

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

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

Tel. (518) 792-1312

The May Board Meeting for Warren Washington Industrial Development Agency was held on Monday, June 15, 2020 via Zoom from 4:05 – 5:38 p.m. The following were:

<b><i>PRESENT:</i></b>	Dave O'Brien	Chairman
	Craig Leggett	Vice Chairman
	Mike Wild	At-Large Member
	Ginny Sullivan	Member
	Nick Caimano	Member
	Michael Bittel	Sec/Treasurer
	Bruce Ferguson	Member

<b><i>ABSENT:</i></b>	Dan Bruno	Member
	Brian Campbell	Park Chair

***The following were also present:***

Kara Lais, Esq.	FitzGerald Morris Baker Firth, PC
Scott Sabbagh	Matrix
Michael Doud	Matrix
Eric Millard	CS Energy
Matthew Tripoli	CS Energy
Devin Hallam	Eden Renewables
Gillian Black	Eden Renewables
Darren Suarez	Boralex
Sandy Mathes	Mathes Public Affairs
Minutes were taken by:	Alie Weaver, Office Administrator

**May Minutes:** Mr. Caimano made a motion to approve the May 18<sup>th</sup>, 2020 IDA Board Meeting minutes and Mr. Bittel seconded. All voted in favor by voice vote.

**Payables:** Mr. Leggett made a motion to approve the IDA June payables and Mr. Bittel seconded. All voted in favor by voice vote.

**Mathes Introduction of Projects:** Mr. Mathes introduced representatives from four solar companies/independent developers that currently have a combined total of eight solar projects at various stages of local approvals. Also presented was a proposed scenario-based community benefit package for Washington County with a twenty-five-year PILOT.

Mr. Doud and Mr. Tripoli presented a PowerPoint covering topics of who they are, their current local projects and the types and benefits of solar projects.

During questions and comments:

**Mr. Caimano asked for further clarification of the twenty-five-year tax certainty as well as the relationship amongst the five companies present.**

Mr. Tripoli explained the five companies present are a coalition representing the interest of a number of different projects in effort to lower transaction costs presenting as a group versus individual applicants. He further explained they are five individual companies that are individually financed.

Mr. Doud explained the proposed values are transparent with fixed assessments and revenue. The taxes need to match that revenue with inflationary factors included.

Mr. Mathes added to that by stating it's not a twenty-five-year assessment lock, it's an overall tax payment lock for all the taxing jurisdictions with a 2% increase every year, regardless of assessment changes throughout the twenty-five years.

**Mr. Ferguson asked what would happen to the facilities out in the field should a project fail, noting possible toxic concerns.**

Mr. Tripoli commented that each community reviewing these projects is probably handling that issue in slightly different ways; giving an example of providing bonds to cover decommissioning. He went on to say there has been a lot of concern in communities across the state about potential environmental impacts from solar projects and offered providing additional information after the meeting. He noted it's something the industry takes seriously and finds minor risks associated with the projects.

**Mr. Bittel noted Boralex has been great partners with the town of Greenwich and has received great feedback from Kingsbury Peckham Materials having a great partnership so far with their potential solar project.**

**Mr. O'Brien asked what would be the factors of not wanting to go any further.**

Mr. Tripoli noted the two biggest factors that still need improvement are working with the towns for planning board approvals/permits and working with the state, which has a competitive solicitation for those revenue contracts.

**Mr. O'Brien asked what would happen if the IDA could not present a package that was beneficial to them.**

Mr. Tripoli stated he is not aware of any large-scale solar projects in New York that have moved forward without a PILOT agreement in place. He went on to say the state has Real Property Tax Law 487 which allows individual taxing jurisdictions to negotiate fifteen-year PILOTs with projects individually.

Mr. Doud added there are permitting delays, issues with National Grid and approval delays as major issues and the jurisdictions don't necessarily all work together. He also noted the fifteen-year PILOT could be very damaging to a lot of these projects.

**Mr. O'Brien stated the IDA does not have a solar policy in place to accept solar PILOTs although evaluation and consideration of the topic has been started and discussion would be ongoing.**

## **Old Business**

**Park Business – Delineation:** Mrs. Weaver stated RFP's for delineation were mailed out on June 9<sup>th</sup> to ten companies with a deadline of July 1<sup>st</sup> for response.

**Dewatering Facility Update/Parcels/Road/Subdivision:** Mr. O'Brien stated the Town of Kingsbury requested that a traffic study be performed, which will delay the project by about three weeks, surpassing the goal of a June 30<sup>th</sup> closing date.

WL Plastics has hired a person to do the traffic study on Route 196 to determine the amount of traffic that their facility would contribute to.

Mr. O'Brien also stated the statute of limitation is also causing a delay.

