular meeting of the Tompkins County Industrial Development Agency was convened in public session on Wednesday, August 11, 2021, at 2:30 p.m., local time.

The meeting was duly called to order by the Chair, with the following members being:

PRESENT:

ABSENT:

ALSO PRESENT:

On motion duly made and seconded, the following resolution was placed before the members of the Tompkins County Industrial Development Agency:

RESOLUTION OF THE TOMPKINS COUNTY INDUSTRIAL DEVELOPMENT AGENCY (i) ACKNOWLEDGING THE PUBLIC HEARING HELD BY THE AGENCY WITH RESPECT TO THE PROJECT (AS DEFINED BELOW), (ii) ACKNOWLEDGING AND RATIFYING THE NEGATIVE DECLARATION ISSUED BY THE TOWN OF ENFIELD PLANNING BOARD (AS DEFINED BELOW) PURSUANT TO ARTICLE 8 OF THE ENVIRONMENTAL CONSERVATION LAW AND 6 N.Y.C.R.R. PART 617 IN CONNECTION WITH THE PROJECT (AS DESCRIBED BELOW); (iii) AUTHORIZING THE NEGOTIATION, EXECUTION AND DELIVERY OF AN AGENT AND FINANCIAL ASSISTANCE AND PROJECT AGREEMENT, LEASE AGREEMENT, LEASEBACK AGREEMENT, TAX AGREEMENT AND RELATED DOCUMENTS; AND (iv) DESCRIBING AND AUTHORIZING THE FINANCIAL ASSISTANCE TO BE PROVIDED BY THE AGENCY TO THE COMPANY IN THE FORM OF (a) A SALES AND USE TAX EXEPTION, AND (b) A PARTIAL REAL PROPERTY TAX ABATEMENT STRUCTURED THROUGH THE TAX AGREEMENT.

WHEREAS, by Title I of Article 18-A of the General Municipal Law of the State of New York (the "State"), duly enacted into law as Chapter 1030 of the Laws of 1969 of the State, as amended, and Chapter 535 of the Laws of 1971 of the State as amended and codified as Section

895-b of the General Municipal Law (collectively, the "Act"), the **TOMPKINS COUNTY INDUSTRIAL DEVELOPMENT AGENCY** (the "Agency") was created with the authority and power to acquire, construct, renovate, reconstruct, lease, improve, maintain, equip and sell land and any building or other improvement, and all real and personal properties, including, but not limited to, machinery and equipment deemed necessary in connection therewith, whether or not now in existence or under construction or renovation, which shall be suitable for manufacturing, warehousing, research, commercial or industrial facilities, in order to advance job opportunities, health, general prosperity and the economic welfare of the people of the State and to improve their standard of living; and

WHEREAS, **NSF ENFIELD SITE 1, LLC**, for itself and/or on behalf of an entity or entities to be formed (the "Company"), has submitted an application (the "Application") to the Agency requesting the Agency's assistance with a certain project (the "Project"), consisting of: (A) the acquisition by the Agency of a leasehold or other interest in approximately 49.69 acres of real property located on Applegate Road South, Town of Enfield, Tompkins County, New York (the "Land", being more particularly identified as a portion of tax map numbers 9.-1-28.1 and 9.-1-27), (B) the planning, design, construction and operation of a 5MWac PV solar electrical generation system, including panel foundations, inverters, transformers, interconnect wiring, utility connections, sitework, landscaping, fencing, security and related improvements (the "Improvements"), and (C) the acquisition and installation in and around the Improvements of certain items of machinery, equipment and other items of tangible personal use including, but not limited to, posts, racking solar modules, concrete pads, transformers and inverters (the "Equipment"); and, together with the Land and the Improvements, the "Facility").

WHEREAS, pursuant to Article 18-A of the Act, the Agency desires to adopt a resolution describing the Project and the Financial Assistance (as such term is defined below) that the Agency is contemplating with respect to the Project; and

WHEREAS, it is contemplated that the Agency will (i) negotiate and enter into an agent and financial assistance and project agreement (the "Project Agreement"), a lease agreement (the "Lease Agreement"), a leaseback agreement (the "Leaseback Agreement"), a payment-in-lieu-of-tax agreement (the "Tax Agreement") and related documents with the Company, (ii) take title to or a leasehold interest in, the Land, the Improvements, the Equipment and the personal property constituting the Project (once the Lease Agreement, the Leaseback Agreement and the Tax Agreement have been negotiated), and (iii) provide financial assistance to the Company in the form of (a) an exemption from sales and use tax for the purchase or rentals of goods and services in connection with the Project, and (b) a partial real property tax abatement structured though the Tax Agreement ((a) through (b) are hereinafter collectively referred to as the "Financial Assistance"); and

WHEREAS, on July 14, 2021, the Agency, by duly approved motion, accepted the Application and directed that a public hearing be held; and

WHEREAS, pursuant to Section 859-a of the Act, on Tuesday, August 10, 2021, at 11:00 a.m., local time, the Agency held a public hearing with respect to the Project and the proposed Financial Assistance being contemplated by the Agency (the "Public Hearing"), whereat

interested parties were provided a reasonably opportunity, both orally and in writing, to present their views; 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 of Enfield Planning Board (the "Planning Board"), acting as "lead agency" (as such quoted term is defined under SEQRA), classified the Project as a "Type I" action (as such quoted term is defined under SEQRA), conducted a coordinated review of the Project and issued a "negative declaration" (as such quoted term is defined under SEQRA) with respect to the Project; and

WHEREAS, pursuant to Section 874 of the Act, the Agency provided notice to the affected local taxing jurisdictions of its intention to deviate from its Policy and the reasons therefore by correspondence mailed or delivered to Tompkins County, the Town of Enfield, and the Ithaca City School District (collectively, the "Affected Tax Jurisdictions"); and

WHEREAS, the Project Agreement, the Lease Agreement, the Leaseback Agreement, the Tax Agreement and related documents are being negotiated and will be presented to the Agency for execution upon approval of this resolution.

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

Section 1. The Company has presented the Application in a form acceptable to the Agency. Based upon representations made by the Company to the Agency in the Application, 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 Agency has the authority to take the actions contemplated herein under the Act; and

C. The action to be taken by the Agency will induce the Company to develop the Project in Tompkins County, New York, and otherwise further the purposes of the Agency as set forth in the Act; and

D. 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 to another area of the State or result in the abandonment of one (1) 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 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

E. The Project involves a "Type I" action and the Town of Enfield Planning Board (the "Planning Board"), acting as lead agency and having undertaken a coordinated review, issued a negative declaration with respect to the Project on February 3, 2021 (the "Negative Declaration"); the Agency acknowledges the "hard look" taken by the Planning Board with respect to the Project and hereby ratifies the Negative Declaration issued by the Planning Board. The Agency further determines that all of provisions of SEQRA that are required to be complied with as a condition precedent to the approval of the Financial Assistance contemplated by the Agency with respect to the Project have been satisfied.

