

**COUNTIES OF WARREN AND WASHINGTON**  
**INDUSTRIAL DEVELOPMENT AGENCY**

5 Warren Street, Suite 210  
Glens Falls, New York 12801

Tel. (518) 792-1312

The August Board Meeting for Warren Washington Industrial Development Agency was held on Monday, August 18, 2020 at the Washington County Municipal Center and via Zoom from 4:00 – 5:10 p.m. The following were:

***PRESENT:***

Dave O'Brien	Chairman
Craig Leggett	Vice Chairman
Ginny Sullivan	Member
Michael Bittel	Sec/Treasurer
Bruce Ferguson	Member
Dan Bruno	Member
Brian Campbell	Park Chair
Lester Losaw	CFO
Nick Caimano	Member

***ABSENT:***

Mike Wild	At-Large Member
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***The following were also present:***

Kara Lais, Esq.	FitzGerald Morris Baker Firth, PC
Al Nolette	Washington County Treasurer
Dennis Kelly	Kingsbury Resident
Minutes were taken by:	Alie Weaver, Office Administrator

**July Minutes:** Mr. Caimano made a motion to approve the July 20th, 2020 IDA Board Meeting minutes and Mr. Bruno seconded. All voted in favor by voice vote.

**Payables:** Mr. Caimano made a motion to approve the IDA July payables and Mr. Campbell seconded. All voted in favor by roll call.

**Park Business:** Mr. Caimano expressed concern about some land in the park that was visually unappealing and Mr. Campbell stated that he would look into it.

Mr. O'Brien stated that he will be meeting with Mr. Nolan next Wednesday to discuss the right of reversion that is in the current contract.

Mr. Kelly stated that per the IDA's mission statement, the concept of the Industrial Park is for small light industrial facilities that create jobs and noted that Mr. Nolan's pending purchase of Lot 3 would be used for propane storage and distribution with the possibility of a maximum of three jobs in the future. He noted that several neighbors in that area also do not want the lot sale and tax abatements to go through, noting that there are propane facilities already in Kingsbury that did not receive abatements. He stated that lots in the park have



been for sale for about 40 years without "for sale" signs and also mentioned that the IDA mission statement refers to job creation multiple times and suggested that the IDA should consider how this facility would fit in the Park in comparison to what is described in the mission statement.

Mr. O'Brien stated that the IDA has had a real estate agent listed to sell the property but have not received much interest in quite a while.

Ms. Lais stated that the IDA has received an offer for the sale of lot 3 but has not received an application concerning the benefits so there's nothing for the board to review at this point in regards to potential benefits.

Mr. Ferguson stated that he agrees with Mr. Kelly and would like further review.

Mr. Campbell also agreed that Mr. Kelly brought up some great points.

Mr. Bittel thanked Mr. Kelly for attending the meeting and speaking.

### **Old Business**

**Recapture Update:** Ms. Lais stated Firetek has remitted their sales tax to New York State and Patti Company and LG Plaza have submitted their amended ST340's.

**Parcels Containing the road acquisition updates:** Mr. O'Brien stated that the subdivision for the road has been approved and the maintenance and easement agreement will be discussed with the property owners so the IDA can get cost sharing on maintaining the road. He also stated that there's one outstanding piece of property that still needs to be taken care of and is waiting for counsel.

**Sales and Marketing:** Mr. O'Brien stated that five or six people have looked at the dewatering property and a couple more are interested.

Mr. Bruno stated that he will try to arrange a sales and marketing meeting for next week.

**Solar PILOT research update:** Mr. Bittel stated that the numbers presented are not a benefit in total to the Washington county taxpayers and has concerns about extending a PILOT out 25 years. He asked that the IDA keep the current policy in place.

Mr. O'Brien thanked Mr. Nolette for spending the time to understand the numbers presented by the solar companies and stated at this point it would be best for solar companies to seek a 15-year PILOT from the town and village.

Mr. Caimano made a motion to postpone further research of solar PILOTs and Mr. Campbell seconded. All voted in favor by voice vote.

**Hartford Resolution:** Mr. O'Brien stated that Granville also sent a letter requesting to be added to the list of opt-out towns.