Ms. Lais explained that after the planning board approves a variance, there is a mandatory thirty-day waiting period for any resident to file a claim against the action and there is a New York State Executive Order that puts the thirty-day waiting period on hold until July 6<sup>th</sup> at the earliest.

Mr. O'Brien stated the deed to Lock 8 Way has been signed. The deed from Canal Corp has been reviewed and will be out for signing soon.

**Sales and Marketing:** Mr. O'Brien stated he would like to get the Sales and Marketing Committee up and running, he will have something by the next meeting.

**Solar PILOTs:** Mr. O'Brien reminded the members that examples of other IDA solar PILOTs were emailed to them for review and asked for their thoughts about possibly adopting a solar PILOT policy.

Mr. Leggett agreed that it would be worth the consideration at this point.

Mr. Caimano agreed that it would be a great marketing tool for the IDA.

Mr. Bittel stated Boralex has helped change his mind on solar companies, as well as what had been presented at the meeting. He also agreed that it might help the IDA in their relationship with the state as helping to move along one of the state's primary tasks; which is to increase solar throughout the state.

Mr. Ferguson noted the presentation was enlightening and gave him positive feelings towards moving forward.

Mr. O'Brien stated he will be scheduling a special meeting to further discuss solar PILOTs.

**Recapture Update:** Mrs. Weaver stated the three projects who appear to have gone over their allotted sales tax exemption amount have received letters pertaining to such and asking for payment or further documentation disputing the amounts.

Ms. Lais replied she is in contact with two of the projects and working through the numbers for possible amendments.

Mrs. Weaver stated she had not yet heard from the third project who are currently over \$95 that will need to be paid to the Taxation and Finance Department.

## **New Business**

**Fort Hudson Residences:** Mr. O'Brien stated Fort Hudson Residences have paid off their bonds and are requesting for property conveyance back to them.

Ms. Lais stated that Glens Falls National has discharged the mortgage so Fort Hudson Residences is requesting the IDA to sign it back over to them as their obligation has been completed.

Mr. Caimano moved a motion to approve this resolution and Mr. Leggett seconded.

Motion was approved by roll call vote.

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

# Large Scale and Community Solar PILOT Agreements

## Community Benefit Package Proposal for WWIDA

6/15/2020

## Topics

---

WHO WE ARE AT A GLANCE  
SOLAR ENERGY IN NEW YORK  
COMMUNITY BENEFIT PACKAGE PROPOSAL  
NEXT STEPS AND Q&A

## Who we are at a glance

---

- Consortium of leading solar developers and contractors
- Eight projects representing **115MW of solar power** in Washington County
- Seeking **25-yr PILOT agreements** to provide tax certainty, not tax breaks
- Projects will generate **\$14.9M of tax revenues** over 25 years
- Projects will provide **\$13.3M of electricity savings** to the region over 25 years, with subscriptions offered first to Washington County businesses, governments, and residences
- Projects will drive **\$20M of construction labor investment** into the region
- We have been proactively engaged with local communities for several years, and projects enjoy support from local communities – the majority have already received local planning board approvals

**BORALEX**



EDEN  
RENEWABLES



MATRIX

MATRIX SOLAR DEVELOPMENT, LLC



Building a Cleaner Future

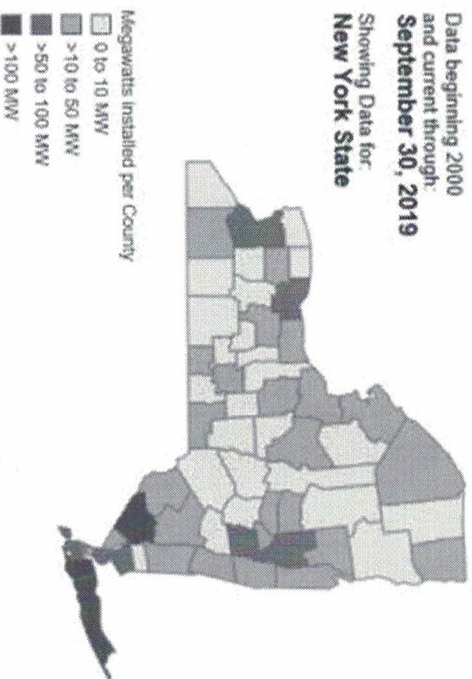


## SOLAR ENERGY IN NEW YORK STATE

# Solar Energy in NY State

## NY Clean Energy Standard

Data beginning 2000  
and current through:  
**September 30, 2019**  
Showing Data for:  
**New York State**



