

Tompkins County Industrial Development Agency

Administration provided by Ithaca Area Economic Development

**TOMPKINS COUNTY INDUSTRIAL DEVELOPMENT AGENCY
BOARD OF DIRECTORS MEETING
Wednesday, December 10, 2025 • 2:00 – 4:00 PM
Legislative Chambers - Governor Daniel D. Tompkins Building
121 E. Court Street, Ithaca NY**

THIS MEETING WILL BE LIVESTREAMED: <https://tinyurl.com/weo3tkk>

Mission Statement: The Tompkins County Industrial Development Agency delivers economic incentives to business and industry to diversify and strengthen Tompkins County's tax base and enhance community vitality, by supporting job creation, business and industrial development, and community revitalization. We strive to develop the local economy in an organized, sustainable and environmentally beneficial manner.

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Tompkins County Industrial Development Agency

Administration provided by Ithaca Area Economic Development

TJA-NY-Newfield Solar Farm, LLC – Community Benefits Overview **12/10/25**

Project Overview

TJA-NY-Newfield Solar Farm, LLC is a proposed 5 MWac community solar energy facility project on approximately 31 acres designed to generate clean, renewable electricity for residential and commercial use. The project will produce enough electricity to power the equivalent of more than 900 average homes. The solar array is located at 1246 Elmira Rd./145 Millard Hill Rd. in the Town of Newfield, tax parcel 4.-1-40. No tree clearing will be required for the project.

This project supports the goals of New York State’s Climate Leadership and Community Protection Act and will participate in in the New York Solar for All program which ensures that income-eligible households share directly in the benefits of renewable energy by receiving guaranteed bill savings without any cost, contract, or credit requirements. Through this program, the Newfield Solar Farm will help expand access to solar energy while advancing New York’s commitment to clean energy affordability.

Photovoltaic (PV) modules will be mounted on metal racking systems with driven or screwed foundations. The project will also include two concrete equipment pads to support electrical interconnection equipment, an eight-foot agricultural-style perimeter fence, and internal access roads.

This project is in late-stage development with 25% of interconnection deposits submitted to NYSEG. In addition, the project has secured Site Plan Approval and a SEQRA Negative Declaration from the Town of Newfield Town Board.

The requested incentive complies with the TCIDA Off-Site Commercial Solar Policy: A twenty-five-year PILOT with a payment of \$4,200 per megawatt in year one, with a 2% annual increase each year.

This project is not located in an area designated as USDA Prime Soil and the land is not actively farmed. During operations, sheep grazing will be used for vegetation management within the fenced area of the solar array. This sustainable practice eliminates the need for gas-powered mowing equipment, further reducing emissions and soil compaction. The project has also been carefully sited to avoid environmentally sensitive areas and to protect wildlife and plant habitats.

Throughout the life of the project, TJA-NY-Newfield Solar Farm, LLC is committed to ensuring that the land can be restored to its original condition at the end of the project’s useful life, consistent with its guiding principle of responsible, low-impact renewable energy development.

Fees

The fee for solar projects is 1/2% of project costs.

Current town, County and School district taxes for the affected part of the parcel for 2025 are \$1,234. The unimproved portion of the parcel will remain vacant and taxable (i.e. not part of the solar project PILOT) and would pay an estimated \$794 in property taxes in addition to the PILOT payment in year one.

Cost-Benefit Analysis

- Extent to which project would create and/or retain private sector jobs – There will be no on-site direct jobs

because of this project. There will be an estimated 120 FTE construction jobs generated during the construction period.

- Estimated value of PILOT and other incentives –48% of total project costs

Property Tax	\$207,428
Sales and Use Tax	\$147,519
Mortgage Recording Tax	\$0
NYSERDA	\$1,732,322
Federal ITC	\$3,450,874

- Estimate of private sector investment to be generated by the project – \$11,502,913
- Likelihood of completing project in a timely manner – The Project has been approved by the Town of Newfield, and they have submitted their letter of support. The developer has submitted 25% of interconnection deposits to NYSEG to date with additional payments being submitted shortly.
- Extent to which project would generate additional sources of revenue for local taxing jurisdictions – The project will generate \$633,111 in new property taxes over 25 years. In addition, other special district taxes will be paid based on the full improvement value.
- Other benefits that might result from the project:
 - The project will reduce carbon emissions by providing renewable energy generation. The project supports the New York State goals to transition to renewable energy sources and the County’s carbon emission reduction goals.

**Tompkins County Industrial Development Agency /
Tompkins County Development Corporation**
Application for Incentives

Date: 11/12/2025

I. APPLICANT INFORMATION (company receiving benefit)

Name of Company/Applicant: TJA-NY-Newfield Solar Farm, LLC

Owner: TJA Clean Energy, LLC

Address: 150 John Vertente Blvd

City: New Bedford State: MA Zip: 02745

Primary Contact (First, Last): Michael Frateschi

Phone: 3155582344 Email: mfrateschi@tja.energy Fax: () -

If a separate company will hold title to/own the property, please provide the name and contact information for that entity:

Name of (Holding) Company: N/A - Landowner of property

Owner: Patty Johnson

Address: 1246 Elmira Rd

City: Newfield State: NY Zip: 14867

Primary Contact (First, Last): Patty Johnson

Phone: (607)564-4060 Email: Pattyjohnson466@gmail.com Fax: () -

Describe the terms and conditions of the lease between the applicant and the owner of the property:

Property is under site control through a twenty-five-year lease with two five-year extensions at the option of TJA-NY-Newfield Solar Farm, LLC. TJA-NY-Newfield Solar Farm, LLC will be responsible for all costs of development, construction & operation of the solar arrays on the property, including any property taxes attributed to the solar arrays, but excluding the property taxes associated with the land itself.

Select the type of incentives being requested (select all that apply):

- Tax-Exempt Bonds Taxable Bonds
- Real Property Tax Exemption
- Standard Tax Exemption (7-year)
- Other (attach justification)
- CIITAP: 7-year
- CIITAP: 10-year (requires determination of financial need – see CIITAP for details)
- Sales Tax Exemption Mortgage Recording Tax Exemption

Applicant Attorney: Young Sommer, LLC

Address: 500 Federal Street, 5th floor

City: Troy State: NY Zip: 12180

Primary Contact (if different from above:): Robert Panasci

Phone: (518)438-9907x251 Email: rpanasci@youngsommer.co Fax: (518)438- 9914

Applicant Accountant: TBD

Address: _____

City: _____ State: _____ Zip: _____

Primary Contact (if different from above:): _____

Phone: () - Email: _____ Fax: () -

Applicant Engineer/Architect (if known): C&S Engineers

Address: 499 Col. Eileen Collins Blvd

City: Syracuse State: NY Zip: 13212

Primary Contact (if different from above:): Eric Kenna

Phone: 315-455-2000 Email: ekenna@cscos.com Fax: () -

Applicant Contractor (if known): Greenspark Solar

Address: 176 E. Main St

City: Rochester State: NY Zip: 14604

Primary Contact (if different from above:): Matt Vanderbrook

Phone: 585-265-2834 Email: Matt.vanderbrook@greensparksolar.com Fax: () -

II. BUSINESS HISTORY

Year company was founded: 2024 NAICS Code: 221114

Type of ownership (i.e. C-Corp, LLC): LLC

Describe in detail company background, products, customers, goods and services: TJA-NY-Newfield Solar Farm, LLC was established in 2024 as a holding company for the Newfield Solar Project on 145 Millard Hill Rd, Newfield, NY whose parent company is TJA Clean Energy, LLC. The assets of this LLC will include all permits issued to TJA-NY-Newfield Solar Farm, LLC, all agreements executed by TJA-NY-Newfield Solar Farm, LLC and all improvements related to the project. TJA-NY-Newfield Solar Farm, LLC will participate and sell electricity through NYSEG's distribution/sub-transmission network.

Major Customers: NYSEG

Major Suppliers: Solar Component Manufacturers: To be determined as part of the final engineering (Panel, Racking, Inverters, etc.)

Has your business ever received incentives that required job creation? Yes No

If yes, please describe: _____

Were the goals met? Yes No

If no, why were the goals not met? N/A

Annual sales to customers in Tompkins County: N/A

Percent of annual sales subject to local sales tax: N/A

Value of annual supplies, raw materials and vendor services that are purchased from firms in Tompkins County: \$0

III. PROJECT DESCRIPTION AND DETAILS

Project Location (all addresses and tax parcels): 145 Millard Hill Rd, Newfield, NY 14867 (Tax ID: 4.-1-40)

Property Size (acres): existing: 126.68 proposed: 126.68

Building Size (square feet): existing: NA proposed: Solar Array = 31 acres

Proposed Dates: start: 04/01/2026 end: 12/31/2026

Please provide a narrative of the Project and the purpose of the Project (new build, renovations, and/or equipment purchases, etc.). Identify specific uses occurring within the Project. Describe any and all tenants and end users:

The proposed 5 MWac solar project on approximately 31 acres is designed to generate clean, renewable electricity for residential and commercial use. TJA-NY-Newfield Solar Farm, LLC has entered into a lease agreement with the property owner, Patty Johnson, for the development and operation of the facility. Once operational, the project will produce enough electricity to power the equivalent of more than 900 average New York homes. No tree clearing is required based on approved site plan.

Photovoltaic (PV) modules will be mounted on metal racking systems with driven or screwed foundations. The project will also include two concrete equipment pads to support electrical interconnection equipment, an eight-foot agricultural-style perimeter fence, and internal access roads.

This project supports the goals of New York State's Climate Leadership and Community Protection Act (CLCPA), which requires 70% renewable electricity generation by 2030 and a zero-emission electric grid by 2040. Participation in the New York Solar for All program will ensure that income-eligible households share directly in the benefits of renewable energy by receiving guaranteed bill savings without any cost, contract, or credit requirements. Through this program, the Newfield Solar Farm will help expand access to solar energy while advancing New York's commitment to clean energy affordability.

Is there a likelihood that the Project would not be undertaken but for the financial assistance provided by the Agency? Yes No

If yes, describe the reasons why the Agency’s financial assistance is necessary and the effect the Project will have on the Applicant’s business or operations. Focus on competitiveness issues, project shortfalls, etc.:

The financial assistance provided by the Agency is critical to the feasibility of this Project. Without the PILOT agreement, the property tax burden would make the project economically unviable due to the long-term fixed revenue structure associated with solar energy generation and the limitations on escalating power prices under state programs.

The Newfield Solar Farm will operate within the New York State “Solar for All” program, which provides guaranteed bill savings to income-eligible households but limits project revenue potential. As a result, controlling and stabilizing operating expenses, particularly property taxes, is essential to securing financing and maintaining the project’s competitiveness within the state’s renewable energy market.

The PILOT structure enables the project to proceed by providing cost predictability and aligning local tax obligations with the project’s actual capacity to generate revenue. Without such assistance, the project would face a substantial financial shortfall and likely be redirected to another location or canceled altogether.

This project is in late-stage development with 25% of IX deposits submitted to NYSEG and the remaining due within months. In addition, the project has secured Site Plan Approval and a SEQRA Negative Declaration from the Town of Newfield Town Board.

If no, provide a narrative indicating why the Project should be undertaken by the Agency: N/A

If the Applicant is unable to obtain financial assistance for the Project what will be the impact on the County/City/Town/Village?

If the Applicant is unable to obtain financial assistance for the Project, the solar farm would likely not proceed to construction in the Town of Newfield. As a result, the community would lose the economic and environmental benefits associated with the Project, including the creation of local construction jobs, lease income to the host landowner, and new long-term tax revenue through the PILOT agreement.