Section 2. The Public Hearing held by the Agency on August 10, 2021, concerning the Project and the Financial Assistance, was duly held in accordance with the Act, including, but not limited to, the giving of at least ten (10) days published notice of the Public Hearing, affording interested parties a reasonable opportunity, both orally and in writing, to present their views with respect to the Project.

Section 3. The Agency is hereby authorized to provide to the Company the Financial Assistance in the form of (a) an exemption from sales and use tax for the purchase or rentals of goods and services in connection with the Project, and (b) a partial real property tax abatement structured through the Tax Agreement.

Section 4. Based upon representations and warranties made by the Company in the Application, the Agency hereby authorizes and approves the Company, as its 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 in an amount up to **\$4,368,400**, which result in New York State and local sales and use tax exemption benefits ("Sales and Use Tax Exemption Benefits") not to exceed **\$349,472**. 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.

Section 5. 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 to 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 6. Subject to the Company executing the Agency Documents and the delivery to the Agency of a binder, certificate or other evidence of a liability insurance policy for the Facility satisfactory to the Agency, the Agency hereby authorizes the Company to proceed with the undertaking of the Project and hereby appoints the Company as the true and lawful agent of the Agency, pursuant to the provisions of the Agency Documents: (i) to construct, reconstruct, renovate, refurbish and equip the Facility; (ii) to make, execute, acknowledge and deliver any contracts, orders, receipts, writings and instructions as the stated agent for the Agency with the authority to delegate such agency, in whole or in part, to agents, subagents, contractors, and subcontractors of such agents and subagents and to such other parties as the Company chooses; and (iii) in general, to do all things which may be requisite or proper for completing the Project, all with the same powers and the same validity that the Agency could do if acting in its own behalf; provided, however, the Company's status as agent of the Agency and related sales tax exemption letter shall expire on **December 31, 2022** (unless extended for good cause by the Administrative Director or other authorized representative of the Agency).

Section 7. The Chair, Vice Chair and/or Administrative Director of the Agency is hereby authorized, on behalf of the Agency, to negotiate and enter into (A) the Project Agreement, (B) the Lease Agreement, pursuant to which the Company leases the Project to the Agency, (C) the related Leaseback Agreement, pursuant to which the Agency leases its interest in the Project back to the Company, and (D) the Tax 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 Tax Agreement are consistent with the Agency's Policy or the procedures for deviation have been complied with.

Section 8. The Chair, Vice Chair and/or Administrative Director 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/financial institution identified by the Company (the "Lender") up to a maximum principal amount necessary to acquire, construct and/or and equip the Facility and/or finance or re-finance equipment and other personal property and related transactional costs (hereinafter, with the Lease Agreement, Leaseback Agreement and Tax Agreement, collectively called the "Agency Documents"); and, where appropriate, the

Secretary or Assistant Secretary of the Agency is hereby authorized to affix the seal of the Agency to the Agency Documents and to attest the same, all with such changes, variations, omissions and insertions as the Chair, Vice Chair and/or Administrative Director of the Agency shall approve, the execution thereof by the Chair, Vice Chair and/or Administrative Director 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 9. The officers, employees and agents 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 the office, employee or agent 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 10. All actions heretofore undertaken by the Agency with respect to the foregoing are hereby ratified and approved.

Section 11. These Resolutions shall take effect immediately.

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

	<u>Yea</u>	<u>Nay</u>	<u>Abstain</u>	<u>Absent</u>
Rich John	[ ]	[ ]	[ ]	[ ]
Martha Robertson	[ ]	[ ]	[ ]	[ ]
Jeff Gorsky	[ ]	[ ]	[ ]	[ ]
Mike Sigler	[ ]	[ ]	[ ]	[ ]
Todd Bruer	[ ]	[ ]	[ ]	[ ]
John Guttridge	[ ]	[ ]	[ ]	[ ]
Laura Lewis	[ ]	[ ]	[ ]	[ ]

**SECRETARY'S CERTIFICATION**  
*(NSF Enfield Site 1, LLC Project)*

STATE OF NEW YORK                    )  
COUNTY OF TOMPKINS                ) SS.:

I, the undersigned Secretary of the Tompkins County Industrial Development Agency, DO HEREBY CERTIFY:

That I have compared the annexed extract of the minutes of the meeting of the Tompkins County Industrial Development Agency (the "Agency"), including the resolution contained therein, held on August 11, 2021, with the original thereof on file in the Agency's office, and that the same is a true and correct copy of the proceedings of the Agency and of such resolution 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 all members of the Agency had due notice of said meeting, that the meeting was in all respects duly held and that, pursuant to Article 7 of the Public Officers Law (Open Meetings Law), said meeting was open to the general public, and that public notice of the time and place of said meeting was duly given in accordance with such Article 7.

I FURTHER CERTIFY, that there was a quorum of the Directors of the Agency 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 and affixed the seal of said Agency this \_\_\_\_ day of \_\_\_\_\_, 2021.

\_\_\_\_\_  
Secretary

[SEAL]

**AUTHORIZING RESOLUTION**  
*(NSF Enfield Site 2, LLC Project)*

A regular meeting of the Tompkins County Industrial Development Agency was convened in public session on Wednesday, August 11, 2021, at 2:30 p.m., local time.

The meeting was duly called to order by the Chair, with the following members being:

PRESENT:

ABSENT:

ALSO PRESENT:

On motion duly made and seconded, the following resolution was placed before the members of the Tompkins County Industrial Development Agency:

RESOLUTION OF THE TOMPKINS COUNTY INDUSTRIAL DEVELOPMENT AGENCY (i) ACKNOWLEDGING THE PUBLIC HEARING HELD BY THE AGENCY WITH RESPECT TO THE PROJECT (AS DEFINED BELOW), (ii) ACKNOWLEDGING AND RATIFYING THE NEGATIVE DECLARATION ISSUED BY THE TOWN OF ENFIELD PLANNING BOARD (AS DEFINED BELOW) PURSUANT TO ARTICLE 8 OF THE ENVIRONMENTAL CONSERVATION LAW AND 6 N.Y.C.R.R. PART 617 IN CONNECTION WITH THE PROJECT (AS DESCRIBED BELOW); (iii) AUTHORIZING THE NEGOTIATION, EXECUTION AND DELIVERY OF AN AGENT AND FINANCIAL ASSISTANCE AND PROJECT AGREEMENT, LEASE AGREEMENT, LEASEBACK AGREEMENT, TAX AGREEMENT AND RELATED DOCUMENTS; AND (iv) DESCRIBING AND AUTHORIZING THE FINANCIAL ASSISTANCE TO BE PROVIDED BY THE AGENCY TO THE COMPANY IN THE FORM OF (a) A SALES AND USE TAX EXEPTION, AND (b) A PARTIAL REAL PROPERTY TAX ABATEMENT STRUCTURED THROUGH THE TAX AGREEMENT.