Resolution 99-07 was reviewed and discussed. It was noted that there was no mention of towns being able to participate in the opt-out at any other time and that there is no vote record. Mr. O'Brien stated that he would like the board to vote on reaffirmation of this 1999 resolution to lead the way in granting Hartford and Granville the opt-out/approval process.

Mr. O'Brien stated that the tax abatement policy has not changed in the past twenty years.

Mr. Campbell made a motion to reaffirm resolution 99-07 and Mr. Caimano seconded. All voted in favor by voice vote.

Mr. Caimano recommended that Mr. O'Brien ask for a meeting with the city editor of the paper to discuss what the IDA does and does not do, noting that there are supervisors in both counties that don't understand.

Mr. O'Brien agreed and also suggested meeting with the ARCC president and do a "really good blast on what the IDA does and how it can help people".

Mr. Campbell agreed that correct messaging is important as well as improved communication amongst the county board of supervisors.

It was decided that the Town of Hartford will be sent a letter acknowledging receipt of their letter and clarification of the Town of Granville's letter will be requested.

Mr. Campbell made a motion to accept the Town of Hartford's request to opt-out and Mr. Caimano seconded. All voted in favor by voice vote.

Mr. Nolette offered to put a presentation together about the math of a PILOT.

**Adjournment:** There being no other business, Mr. Bittel made a motion to adjourn, Mr. Campbell seconded and all voted in favor by voice vote.



08/17/20

# WWIDA

## Balance Sheet

As of July 31, 2020

	Jul 31, 20	Jul 31, 19
<b>ASSETS</b>		
Current Assets		
Checking/Savings		
GFNB 8473	54.91	0.00
200 • Cash	109,244.94	74,585.65
250 • Certificates of Deposit	479,713.00	600,000.00
Total Checking/Savings	589,012.85	674,585.65
Other Current Assets		
210 • Petty Cash	143.10	100.00
380F • Installment Sale-GF Labels	0.00	4,250.00
480 • Prepaid Insurance	2,335.03	2,353.03
Total Other Current Assets	2,478.13	6,703.03
Total Current Assets	591,490.98	681,288.68
Fixed Assets		
101 • Land	522,462.59	519,262.59
104 • Machinery and Equipment	9,197.99	9,197.99
114 • Accumulated Depreciation	-9,197.99	-9,197.99
Total Fixed Assets	522,462.59	519,262.59
<b>TOTAL ASSETS</b>	<b>1,113,953.57</b>	<b>1,200,551.27</b>
<b>LIABILITIES &amp; EQUITY</b>		
Liabilities		
Current Liabilities		
Accounts Payable		
600 • Accounts Payable	99.45	-10,465.54
Total Accounts Payable	99.45	-10,465.54
Other Current Liabilities		
602 • Payroll Liabilities	851.15	208.98
631 • Due to other governments	634.41	210.18
Total Other Current Liabilities	1,485.56	419.16
Total Current Liabilities	1,585.01	-10,046.38
Total Liabilities	1,585.01	-10,046.38
Equity		
924 • Net Assets - Unrestricted	1,215,525.02	1,229,895.84
Net Income	-103,156.46	-19,298.19
Total Equity	1,112,368.56	1,210,597.65
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,113,953.57</b>	<b>1,200,551.27</b>