The Project’s participation in the New York Solar for All program would also be lost, eliminating guaranteed bill savings and renewable energy access for income-eligible residents in the area.

In short, without financial assistance, the Project would not be financially viable, and the community would lose both a meaningful local economic development opportunity and progress toward its clean energy objectives.

Describe what green building practices you plan to use:

TJA-NY-Newfield Solar Farm, LLC is committed to environmentally responsible and resource-efficient practices throughout every stage of the project's life cycle — from siting and design to construction, operation, maintenance, and eventual decommissioning.

The project will employ modular solar equipment that is both easy to install and remove, minimizing waste generation during construction and decommissioning. Most construction materials will be either reusable or recyclable, and the facility itself will produce no air emissions, light pollution, or continuous noise.

A full environmental review was completed under the State Environmental Quality Review Act (SEQRA), and the Town of Newfield issued a Negative Declaration, confirming that the project will not result in significant environmental impacts.

During operations, sheep grazing will be used for vegetation management within the fenced area of the solar array. This sustainable practice eliminates the need for gas-powered mowing equipment, further reducing emissions and soil compaction. The project has also been carefully sited to avoid environmentally sensitive areas and to protect wildlife and plant habitats.

Throughout the life of the project, TJA-NY-Newfield Solar Farm, LLC is committed to ensuring that the land can be restored to its original condition at the end of the project's useful life, consistent with its guiding principle of responsible, low-impact renewable energy development.

Will this project result in a regular increase in overnight visitors to your facility (e.g. for training programs)? Yes No

If yes, number of visitors per year: N/A

Average duration of stays (days): N/A

Occupancy

Select Project type for all end users at Project site (select all that apply):

- | | |
|---|--|
| <input type="checkbox"/> Industrial | <input type="checkbox"/> Service*, ** |
| <input type="checkbox"/> Acquisition of existing facility | <input type="checkbox"/> Back office |
| <input type="checkbox"/> Housing | <input type="checkbox"/> Mixed use |
| <input type="checkbox"/> Multi-tenant | <input type="checkbox"/> Facility for aging |
| <input type="checkbox"/> Commercial | <input type="checkbox"/> Civic facility (not for profit) |
| <input type="checkbox"/> Retail*, ** | <input checked="" type="checkbox"/> Other (Solar Facility) |

* For Purposes of this question, the term "retail sales" means (1) sales by a registered vendor under Article 28 of the Tax Law of New York (the "Tax Law") primarily engaged in the retail sale of tangible personal property (as defined in Section 1101(b)(4)(i) of the Tax Law, or (2) sales of a service to customers who personally visit the project location.

** If Applicant checked "retail" or "service," complete the Retail Questionnaire contained in Section X.

List the name(s), nature of business of proposed tenant(s), and percentage of total square footage to be used for each tenant (additional sheets may be attached, if necessary):

Business	Nature of Business	% of total square footage
-----------------	---------------------------	----------------------------------

1. _____
2. _____
3. _____

IV. PROJECT COSTS AND FINANCING

Project Costs

			Amount (\$)
Land and/or Building Acquisition:	31	acres _____ square feet	N/A
New Building Construction:	_____	square feet	N/A
Building Addition(s):	_____	square feet	N/A
Infrastructure Work:			\$905,682
Reconstruction/Renovation:	_____	square feet	\$961,121
Manufacturing Equipment:			\$1,680,953
Non-Manufacturing Equipment (furniture, fixtures, etc.):			\$329,697
Soft Costs (professional services, etc.):			\$1,795,929
Other (Specify):	<u>Labor, Electrical Materials</u>		\$5,829,529
TOTAL:			<u>\$11,502,913</u>

Have any of the above costs been paid or incurred as of the date of this application? Yes No

If yes, describe particulars: Costs for development, site investigations, environmental reviews and engineering to obtain the Site Plan Review. Additionally, payments to NYSEG to start paying for the necessary upgrades on the project.

Sources of Funds for Project Costs

Bank Financing	\$0
Equity	\$6,319,717
Tax Exempt Bond Issuance (if applicable)	\$0
Taxable Bond Issuance (if applicable)	\$0
Public Sources (Include sum total of all state and federal grants and tax credits)	<u>\$5,183,196</u>

Identify each State and federal grant/credit:

<u>NYSERDA</u>	<u>\$1,732,322</u>
<u>Federal ITC</u>	<u>\$3,450,874</u>
_____	<u>\$</u>

Total sources of funds for Project costs: \$11,502,913

Project refinancing of existing debt only (estimated): \$0

Amount of anticipated financing from a lending institution: \$ 0

Note: The applicant must inform the TCIDA/TCDC at the time of issuance of commitment letter if the financing will exceed the amount stated here.

V. VALUE OF INCENTIVES

Property Tax Exemption: (Agency staff will fill out property tax exemption information based on information submitted by the applicant).

Assumptions: \$_____ Value of increase in assessment
 _____Annual increase in assessment/tax rate

New taxes paid: \$ _____ **Taxes Abated:** \$ _____

Year	County	School	City/Town	Village	Total	County	School	City/Town	Village	Total
1										
2										
3										
4										
5										
6										
7										
Totals										

If the applicant is requesting incentives that are greater than the Agency’s Standard Tax Exemption (7 years), please provide a description of the incentive and a justification:

A twenty-five (25) year PILOT agreement is proposed, consistent with the Tompkins County Industrial Development Agency’s “Off-Site Commercial Solar Photovoltaic Policy.” The proposed payment is \$4,200 per MWac in Year 1, with an annual 2% escalation, resulting in an initial payment of \$21,000 for the 5 MWac project.

A 25-year PILOT term is necessary to provide long-term predictability of property tax obligations and ensure the financial viability of the project. Solar energy projects operate with fixed, long-term revenue streams and limited ability to increase pricing, making stable and predictable tax treatment essential to securing financing.

In addition, a 25-year PILOT allows local taxing jurisdictions to accurately forecast future revenues while continuing to receive annual payments that grow over time. The underlying landowner will continue to pay all applicable property taxes on the land itself. The PILOT payments will therefore represent incremental new revenue to the taxing jurisdictions without increasing public service demands.

Sales and Use Tax Benefit:

Gross amount of costs for goods and services that are subject to State and local sales and use tax – said amount to benefit from the Agency’s sales and use tax exemption benefit: \$1,843,989.30

Estimated State and local sales and use tax benefit (product of sales and use tax amount as indicated above multiplied by 8%) \$147,519.14

Note: The estimate provided above will be provided to the New York State Department of Taxation and Finance and represents the maximum amount of sales and use tax benefit that the Agency may authorize with respect to the application.

Mortgage Recording Tax Benefit:

Mortgage Amount (include construction/permanent/bridge financing/refinancing): \$ N/A

Estimated mortgage recording tax exemption benefit
(product of mortgage amount as indicated above multiplied by .0025): \$ N/A

Complete for bond applicants only: (Projected 25 year borrowing term)

	Without Bonds	With Bonds
First Year Debt Service	<u>\$N/A</u>	<u>\$N/A</u>
Total Debt Service	<u>\$N/A</u>	<u>\$N/A</u>

Percentage of Project costs financed from public sector:

A. Total Project Cost	\$11,502,913
B. Estimated Value of PILOT	\$_____
C. Estimated Value of Sales Tax Incentive	<u>\$147,519.14</u>
D. Estimated Value of Mortgage Tax Incentive	<u>\$0</u>
E. Total Other Public Incentives (tax credits, grants, ESD incentives, etc.)	\$5,183,196

Calculation of percentage of Project costs financed from public sector: 46%
(Total B + C + D + E above / Total Project Cost)

VI. EMPLOYMENT INFORMATION

Note: Annual employment reporting will be required during the course of the abatement.

Describe the benefits you offer to your employees: These projects will not have any direct or onsite employees during the operation of the project. There will be contracted Operations & Maintenance personnel who would visit the projects sites four-six times a year, to perform any repairs or maintenance work required.

Describe the internal training and advancement opportunities you offer to your employees: N/A

Employment Plan

Occupation in Company	Current (Retained) Permanent FTE* Jobs		Projected New Permanent FTE* Jobs			
	Average Annual Salary Ranges/ Hourly Wage	Number of Employees	Year 1	Year 2	Year 3	Total New Jobs
Professional	N/A	0	0	0	0	0
			0	0	0	0
Clerical	N/A	0	0	0	0	0
Sales	N/A	0	0	0	0	0
Services	N/A	0	0	0	0	0
			0	0	0	0
Construction	N/A	0	0	0	0	0
Manufacturing	N/A	0	0	0	0	0
High Skilled	N/A	0	0	0	0	0
Medium Skilled	N/A	0	0	0	0	0
Basic Skilled	N/A	0	0	0	0	0
Other (describe)						
O&M Activities	N/A	0	0	0	0	0
Total	N/A	0	0	0	0	0

* Full Time Equivalent (FTE) employee is equal to 40 hours a week worked. Two or more Part-time employees whose total weekly hours add up to 40 hours are counted as one FTE.

What percentage of your current positions are occupied by women? N/A %

What percentage of your current positions are occupied by minorities? N/A %

Estimated percentage of new hires who would be unemployed at time of hire: N/A%

Estimate the number of residents of the labor market area in which the Project is located that will fill the projected new jobs to be created. *(The Agency defines the labor market area as Tompkins County and the contiguous counties; Cayuga, Seneca, Schuyler, Chemung, Tioga, and Cortland Counties)* 75%

Are you willing to pay a livable wage, as defined by the Alternatives Federal Credit union (AFCU) of Ithaca, NY to all employees for the duration of the abatements? Yes No

If no, estimate the percentage of the current workforce whose wages meet or exceed the livable wage, as defined by AFCU. %

Please describe your strategy for ensuring diversity in hiring: N/A - (We contract professional contractors only.)

VII. CONSTRUCTION LABOR

Note: Applicants will be required to comply with the Agency's Local Labor Utilization Policy.

Will you use contractors who:

Have a certified apprenticeship program	<input checked="" type="checkbox"/> Yes	_____ %	<input type="checkbox"/> No
Pay a prevailing wage	<input checked="" type="checkbox"/> Yes	<u>100</u> %	<input type="checkbox"/> No
Use local labor	<input checked="" type="checkbox"/> Yes	75 %	<input type="checkbox"/> No

Estimate the number of construction jobs 120 FTE

VIII. ENVIRONMENTAL REVIEW AND PERMITTING

Environmental Assessment Form – Short Form Long Form

Submitted to: Michael Allinger, Town of Newfield Supervisor

Agency Name: Town of Newfield, Town Board

Agency Address: 166 Main St

City: Newfield State: NY Zip: 14867

Neg Dec issued
on October 9,
2025

Date of submission: May 17, 2024

Status of submission: _____

The Applicant must comply with the State Environmental Quality Review Act (SEQRA) before the Agency can vote on proposed financial incentives. It is the applicant's responsibility to provide a copy of the-SEQRA determination by another entity.

Please describe any short-term construction impacts or other long-term impacts to existing or adjacent businesses/tenants as well as any mitigations that were identified as part of the environmental review and or permitting process: **Landscaping is being provided in the front of the project, facing Millard Hill Rd.**

Permits: Describe other permits required and status of approval process.

Permit

Status

- | | |
|---|--------------------------------------|
| 1. <u>Site Plan Review and Approval</u> | <u>Completed on October 9, 2025</u> |
| 2. <u>Building Permit</u> | <u>Will be submitted in Q1, 2026</u> |

3.

IX. OTHER

Do you have anything else you would like to tell the TCIDA regarding this project?

