

**HARRIS BEACH** PLLC  
ATTORNEYS AT LAW

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January 26, 2022

**SECOND AMENDMENT TO AMENDED AND RESTATED PILOT AGREEMENT**

VIA CERTIFIED MAIL

No. 9489-0090-0027-6342-2863-13

Jay Franklin, Director of Assessment  
Tompkins County Division of Assessment  
128 E. Buffalo Street, Building C  
Ithaca, New York 14850

Re: Tompkins County Industrial Development Agency ("Agency")  
Lansing Market Realty LLC ("Company")

Distribution of Second Amendment to Amended and Restated PILOT Agreement  
and NYS Form RP-412-a, "Application for Real Property Tax Exemption"

Property: North Triphammer and Town Barn Roads, T. Lansing  
Tax Map Number: 30.-1-16.24

Dear Mr. Franklin:

Reference is made to that certain PILOT Agreement, dated as of March 31, 2011, by and between the Agency and the Company, as amended and restated by Amended and Restated PILOT Agreement, dated as of January 21, 2014, as amended and restated by that certain Amended and Restated PILOT Agreement, dated as of September 11, 2017, as further amended by (First) Amendment to Amended and Restated PILOT Agreement, dated as of October 1, 2021 (as so amended and restated from time to time, the "Original PILOT Agreement").

The Agency and the Company have executed a certain Second Amendment to Amended and Restated PILOT Agreement, dated as of January 1, 2022 for the purpose **of replacing in its entirety the table in Section 1(b) of the Original PILOT Agreement.** I have enclosed for your records an executed copy of the Second Amendment to Amended and Restated PILOT Agreement, along with original completed and signed amended "Application for Real Property Tax Exemption" on NYS Form RP-412-a.

Jay Franklin, Director of Assessment  
January 26, 2022  
Page 2

HARRIS BEACH <sup>PLLC</sup>  
ATTORNEYS AT LAW

Should you have questions, please contact me at (585) 419-8744.

Very truly yours,

A handwritten signature in black ink that reads "Amy C. Abbink". The signature is written in a cursive style with a large, stylized initial "A".

Amy Abbink, Paralegal

Enclosures

cc: Chief Elected Officials Listed on Attached Schedule A (w/encs. – copies)

Schedule A

**VIA CERTIFIED MAIL**

**No. 9489-0090-0027-6342-2863-20**  
The Honorable Shawna Black  
Chair of the Tompkins County Legislature  
Governor Daniel D. Tompkins Building  
121 E. Court Street  
Ithaca, New York 14850

**VIA CERTIFIED MAIL**

**No. 9489-0090-0027-6342-2863-44**  
The Honorable Svante L. Myrick  
Mayor of the City of Ithaca  
Office of the Mayor  
108 E. Green Street  
Ithaca, New York 14850

**VIA CERTIFIED MAIL**

**No. 9489-0090-0027-6342-2863-68**  
Dr. Luvelle Brown  
Superintendent  
Ithaca City School District  
400 Lake Street  
Ithaca, New York 14850

**VIA CERTIFIED MAIL**

**No. 9489-0090-0027-6342-2863-37**  
Lisa Holmes  
Interim County Administrator  
125 East Court Street  
Old Jail Building, 3rd Floor  
Ithaca, New York 14850

**VIA CERTIFIED MAIL**

**No. 9489-0090-0027-6342-2863-51**  
Mr. Robert Ainslie  
Board of Education President  
Ithaca City School District  
400 Lake Street  
Ithaca, New York 14850

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**EVIDENCE OF FILING SECOND AMENDMENT TO AMENDED AND RESTATED  
PILOT AGREEMENT**

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**FAQs**

Feedback

AMENDED: 4(f), 5(a) and 5(b)



NYS BOARD OF REAL PROPERTY SERVICES

RP-412-a (1/95)

**INDUSTRIAL DEVELOPMENT AGENCIES**  
**APPLICATION FOR REAL PROPERTY TAX EXEMPTION**  
 (Real Property Tax Law, Section 412-a and General Municipal Law, Section 874)

**1. INDUSTRIAL DEVELOPMENT AGENCY (IDA)**

Genesee County Industrial Development Agency d/b/a  
 Name Tompkins County IDA  
 Street 401 E. State Street, Suite 402B  
 City Ithaca, New York 14850  
 Telephone no. Day (607)273-0005  
 Evening ( )  
 Contact Heather McDaniel  
 Title Administrative Director