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WHEREAS, **NSF ENFIELD SITE 2, LLC**, for itself and/or on behalf of an entity or entities to be formed (the "Company"), has submitted an application (the "Application") to the Agency requesting the Agency's assistance with a certain project (the "Project"), consisting of: (A) the acquisition by the Agency of a leasehold or other interest in approximately 48.72 acres of certain real property located on Applegate Road South and 1805 Mecklenburg Road, Town of Enfield, Tompkins County, New York (the "Land", being more particularly identified as a portion of tax map numbers 9.-1-28.1, 9.-1-27 and 9.-1-11), (B) the planning, design, construction and operation of a 5MWac PV solar electrical generation system, including panel foundations, inverters, transformers, interconnect wiring, utility connections, sitework, landscaping, fencing, security and related improvements (the "Improvements"), and (C) the acquisition and installation in and around the Improvements of certain items of machinery, equipment and other items of tangible personal use including, but not limited to, posts, racking solar modules, concrete pads, transformers and inverters (the "Equipment"; and, together with the Land and the Improvements, the "Facility").

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WHEREAS, it is contemplated that the Agency will (i) negotiate and enter into an agent and financial assistance and project agreement (the "Project Agreement"), a lease agreement (the "Lease Agreement"), a leaseback agreement (the "Leaseback Agreement"), a payment-in-lieu-of-tax agreement (the "Tax Agreement") and related documents with the Company, (ii) take title to or a leasehold interest in, the Land, the Improvements, the Equipment and the personal property constituting the Project (once the Lease Agreement, the Leaseback Agreement and the Tax Agreement have been negotiated), and (iii) provide financial assistance to the Company in the form of (a) an exemption from sales and use tax for the purchase or rentals of goods and services in connection with the Project, and (b) a partial real property tax abatement structured though the Tax Agreement ((a) through (b) are hereinafter collectively referred to as the "Financial Assistance"); and

WHEREAS, on July 14, 2021, the Agency, by duly approved motion, accepted the Application and directed that a public hearing be held; and

WHEREAS, pursuant to Section 859-a of the Act, on Tuesday, August 10, 2021, at 11:00 a.m., local time, the Agency held a public hearing with respect to the Project and the proposed

Financial Assistance being contemplated by the Agency (the "Public Hearing"), whereat interested parties were provided a reasonably opportunity, both orally and in writing, to present their views; 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 of Enfield Planning Board (the "Planning Board"), acting as "lead agency" (as such quoted term is defined under SEQRA), classified the Project as a "Type I" action (as such quoted term is defined under SEQRA), conducted a coordinated review of the Project and issued a "negative declaration" (as such quoted term is defined under SEQRA) with respect to the Project; and

WHEREAS, pursuant to Section 874 of the Act, the Agency provided notice to the affected local taxing jurisdictions of its intention to deviate from its Policy and the reasons therefore by correspondence mailed or delivered to Tompkins County, the Town of Enfield, and the Ithaca City School District (collectively, the "Affected Tax Jurisdictions"); and

WHEREAS, the Project Agreement, the Lease Agreement, the Leaseback Agreement, the Tax Agreement and related documents are being negotiated and will be presented to the Agency for execution upon approval of this resolution.

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

Section 1. The Company has presented the Application in a form acceptable to the Agency. Based upon representations made by the Company to the Agency in the Application, 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 Agency has the authority to take the actions contemplated herein under the Act; and

C. The action to be taken by the Agency will induce the Company to develop the Project in Tompkins County, New York, and otherwise further the purposes of the Agency as set forth in the Act; and

D. 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 to another area of the State or result in the abandonment of one (1) 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 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

E. The Project involves a "Type I" action and the Town of Enfield Planning Board (the "Planning Board"), acting as lead agency and having undertaken a coordinated review, issued a negative declaration with respect to the Project on February 3, 2021 (the "Negative Declaration"); the Agency acknowledges the "hard look" taken by the Planning Board with respect to the Project and hereby ratifies the Negative Declaration issued by the Planning Board. The Agency further determines that all of provisions of SEQRA that are required to be complied with as a condition precedent to the approval of the Financial Assistance contemplated by the Agency with respect to the Project have been satisfied.

Section 2. The Public Hearing held by the Agency on August 10, 2021, concerning the Project and the Financial Assistance, was duly held in accordance with the Act, including, but not limited to, the giving of at least ten (10) days published notice of the Public Hearing, affording interested parties a reasonable opportunity, both orally and in writing, to present their views with respect to the Project.

Section 3. The Agency is hereby authorized to provide to the Company the Financial Assistance in the form of (a) an exemption from sales and use tax for the purchase or rentals of goods and services in connection with the Project, and (b) a partial real property tax abatement structured though the Tax Agreement.

Section 4. Based upon representations and warranties made by the Company in the Application, the Agency hereby authorizes and approves the Company, as its 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 in an amount up to **\$4,368,400**, which result in New York State and local sales and use tax exemption benefits ("Sales and Use Tax Exemption Benefits") not to exceed **\$349,472**. 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.

Section 5. 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 to 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 6. Subject to the Company executing the Agency Documents and the delivery to the Agency of a binder, certificate or other evidence of a liability insurance policy for the Facility satisfactory to the Agency, the Agency hereby authorizes the Company to proceed with the undertaking of the Project and hereby appoints the Company as the true and lawful agent of the Agency, pursuant to the provisions of the Agency Documents: (i) to construct, reconstruct, renovate, refurbish and equip the Facility; (ii) to make, execute, acknowledge and deliver any contracts, orders, receipts, writings and instructions as the stated agent for the Agency with the authority to delegate such agency, in whole or in part, to agents, subagents, contractors, and subcontractors of such agents and subagents and to such other parties as the Company chooses; and (iii) in general, to do all things which may be requisite or proper for completing the Project, all with the same powers and the same validity that the Agency could do if acting in its own behalf; provided, however, the Company's status as agent of the Agency and related sales tax exemption letter shall expire on **December 31, 2022** (unless extended for good cause by the Administrative Director or other authorized representative of the Agency).