Prior to the development of this project, the property owned by Ed Johnson and his wife, Patty Johnson, was used for several purposes, including raising beef cattle, wood splitting, and metal scrap processing. These purposes were all side jobs for Ed. Ed Johnson unfortunately and unexpectedly passed away earlier this year, leaving his wife, Patty Johnson, and their children to care for the property. Following his passing, Patty chose to sell most of the cattle, retaining only a few for personal use that her son now tends to. As a result, the property is no longer used for commercial agricultural activities.

As part of our proposed solar project, we plan to introduce sheep grazing for inter-row vegetation management. This approach will help reestablish agricultural use on the property. Additionally, the project will provide supplemental income for the Johnson family, and support the production of renewable, locally generated clean energy for the regional distribution and sub-transmission grid.

It should be noted that the project site does not contain any soils classified as Prime Farmland within its footprint. The only soil types with potential to qualify as Prime Farmland are designated “Prime Farmland, if drained,” which would require subsurface drainage or tiling infrastructure that is not present on this property.

TJA Clean Energy, LLC (the parent company of TJA-NY-Newfield Solar Farm, LLC) specializes in the development phase of community solar projects, bringing them to construction readiness. At the time of construction, TJA typically transfers ownership of the project’s special-purpose entity to an experienced solar asset owner and operator. For the Newfield Project, TJA is in advanced discussions with Kendall Sustainable Infrastructure (KSI) to complete this transfer, which is expected to occur by the end of 2025 or early in the first quarter of 2026.

X. RETAIL QUESTIONNAIRE (Fill out if end users are “retail” or “service” as identified in Section III)

To ensure compliance with Section 862 of the New York General Municipal Law, the Agency requires additional information if the proposed Project is one where customers personally visit the project site to undertake either a retail sale transaction or to purchase services.

- A. Will any portion of the Project (including that portion of the cost to be financed from equity or other sources) consist of facilities or property that are or will be primarily used in making sales of goods or services to customers who personally visit the project site? Yes No

If yes, please continue. If no, do not complete the remainder of the retail questionnaire and proceed to the next section of the application.

For Purposes of this question, the term “retail sales” means (1) sales by a registered vendor under Article 28 of the Tax Law of New York (the “Tax Law”) primarily engaged in the retail sale of tangible personal property (as defined in Section 1101(b)(4)(i) of the Tax Law, or (2) sales of a service to customers who personally visit the project location.

- B. What percentage of the cost of the Project will be expended on such facilities or property primarily used in making sales of goods or services to customers who personally visit the Project? _____ %

If the answer is less than 33.33% do not complete the remainder of the retail determination and proceed to the next section of the application.

If the answer to Question A is Yes AND the answer to Question B is greater than 33.33%, indicate which of the following questions below apply to the Project:

1. Will the Project be operated by a not-for-profit corporation? Yes No
2. Is the Project location or facility likely to attract a significant number of visitors from outside Tompkins County? Yes No

If yes, please provide a third party market analysis or other documentation supporting your response.

3. Will the Project make available goods or services which are not currently reasonably accessible to the residents of the municipality within which the proposed Project would be located? Yes No

If yes, please provide a third party market analysis or other documentation supporting your response.

4. Will the Project preserve permanent, private sector jobs or increase the overall number of permanent, private sector jobs in the State of New York? Yes No

If yes, explain: _____

XI. INTER-MUNICIPAL MOVE DETERMINATION

The Agency is required by State law to make a determination that, if completion of a Project benefiting from the Agency financial assistance results 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, Agency financial assistance is required to prevent the Project occupant from relocating out of the State, or is reasonably necessary to preserve the Project occupant's competitive position in its respective industry.

Will the Project result in the removal of an industrial or manufacturing plant of the Project occupant from one area of the state to another area of the State? Yes No

Will the Project result in the abandonment of one or more plants or facilities of the Project occupant located within the State? Yes No

If yes to either question explain how notwithstanding the aforementioned closing or activity reduction the Agency's financial assistance is required to prevent the Project from relocating out of the State or is reasonably necessary to preserve the Project occupant's competitive position in its respective industry:
N/A

Does the Project involve relocation or consolidation of a Project occupant from another municipality:

Within New York State: Yes No

Within County/City/Town/Village: Yes No

If yes to either question above, please explain: N/A

XII. PAYMENT IN LIEU OF PROVIDING AFFORDABLE HOUSING UNITS

If this project is subject to a payment in lieu of providing affordable housing units on site per the Workforce Housing Policy, when will the payment be made?

At PILOT closing

Equal installments over the first three years of operation (subject to a deferral fee of 20% of the payment amount due at closing)

REPRESENTATIONS, CERTIFICATIONS AND INDEMNIFICATION

Michael Frateschi (name of CEO or other authorized representative of Applicant)

confirms and says that he/she is the Member of TJA-NY-Newfield Solar Farm, LLC (name of corporation or other entity) named in the attached Application (the "Applicant"), that he/she has read the foregoing Application and knows the contents thereof, and hereby represents, understands, and otherwise agrees with the Agency and as follows:

- A. Job Listings. In accordance with Section 858-b(2) of the New York General Municipal Law, the applicant understands and agrees that, if the proposed Project receives any Financial Assistance from the Agency, except as otherwise provided by collective bargaining agreements, new employment opportunities created as a result of the proposed Project must be listed with the New York State Department of Labor Community Services Division (the "DOL") and with the administrative entity (collectively with the DOL, the "JTPA Entitle") of the service delivery area created by the Federal Job Training Partnership Act (Public Law 97-300) ("JTPA") in which the proposed Project is located.
- B. First Consideration for Employment. In accordance with Section 858-b(2) of the General Municipal Law, the applicant understands and agrees that, if the proposed Project receives any Financial Assistance from the Agency, except as otherwise provided by collective bargaining agreements, where practicable, the applicant must first consider persons eligible to participate in JTPA programs who shall be referred by the JTPA Entities for new employment opportunities created as a result of the proposed Project.
- C. Employment Reports. The Applicant understands and agrees that, if the proposed Project receives any Financial Assistance from the Agency, the Applicant agrees to file, or cause to be filed, with the Agency, at least annually or as otherwise required by the Agency, reports regarding the number of people employed at the project site, salary levels, contractor utilization, local construction labor utilization and such other information (collectively, "Employment Reports") that may be required from time to time on such appropriate forms as designated by the Agency. Failure to provide Employment Reports within 30 days of an Agency request shall be an Event of Default under the PILOT Agreement between the Agency and Applicant and, if applicable, an Event of Default under the Project Agreement between the Agency and Applicant.

- D. Local Labor Utilization Reporting. The Applicant understands and agrees that, if the proposed Project receives any Financial Assistance from the Agency, the Applicant agrees to comply with the Local Labor Utilization Policy, which requires providing documentation that construction bids were solicited from local firms and monthly construction labor reporting as outlined in the Policy.
- E. Diversity and Inclusion. The Applicant understands and agrees that, if the proposed Project receives Financial Assistance from the Agency, the Applicant agrees to comply with the Diversity and Inclusion Policy, which requires owner-occupied facilities and facilities with on-site employees to join the Tompkins County Diversity Consortium and provide annual reports on the make up of the workforce and efforts to increase diversity and inclusion as outlined in the Policy.
- F. Hold Harmless Provision. The Applicant acknowledges and agrees that the Applicant shall be and is responsible for all costs of the Agency incurred in connection with any actions required to be taken by the Agency in furtherance of the Application including the Agency's costs of general counsel and/or the Agency's bond/transaction counsel whether or not the Application, the proposed Project it describes, the attendant negotiations, or the issue of bonds or other transaction or agreement are ultimately ever carried to successful conclusion and 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: (i) the Agency's examination and processing of, and action pursuant to or upon, the attached Application, regardless of whether or not the Application or the Project described therein or the tax exemptions and other assistance requested therein are favorably acted upon by the Agency, (ii) the Agency's acquisition, construction and/or installation of the Project described therein and (iii) 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.
- G. Sales Tax. In accordance with Section 874(8) of the General Municipal Law, the Applicant understands and agrees that, if the proposed Project receives any sales tax exemptions as part of the Financial Assistance from the Agency, in accordance with Section 874(8) of the General Municipal Law, the applicant agrees to file, or cause to be filed, with the New York State Department of Taxation and Finance, the annual form prescribed by the Department of Taxation and Finance, describing the value of all sales tax exemptions claimed by the applicant and all consultants or subcontractors retained by the applicant. Copies of all filings shall be provided to the Agency.

Applicant hereby understands and agrees, in accordance with Section 875(3) of the New York General Municipal Law and the policies of the Agency 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 and/or termination by the Agency under such terms and conditions as will be established by the Agency and set forth in transaction documents to be entered into by and between the Agency and the Applicant.

- H. Fees. By executing and submitting this Application, the applicant covenants and agrees to pay the following fees:
- (i) A non-refundable application fee of \$1,000 due at time of application submission.
 - (ii) An Administrative Fee in accordance with the "fees" section of the Agency's Uniform Tax Exemption Policy (UTEP) effective as of the date of this application, to be paid at transaction closing (unless otherwise outlined in the Project Agreement or authorizing resolution). This fee (unless otherwise outlined in the UTEP) will be equal to 1% of the project costs that are positively impacted by IDA incentives. This includes the value of construction or renovations of improvements to property that is impacted by property and sales tax abatement and the value of machinery, furniture, fixtures and equipment that are impacted by the sales tax abatement.
 - (iii) All fees, costs and expenses incurred by the Agency for (1) legal services, including but not limited to those provided by the Agency's general counsel or bond/transaction counsel, and (2) other

consultants retained by the Agency in connection with the proposed Project; with all such charges to be paid by the Applicant at the closing or, if the closing does not occur, within ten (10) business days of receipt of the Agency's invoices therefore please note that the Applicant is entitled to receive a written estimate of fees and costs of the Agency's bond/transaction counsel; Agency transaction counsel fees shall be an amount equal to one-third (1/3) of the Agency's Administrative Fee set forth in (ii) above with a minimum fee of \$20,000 plus out of pocket expenditures unless otherwise agreed to in writing for smaller projects.

- (iv) The cost incurred by the Agency and paid by the Applicant, including bond/transaction counsel and the Agency's general counsel's fees and the processing fees, may be considered as a cost of the Project and included in the financing of costs of the proposed Project, except as limited by the applicable provisions of the Internal Revenue Code with respect to tax-exempt bond financing.

If the Applicant fails to conclude or consummate necessary negotiations, or fails, within a reasonable or specified period of time, to take reasonable, proper or requested action, or withdraws, abandons, cancels or neglects the Application, or if the Applicant is unable to find buyers willing to purchase the bond issue requested, or if the Applicant is unable to facilitate the sale/leaseback or lease/leaseback transaction, then, upon presentation of an invoice, the Applicant shall pay to the Agency, its agents or assigns, all costs incurred by the Agency in the processing of the Application, including attorneys' fees, if any.

- I. FOIL. The Applicant acknowledges that the Agency is subject to New York State's Freedom of Information Law (FOIL). Applicant understands that all Project information and records related to this application are potentially subject to disclosure under FOIL subject to limited statutory exclusions.
- J. Financial Review. The Applicant acknowledges that 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.
- K. The Applicant represents and warrants that the information contained in this Application, to the best of the Applicant's knowledge, is true, accurate and complete.
- L. 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.
- M. The Applicant confirms and hereby acknowledges that as of the date of this Application, the Applicant is in substantial compliance with all provisions of Article 18-A of the New York General Municipal Law, including, but not limited to, the provisions of Section 859-a(5) and Section 862(1) of the New York General Municipal Law.
- N. 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 in the Project.
- O. The Applicant and the individual executing this application on behalf of Applicant acknowledge that the Agency and its counsel will rely on the representations and covenants made in this application when acting hereon and hereby represents that the statements made herein do not contain any untrue statement of a material fact and do not omit to state a material fact necessary to make the statements contained herein not misleading.