**2. OCCUPANT (IF OTHER THAN IDA)**

(If more than one occupant attach separate listing)  
 Name Lansing Market Realty LLC  
 Street 11 Dandyview Heights  
 City Lansing, New York 14882  
 Telephone no. Day (607) 533-3635  
 Evening ( )  
 Contact Andrew Sciarabba  
 Title Managing Partner

**3. DESCRIPTION OF PARCEL**

a. Assessment roll description (tax map no./roll year) 30.-1-16.24  
 b. Street address 3125 North Triphammer Road  
Lansing, New York 14882  
 c. City, Town or Village Lansing  
 d. School District Ithaca  
 e. County Tompkins  
 f. Current assessment \_\_\_\_\_  
 g. Deed to IDA (date recorded; liber and page)  
Lease to IDA (03/31/2011; Instrument  
Number 573421-007)

**4. GENERAL DESCRIPTION OF PROPERTY** (if necessary, attach plans or specifications)

a. Brief description (include property use) 14,000 sf building, new construction. Grocery store  
 b. Type of construction New Construction and improvements  
 c. Square footage 14,000  
 d. Total cost \$1,225,000  
 e. Date construction commenced 2011  
 f. Projected expiration of exemption (i.e. date when property is no longer possessed, controlled, supervised or under the jurisdiction of IDA)  
December 31, 2029

**5. SUMMARIZE AGREEMENT (IF ANY) AND METHOD TO BE USED FOR PAYMENTS TO BE MADE TO MUNICIPALITY REGARDLESS OF STATUTORY EXEMPTION**

(Attach copy of the agreement or extract of the terms relating to the project).

a. Formula for payment As set forth on the attached Second Amendment to Amended and Restated PILOT Agreement

b. Projected expiration date of agreement December 31, 2029



c. Municipal corporations to which payments will be made

	Yes	No
County <u>Tompkins</u>	X	
Town/City <u>City of Ithaca</u>	X	
Village <u>N/A</u>		X
School District <u>Ithaca</u>	X	

d. Person or entity responsible for payment

Name Andrew Sciarabba  
 Title Manager  
 Address Lansing Market Realty LLC  
11 Dandyview Heights  
Lansing, New York 14882

e. Is the IDA the owner of the property? Yes  No  (circle one)  
If "No" identify owner and explain IDA rights or interest in an attached statement. No: Occupant leases the property to the IDA.

Telephone (607) 533-3635

6. Is the property receiving or has the property ever received any other exemption from real property taxation? (check one)  Yes  No

Yes: Per PILOT Agreement dated December 2017, as amended by First Amendment to PILOT Agreement dated March 2019, by and between IDA and Occupant.

If yes, list the statutory exemption reference and assessment roll year on which granted:

exemption NYS RP-412-a assessment roll year Commencing: 2019-20 School tax year and 2020 City and County tax year

7. A copy of this application, including all attachments, has been mailed or delivered on 01-28-2022 (date) to the chief executive official of each municipality within which the project is located as indicated in Item 3.

**CERTIFICATION**

I, Heather McDaniel, Administrative Director of Tompkins County IDA

Genesee County Economic Development Center hereby certify that the information on this application and accompanying papers constitutes a true statement of facts.

January 26, 2022  
Date

  
Signature

**FOR USE BY ASSESSOR**

1. Date application filed \_\_\_\_\_
2. Applicable taxable status date \_\_\_\_\_
- 3a. Agreement (or extract) date \_\_\_\_\_
- 3b. Projected exemption expiration (year) \_\_\_\_\_
4. Assessed valuation of parcel in first year of exemption \$ \_\_\_\_\_
5. Special assessments and special as valorem levies for which the parcel is liable: \_\_\_\_\_

\_\_\_\_\_  
Date

\_\_\_\_\_  
Assessor's signature

**SECOND AMENDMENT TO AMENDED AND RESTATED PILOT AGREEMENT**

THIS SECOND AMENDMENT TO AMENDED AND RESTATED PILOT AGREEMENT, dated as of January 1, 2022 (the "Amendment"), is by and between the **TOMPKINS COUNTY INDUSTRIAL DEVELOPMENT AGENCY**, a public benefit corporation duly existing under the laws of the State of New York, with offices at 401 East State Street, Suite 402B, Ithaca, New York 14850 (the "Agency") and **LANSING MARKET REALTY LLC**, a limited liability company duly formed and validly existing under the laws of the State of New York, with an address of 11 Dandyview Heights, Lansing, New York 14882 (the "Company").