Section 7. The Chair, Vice Chair and/or Administrative Director of the Agency is hereby authorized, on behalf of the Agency, to negotiate and enter into (A) the Project Agreement, (B) the Lease Agreement, pursuant to which the Company leases the Project to the Agency, (C) the related Leaseback Agreement, pursuant to which the Agency leases its interest in the Project back to the Company, and (D) the Tax 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 Tax Agreement are consistent with the Agency's Policy or the procedures for deviation have been complied with.

Section 8. The Chair, Vice Chair and/or Administrative Director 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/financial institution identified by the Company (the "Lender") up to a maximum principal amount necessary to acquire, construct and/or equip the Facility and/or finance or re-finance equipment and other personal property and related transactional costs (hereinafter, with the Lease Agreement, Leaseback Agreement

and Tax Agreement, collectively called the "Agency Documents"); and, where appropriate, the Secretary or Assistant Secretary of the Agency is hereby authorized to affix the seal of the Agency to the Agency Documents and to attest the same, all with such changes, variations, omissions and insertions as the Chair, Vice Chair and/or Administrative Director of the Agency shall approve, the execution thereof by the Chair, Vice Chair and/or Administrative Director 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 9. The officers, employees and agents 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 the office, employee or agent 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 10. All actions heretofore undertaken by the Agency with respect to the foregoing are hereby ratified and approved.

Section 11. These Resolutions shall take effect immediately.

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

	<u>Yea</u>	<u>Nay</u>	<u>Abstain</u>	<u>Absent</u>
Rich John	[ ]	[ ]	[ ]	[ ]
Martha Robertson	[ ]	[ ]	[ ]	[ ]
Jeff Gorsky	[ ]	[ ]	[ ]	[ ]
Mike Sigler	[ ]	[ ]	[ ]	[ ]
Todd Bruer	[ ]	[ ]	[ ]	[ ]
John Guttridge	[ ]	[ ]	[ ]	[ ]
Laura Lewis	[ ]	[ ]	[ ]	[ ]

**SECRETARY'S CERTIFICATION**  
*(NSF Enfield Site 2, LLC Project)*

STATE OF NEW YORK                    )  
COUNTY OF TOMPKINS                ) SS.:

I, the undersigned Secretary of the Tompkins County Industrial Development Agency, DO HEREBY CERTIFY:

That I have compared the annexed extract of the minutes of the meeting of the Tompkins County Industrial Development Agency (the "Agency"), including the resolution contained therein, held on August 11, 2021, with the original thereof on file in the Agency's office, and that the same is a true and correct copy of the proceedings of the Agency and of such resolution 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 all members of the Agency had due notice of said meeting, that the meeting was in all respects duly held and that, pursuant to Article 7 of the Public Officers Law (Open Meetings Law), said meeting was open to the general public, and that public notice of the time and place of said meeting was duly given in accordance with such Article 7.

I FURTHER CERTIFY, that there was a quorum of the Directors of the Agency 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 and affixed the seal of said Agency this \_\_\_\_ day of \_\_\_\_\_, 2021.

\_\_\_\_\_  
Secretary

[SEAL]

**AUTHORIZING RESOLUTION**  
*(NSF Enfield Site 3, LLC Project)*

A regular meeting of the Tompkins County Industrial Development Agency was convened in public session on Wednesday, August 11, 2021, at 2:30 p.m., local time.

The meeting was duly called to order by the Chair, with the following members being:

PRESENT:

ABSENT:

ALSO PRESENT:

On motion duly made and seconded, the following resolution was placed before the members of the Tompkins County Industrial Development Agency:

RESOLUTION OF THE TOMPKINS COUNTY INDUSTRIAL DEVELOPMENT AGENCY (i) ACKNOWLEDGING THE PUBLIC HEARING HELD BY THE AGENCY WITH RESPECT TO THE PROJECT (AS DEFINED BELOW), (ii) ACKNOWLEDGING AND RATIFYING THE NEGATIVE DECLARATION ISSUED BY THE TOWN OF ENFIELD PLANNING BOARD (AS DEFINED BELOW) PURSUANT TO ARTICLE 8 OF THE ENVIRONMENTAL CONSERVATION LAW AND 6 N.Y.C.R.R. PART 617 IN CONNECTION WITH THE PROJECT (AS DESCRIBED BELOW); (iii) AUTHORIZING THE NEGOTIATION, EXECUTION AND DELIVERY OF AN AGENT AND FINANCIAL ASSISTANCE AND PROJECT AGREEMENT, LEASE AGREEMENT, LEASEBACK AGREEMENT, TAX AGREEMENT AND RELATED DOCUMENTS; AND (iv) DESCRIBING AND AUTHORIZING THE FINANCIAL ASSISTANCE TO BE PROVIDED BY THE AGENCY TO THE COMPANY IN THE FORM OF (a) A SALES AND USE TAX EXEPTION, AND (b) A PARTIAL REAL PROPERTY TAX ABATEMENT STRUCTURED THROUGH THE TAX AGREEMENT.

WHEREAS, by Title I of Article 18-A of the General Municipal Law of the State of New York (the "State"), duly enacted into law as Chapter 1030 of the Laws of 1969 of the State, as amended, and Chapter 535 of the Laws of 1971 of the State as amended and codified as Section

895-b of the General Municipal Law (collectively, the "Act"), the **TOMPKINS COUNTY INDUSTRIAL DEVELOPMENT AGENCY** (the "Agency") was created with the authority and power to acquire, construct, renovate, reconstruct, lease, improve, maintain, equip and sell land and any building or other improvement, and all real and personal properties, including, but not limited to, machinery and equipment deemed necessary in connection therewith, whether or not now in existence or under construction or renovation, which shall be suitable for manufacturing, warehousing, research, commercial or industrial facilities, in order to advance job opportunities, health, general prosperity and the economic welfare of the people of the State and to improve their standard of living; and

WHEREAS, **NSF ENFIELD SITE 3, LLC**, for itself and/or on behalf of an entity or entities to be formed (the "Company"), has submitted an application (the "Application") to the Agency requesting the Agency's assistance with a certain project (the "Project"), consisting of: (A) the acquisition by the Agency of a leasehold or other interest in approximately 58.59 acres of certain real property located on Applegate Road South and 1805 Mecklenburg Road, Town of Enfield, Tompkins County, New York (the "Land", being more particularly identified as all or portions of tax map number 9.-1-27 and 9.-1-11), (B) the planning, design, construction and operation of a 5MWac PV solar electrical generation system, including panel foundations, inverters, transformers, interconnect wiring, utility connections, sitework, landscaping, fencing, security and related improvements (the "Improvements"), and (C) the acquisition and installation in and around the Improvements of certain items of machinery, equipment and other items of tangible personal use including, but not limited to, posts, racking solar modules, concrete pads, transformers and inverters (the "Equipment"; and, together with the Land and the Improvements, the "Facility").