Total Capacity (MW DC)  
**2,014 MW**

Number of Projects  
**127,395**

Data Sources: NYS DPS, NYISO. Click icon for more info

**70%** Renewable  
energy by  
**2030**

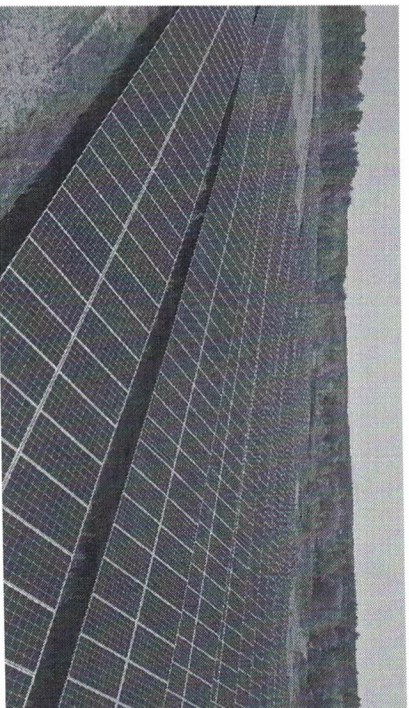


**NYSERDA**

*Considerable growth potential in Warren/Washington Counties*  
~50 MW's installed to date

## Two Types of Solar Projects

---

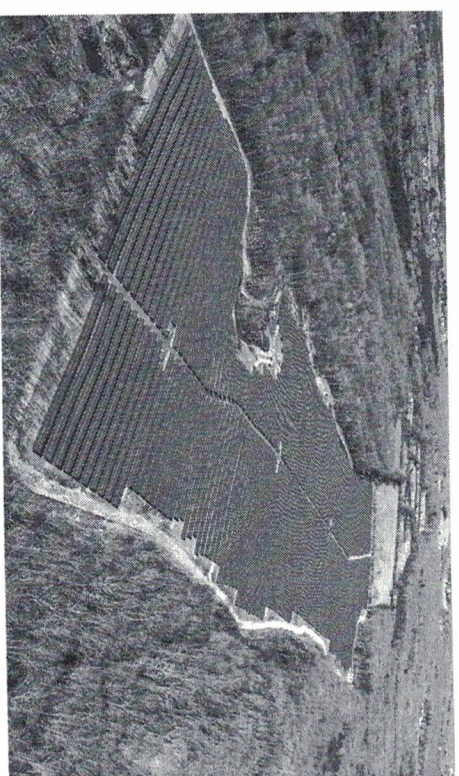


### Community Solar - Retail

- 20-40 acre sites
- 5MW size limit
- Retail electricity credits for residential, small businesses, and municipalities
- First project completed in 2016

### Large Scale/Utility - Wholesale

- Larger sites – 100 acres and up
- 20 – 200MW individual system sizes
- Wholesale electricity (~ 50% lower than retail)
- First projects in NY will start in 2020

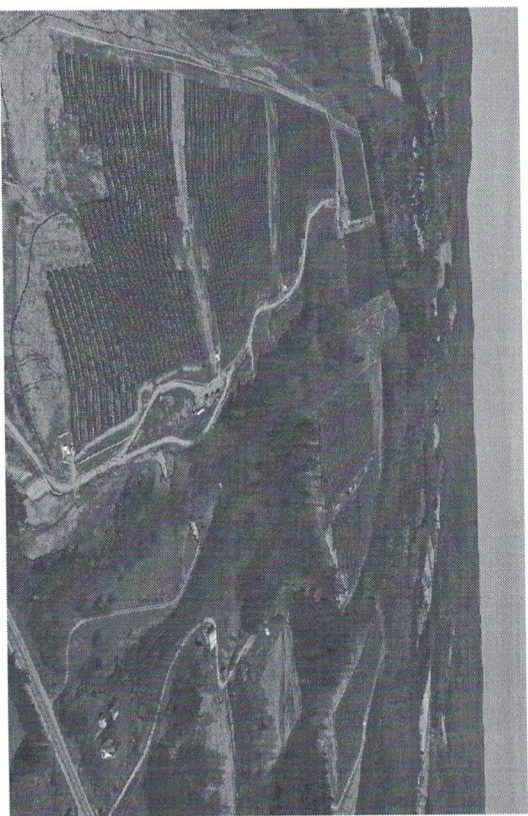
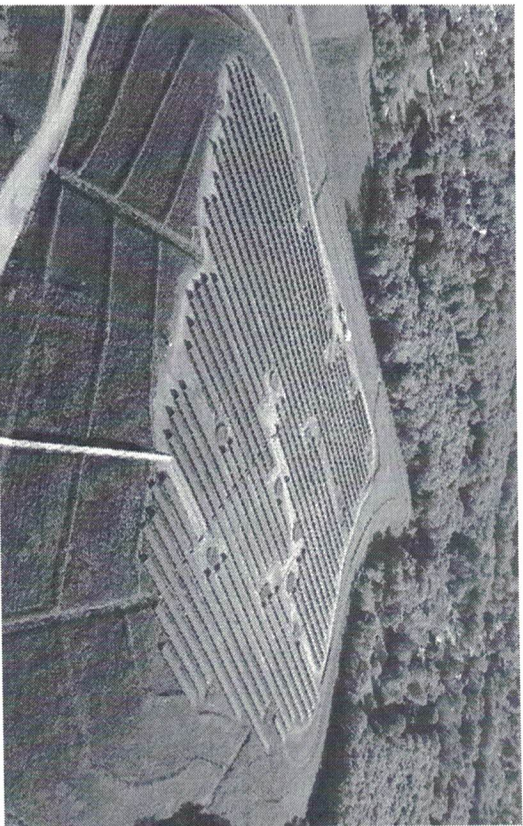