## WITNESSETH:

WHEREAS, the Agency was created 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 of New York as amended and codified as Section 895-b of the General Municipal Law (collectively, the "Act"); and

WHEREAS, the Agency and the Company previously entered into a certain Payment in Lieu of Tax Agreement, dated as of March 31, 2011, as amended and restated by that certain Amended and Restated Payment In Lieu of Tax Agreement, dated as of January 21, 2014, as amended and restated by that certain Amended and Restated Payment In Lieu of Tax Agreement, dated as of September 11, 2017, and as further amended by that certain Amendment to Amended and Restated PILOT Agreement, dated as of October 1, 2021 (as so amended and restated, the "Original PILOT Agreement"), with respect to the Company's property located at the northwest corner of North Triphammer and Town Barn Roads in the Town of Lansing, Tompkins County, New York (TMID No.: 30.-1-16.24) (the "Facility"); and

WHEREAS, the Agency and the Company hereby desire to further amend the Original PILOT Agreement pursuant to the terms hereof.

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereby agree as follows:

The Original PILOT Agreement is hereby as amended as follows:

1. The table in Section 1(b) of the Original PILOT Agreement is hereby deleted in its entirety and replaced with the following:

<u>YEAR OF EXEMPTION</u>	<u>TAXES</u>	<u>TAXING JURISDICTIONS PAYMENT IN LIEU OF TAX FOR ASSESSED VALUE OF IMPROVEMENTS</u>
1	2012-13 School; 2013 Town & County	10%
2	2013-14 School; 2014 Town & County	23%
3	2014-15 School; 2015 Town & County	23%
4	2015-16 School; 2016 Town & County	23%
5	2016-17 School; 2017 Town & County	23%
6	2017-18 School; 2018 Town & County	36%
7	2018-19 School; 2019 Town & County	36%
8	2019-20 School; 2020 Town & County	36%
9	2020-21 School; 2021 Town & County	36%
10	2021-22 School; 2022 Town & County	36%
11	2022-23 School; 2023 Town & County	36% less \$2,122.07 (2022-23 School tax bill); less \$160.09 (2023 Town tax bill); and less \$615.16 (2023 County tax bill)
12	2023-24 School; 2024 Town & County	36%
13	2024-25 School; 2025 Town & County	36%
14	2025-26 School; 2026 Town & County	49%
15	2026-27 School; 2027 Town & County	61%
16	2027-28 School; 2028 Town & County	74%
17	2028-29 School; 2029 Town & County	87%
18	and thereafter	100% (no abatement; full taxes)

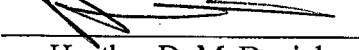
2. This Second Amendment to Amended and Restated PILOT Agreement may be executed in several counterparts, each of which shall be deemed to be an original, but all of which, taken together, shall constitute one and the same agreement.

*[Remainder of Page Intentionally Left Blank]*

[Signature Page to Second Amendment to Amended and Restated PILOT Agreement]

IN WITNESS WHEREOF, the parties hereto have executed this Second Amendment to Amended and Restated PILOT Agreement as of the day and year first above written.

**TOMPKINS COUNTY INDUSTRIAL  
DEVELOPMENT AGENCY**

By:   
Name: Heather D. McDaniel  
Title: Administrative Director

**LANSING MARKET REALTY LLC,**

By: \_\_\_\_\_  
Name: Andrew J. Sciarabba  
Title: Manager

[Signature Page to Second Amendment to Amended and Restated PILOT Agreement]

IN WITNESS WHEREOF, the parties hereto have executed this Second Amendment to Amended and Restated PILOT Agreement as of the day and year first above written.

**TOMPKINS COUNTY INDUSTRIAL  
DEVELOPMENT AGENCY**

By: \_\_\_\_\_  
Name: Heather D. McDaniel  
Title: Administrative Director

**LANSING MARKET REALTY LLC,**

By: Andrew J. Sciarabba  
Name: Andrew J. Sciarabba  
Title: Manager