Signatures on following page

Signature: 

Print Name: Michael Frateschi

Title: Member

Company: TJA-NY-Newfield Solar Farm, LLC

Date: 11/14/2025

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

On the 7th day of November in the year 2025 before me, the undersigned, personally appeared Michael Frateschi, personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name(s) is (are) subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their capacity(ies), and that by his/her/their signatures on the instrument, the individual(s), or the person upon behalf of which the individual(s) acted, executed the instrument.

ALEXANDRA BASTIAN
Notary Public, State of New York
Qualified in Onondaga County
Reg No. 01BA6395631
My Commission Expires July 29, 2027


Notary Public

**NEW YORK STATE FINANCIAL REPORTING
REQUIREMENTS FOR INDUSTRIAL DEVELOPMENT AGENCIES**

Please be advised that the New York General Municipal Law imposes certain reporting requirements on IDAs and recipients of IDA financial assistance. Of particular importance to IDA applicants is Section 859 (copy attached). This section requires IDAs to transmit financial statements within 90 days following the end of an Agency's fiscal year ending December 31, prepared by an independent, certified public accountant, to the New York State Comptroller, the Commissioner of the New York State Department of Economic Development. These audited financial statements shall include supplemental schedules listing the following information:

1. All straight-lease ("sale-leaseback") transactions and whether or not they are obligations of the Agency.
2. All bonds and notes issued, outstanding or retired during the period and whether or not they are obligations of the Agency.
3. All new bond issues shall be listed and for each new bond issue, the following information is required:
 - a. Name of the project financed with the bond proceeds.
 - b. Whether the project occupant is a not-for-profit corporation.
 - c. Name and address of each owner of the project.
 - d. The estimated amount of tax exemptions authorized for each project.
 - e. Purpose for which the bond was issued.
 - f. Bond interest rate at issuance and, if variable, the range of interest rates applicable.
 - g. Bond maturity date.
 - h. Federal tax status of the bond issue.
 - i. Estimate of the number of jobs created and retained for the project.
4. All new straight lease transactions shall be listed and for each new straight lease transaction, the following information is required:
 - a. Name of the project.
 - b. Whether the project occupant is a not-for-profit corporation.
 - c. Name and address of each owner of the project.
 - d. The estimated amount of tax exemptions authorized for each project.
 - e. Purpose for which each transaction was made.
 - f. Method of financial assistance utilized for each project, other than the tax exemptions claimed by the project.
 - g. Estimate of the number of jobs created and retained for the project.

Please sign below to indicate that you have read and understood the above.

Signature: _____



Print Name: Michael Frateschi

Title: Member

Company: TJA-NY-Newfield Solar Farm, LLC

Date: 11/14/2025

TJA-NY-Newfield Solar Farm, LLC Community Solar - Incentive Schedule

The proposed incentives outlined below are consistent with the Off-Site Commercial Solar Policy: A twenty-five year PILOT with a payment of \$4,200 per megawatt (AC) in year one with a 2% annual increase each year.

The fee for solar projects is 1/2% of project costs.

5 MW Project

Year	Payment without Project	Payment With PILOT	Payment without PILOT Full Value		
1	\$1,234	\$21,000	\$27,476		
2	\$1,259	\$21,420	\$28,026		
3	\$1,284	\$21,848	\$28,586		
4	\$1,310	\$22,285	\$29,158		
5	\$1,336	\$22,731	\$29,741		
6	\$1,362	\$23,186	\$30,336		
7	\$1,390	\$23,649	\$30,942		
8	\$1,417	\$24,122	\$31,561		
9	\$1,446	\$24,605	\$32,193		
10	\$1,475	\$25,097	\$32,836		
11	\$1,504	\$25,599	\$33,493		
12	\$1,534	\$26,111	\$34,163		
13	\$1,565	\$26,633	\$34,846		
14	\$1,596	\$27,166	\$35,543		
15	\$1,628	\$27,709	\$36,254		
16	\$1,661	\$28,263	\$36,979		
17	\$1,694	\$28,828	\$37,719		
18	\$1,728	\$29,405	\$38,473		
19	\$1,762	\$29,993	\$39,242		
20	\$1,798	\$30,593	\$40,027		
21	\$1,834	\$31,205	\$40,828		
22	\$1,870	\$31,829	\$41,644		
23	\$1,908	\$32,466	\$42,477		
24	\$1,946	\$33,115	\$43,327		
25	\$1,985	\$33,777	\$44,193		
Total	\$39,525	\$672,636	\$880,065	PILOT Savings	\$207,428

Current Value	Full Parcel	Project Area
Acres	126.68	31
Land Value	\$225,000	\$55,058
Current Taxes	\$2,028	\$1,234

NYS Solar Valuation Model	
Improvement	\$1,170,966
land value est.	\$55,058
Total Value	\$1,226,024
Taxes Yr 1	\$27,476

	Tax Rate	Tax Distribution	Yr. 1 Est. Tax Distribution
2024 Town Tax	4.6337842	20.68%	\$4,342
2024 County Tax	1.98195	8.84%	\$1,857
2024-2025 School	15.794698	70.48%	\$14,801
Total	22.4104322	100.00%	\$21,000



166 Main Street • Newfield, NY 14867

607-564-0654 • supervisor@newfieldny.org

Tuesday, November 18, 2025

Tompkins County Industrial Development Agency
119 East Seneca Street, Suite 200
Ithaca, NY 14850

Re: Letter of Support for the TJA-NY-Newfield Solar Farm, LLC PILOT Application

Dear Members of the Tompkins County Industrial Development Agency,

On behalf of the Town of Newfield, I am writing to express our support for the proposed **TJA-NY-Newfield Solar Farm, LLC** Payment in Lieu of Taxes (PILOT) agreement currently under consideration by the Tompkins County Industrial Development Agency (TCIDA) for the project located at 145 Millard Hill Rd, Newfield, New York, 14867 (Tax ID: 4.-1-40).

This project received its conditional Site Plan and Use Permit from the Town of Newfield Town Board on October 9th, 2025.

Thank you for your consideration and for your continued partnership in supporting economic development across Tompkins County.

Sincerely,

Michael Allinger
Supervisor, Town of Newfield
166 Main Street Newfield, NY 14867
607-564-9981
supervisor@newfieldny.org

PROJECT AUTHORIZING RESOLUTION
(Yellow Barn Solar, LLC Project)

A regular meeting of the Tompkins County Industrial Development Agency was convened in public session on Wednesday, December 10, 2025, at 2:00 p.m., local time, at 121 E. Court Street, Ithaca, New York 14850.

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 (THE "AGENCY"): (i) ACKNOWLEDGING THE PUBLIC HEARING HELD BY THE AGENCY WITH RESPECT TO THE PROEJCT AS DESCRIBED BELOW; (ii) ACKNOWLEDGING A CERTAIN PERMIT (AS DEFINED HEREIN) ISSUED BY THE OFFICE OF RENEWABLE ENERGY SITING; (iii) APPOINTING THE COMPANY AS AGENT OF THE AGENCY; (iv) AUTHORIZING THE NEGOTIATION, EXECUTION AND DELIVERY OF AN AGENT, FINANCIAL ASSISTANCE AND PROJECT AGREEMENT, LEASE AGREEMENT, LEASEBACK AGREEMENT, TAX AGREEMENT, MORTGAGE AND RELATED DOCUMENTS; (v) 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, (B) A PARTIAL MORTGAGE RECORDING TAX EXEMPTION AND (C) 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, **YELLOW BARN SOLAR, LLC**, 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: (i) the acquisition by the Agency of a leasehold interest in all or a portion of certain parcels of real property comprised of approximately 750 acres located in the Towns of Lansing and Groton, Tompkins County, New York (the "Land", being more particularly identified in **Exhibit A** attached hereto); (ii) the planning, design, construction and operation of a 160MWac solar electrical generation system, including panel foundations, inverters, transformers, interconnect wiring, utility connections, sitework, landscaping, fencing, security and related improvements (collectively, the "Improvements"); (iii) the acquisition of and installation in and around the Land and Improvements by the Company of machinery, equipment, fixtures and other items of tangible personal property (the "Equipment" and, collectively with, the Land and the Improvements, the "Facility"); and

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, 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, (b) a partial mortgage recording tax exemption and (c) a partial real property tax abatement structured though the Tax Agreement ((a) through (c) are hereinafter collectively referred to as the "Financial Assistance"); and

WHEREAS, on September 10, 2025, 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 Monday, November 10, 2025, at 10:30 a.m., local time, at the offices of the Town of Groton Town Hall, 101 Conger Boulevard, Groton, New York 13073, 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 reasonable opportunity, both orally and in writing, to present their views; and

WHEREAS, pursuant to Section 94-c of the New York State Executive Law and its implementing regulations (the "Code"), the Office of Renewable Energy Siting ("ORES") issued a certain siting permit on August 21, 2025 (the "Permit") to and for the benefit of the Company; and

WHEREAS, pursuant to Section 94-c(6)(a) of the Code, the Agency is not required to satisfy the applicable requirements set forth in 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"); and

WHEREAS, the Agency desires to acknowledge the findings of ORES as further set forth in the Permit; and

WHEREAS, pursuant to Article 18-A of the Act, the Agency desires to adopt a resolution approving the Project and the Financial Assistance that the Agency is contemplating with respect to the Project; 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. ORES has conducted a review of the Project pursuant to the Code and has issued the Permit to and for the benefit of the Company. The Agency, having reviewed the Permit and related materials, hereby acknowledge the Permit issued by ORES. A copy of the Permit issued by ORES is attached hereto as **Exhibit B**.

Section 2. The Public Hearing held by the Agency on November 10, 2025, 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, (b) a partial mortgage recording tax exemption and (c) 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 **\$263,353,921.00**, which result in New York State and local sales and use tax exemption benefits ("Sales and Use Tax Exemption Benefits") not to exceed **\$21,068,314.00**. 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, 2028** (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 not to exceed **\$378,080,255.00**, to acquire 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	[]	[]	[]	[]
Deborah Dawson	[]	[]	[]	[]
Greg Mezey	[]	[]	[]	[]
Jeff Gorsky	[]	[]	[]	[]
Jerry Dietz	[]	[]	[]	[]
Todd Bruer	[]	[]	[]	[]
Ducson Nguyen	[]	[]	[]	[]

The Resolution was thereupon duly adopted.

SECRETARY'S CERTIFICATION
(Yellow Barn Solar, 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 December 10, 2025, 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 _____, 2025.

Secretary

[SEAL]

Exhibit A

Parcel Address	Tax Parcel ID
546 Cobb Street, Groton, NY 13073	24.-1-14
140 Durfee Road, Groton, NY 13073	24.-2-11.32
441 Cobb Street, Groton, NY 13073	33.-1-3.22
Pleasant Valley Road, Groton, NY 13073	33.-1-24.5
200 Cobb Street, Groton, NY 13073	34.-1-4
Brown Road, Groton, NY 13073	34.-1-27
921 Pleasant Valley Road, Groton, NY 13073	34.-1-1.1
Cobb Street, Groton, NY 13073	34.-1-25.2
961 Sovocool Hill Road, Groton, NY 13073	32.-1-4.2
Pleasant Valley Road, Groton, NY 13073	33.-1-18.1
Pleasant Valley Road, Groton, NY 13073	34.-1-7.1
Pleasant Valley Road, Groton, NY 13073	34.-1-7.2
Sovocool Hill Road, Groton, NY 13073	25.-1-33.2
Cobb Street, Groton, NY 13073	33.-1-24.2
Cobb Street, Groton, NY 13073	33.-1-20.2
Buck Road, Lansing, NY 13073	29.-1-29.3
831 Buck Road, Lansing, NY 13073	30.-1-5.1
991 Sovocool Hill Road, Groton, NY 13073	32.-1-1
788 Buck Road, Lansing, NY 13073	30.-1-32
Sovocool Hill Road, Groton, NY 13073	33.-1-9
264 Cobb Street, Groton, NY 13073	33.-1-24.1
1161 Sovocool Hill Road, Groton, NY 13073	33.-1-3.4
1073 Sovocool Hill Road, Groton, NY 13073	33.-1-6.5
1093 Sovocool Hill Road, Groton, NY 13073	33.-1-6.4

Exhibit B

ORES Siting Permit

[See Attached]

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 Monday, November 10, 2025, at 10:30 a.m., at the Town of Groton Town Hall 101 Conger Blvd., Groton, New York 13073, in connection with the matter described below.