08/17/20

# WWIDA

## Profit & Loss Budget vs. Actual

Year to Date

	Jan - Jul 20	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
Income			
Nonoperating revenue			
Investment Earnings			
2401 · Interest Income	31.36	7,000.00	(6,968.64)
Investment Earnings - Other	2,864.39		
Total Investment Earnings	2,895.75	7,000.00	(4,104.25)
2675 · Lot Sales			
Sale of Land	0.00	24,791.66	(24,791.66)
Total 2675 · Lot Sales	0.00	24,791.66	(24,791.66)
Total Nonoperating revenue	2,895.75	31,791.66	(28,895.91)
Operating Revenue			
Charges for Services			
2116 · Application Fees	0.00	583.34	(583.34)
2116.2 · Project Fees - New	0.00	19,137.16	(19,137.16)
Total Charges for Services	0.00	19,720.50	(19,720.50)
Other Operating Revenue			
2770 · Project - Legal Reimb 3.4	357.50	14,583.35	(14,225.85)
2770.2 · Misc Income - operating	0.00	7,000.00	(7,000.00)
Total Other Operating Revenue	357.50	21,583.35	(21,225.85)
Total Operating Revenue	357.50	41,303.85	(40,946.35)
Total Income	3,253.25	73,095.51	(69,842.26)
Gross Profit	3,253.25	73,095.51	(69,842.26)
Expense			
Nonoperating Expenses			
107 · Airport Industrial Park			
Property/Sewer/Water Taxes AIP	11,960.75	7,872.98	4,087.77
107 · Airport Industrial Park - Other	0.00	630.00	(630.00)
Total 107 · Airport Industrial Park	11,960.75	8,502.98	3,457.77
Total Nonoperating Expenses	11,960.75	8,502.98	3,457.77
Operating Expenses			
Other operating expenses			
Miscellaneous	65.60	85.37	(19.77)
1910.4 · Insurance			
Disability Insurance	0.00	97.51	(97.51)
Employee Dishonesty Bond	0.00	198.91	(198.91)
Liability/Commercial Insurance	1,880.29	725.09	1,155.20
Workers' Comp Insurance	1,719.29	350.00	1,369.29
Total 1910.4 · Insurance	3,599.58	1,371.51	2,228.07
2675.1 · Sale of Lots			
Land and subdivision costs	145.10		
Total 2675.1 · Sale of Lots	145.10		
6460.4 · Contractual Services			
Airport Park - Misc Services	0.00	875.00	(875.00)
Computer & Website Related	859.99	592.09	267.90
Dues	0.00	607.84	(607.84)
Rent	4,200.00	4,200.00	0.00
Subscriptions	100.00	56.11	43.89
Telephone and Internet	1,359.84	1,193.50	166.34

08/17/20

# WWIDA

## Profit & Loss Budget vs. Actual

### Year to Date

	Jan - Jul 20	Budget	\$ Over Budget
6460.4 · Contractual Services - Other	4,800.00		
Total 6460.4 · Contractual Services	11,319.83	7,524.54	3,795.29
Total Other operating expenses	15,130.11	8,981.42	6,148.69
Professional service contracts			
Accounting	11,750.00	8,750.00	3,000.00
Engineering-Phase II & Wetlids	0.00	1,934.20	(1,934.20)
Engineering - Phase I & General	3,033.57		
Legal			
Fees for Project 3.4 billing	41,492.20	6,064.73	35,427.47
General	1,328.00	14,583.35	(13,255.35)
Total Legal	42,820.20	20,648.08	22,172.12
Professional service contracts - Other	4,500.00		
Total Professional service contracts	62,103.77	31,332.28	30,771.49
6460.45 · Staff Payroll - WWIDA	13,535.65	12,164.84	1,370.81
6460.5 · Supplies and Materials			
Misc Office Expenses	0.00	242.85	(242.85)
Office Supplies	704.85	583.35	121.50
Postage	220.00	309.30	(89.30)
6460.5 · Supplies and Materials - Other	0.00	884.83	(884.83)
Total 6460.5 · Supplies and Materials	924.85	2,020.33	(1,095.48)
9000 · Employee Benefits			
Medicare - Company	4.78	350.00	(345.22)
Social Security - Company	0.00	1,458.34	(1,458.34)
Unemployment Insurance	84.00	186.66	(102.66)
9000 · Employee Benefits - Other	2,470.55		
Total 9000 · Employee Benefits	2,559.33	1,995.00	564.33
Operating Expenses - Other	126.45		
Total Operating Expenses	94,380.16	56,493.87	37,886.29
Total Expense	106,340.91	64,996.85	41,344.06
Net Ordinary Income	(103,087.66)	8,098.66	(111,186.32)
Net Income	(103,087.66)	8,098.66	(111,186.32)