WHEREAS, pursuant to Article 18-A of the Act, the Agency desires to adopt a resolution describing the Project and the Financial Assistance (as such term is defined below) that the Agency is contemplating with respect to the Project; and

WHEREAS, it is contemplated that the Agency will (i) negotiate and enter into an agent and financial assistance and project agreement (the "Project Agreement"), a lease agreement (the "Lease Agreement"), a leaseback agreement (the "Leaseback Agreement"), a payment-in-lieu-of-tax agreement (the "Tax Agreement") and related documents with the Company, (ii) take title to or a leasehold interest in, the Land, the Improvements, the Equipment and the personal property constituting the Project (once the Lease Agreement, the Leaseback Agreement and the Tax Agreement have been negotiated), and (iii) provide financial assistance to the Company in the form of (a) an exemption from sales and use tax for the purchase or rentals of goods and services in connection with the Project, and (b) a partial real property tax abatement structured though the Tax Agreement ((a) through (b) are hereinafter collectively referred to as the "Financial Assistance"); and

WHEREAS, on July 14, 2021, the Agency, by duly approved motion, accepted the Application and directed that a public hearing be held; and

WHEREAS, pursuant to Section 859-a of the Act, on Tuesday, August 10, 2021, at 11:00 a.m., local time, the Agency held a public hearing with respect to the Project and the proposed

Financial Assistance being contemplated by the Agency (the "Public Hearing"), whereat interested parties were provided a reasonably opportunity, both orally and in writing, to present their views; 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 of Enfield Planning Board (the "Planning Board"), acting as "lead agency" (as such quoted term is defined under SEQRA), classified the Project as a "Type I" action (as such quoted term is defined under SEQRA), conducted a coordinated review of the Project and issued a "negative declaration" (as such quoted term is defined under SEQRA) with respect to the Project; and

WHEREAS, pursuant to Section 874 of the Act, the Agency provided notice to the affected local taxing jurisdictions of its intention to deviate from its Policy and the reasons therefore by correspondence mailed or delivered to Tompkins County, the Town of Enfield, and the Ithaca City School District (collectively, the "Affected Tax Jurisdictions"); and

WHEREAS, the Project Agreement, the Lease Agreement, the Leaseback Agreement, the Tax Agreement and related documents are being negotiated and will be presented to the Agency for execution upon approval of this resolution.

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

Section 1. The Company has presented the Application in a form acceptable to the Agency. Based upon representations made by the Company to the Agency in the Application, 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 Agency has the authority to take the actions contemplated herein under the Act; and

C. The action to be taken by the Agency will induce the Company to develop the Project in Tompkins County, New York, and otherwise further the purposes of the Agency as set forth in the Act; and

D. 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 to another area of the State or result in the abandonment of one (1) 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 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

E. The Project involves a "Type I" action and the Town of Enfield Planning Board (the "Planning Board"), acting as lead agency and having undertaken a coordinated review, issued a negative declaration with respect to the Project on February 3, 2021 (the "Negative Declaration"); the Agency acknowledges the "hard look" taken by the Planning Board with respect to the Project and hereby ratifies the Negative Declaration issued by the Planning Board. The Agency further determines that all of provisions of SEQRA that are required to be complied with as a condition precedent to the approval of the Financial Assistance contemplated by the Agency with respect to the Project have been satisfied.

Section 2. The Public Hearing held by the Agency on August 10, 2021, concerning the Project and the Financial Assistance, was duly held in accordance with the Act, including, but not limited to, the giving of at least ten (10) days published notice of the Public Hearing, affording interested parties a reasonable opportunity, both orally and in writing, to present their views with respect to the Project.

Section 3. The Agency is hereby authorized to provide to the Company the Financial Assistance in the form of (a) an exemption from sales and use tax for the purchase or rentals of goods and services in connection with the Project, and (b) a partial real property tax abatement structured though the Tax Agreement.

Section 4. Based upon representations and warranties made by the Company in the Application, the Agency hereby authorizes and approves the Company, as its 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 in an amount up to **\$4,368,400**, which result in New York State and local sales and use tax exemption benefits ("Sales and Use Tax Exemption Benefits") not to exceed **\$349,472**. 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.

Section 5. 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 to 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 6. Subject to the Company executing the Agency Documents and the delivery to the Agency of a binder, certificate or other evidence of a liability insurance policy for the Facility satisfactory to the Agency, the Agency hereby authorizes the Company to proceed with the undertaking of the Project and hereby appoints the Company as the true and lawful agent of the Agency, pursuant to the provisions of the Agency Documents: (i) to construct, reconstruct, renovate, refurbish and equip the Facility; (ii) to make, execute, acknowledge and deliver any contracts, orders, receipts, writings and instructions as the stated agent for the Agency with the authority to delegate such agency, in whole or in part, to agents, subagents, contractors, and subcontractors of such agents and subagents and to such other parties as the Company chooses; and (iii) in general, to do all things which may be requisite or proper for completing the Project, all with the same powers and the same validity that the Agency could do if acting in its own behalf; provided, however, the Company's status as agent of the Agency and related sales tax exemption letter shall expire on **December 31, 2022** (unless extended for good cause by the Administrative Director or other authorized representative of the Agency).

Section 7. The Chair, Vice Chair and/or Administrative Director of the Agency is hereby authorized, on behalf of the Agency, to negotiate and enter into (A) the Project Agreement, (B) the Lease Agreement, pursuant to which the Company leases the Project to the Agency, (C) the related Leaseback Agreement, pursuant to which the Agency leases its interest in the Project back to the Company, and (D) the Tax 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 Tax Agreement are consistent with the Agency's Policy or the procedures for deviation have been complied with.