YELLOW BARN SOLAR, LLC, 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: (i) the acquisition by the Agency of a leasehold interest in all or a portion of certain parcels of real property comprised of approximately 512 acres located in the Towns of Lansing and Groton, Tompkins County, New York (the "Land", being more particularly identified in **Exhibit A** attached hereto); (ii) the planning, design, construction and operation of a 160MWac solar electrical generation system, including panel foundations, inverters, transformers, interconnect wiring, utility connections, sitework, landscaping, fencing, security and related improvements (collectively, the "Improvements"); (iii) the acquisition of and installation in and around the Land and Improvements by the Company of machinery, equipment, fixtures and other items of tangible personal property (the "Equipment" and, collectively 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 a sales and use tax exemption and mortgage recording tax exemption, consistent with the policies of the Agency, and a partial 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 LIVE STREAM LINK: **<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, 119 East Seneca Street, Suite 200, Ithaca, New York 14850 and/or via email at info@ithacaareaed.org, with the subject line being "Yellow Barn Solar, LLC", no later than 1:00 p.m. on November 9, 2025.

Dated: October 30, 2025

TOMPKINS COUNTY INDUSTRIAL
DEVELOPMENT AGENCY

EXHIBIT A

Parcel Address	Tax Parcel ID
546 Cobb Street, Groton, NY 13073	24.-1-14
140 Durfee Road, Groton, NY 13073	24.-2-11.32
441 Cobb Street, Groton, NY 13073	33.-1-3.22
Pleasant Valley Road, Groton, NY 13073	33.-1-24.5
200 Cobb Street, Groton, NY 13073	34.-1-4
Brown Road, Groton, NY 13073	34.-1-27
921 Pleasant Valley Road, Groton, NY 13073	34.-1-1.1
Cobb Street, Groton, NY 13073	34.-1-25.2
961 Sovocool Hill Road, Groton, NY 13073	32.-1-4.2
Pleasant Valley Road, Groton, NY 13073	33.-1-18.1
Pleasant Valley Road, Groton, NY 13073	834.-1-7.1
Pleasant Valley Road, Groton, NY 13073	34.-1-7.2
Sovocool Hill Road, Groton, NY 13073	25.-1-33.2
Cobb Street, Groton, NY 13073	33.-1-24.2
Cobb Street, Groton, NY 13073	33.-1-20.2
Buck Road, Lansing, NY 13073	29.-1-29.3
831 Buck Road, Lansing, NY 13073	30.-1-5.1
991 Sovocool Hill Road, Groton, NY 13073	32.-1-1
788 Buck Road, Lansing, NY 13073	30.-1-32
Sovocool Hill Road, Groton, NY 13073	33.-1-9
264 Cobb Street, Groton, NY 13073	33.-1-24.1
1161 Sovocool Hill Road, Groton, NY 13073	33.-1-3.4
1073 Sovocool Hill Road, Groton, NY 13073	33.-1-6.5
1093 Sovocool Hill Road, Groton, NY 13073	33.-1-6.4

Tompkins County Industrial Development Agency

Administration provided by Ithaca Area Economic Development

**Minutes of Public Hearing
Yellow Barn Solar, LLC
November 10, 2025 @ 10:30 am
Town Hall – Town of Groton
101 Conger Blvd., Groton NY 13073
and
Via Livestreamed on YouTube**

Present: Kellea Bauda (IAED for Tompkins County IDA), Ina Arthur – recording (IAED), Don Scheffler (Supervisor, Town of Groton), Crystal Young (Supervisor-elect, Town of Groton), Ruth Groff (Supervisor, Town of Lansing), Joseph Wetmore (Deputy Supervisor, Town of Lansing), Rich John (TCIDA Board), Robin Cargian (Clerk, Town of Groton)

1. Kellea Bauda called the public hearing to order at 10:31 am.
2. Kellea Bauda gave an overview of the project and the proposed initiative.
3. Public comment

There was no public comment

4. The hearing was adjourned at 10:45 am.

November 20, 2025

Ms. Kellea Bauda
Administrative Director
Tompkins County Industrial Development Agency
119 East Seneca Street, Suite 200
Ithaca, New York 14850

Re: Yellow Barn Solar - Towns of Groton and Lansing (the “Towns”) Host
Community Agreements (the “HCAs”)

Dear Ms. Bauda:

We are pleased to inform you that, subject to final approval by our respective Town Boards at their respective next regular meetings, we have reached an agreement with Yellow Barn Solar, LLC (“Yellow Barn”), permittee of the Yellow Barn Solar project, DPS Matter No. 23-02986 (the “Project”), with respect to amounts Yellow Barn will pay to the Towns pursuant to HCAs to be entered into between each Town and Yellow Barn in connection with the Project.

Yellow Barn has agreed to pay a total, “all-in” amount of \$6,000 per megawatt across both HCAs and a payment in lieu of taxes agreement (the “PILOT”) with Tompkins County Industrial Development Agency (“TCIDA”). As the project is 160 megawatts, the total amount in the first year under a basic payment structure would be \$960,000. Sixty percent (60%) of that amount is to be allocated to the two HCAs, leaving a total first year amount to be paid under the PILOT of \$384,000.

We understand that Yellow Barn desires to structure the PILOT with a 20-year term, with payments increasing 2% annually over such term. We also understand that the Towns will each receive a distribution from the PILOT according to the provisions of New York’s General Municipal Law.

The Towns intend to structure payments under the HCAs based on the net present value of the total amount allocable to the HCAs with a “balloon payment” prior to interconnection of the Project, and with the remaining amount of such value paid over the subsequent ten years.

This agreement is intended to have no impact on TCIDA’s administrative fee, and Yellow Barn will pay the full amount of taxes allocable to the Project after the end of the PILOT term as required under applicable state law.

We thank you for your support for our communities in this matter. Please let us know if you have any questions or need any additional information. We will let TCIDA know when the final HCAs have been approved by our respective boards.

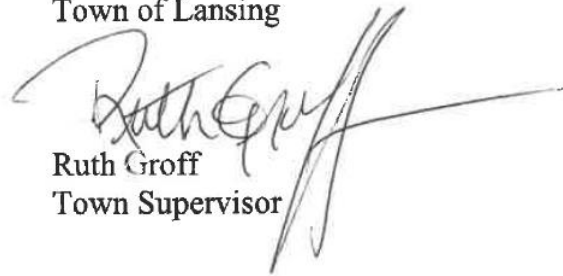
Very truly yours,

Town of Groton



Donald Sheffler
Town Supervisor

Town of Lansing



Ruth Groff
Town Supervisor

MAE:

Cc: Mr. Rich John, TCIDA Chair
Mr. Russell E. Gaenzle, Esq.
Mr. Stephen Maier, Esq.
Mr. Rob Panasci, Esq.

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding (herein, this “MOU”) is made as of the [] day of [], 2025, by and between **TOMPKINS COUNTY DEVELOPMENT CORPORATION**, a not-for-profit local development corporation of the State of New York having an offices at 119 E. Seneca Street, Suite 200, Ithaca, New York 14850 (herein, the “Corporation”) and the **TOMPKINS COUNTY INDUSTRIAL DEVELOPMENT AGENCY**, a public benefit corporation of the State of New York, with offices at 119 E. Seneca Street, Suite 200, Ithaca, New York 14850 (the “Agency”), with acknowledgment thereof by the **TOWN OF LANSING** and the **TOWN OF GROTON**.

WHEREAS, pursuant to Sections 402 and 1411 of the Not-For-Profit Corporation Law (“N-PCL”) of the State of New York, the Corporation was established as a domestic, not-for-profit local development corporation pursuant to a Certificate of Incorporation (the “Certificate”) to undertake certain charitable and public purposes, among other things, including relieving and reducing unemployment, promoting and providing for additional and maximum employment, bettering and maintaining job opportunities, instructing or training individuals to improve or develop their capabilities for such jobs, carrying on scientific research for the purpose of aiding Tompkins County, New York (the "County") by attracting new industry to the County or by encouraging the development of, or retention of, an industry in the County, and lessening the burdens of government and acting in the public interest;

WHEREAS, the Agency was created by Chapter 535 of the Laws of 1971 of the State of New York pursuant to Title 1 of Article 18-A of the General Municipal Law of the State of New York (collectively, the “Act”) as a body corporate and politic and as a public benefit corporation of the State of New York, and as such has the ability to undertake certain projects (as defined within the Act), including commercial projects; and

WHEREAS, the Agency is contemplating providing financial assistance to Yellow Barn Solar, LLC (the "Company") in connection with the planning, design, construction and operation of a 160MWac solar electrical generation system located in the Town of Lansing and the Town of Groton, Tompkins County, New York (the "Project"); and

WHEREAS, the Project will be structured as a straight lease transaction (within the meaning of subdivision (15) of Section 854 of the Act) (the "Straight Lease Transaction"); and

WHEREAS, in furtherance of the Project, the parties have agreed to a fee sharing arrangement whereby the Agency, upon closing of the Straight Lease Transaction (the "Closing Date") and payment in full of the Agency's administrative fee, shall remit to the Corporation the sum of Five Hundred Thousand and 00/100 Dollars (\$500,000.00) (hereinafter referred to as the "Fee Sharing Arrangement"), the full amount of which shall be deposited in an account so chosen by the Corporation and earmarked to further economic development in the Town of Lansing and Town of Groton, Tompkins County, New York (collectively, the "Towns"); and

WHEREAS, the Agency and the Company have received support from the Towns in connection with the undertaking of the Project and the above-mentioned fee sharing arrangement between the Agency and the Corporation; and

WHEREAS, the Agency and the Corporation desire to enter into this non-binding MOU outlining the Fee Sharing Arrangement and their respective roles and obligations in connection therewith.

NOW, THEREFORE, the parties hereby agree as follows:

1. It is contemplated that the Agency and the Company will enter into the Straight Lease Transaction in connection with the Company's undertaking of the Project located in the Towns. Upon closing of the Straight Lease Transaction and the Company's payment in full of the Agency's administrative fee, the Agency shall deposit into an account so designated by the Corporation, the sum of Five Hundred Thousand and 00/100 Dollars (\$500,000.00) (hereinafter referred to as the "Economic Development Payment").

2. The Corporation hereby agrees to earmark the Economic Development Payment to further economic development in the Towns. Subject to the prior written consent and approval of the Corporation, upon request from the Towns for the remittance of all or a portion of the Economic Development Payment to fund certain economic development projects located within the Towns (hereinafter referred to as a "Qualified Project"), the Corporation shall remit said funds in accordance with such written instructions. Should the Towns fail to request remittance of all or a portion of the Economic Development Payment to fund a Qualified Project within three (3) years from the Closing Date, the Corporation may, in its sole and absolute discretion, expend the Economic Development Payment in such manner as it sees fit.