08/17/20  
Accrual Basis

**WWIDA**  
**Profit & Loss**  
January through July 2020

	Jan - Jul 20
Ordinary Income/Expense	
Income	
Nonoperating revenue	
Investment Earnings	
2401 · Interest Income	31.36
Investment Earnings - Other	2,864.39
Total Investment Earnings	2,895.75
Total Nonoperating revenue	2,895.75
Operating Revenue	
Other Operating Revenue	
2770 · Project - Legal Reimb 3.4	357.50
Total Other Operating Revenue	357.50
Total Operating Revenue	357.50
Total Income	3,253.25
Gross Profit	3,253.25
Expense	
Nonoperating Expenses	
107 · Airport Industrial Park	
Property/Sewer/Water Taxes AIP	11,960.75
Total 107 · Airport Industrial Park	11,960.75
Total Nonoperating Expenses	11,960.75
Operating Expenses	
Other operating expenses	
Miscellaneous	65.60
1910.4 · Insurance	
Liability/Commercial Insurance	1,880.29
Workers' Comp Insurance	1,719.29
Total 1910.4 · Insurance	3,599.58
2675.1 · Sale of Lots	
Land and subdivision costs	145.10
Total 2675.1 · Sale of Lots	145.10
6460.4 · Contractual Services	
Computer & Website Related	859.99
Rent	4,200.00
Subscriptions	100.00
Telephone and Internet	1,359.84
6460.4 · Contractual Services - Other	4,800.00
Total 6460.4 · Contractual Services	11,319.83
Total Other operating expenses	15,130.11
Professional service contracts	
Accounting	11,750.00
Engineering - Phase I & General	3,033.57
Legal	
Fees for Project 3.4 billing	41,492.20
General	1,328.00
Total Legal	42,820.20
Professional service contracts - Other	4,500.00

08/17/20

Accrual Basis

**WWIDA**  
**Profit & Loss**  
January through July 2020

	Jan - Jul 20
Total Professional service contracts	62,103.77
6460.45 · Staff Payroll - WWIDA	13,535.65
6460.5 · Supplies and Materials	
Office Supplies	704.85
Postage	220.00
Total 6460.5 · Supplies and Materials	924.85
9000 · Employee Benefits	
Medicare - Company	4.78
Social Security - Company	0.00
Unemployment Insurance	84.00
9000 · Employee Benefits - Other	2,470.55
Total 9000 · Employee Benefits	2,559.33
Operating Expenses - Other	126.45
Total Operating Expenses	94,380.16
66900 · Reconciliation Discrepancies	68.80
Total Expense	106,409.71
Net Ordinary Income	-103,156.46
Net Income	-103,156.46



RESOLUTION NUMBER 49  
TOWN BOARD, TOWN OF GRANVILLE  
WASHINGTON COUNTY, NEW YORK

**WHEREAS**, the Counties of Warren and Washington Industrial Development Agency ("WWIDA" or "Agency") was created in 1971 as a public benefit corporation pursuant to New York General Municipal Law ("GML") § 890-c; and

**WHEREAS**, WWIDA is authorized by GML § 874(4)(a) to establish a uniform tax exemption policy which shall be applicable to the provision of financial assistance granted by the Agency pursuant to GML § 859-a and shall provide guidelines for the claiming of real property, mortgage recording, and sales tax exemptions; and

**WHEREAS**, WWIDA has adopted a uniform tax exemption policy pursuant to the provisions of GML § 859-a (the "WWIDA Tax Abatement Policy") which can be found online at <https://secureservercdn.net/104.238.71.109/b5c.20b.myftpupload.com/wp-content/uploads/2020/06/POLICY-manual-FEB-2020.pdf>; and