Section 8. The Chair, Vice Chair and/or Administrative Director 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/financial institution identified by the Company (the "Lender") up to a maximum principal amount necessary to acquire, construct and/or and equip the Facility and/or finance or re-finance equipment and other personal property and related transactional costs (hereinafter, with the Lease Agreement, Leaseback Agreement

and Tax Agreement, collectively called the "Agency Documents"); and, where appropriate, the Secretary or Assistant Secretary of the Agency is hereby authorized to affix the seal of the Agency to the Agency Documents and to attest the same, all with such changes, variations, omissions and insertions as the Chair, Vice Chair and/or Administrative Director of the Agency shall approve, the execution thereof by the Chair, Vice Chair and/or Administrative Director 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 9. The officers, employees and agents 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 the office, employee or agent 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 10. All actions heretofore undertaken by the Agency with respect to the foregoing are hereby ratified and approved.

Section 11. These Resolutions shall take effect immediately.

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

	<u>Yea</u>	<u>Nay</u>	<u>Abstain</u>	<u>Absent</u>
Rich John	[ ]	[ ]	[ ]	[ ]
Martha Robertson	[ ]	[ ]	[ ]	[ ]
Jeff Gorsky	[ ]	[ ]	[ ]	[ ]
Mike Sigler	[ ]	[ ]	[ ]	[ ]
Todd Bruer	[ ]	[ ]	[ ]	[ ]
John Guttridge	[ ]	[ ]	[ ]	[ ]
Laura Lewis	[ ]	[ ]	[ ]	[ ]

**SECRETARY'S CERTIFICATION**  
*(NSF Enfield Site 3, LLC Project)*

STATE OF NEW YORK                    )  
COUNTY OF TOMPKINS                ) SS.:

I, the undersigned Secretary of the Tompkins County Industrial Development Agency, DO HEREBY CERTIFY:

That I have compared the annexed extract of the minutes of the meeting of the Tompkins County Industrial Development Agency (the "Agency"), including the resolution contained therein, held on August 11, 2021, with the original thereof on file in the Agency's office, and that the same is a true and correct copy of the proceedings of the Agency and of such resolution 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 all members of the Agency had due notice of said meeting, that the meeting was in all respects duly held and that, pursuant to Article 7 of the Public Officers Law (Open Meetings Law), said meeting was open to the general public, and that public notice of the time and place of said meeting was duly given in accordance with such Article 7.

I FURTHER CERTIFY, that there was a quorum of the Directors of the Agency 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 and affixed the seal of said Agency this \_\_\_\_ day of \_\_\_\_\_, 2021.

\_\_\_\_\_  
Secretary

[SEAL]

## NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that a public hearing pursuant to Article 18-A of the New York General Municipal Law will be held by the Tompkins County Industrial Development Agency (the "Agency") on Tuesday, August 10, 2021, at 11:00 a.m., local time, at the Town of Enfield Courthouse, 182 Enfield Main Road, Ithaca, New York 14850, in connection with the following matter:

**NSF ENFIELD SITE 1, LLC**, a New York limited liability company, for itself and/or on behalf of an entity or entities formed or to be formed (the "Company"), has submitted an application (the "Application") to the Agency requesting the Agency's assistance with a certain project (the "Project") consisting of: (A) the acquisition by the Agency of a leasehold or other interest in approximately 49.69 acres of certain real property located on Applegate Road South, Town of Enfield, Tompkins County, New York (the "Land", being more particularly identified as a portion of tax map numbers 9.-1-28.1 and 9.-1-27), (B) the planning, design, construction and operation of a 5MWac PV solar electrical generation system, including panel foundations, inverters, transformers, interconnect wiring, utility connections, sitework, landscaping, fencing, security and related improvements (the "Improvements"), and (C) the acquisition and installation in and around the Improvements of certain items of machinery, equipment and other items of tangible personal use including, but not limited to, posts, racking solar modules, concrete pads, transformers and inverters (the "Equipment"; and, together with the Land and the Improvements, the "Facility").

The Agency will acquire title to or a leasehold interest in the Facility (as well as an interest in the Equipment) and lease the Facility back to the Company. The Company will own and operate the Facility during the term of the lease. At the end of the lease term, the Company will purchase the Facility from the Agency, or if the Agency holds a leasehold interest, the leasehold interest will be terminated. The Agency contemplates that it will provide financial assistance (the "Financial Assistance") to the Company in the form of: (i) an exemption from all New York State and local sales and use taxes with respect to the qualifying personal property included within the Facility or used in the acquisition, construction and equipping of the Facility, and (ii) and a real property tax abatement structured under an agreement or agreements between the Company and the Agency regarding payments in lieu of real property taxes for the benefit of each municipality having taxing jurisdiction over the Facility.

A representative of the Agency will be at the above-stated time and place to present a copy of the Company's Application and hear and accept written and oral comments from all persons with views in favor of, opposed to or otherwise relevant to the proposed Financial Assistance.

The Agency will broadcast the public hearing live on YouTube at the following URL:  
<https://tinyurl.com/weo3tkk>

The Agency also encourages all interested parties to submit written comments to the Agency, which will be included within the public hearing record. Any written comments may be sent to the Agency at: Tompkins County Industrial Development Agency, Attention: Ina

Arthur, 401 E. State Street, Suite 402B, Ithaca, New York 14850 and/or via email at [info@ithacaareaed.org](mailto:info@ithacaareaed.org), with the subject line being "NSF Enfield 1", no later than 9:00 a.m. on Tuesday, August 10, 2021.

Dated: July 29, 2021

TOMPKINS COUNTY INDUSTRIAL  
DEVELOPMENT AGENCY

## NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that a public hearing pursuant to Article 18-A of the New York General Municipal Law will be held by the Tompkins County Industrial Development Agency (the "Agency") on Tuesday, August 10, 2021, at 11:00 a.m., local time, at the Town of Enfield Courthouse, 182 Enfield Main Road, Ithaca, New York 14850, in connection with the following matter:

**NSF ENFIELD SITE 2, LLC**, a New York limited liability company, for itself and/or on behalf of an entity or entities formed or to be formed (the "Company"), has submitted an application (the "Application") to the Agency requesting the Agency's assistance with a certain project (the "Project") consisting of: (A) the acquisition by the Agency of a leasehold or other interest in approximately 48.72 acres of certain real property located on Applegate Road South and 1805 Mecklenburg Road, Town of Enfield, Tompkins County, New York (the "Land", being more particularly identified as a portion of tax map numbers 9.-1-28.1, 9.-1-27 and 9.-1-11), (B) the planning, design, construction and operation of a 5MWac PV solar electrical generation system, including panel foundations, inverters, transformers, interconnect wiring, utility connections, sitework, landscaping, fencing, security and related improvements (the "Improvements"), and (C) the acquisition and installation in and around the Improvements of certain items of machinery, equipment and other items of tangible personal use including, but not limited to, posts, racking solar modules, concrete pads, transformers and inverters (the "Equipment"; and, together with the Land and the Improvements, the "Facility").