3. This MOU may be executed in any number of counterparts each of which shall be deemed an original but which together shall constitute a single instrument.

4. All notices, claims and other communications hereunder shall be in writing and shall be deemed to be duly given if personally delivered or mailed first class, postage prepaid, or by a nationally-recognized overnight courier, addressed to the parties as noted at the beginning of this MOU.

[Remainder of Page Left Intentionally Blank]

[Signature Page to Memorandum of Understanding]

IN WITNESS WHEREOF, the parties have executed this Memorandum of Understanding as of the date first written above.

**TOMPKINS COUNTY
DEVELOPMENT CORPORATION**

By: _____

Name: Rich John

Title: Chair

**TOMPKINS COUNTY INDUSTRIAL
DEVELOPMENT AGENCY**

By: _____

Name: Kellea Bauda

Title: Administrative Director

ACKNOWLEDGMENT OF MEMORANDUM OF UNDERSTANDING

The undersigned hereby acknowledges receipt of the Memorandum of Understanding by and between the Tompkins County Industrial Development Agency (the "Agency") and the Tompkins County Development Corporation (the "Corporation") and hereby agrees to and accepts said terms as more fully set forth therein.

TOWN OF LANSING

By: _____
Name:
Title:

TOWN OF GROTON

By: _____
Name:
Title:



Ithaca Area Economic Development

IAED Work Plan – 2026

For Adoption at 12/11/25 Board Meeting

Mission: IAED is dedicated to building a thriving and sustainable economy that improves the quality of life in Tompkins County by fostering the growth of business and employment

Vision: A diverse and inclusive economy with innovative businesses, entrepreneurs, and partnerships that foster employment pathways and promote economic prosperity for all

Sector Focus:

- Manufacturing & High Tech
- Software, mobile & technology development
- Real estate development
- Food and beverage production & distribution
- Healthcare
- Tourism & Hospitality

Annual Outcome (from 5-Year Strategy)

Direct Services
\$150 Million Private Investment
100 New Jobs
\$5.2 Million New Payroll
\$8.6 Million New Property Tax Revenue

Industry Partnerships (Workforce Training)
45 Trainees
75% Low-Moderate Income (LMI) Trainees
36 Individuals Placed into Full-Time Positions
75% Job Retention Rate (30/60/90 days, 6 months)

Community Benefits
75% Local Construction Labor
160 New Housing Units
37 New Affordable Housing Units
32 Megawatts Renewable Energy
30% MWBE Businesses Served

This Work Plan is organized around the three program areas identified in IAED's 5-Year Organizational Strategy (2024-28); Direct Services, Workforce Development, and Economic Development Leadership. Increased community awareness is a common theme spanning them all. Core activities in each of the program areas represent the majority of IAED's work. Additional special projects, new initiatives, and other important issues that IAED will focus on during the year are also identified in this plan.



Ithaca Area Economic Development

SPECIAL PROJECTS

Direct Services

1. **Semiconductor and Clean Energy Tech Hubs** – Actively engage in regional efforts to support business retention, expansion, and attraction focused on the two federally-designated tech hub sectors: semiconductors in Syracuse and clean energy in Binghamton.

*Performance
Measures:*

- Reconcile regional need with local resources, inventory assets, and advance achievable supply chain projects
- Collaborate on workforce training pathways and programs to support construction and long-term employment needs
- Identify opportunities for additional housing to retain and attract workforce.

2. **SouthWorks Redevelopment** – Work closely with the ownership group to facilitate comprehensive redevelopment of the site into an interconnected, mixed-use neighborhood where opportunity, community, and ingenuity thrive. Support sector-specific redevelopment efforts, including the creation of an innovation hub for technology companies seeking to scale out of regional incubators, and attract industrial tenants to appropriate locations within the site.

*Performance
Measures:*

- Determine and aid next steps to develop the Innovation Hub; identify possible private sector partners
- Identify and support grant opportunities for infrastructure improvements or industrial/high tech redevelopment
- Solicit, select, and coordinate a consultant-led marketing plan to promote and attract tenants for the industrial and R&D space

3. **Business Resource & Succession Planning Roundtable** – Partner with the Small Business Development Center and other community partners to present relevant resources for business leaders, including financing resources. It will also serve as a platform for networking and relationship building.

*Performance
Measures:*

- Identify partners and plan roundtable
- Coordinate facilities, invitations, and deliverables
- Encourage and support participation, information-sharing, and follow-up



Ithaca Area Economic Development

Workforce Development

4. **Manufacturing Industry Partnership (Direct to Work – Pathways to Manufacturing)** – Work with partners to increase rural recruitment, including referrals from adjacent counties. Strengthen employer partnerships and buy-in. Explore sustainable funding plan.

*Performance
Measures:*

- Run 1 Pathways to Manufacturing program in 2026
- Establish a viable recruitment and referral process within 1-2 adjacent counties
- Meet with each employer partner, solicit program feedback, and confirm continued participation
- Evaluate sustainability, considering WIOA funds, grants, and a “pay-to-play” model for employers

5. **Construction Trades Industry Partnership (Tompkins Build – Pathways to Apprenticeship)** – Work with partners to continue embedding Pathways to Apprenticeship recruitment and referral processes in the community. Work with Tompkins Cortland Building Trades Council on reporting process to track graduate placements and retention. Design and implement sustainable funding plan.

*Performance
Measures:*

- Run 1 Pathways to Apprenticeship program in 2026
- Share recruitment information with community partners and hold information sessions at their respective sites
- Create a reporting process for the 10 participating trades to track graduate applications, placements, and retention
- Develop sustainable funding plan for future programming, collaborating with the SouthWorks team and others when applicable

Economic Development Leadership

6. **Countywide Economic Development Strategy Completion and Implementation** – Work with stakeholders to finalize draft plan, present to the County Legislature, and share final plan with the community. Identify special projects and take next steps toward implementing the Strategy.

*Performance
Measures:*

- Legislature presentation and acceptance
- Identify 2026 workplan implementation items
- Engage stakeholders to launch implementation



Ithaca Area Economic Development

7. **Infrastructure Development** – Coordinate with municipal staff, system purveyors, and private-sector partners to identify and advance water and sewer improvement projects and explore funding opportunities for implementation. Complete IAED’s ARC-funded broadband project and support Countywide and regional initiatives.

*Performance
Measures:*

- Leverage *2020 Water & Sewer Update* to convene partners, including U.S. Congressman Josh Riley’s office, and identify viable project(s) to seek funding
- Match one viable project with an appropriate funding source; spearhead or support proposal as needed
- Complete construction and grant closeout of ARC-funded broadband project in Lansing

8. **AEDO Reccreditation** – Maintain IAED’s designation as New York State’s premier Accredited Economic Development Organization. Publicize results and personify professional standards of excellence that distinguish IAED among local and regional peers.

*Performance
Measures:*

- Prepare and submit application package, facilitate required on-site evaluation visit
- Engage marketing consultant to promote AEDO status, boost IEDC’s 100th anniversary push for 100 accreditations



Ithaca Area Economic Development

CORE ACTIVITIES

Direct Services

- Administer three core programs:
 - Tompkins County Industrial Development Agency
 - Tompkins County Development Corporation
 - Revolving Loan Fund Program
- Connect businesses with incentives, services, and technical assistance, matching changing customer needs with core offerings and resources
- Interpret and promote regional, state, and federal economic development programs
- Assist key sector businesses with grants and administration
- Work with the Center for Regional Economic Advancement and other Cornell programs to help technology-related businesses start, grow, and stay in Tompkins County
- Build relationships with key referral partners to increase customer pipeline for core programs and services
- Undertake annual business retention and expansion (BR&E) visits with customers to establish and maintain strategic relationships and deliver targeted services
- Initiate and/or support business attraction strategies with key sector stakeholders
- Provide site location assistance to existing and prospective traded sector industry projects

Workforce Development

- Collaborate with employers, educational partners, Tompkins County Workforce Development Board, and community-based organizations to address workforce needs of key sector businesses in Ithaca and Tompkins County
- Work with local traded sector employers to determine need and develop worker candidate profiles that align to targeted jobs
- In partnership with education and community partners, develop an inclusive recruitment strategy that refers individuals from social service agencies and other various community-based organizations into training opportunities
- Develop an enhanced referral and assessment process to help evaluate the job-related skills of candidates
- Work with resource partners to identify and mitigate barriers to worker success

Economic Development Leadership

- Support and evaluate implementation of the Tompkins County Economic Development Strategy
- Monitor the IDA's local labor, workforce housing, diversity and inclusion, and enhanced energy incentive policies and continue to identify opportunities to achieve other benefits for the community
- Build and maintain relationships with key sector stakeholders to advance economic development objectives
- Participate on the Tompkins County Community Housing Development Fund and provide leadership in the development of housing to support existing and new workforce



Ithaca Area Economic Development

- Participate in initiatives that support business growth and expansion (energy, housing, air service/transportation, infrastructure, childcare)
- Convey business and industry needs to policy makers
- Maintain a strong role with regional and state economic development leadership professionals
- Develop an annual work plan that achieves progress toward the goals in IAED's 5-year strategy

Community Awareness

- Engage Marketing & Communications Strategy effectively
- Promote core programs and emphasize special projects
- Increase public awareness through storytelling and sharing successes
- Hold regular meetings and events to engage IAED investors
- Communicate our objectives and accomplishments to our investors, the businesses we serve, and the community in general by utilizing the annual report to the community, annual meeting, monthly newsletter, construction site signage, advertisements, media relations, sponsorships, social media, and the website
- Maintain and promote the IAED website, with a focus on keeping content up to date and highlighting recent accomplishments
- Participate in creating an environment in Tompkins County, the region, and New York State that is supportive of sustainable growth

Board & Committee Representation (Active)

- Southern Tier Regional Economic Development Corporation Loan Committee
- Southern Tier 8 Regional Planning Board
- Southern Tier 8 Regional Broadband Collaborative
- STEED Loan Fund Committee
- Future Ready Workforce Innovation Consortium
- Cornell Jumpstart
- Tompkins County Air Services Board
- Tompkins County Community Housing Development Fund Oversight Committee
- Tompkins County Chamber of Commerce
- Tompkins County Planning Advisory Board
- Tompkins County Strategic Tourism Planning Board
- Tompkins County Workforce Development Board
- Ithaca Businesswomen's Networking Board
- Racker

Board & Committee Representation (Target)

- International Economic Development Council
- New York State Economic Development Council
- Southern Tier Regional Economic Development Council

**TOMPKINS COUNTY
INDUSTRIAL DEVELOPMENT AGENCY
PUBLIC ACCESS TO RECORDS (FOIL) POLICY**

Introduction

This Public Access to Records Policy (“Policy”) shall apply to the Tompkins County Industrial Development Agency (“TCIDA”).

Purpose:

1. Designation of records access officer
2. Requests for public access to records
3. Denial of access to records
4. Fees

Section 1. Purpose

(a) This policy provides information concerning the procedures by which members of the public may access records of the Agency in accordance with the New York State Freedom of Information Law (“FOIL”).

(b) The Agency will furnish to the public the information and records required to be disclosed by the New York State FOIL (Article 6, Sections 84-90, of the Public Officers Law), and other applicable regulations. The FOIL gives members of the public the right to access government records, with certain exceptions. The full text of the FOIL law, guidance issued by the New York State Committee on Open Government, and other information about the law can be found on the Committee’s website, <http://www.dos.ny.gov/coog/index.html>

Section 2. Designation of records access officer

(a) The following person is designated as the records access officer; however, the Administrative Director may from time to time designate another person as the records access person as he/she may deem necessary or desirable:

Ithaca Area Economic Development
Attention: Kellea Bauda
119 E. Seneca St., Suite 200
Ithaca, New York 14850
Telephone (607)273-0005

(b) The records access officer is responsible for insuring appropriate Agency response to public requests for access to records.