**WHEREAS**, Section XA of the WWIDA provides that:

**"APPROVAL OF TOWN:** Some Towns have elected to require Town Board approval of any real property tax abatement other than 485-b before implementation by the Agency. The Agency's Administrator should be contacted in this regard. Also see: Appendix 'N.'";

and

**WHEREAS**, Section XI of the WWIDA provides that:

**APPROVAL OF TOWN NECESSARY:** *All enhanced real property tax abatements will be subject to the approval of the town (or city) within which the project is located. The town (or city) will be required to take into consideration the needs of the school district and/or village within which the project is located.*

and

**WHEREAS**, Section XIII (1) of the WWIDA provides that:

**"1. Deviation in Real Property Tax Abatement:** The Agency may at any time and for any class of use determine that its uniform tax abatement policy should be deviated from to provide for an increase or decrease in the amount of payment in lieu of tax. The increases would be remitted to affected taxing jurisdictions in the same proportion as the real property tax levy. *Any decrease must be approved by the town (or city) within which the project is located.* The town (or city) will be required to take into consideration the needs of the school district and/or village within which the project is located."



and

**WHEREAS**, the Town of Granville, being mindful of the negative fiscal impact which an award of real property tax abatements and exemptions can have upon the Town's budget, desires to exercise its authority under the WWIDA Tax Abatement Policy to require Town Board Approval prior to (a) the award of enhanced real property tax abatements, other than Real Property Tax Law § 485-b tax abatements, for property located in the Town of Granville; or (b) the decrease of the amount of any agreed upon payment in lieu of tax for property located in the Town of Granville;

**NOW, THEREFORE**, be it

**RESOLVED**, that the Town of Granville, acting by and through its duly constituted Town Board (the "Town Board"), hereby exercises its authority (a) pursuant to Sections XA and XI of the WWIDA Tax Abatement Policy, to require that the Town Board's approval be obtained prior to the WWIDA's award of any enhanced real property tax abatements, other than Real Property Tax Law § 485-b tax abatements, for real property located in the Town of Granville; and (b) pursuant to Section XIII (1) of the WWIDA Tax Abatement Policy, to require that the Town Board's approval be obtained prior to the decrease of the amount of any agreed upon payment in lieu of tax for property located in the Town of Granville; and be it further

**RESOLVED**, that the Town Clerk is directed to enter this Resolution into the minutes of the Town Board meeting at which it was adopted, and to file the same with the Administrator of the WWIDA; and be it further

**RESOLVED**, that this Resolution shall take effect immediately.

Carried: 5-0

**CERTIFIED TRUE COPY**

I, Jenny Linda Martelle, Clerk of the Town of Granville, hereby certify that the foregoing is a full, true and accurate copy of a resolution duly and regularly adopted by the Town Board of the Town of Granville at a meeting duly and regularly held on August 13, 2020, at which a quorum was present throughout, and the required majority of the Town Board voted in favor of this resolution. I further certify that this resolution is still in full force and effect and has not been revoked or modified.

  
Jenny Linda Martelle, Town Clerk

August 13, 2020  
Dated

Affix Seal of Municipality



Resolution 99- 07  
Adopted June 21, 1999

Introduced by \_\_\_\_\_  
Who moved its adoption.

Seconded by \_\_\_\_\_

**RESOLUTION ADOPTING A  
UNIFORM TAX ABATEMENT POLICY**

**WHEREAS**, Section 874 of the New York State General Municipal Law requires each Industrial Development Agency in New York State to review and re-adopt its Uniform Tax Abatement Policy following a public hearing, with sixty (60) days prior notice to the chief executive officer of each affected tax jurisdiction, and

**WHEREAS**, the Counties of Warren and Washington Industrial Development Agency (the "Agency") duly held a public hearing concerning the Agency's Uniform Tax Abatement Policy on May 3, 1999, after giving the required sixty (60) days prior notice, and

**WHEREAS**, the Agency has received input from representatives of many of the affected tax jurisdictions, as well as other interested parties; and has given due consideration to the impact the Uniform Tax Abatement Policy presented to this meeting will have on the economic development of the Counties of Warren and Washington, it is hereby

**RESOLVED**, that the Agency does hereby adopt the proposed Uniform Tax Abatement Policy, a copy of which is attached hereto and made a part hereof, and that the Policy be made effective as of the first day of April, 1999, and it is further

**RESOLVED**, that any Town in either Warren County or Washington County can, by resolution duly passed by the Town Board, elect to require approval of their respective Town Board before the implementation by the Agency of any Real Property Tax Abatement for projects to be located within that Town.