The Agency will acquire title to or a leasehold interest in the Facility (as well as an interest in the Equipment) and lease the Facility back to the Company. The Company will own and operate the Facility during the term of the lease. At the end of the lease term, the Company will purchase the Facility from the Agency, or if the Agency holds a leasehold interest, the leasehold interest will be terminated. The Agency contemplates that it will provide financial assistance (the "Financial Assistance") to the Company in the form of: (i) an exemption from all New York State and local sales and use taxes with respect to the qualifying personal property included within the Facility or used in the acquisition, construction and equipping of the Facility, and (ii) and a real property tax abatement structured under an agreement or agreements between the Company and the Agency regarding payments in lieu of real property taxes for the benefit of each municipality having taxing jurisdiction over the Facility.

A representative of the Agency will be at the above-stated time and place to present a copy of the Company's Application and hear and accept written and oral comments from all persons with views in favor of, opposed to or otherwise relevant to the proposed Financial Assistance.

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<https://tinyurl.com/weo3tkk>

The Agency also encourages all interested parties to submit written comments to the Agency, which will be included within the public hearing record. Any written comments may be sent to the Agency at: Tompkins County Industrial Development Agency, Attention: Ina

Arthur, 401 E. State Street, Suite 402B, Ithaca, New York 14850 and/or via email at [info@ithacaareaed.org](mailto:info@ithacaareaed.org), with the subject line being "NSF Enfield 2", no later than 9:00 a.m. on Tuesday, August 10, 2021.

Dated: July 29, 2021

TOMPKINS COUNTY INDUSTRIAL  
DEVELOPMENT AGENCY

## NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that a public hearing pursuant to Article 18-A of the New York General Municipal Law will be held by the Tompkins County Industrial Development Agency (the "Agency") on Tuesday, August 10, 2021, at 11:00 a.m., local time, at the Town of Enfield Courthouse, 182 Enfield Main Road, Ithaca, New York 14850, in connection with the following matter:

**NSF ENFIELD SITE 3, LLC**, a New York limited liability company, for itself and/or on behalf of an entity or entities formed or to be formed (the "Company"), has submitted an application (the "Application") to the Agency requesting the Agency's assistance with a certain project (the "Project") consisting of: (A) the acquisition by the Agency of a leasehold or other interest in approximately 58.59 acres of certain real property located on Applegate Road South and 1805 Mecklenburg Road, Town of Enfield, Tompkins County, New York (the "Land", being more particularly identified as all or portions of tax map number 9.-1-27 and 9.-1-11), (B) the planning, design, construction and operation of a 5MWac PV solar electrical generation system, including panel foundations, inverters, transformers, interconnect wiring, utility connections, sitework, landscaping, fencing, security and related improvements (the "Improvements"), and (C) the acquisition and installation in and around the Improvements of certain items of machinery, equipment and other items of tangible personal use including, but not limited to, posts, racking solar modules, concrete pads, transformers and inverters (the "Equipment"; and, together with the Land and the Improvements, the "Facility").

The Agency will acquire title to or a leasehold interest in the Facility (as well as an interest in the Equipment) and lease the Facility back to the Company. The Company will own and operate the Facility during the term of the lease. At the end of the lease term, the Company will purchase the Facility from the Agency, or if the Agency holds a leasehold interest, the leasehold interest will be terminated. The Agency contemplates that it will provide financial assistance (the "Financial Assistance") to the Company in the form of: (i) an exemption from all New York State and local sales and use taxes with respect to the qualifying personal property included within the Facility or used in the acquisition, construction and equipping of the Facility, and (ii) and a real property tax abatement structured under an agreement or agreements between the Company and the Agency regarding payments in lieu of real property taxes for the benefit of each municipality having taxing jurisdiction over the Facility.

A representative of the Agency will be at the above-stated time and place to present a copy of the Company's Application and hear and accept written and oral comments from all persons with views in favor of, opposed to or otherwise relevant to the proposed Financial Assistance.

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Arthur, 401 E. State Street, Suite 402B, Ithaca, New York 14850 and/or via email at [info@ithacaareaed.org](mailto:info@ithacaareaed.org), with the subject line being "NSF Enfield 3", no later than 9:00 a.m. on Tuesday, August 10, 2021.

Dated: July 29, 2021

TOMPKINS COUNTY INDUSTRIAL  
DEVELOPMENT AGENCY

**Tompkins County Industrial Development Agency  
Quarter 21 Financial Report  
June 30, 2021**

	<b>2021 Budget</b>	<b>Year to Date 2021</b>	<b>% of Budget</b>
<b>Starting Balance</b>	\$ 664,664		
<b>Income</b>			
Fees from Projects	\$ 515,068	\$ 290,392	56%
Other		\$ 20	
Interest	\$ 600	\$ 163	27%
<b>Total</b>	<u>\$ 515,668</u>	<u>\$ 290,575</u>	<u>56%</u>
<b>Expenses</b>			
Administration	\$ 444,829	\$ 222,415	50%
Other Fees		\$ 20	
Misc Studies	\$ 20,000		0%
COVID Grants	\$ 90,000	\$ 63,891	
Attorney Fees	\$ 8,000	\$ -	0%
Audit	\$ 7,500	\$ 8,000	107%
<b>Total</b>	<u>\$ 570,329</u>	<u>\$ 294,326</u>	<u>52%</u>
<b>Ending Balance</b>	\$ 610,003	\$ 660,913	

**Tompkins County Industrial Development Agency  
Board of Directors Meeting DRAFT Minutes  
July 14, 2021 – 2:30 - 4:00 PM**

**Tompkins County Legislative Chambers  
121 E. Court Street, Ithaca NY  
and  
Via Zoom Conference Call and LiveStream**

**Present:** Martha Robertson, Laura Lewis, Jeff Gorsky, John Guttridge, Mike Sigler

**Guests:** David Norbut (NSF Enfield), Barry Carrigan (Nixon Peabody, PLLC)

**Staff Present:** Heather McDaniel, Ina Arthur (IAED), Russ Gaenzle (Harris Beach)

**CALL TO ORDER**

Martha Robertson called the meeting of the **Tompkins County Industrial Development Agency** to order at 2:35 pm.