The records access officer shall insure that agency personnel:

- (1) Maintain an up-to-date subject matter list reasonably detailing all records in the possession of the agency, whether or not available under FOIL.
- (2) Maintain a record setting forth the name, public office address, title, and salary of every officer or employee of the agency.

Section 3. Hours for Public Inspection and Location

- (a) The Agency shall accept requests for public access to records and produce records during regular business hours.
- (b) The Record Access Officer shall designate the locations where records shall be available for public inspection and copying.

Section 4. Requests for public access to records

- (a) A written request for a record shall be made to the Record Access Officer. In addition, a written request for a record may be submitted in the form of electronic mail and the Authority shall respond to such requests by electronic mail, using forms, to the extent practicable, consistent with the form(s) developed by the Committee on Open Government.
- (b) A response shall be given within five business days of receipt of a request by:
 - (1) informing a person requesting records that the request or portion of the request does not reasonably describe the records sought, including direction, to the extent possible, that would enable that person to request records reasonably described;
 - (2) granting or denying access to records in whole or in part;
 - (3) acknowledging the receipt of a request in writing, including an approximate date when the request will be granted or denied in whole or in part, which shall be reasonable under the circumstances of the request and shall not be more than twenty business days after the date of the acknowledgment, or if it is known that circumstances prevent disclosure within twenty business days from the date of such acknowledgment, providing a statement in writing indicating the reason for inability to grant the request within that time and a date certain, within a reasonable period under the circumstances of the request, when the request will be granted in whole or in part; or
 - (4) if the receipt of request was acknowledged in writing and included an approximate date when the request would be granted in whole or in part within twenty business days of such acknowledgment, but circumstances prevent disclosure within that time, providing a statement in writing within twenty business days of such acknowledgment specifying the reason for the inability to do so and a date certain, within a reasonable period under the circumstances of the request, when the request will be granted in whole or in part.

(c) In determining a reasonable time for granting or denying a request under the circumstances of a request, personnel shall consider the volume of a request, the ease or difficulty in locating, retrieving or generating records, the complexity of the request, the need to review records to determine the extent to which they must be disclosed, the number of requests received by the agency, and similar factors that bear on the ability to grant access to records promptly and within a reasonable time.

Section 5. Denial of access to records.

(a) Denial of access to records shall be in writing stating the reason therefor and advising the requestor of the right to appeal to the individual established to determine appeals, who shall be identified by name, title, business address and business phone number.

(b) The Agency shall designate, from time to time, a person to whom appeals shall be submitted.

(c) Any person denied access to records may appeal within thirty days of a denial.

(d) The time for deciding an appeal by the individual to determine appeals shall commence upon receipt of a written appeal identifying:

- (1) the date and location of requests for records;
- (2) a description, to the extent possible, of the records that were denied; and
- (3) the name and return address of the person denied access.

(e) A failure to determine an appeal within ten business days of its receipt by granting access to the records sought or fully explaining the reasons for further denial in writing shall constitute a denial of the appeal.

(f) The person designated to determine appeals shall transmit to the Committee on Open Government copies of all appeals upon receipt of appeals. Such copies shall be addressed to:

Committee on Open Government
Department of State
One Commerce Plaza, 99 Washington Ave, Suite 650
Albany, NY 12231

(g) The person designated to determine appeals shall inform the appellant and the Committee on Open Government of its determination in writing within ten business days of receipt of an appeal. The determination shall be transmitted to the Committee on Open Government in the same manner as set forth in subdivision (f) of this section.

Section 6 Fees.

- (a) There shall be no fee charged for:
- (1) inspection of records;
 - (2) search for records; or
 - (3) any certification of records.
- (b) Fees for copies may be charged, provided that:
- (1) the fee for copying records shall not exceed 25 cents per page for photocopies not exceeding 9 by 14 inches;
 - (2) the fee for photocopies of records in excess of 9 x 14 inches shall not exceed the actual cost of reproduction.
- (c) The actual cost of production that may be charged by the Agency for producing records may include only the following:
- (1) an amount equal to the hourly salary attributed to the lowest paid employee who has the necessary skill required to prepare a copy of the requested record if more than two hours of the employee's time is necessary to do so; and
 - (2) the actual cost of the storage devices provided to the person making the request in complying with such request; or
 - (3) the actual cost to the Agency of engaging an outside professional service to prepare a copy of a record, but only when Agency's information technology equipment is inadequate to prepare a copy, and if such service is used to prepare the copy.
- (d) The Agency has the authority to redact portions of a paper record and may do so prior to disclosure of the record by making a photocopy from which the proper redactions are made.
- (e) The Agency shall inform a person requesting a record of the estimated cost of preparing a copy of the record if more than two hours of an Agency employee's time is needed, or if it is necessary to retain an outside professional service to prepare a copy of the record.
- (f) The Agency may require that the fee for copying or reproducing a record be paid in advance of the preparation of such copy.
- (g) In the sole discretion of the Administrative Director/President of the Agency, a determination to waive a fee for copying or reproducing a record may be granted in the instance where Agency staff has spent more than two hours of employee time to prepare a copy of the record requested, excluding search time.

Section 7. Employee Notification of Release of Disciplinary Record

(a) For the purposes of this Section 7, the term “Disciplinary Record” shall mean and refer to those records set forth by Section 86(6) of the Public Officers Law, including any record created in furtherance of a law enforcement disciplinary proceeding, including, but not limited to:

- (1) the complaints, allegations, and charges against an Employee;
- (2) the name of the Employee complained of or charged;
- (3) the transcript of any disciplinary trial or hearing, including any exhibits introduced at such trial or hearing;
- (4) the disposition of any disciplinary proceeding; and
- (5) the final written opinion or memorandum supporting the disposition and discipline imposed including the Agency’s complete factual findings and its analysis of the conduct and appropriate discipline of the covered Employee.

(b) Pursuant to and in accordance with the requirements of Section 87(6) of FOIL, in the event the Agency is responding to a request for the Disciplinary Record of a current or former employee of the Agency (in each instance, an “Employee”) pursuant to this Policy and/or FOIL, the Agency shall provide written notification of said response to such Employee (the “Employee Notice”) at the same time the response is released to the submitter of such request.

Reviewed and Adopted this 10th day of December, 2025
by the Tompkins County Industrial Development Agency

Tompkins County Industrial Development Agency

Enhanced ~~Energy~~ Incentive Policy

Adopted: ~~March 11~~ December 10, 2020 2025

Applicants ~~for requesting~~ the Enhanced ~~Energy~~-Incentive ~~must meet the eligible project criteria as defined in the Tompkins County Industrial Development PILOT abatement, as set forth below, shall, in addition to complying with the~~ Agency's Uniform Tax Exemption Policy. ~~Additionally, applicant projects must~~ ("UTE~~P~~) ~~and all applicable law,~~ meet one or more of the following eligibility criteria (unless otherwise determined by the Board:

- New construction, ~~;~~
- Additions to existing improvements of 1,000 square feet or ~~larger,~~ more;
- A major renovation of existing improvements, in which over 75% of the space in a building is being renovated ~~and in which two or more of the following major energy components are being substantially renovated: heating, lighting, and envelope,~~ upgraded or improved.

~~Applicants shall comply with the requirements of the Ithaca Energy Code Supplement at the January 1, 2025 level. The Ithaca Energy Code Supplement offers two compliance paths for new building construction that result in projects that produce significantly less greenhouse gas emissions than New York State Building Code requires. The "Easy Path" emphasizes energy improvements that also reduce construction cost, as well as electrification of building energy systems. This is a point system; a building must meet a minimum of 12 points at the January 1, 2025 level. The second method of compliance is a "Whole Building Path" that allows more flexibility in building design. Buildings using the Whole Building Path must comply with any one of several recognized third party green building standards and use energy modeling to show compliance.~~

~~Building modeling shall follow ASHRAE Standard 90.1-2013 or the Energy Rating Index (ERI) method per the IECC residential energy requirements (latest edition used in New York State), with the exception that, for the baseline building, space heating shall be a gas boiler (for ASHRAE 90.1-2013 projects) or gas forced air (for ERI projects), and hot water heating shall be natural gas. Carbon emissions factors shall be per EPA eGRID 2018 (for electricity, use the "total output emission rates" column, use "NYUP" factor for CO₂e).~~

~~Participants are encouraged to use NYSERDA new construction programs, such as the Commercial New Construction Program (CNCP), multifamily new construction program (low rise or high rise), to obtain additional NYSERDA incentives including payment of some or all of energy consultant fees as well as construction incentives, and to take advantage of energy modeling and technical consulting provided by these programs. Please note that the energy modeling required for the TCIDA incentives is identical to that required for the NYSERDA programs, with the exception of:~~

- ~~a. Baseline building fuel use shall be natural gas for space heating and hot water.~~

Tompkins County Industrial Development Agency

~~b. Additional calculation of carbon emissions and savings for total modeled baseline and design building energy use (see Compliance Report).~~

~~Applicants for the Enhanced Energy Incentive after January 1, 2024 must~~

In determining whether to provide a qualifying Project with the Enhanced Incentive as set forth below, the Board shall consider the following factors. The following are not intended to be comprehensive, and the Board may consider other relevant information, criteria and factors for any Project at its discretion.

- The Project will comply with the Ithaca Energy Code Supplement, as amended from time to time;
- The Project will use the NYSERDA new construction and related programs;
- The Project will comply with ~~requirements of~~ the Ithaca Green Building Policy ~~at the January 1, 2030 level (net-zero and fossil-fuel free).~~, as amended from time to time;

- The Project will provide childcare and/or related services to employees;
- The Project will improve, construct and or develop needed infrastructure and related improvements that will serve the Project and surrounding properties;
- The Project demonstrates a material financial need for the Enhanced Incentive;
- The Project will undertake site and/or environmental remediation;
- Such other factors as the Board determines relevant.

Tompkins County Industrial Development Agency

Enhanced Energy Incentive Levels PILOT Abatements*

~~Enhanced Energy~~ Large Non-Residential Project (>\$2 million assessment increase)

~~Enhanced Energy~~ Large Multi-Family Project (>\$2 million assessment increase)

~~CHTAP~~
Financial Need
Enhanced

~~CHTAP~~
Financial Need
Enhanced

Standard

Standard

Year	Abatement
1	100%
2	100%
3	100%
4	90%
5	70%
6	50%
7	30%

Year	Abatement
1	100%
2	100%
3	100%
4	90%
5	81%
6	71%
7	62%
8	52%
9	43%
10	33%

Year	Abatement
1	100%
2	100%
3	80%
4	65%
5	50%
6	35%
7	20%

Year	Abatement
1	100%
2	100%
3	90%
4	80%
5	70%
6	60%
7	60%
8	50%
9	40%
10	30%

Enhanced Energy Small Project Projects (<\$2 million assessment increase)

Standard

~~CHTAP~~
Financial Need
Enhanced

Year	Abatement
1	100%
2	100%
3	100%
4	100%
5	85%
6	70%
7	55%

Year	Abatement
1	100%
2	100%
3	100%
4	100%
5	90%
6	81%
7	71%
8	62%
9	52%
10	43%

Tompkins County Industrial Development Agency

Compliance

A design professional licensed in New York State (Professional Engineer or Registered Architect) shall sign and stamp the Compliance Report.