AYES:

NAYS:

ABSENT:

Resolution 99- 07  
Adopted June \_\_, 1999

Introduced by \_\_\_\_\_  
Who moved its adoption.

Seconded by \_\_\_\_\_

**RESOLUTION ADOPTING A  
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AYES:

NAYS:

ABSENT:



## PROPOSED UNIFORM TAX ABATEMENT POLICY

### MANUFACTURING/R & D/ OFFICE PROJECTS: (minimum of 10 net new jobs)\*

Eligible projects are limited to manufacturing, warehouse, wholesale/distribution, re-manufacturing, assembly processing, product research and development, and office functions.\*\*

### BASE PILOT:

*Continue to pay 100% of taxes on existing land and buildings.*

*Continue to pay 100% of water, sewer and special assessments.*

### PILOT ON NEW CONSTRUCTION:

100% exemption for a period of 5 years;

50% exemption for the next 5 years.

100% of taxes year 11.

### ALL OTHER ELIGIBLE PROJECTS: (minimum of 25 net new jobs)\*

Eligible projects permitted by General Municipal Law, including but not limited to professional agencies, recreation facilities, railroad facilities and "qualified" retail and "qualified" civic facilities.\*\*\*

### BASE PILOT:

*Continue to pay 100% of taxes on existing land and buildings.*

*Continue to pay 100% of water, sewer and special assessments.*

### PILOT ON NEW CONSTRUCTION:

50% exemption for 5 years; 25% exemption for the next 5 years. 100% taxes after year 11.

\* Minimum number of jobs is waived for projects to be located in buildings vacant for more than one year. Also applies to eligible projects to be located in "highly distressed" areas.

\*\* Eligible office projects include the following functions: communications, computer programming, data processing, financial services (not real estate, insurance or travel agencies), or central administrative offices.

\*\*\* "Qualified" civic facilities and retail projects are those authorized by the General Municipal Law.

Note: Eligible Projects not meeting the above criteria shall be eligible for 485-b tax abatement.

### PROPOSED UNIFORM RECAPTURE OF BENEFITS POLICY

For companies receiving real property tax abatements the recapture of benefits schedule (applicable to the real property tax abatements) is as follows:

Within 1 year	100%
Within 2 years	100%
Within 3 years	75%
Within 4 years	50%
Within 5 years	25%
After 5 years	0%

The time period above is from the effective date of the PILOT agreement. Imposition of any of the recapture is at the sole discretion of the Agency and is reviewed/considered on a case by case basis. Reasons for the recapture of benefits include the following:

1. Sale or closure of the facility and departure of the company from the counties of Warren and Washington.
2. Significant change in the use of the facility and/or the business activities of the company.
3. Significant employment reductions not reflective of the company's (normal) business cycle and/or local and national economic conditions.

**NOTE:** The Agency, at it's discretion, reserves the right to deviate from its Recapture of Benefits Policy, and to impose more severe penalties and restrictions.



## **Counties of Warren and Washington Industrial Development Agency**

### **Proposed Enhanced Tax Abatement Policy**

The Counties of Warren and Washington Industrial Development Agency will consider providing enhanced real property tax abatements for Agency applicants who are proposing projects of great economic impact.

Any enhanced abatement will be provided only on the increased assessed value attributable to the improvements resulting from the proposed project. Current property tax levels already in place will continue to be paid on an existing building.

Proposed enhanced abatements will be considered on a case by case basis and may be up to 100% abatement on the improvements for a period of up to 15 years.

The Counties of Warren and Washington IDA will use the following criteria for considering the provisions of enhanced real property tax abatements:

1. Number of jobs to be created.
2. Quality of jobs to be created (i.e. wages and benefits).
3. Capital investment by Company.
4. Brownfield and/or dilapidated site.

**RECAPTURE BENEFITS POLICY:** The recapture of the real property tax abatements will be incorporated into all PILOT agreements.

**APPROVAL OF TOWN NECESSARY:** All enhanced real property tax abatements will be subject to the approval of the town (or city) within which the project is located. The town (or city) will be required to take into consideration the needs of the school district and/or village within which the project is located.