**PRIVILEGE OF THE FLOOR**

**Robert Lynch, Town of Enfield**

I am here representing the Town of Enfield Board which has taken a position at its last meeting regarding the Norbut Solar Farm Enfield solar project. We do not favor a PILOT agreement for NSF unless it contains a Host Community Agreement (HCA) that benefits the Town of Enfield directly. We have asked that a HCA provide \$1,200 per MW to the Town of Enfield. We have done the math – with just a PILOT, the town would suffer financially, receiving only \$17,800 in year one. A hybrid of PILOT and HCA would benefit the Town which would receive \$30,730 in year one. Without a HCA the Town would get 28% of a PILOT – we feel that the tax payers cannot take it on the chin. We want solar and the project but we feel the applicant should pay the HCA – the amount of money going into the project shows they can afford it. With a PILOT, NSF would pay only 12% of what a tax payer would pay.

**Theresa Alt, 206 Eddy Street, Ithaca**

As you know, I follow the IDA. You may not even know how often I simply lurked on the livestream last year. So, I was very aware, as confirmed in the minutes, that the IDA passed its Workforce Housing Policy a year ago at its July meeting. You won't be surprised that I stated then that the in-lieu fee at \$5,000 per unit in a whole market-rate development was totally inadequate to make up for 20% workforce units. But we were supposed to be consoled by the fact that the fee would be revisited in a year.

I was surprised that revising this fee wasn't on the agenda for today's meeting. So, to check my memory, I went back to last year's minutes. Yes, the Policy had passed in July, to be revised in one year. But the actual policy was not part of the minutes. So, I looked in the Policies section of the

website. I found the Workforce Housing Policy, but to my surprise it was dated December 2020. Just by changing the date, you force the community to put up with an ill-advised, way-too-low fee for an extra five months! I'm sure you have an excuse, but I feel cheated.

Heather McDaniel commented that the Policy was revised December 2020 thus the updated date on the Policy on the website. The IDA's Housing Committee will be meeting soon to review the Policy.

## **ADDITIONS TO THE AGENDA – None**

## **BUSINESS**

### NSF Enfield 1, 2, 3 (off-site community solar) - Discussion

Heather McDaniel reminded all that in 2018 the IDA modified its community solar project policy to allow for a \$4,200 - \$4,800 payment per megawatt based on research and NYSERDA calculators available at the time. This range accommodates different financing models and declining NYS incentives for community solar projects. The most recent solar project approved was Lansing Renewables at \$4,200 per megawatt.

Host Community Agreements (HCA) are not a requirement of IDA policy. These are between the community and developer/applicant. However, the IDA could make the negotiation of a HCA a condition of the PILOT agreement. The negotiation of an amount would be between the Town and the developer.

John Guttridge commented that without the PILOT the taxes on the land that go to the Town of Enfield are \$5,000 annually. With the proposed PILOT the taxes going to the Town of Enfield would be \$16,800 in year one.

Mike Sigler pointed out that this conversation has to do with what NYS is doing to support community solar projects. He sees the State dropping its support of community solar and backing larger commercial solar projects. He respects the Town of Enfield for coming up with the HCA they have presented. He is concerned that NYS will follow the lead of IDAs in terms of the payment amount per megawatt.

David Norbut thanked that IDA for listening. This project will link up to the smaller electric lines to the Town of Enfield and will offer community members a significant discount on their electric bills. Norbut Solar Farms has 23 solar projects in NYS and only one of them has a HCA. He discussed how over the 30 years of the PILOT, the Town of Enfield will receive more money versus the taxes on the land alone. Mr. Norbut also highlighted the building difficulties due to wetland issues with the proposed project sites.

**John Guttridge made a motion to move the NSF Enfield 1, 2 and 3 project applications to a public hearing. The TCIDA will consider the \$4,200/mw PILOT only. The Host Communication Agreement should be made between the developer and the Town of Enfield. Jeff Gorsky seconded the motion.**

Russ Gaenzle commented that the HCA could be viewed as a tax payment by the other taxing jurisdictions. They could then demand their share of the HCA.

Jeff Gorsky asked if the IDA should revisit the PILOT amounts per mw for future solar projects. Heather McDaniel stated that she would like to wait to see what direction NYSERDA will take in the fall when they are expected to provide a new, valuation model for solar development.

**A vote on the motion was called. The motion was approved 5-0.**

#### Policies – Approval

Heather McDaniel presented the updates to the TCIDA Uniform Tax Exemption Policy (UTEP) specifically the sections on fee structure and PILOT transfer. The majority of the updates are grammatical updates. The PILOT transfer information just adds specific language to the policy for practices that were already in place and were usually found in the Lease/Leaseback documents.

**Mike Sigler made a motion to approve the updates to the TCIDA Uniform Tax Exemption Policy as it relates to fee structure and PILOT transfer. John Guttridge seconded the motion. The motion was approved 5-0.**

#### 2020 Project Report and Memo – Approval

Heather McDaniel presented the 2020 Project Report and memo. This information is presented in accordance with State rules and regulations governing IDA's along with the TCIDA's Recapture Policy. The IDA annually assesses the progress of all active projects toward achieving job retention or creation.

The project report chart highlighted projects that have either not yet met job creation goals or have experienced declines in job retention. 2020 was a year like no other due to the COVID-19 pandemic. The job numbers reflect declines in business operations as a result of the pandemic. As a result, she does not recommend commencing recapture proceedings for any of the businesses highlighted on the Project Report Chart.

Laura Lewis agreed that most of the businesses impacted were in the hospitality or commercial sectors, ones that were heavily impacted by the pandemic.

**Laura Lewis made a motion to accept the recommendation from the 2020 Project Report and not commence any recapture proceedings for any of the businesses highlighted in the project report chart. John Guttridge seconded the motion. The motion was approved 5-0.**

#### **CHAIR'S REPORT**

Martha Robertson stated that the Workforce Housing Policy review is on the radar.

#### **STAFF REPORT**

Heather McDaniel reported that there was a groundbreaking earlier this week for the medial office building portion of the Carpenter Park project.

Construction on the Ex Libris/Library Place project is queing up to resume in the next several weeks after pausing during the pandemic.

The Asteri Ithaca project closed. The sales tax exemption portion of the Ithacan project should close soon, with the PILOT to follow shortly thereafter.

The update to the Construction Labor Policy will be reviewed by committee and local developers before a recommendation is presented to the full board.

The audit of the IDA by the NYS Office of the State Comptroller is still underway with a field visit being held last month.

## **MINUTES**

**Laura Lewis made a motion to approve the TCIDA Board minutes from the June 9, 2021 meeting. John Guttridge seconded the motion.**

Martha Robertson referenced edits she has previously sent to Heather McDaniel. These were seen as friendly to the motion.

**The motion was approved 5-0.**

## **ADJOURNMENT**

The meeting adjourned at 3:45 pm.