Energy Incentives Compliance Report

I am a licensed design professional in New York State and I affirm that the design of _____ (building address) conforms to the requirements of the Tompkins County IDA Enhanced Energy Incentives Policy.

Check one:

Whole Building Carbon Reduction Method

Projected energy use and carbon emissions:

	Baseline Building	Design Building
Electricity use (kWh/year), after renewable energy is subtracted		
Gas use (therms/year)		
Other energy use (MMBTU/year) Fuel: _____		
Greenhouse Gas Emissions (lb CO ₂ /year)		

Projected reduction in greenhouse gas emissions: _____%

(Minimum 80% until 12/31/2024, minimum 100% on or after 1/1/2025).

Energy software: _____ Please attach reports of inputs and outputs.

Or:

Easy Path (Point Method). List points achieved (minimum 12): e.g. EE1 (3), EE2 (1), etc. (See Ithaca Energy Code Supplement for definitions). This option can only be used until 12/31/2024.

Total points: _____ (minimum 12)

Signature

Date

Tompkins County Industrial Development Agency

Print Name

Company

Address

Phone

Email

Professional Stamp

[*The Board, at its discretion, may modify the above schedules of abatement, subject to compliance with all applicable law and the Agency's UTEP.](#)

Tompkins County

Industrial Development Agency

Enhanced Incentive Policy

Adopted: December 10, 2025

Applicants requesting the Enhanced Incentive PILOT abatement, as set forth below, shall, in addition to complying with the Agency's Uniform Tax Exemption Policy ("UTEPP) and all applicable law, meet one or more of the following eligibility criteria (unless otherwise determined by the Board):

- New construction;
- Additions to existing improvements of 1,000 square feet or more;
- A major renovation of existing improvements, in which over 75% of the space in a building is being renovated, upgraded or improved.

In determining whether to provide a qualifying Project with the Enhanced Incentive as set forth below, the Board shall consider the following factors. The following are not intended to be comprehensive, and the Board may consider other relevant information, criteria and factors for any Project at its discretion.

- The Project will comply with the Ithaca Energy Code Supplement, as amended from time to time;
- The Project will use the NYSERDA new construction and related programs;
- The Project will comply with the Ithaca Green Building Policy, as amended from time to time;
- The Project will provide childcare and/or related services to employees;
- The Project will improve, construct and or develop needed infrastructure and related improvements that will serve the Project and surrounding properties;
- The Project demonstrates a material financial need for the Enhanced Incentive;
- The Project will undertake site and/or environmental remediation;
- Such other factors as the Board determines relevant.

Tompkins County Industrial Development Agency

Enhanced Incentive PILOT Abatements*

Small Projects (<\$2 million assessment increase)

Standard		Enhanced	
Year	Abatement	Year	Abatement
1	100%	1	100%
2	100%	2	100%
3	100%	3	100%
4	100%	4	100%
5	85%	5	90%
6	70%	6	81%
7	55%	7	71%
		8	62%
		9	52%
		10	43%

Large Non-Residential Project (>\$2 million assessment increase)

Standard		Enhanced	
Year	Abatement	Year	Abatement
1	100%	1	100%
2	100%	2	100%
3	100%	3	100%
4	90%	4	90%
5	70%	5	81%
6	50%	6	71%
7	30%	7	62%
		8	52%
		9	43%
		10	33%

Large Multi-Family Project (>\$2 million assessment increase)

Standard		Enhanced	
Year	Abatement	Year	Abatement
1	100%	1	100%
2	100%	2	100%
3	80%	3	90%
4	65%	4	80%
5	50%	5	70%
6	35%	6	60%
7	20%	7	60%
		8	50%
		9	40%
		10	30%

*The Board, at its discretion, may modify the above schedules of abatement, subject to compliance with all applicable law and the Agency's UTEP.

Tompkins County Industrial Development Agency

Administration provided by Ithaca Area Economic Development

**Governance Committee Meeting Minutes
November 20, 2025 3:00 PM
IAED Offices, 119 E Seneca Street, Suite 200
Ithaca NY 14850**

Present: Rich John, Deborah Dawson, Ducson Nguyen (TCIDA/TCDC Board), Russ Gaenzle (remote) (Harris Beach Murtha), Kellea Bauda, Ina Arthur (remote) (IAED)

Rich John called the meeting to order at 3:05 pm.

Onsite Childcare update to application

NYS passed legislation in 2025 that requires IDAs to consider the extent to which a project provides onsite childcare facilities as a criterion. Applicants this year have been evaluated as to the extent they may provide this, and it has been noted in the community benefit memos presented to the Board. A specific question asking this of applicants will be added to the application.

The committee voted to approve adding this question to the IDA application. This change will be recommended to the full board.

Enhanced Energy Policy Review

The current NYS Energy code requires what the IDA Enhanced Energy Policy was incentivizing. The committee recommends pausing the policy. A new incentive policy will be developed that will broaden and offer increased incentives upon proof of financial need. This new policy will be presented to the full board at the December meeting.

TCIDA FOIL Policy

Currently the TCIDA follows the Tompkins County FOIL Policy. The Authority Budget Office (ABO) recommends that IDAs have their own FOIL policy. Harris Beach Murtha will develop a policy for the board to review.

TCIDA Board Appointments Discussion

The committee reviewed 2026 board appointments.

Deborah Dawson made a motion to take the meeting into executive session as the information would include information of a personal matter. Ducson Nguyen seconded the motion. The motion was approved 3-0.

The meeting was adjourned at 3:36 pm.

**Tompkins County Industrial Development Agency
Board of Directors Meeting Final Minutes
November 12, 2025 2:00 – 4:00 PM
TC Legislative Chambers
121 E. Court Street
Ithaca, NY 14850**

Present: Rich John, Jeff Gorsky, Ducson Nguyen, Deborah Dawson, Todd Bruer, Jerry Dietz

Excused: Greg Mezey

Admin: Kellea Bauda, Ina Arthur (IAED), Russ Gaenzle (Harris Beach Murtha, PLLC)

Guests: Chet Feldmann (Distributed Sun), Amber Hall (PureSky Energy), Ian Moskal (remote), Zoe Yang (Lydian Energy), Rob Panaskki (Young and Summer)

CALL TO ORDER

Rich John called the meeting to order at 2:01 pm.

PRIVILEGE OF THE FLOOR

Theresa Alt

Two matters.

ONE. I have been following the City of Ithaca's Budget discussion. Ducson Nguyen has been there and voting. Nobody else in this room is paying attention. The City's property tax income is so inadequate that the Budget process has been heartbreaking, a series of no-win decisions. Yet you blithely abate City taxes, based on some very mistaken assumptions.

TWO. Last week an *Ithaca Times* article told about a report from Cornell's State Policy Advocacy Clinic that questions the legality of what IDAs are doing all over the state and here in Tompkins County. The *Times* reporter has not been very long in New York State and has no background. He fell for everything Rich John said. I have followed the IDA for a decade, with Rich John chairing for the last several years. John believes that without IDA subsidy nothing would be built. Nonsense! What I see is one developer gives up and another immediately steps in. The Gun factory site. Frost Travis sat on it for many years, gave up; Todd Fox stepped in and the building is about to open. City Centre is thriving where another developer with a worse plan withdrew upon hearing that it would be voted down.

The problem that I see is that your staff fail to adequately research the finances of applicants. Some have lots of money and don't need more. Some have way too little. Applications are simply believed. When a highly qualified citizen presents his voluntary research, he is ignored. I will now refer to 401 East State Street. I congratulate those of you who had the courage to vote down their latest request for more money. I can tell you that they have not stopped building. Likely they never needed that first subsidy.

Zachary Winn (remote)

Thank you very much. I emailed someone from the IDA news article and a legal filing from the Downtown Ithaca Development Agency regarding a lawsuit against Asteri, excuse me, Vicino Group New York. A few other entities are involved. I'm curious if you folks are familiar with this lawsuit. I imagine you might be or might have been already. And if you believe that the promises made by the Vicino Group at a previous meeting are being lived up to. I've had occasion to be in the building when visiting someone and I can tell you there are, you know, still obstructions in the common stairwells, feces, syringes. The conference center itself seems to be hemorrhaging about \$100,000 a month approximately. And I'm just wondering if it might be time to start re-examining the tax abatement as a way to motivate Vicino to be a better steward to its property and to its tenants. I know this issue has been kind of percolating in the background for quite some time now and quite a long discussion was devoted to it at a previous meeting. I would just like to know if there have been any developments and again if you believe the Vicino is living up to its promises and your expectations for managing the building.

ADDITIONS TO THE AGENDA

An Executive Session will be added at the end of the meeting.

BUSINESS

Caroline Solar – Final Approval

Kellea Bauda reported that the public hearings for the four applications were held on November 6, 2025 in the Town of Caroline. Information from a comment from Town Supervisor, Mark Whitmer was clarified in that an amount quoted was for all four projects.

The interconnection cost breakdown was reviewed to show that the cost per Wac is .34/Wac versus the usual .10/Wac. It was also noted that the improvements to the interconnection lines will benefit other customers and future projects. This information shows the need for the reduction and deviation from \$4,200/mw to \$3,900/mw in the PILOT agreements.

Deborah Dawson made a motion to approve the authorizing resolution for 076 Solar, LLC I (Caroline Solar I). Jeff Gorsky seconded the motion. The motion was approved (6-0-1 Mezey absent).

Jerry Dietz made a motion to approve the authorizing resolution for 076 Solar, LLC II (Caroline Solar II). Jeff Gorsky seconded the motion. The motion was approved (6-0-1 Mezey absent).

Deborah Dawson made a motion to approve the authorizing resolution for 076 Solar, LLC III (Caroline Solar III). Jeff Gorsky seconded the motion. The motion was approved (6-0-1 Mezey absent).

Jerry Dietz made a motion to approve the authorizing resolution for 076 Solar, LLC IV (Caroline Solar IV). Jeff Gorsky seconded the motion. The motion was approved (6-0-1 Mezey absent).

Yellow Barn Solar – Discussion

Rich John reported that an "all in number" has been agreed upon by the Towns of Lansing and Groton and the Developer. This information will be discussed during executive session.

Rich John discussed how the IDA could help the two towns with future economic development.

Prompt Payment Memo

Russ Gaenzle briefly reviewed the prompt payment memo that was developed by his labor team. While the current IDA legal documents require projects to follow all applicable laws, more specific language can be added to future documents that spell out following the prompt payment act.

2026 Memorandum of Agreement with IAED

The 2026 MOA with IAED very similar to the 2025 document with the dates and dollar amount updated.

Todd Bruer made a motion to approve the 2026 memorandum of Agreement with IAED. Deborah Dawson seconded the motion. The motion was approved (6-0-1 Mezey absent).

CHAIR'S REPORT - None

STAFF REPORT

Kellea Bauda presented the 3Q 2025 Financial Report as well as the monthly labor report.

Upcoming TCIDA committee meetings: Governance 11/20/25 3 pm; Housing 12/2/25 11:00 am; Finance and Audit 12/9/25 9:00 am.

MINUTES

Todd Bruer made a motion to approve the October 8, 2025 TCIDA Board minutes. Deborah Dawson seconded the motion. The motion was approved (6-0-1 Mezey absent).

The meeting was recessed at 2:38 pm.

The meeting was reconvened at 3:19 pm

Deborah Dawson made a motion to take the meeting into executive session to consider financial information relating to a project. Jerry Dietz seconded the motion. The motion was approved (6-0-1 Mezey absent).

The meeting was adjourned at 3:49 pm.

Action/Follow Up Items

- Updates as needed – ICSD School Board Representative Resolution
- Updates as needed – Proposed State legislation prohibiting IDA's from abating school taxes