## Benefits of Solar

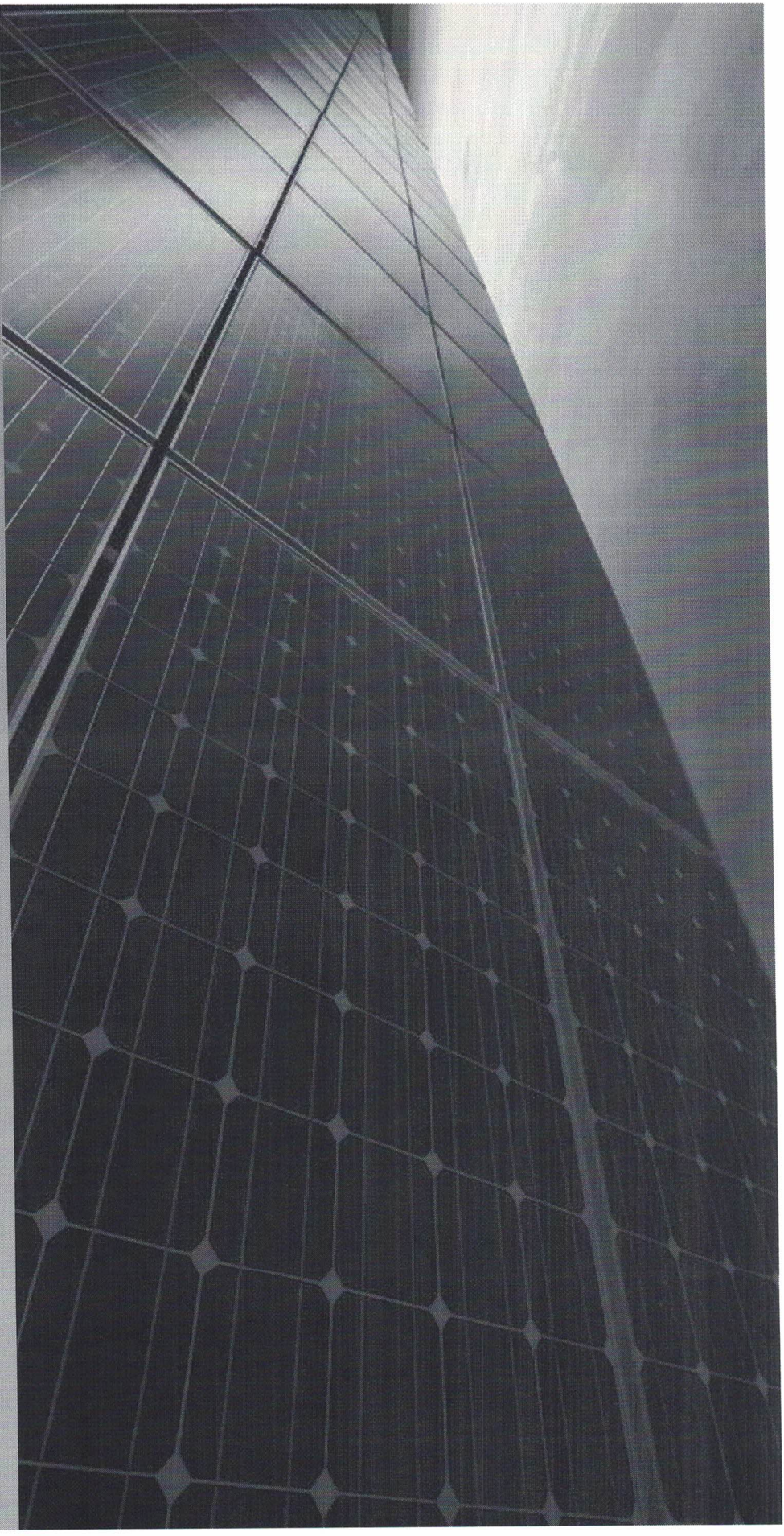
---

### Economic Benefits

- Significant source of tax revenue and improvements to tax base
- Upfront IDA fees to support new shovel ready or infrastructure investments
- Construction investment provides stimulus to local economy



**Clean Energy jobs growing 2 times faster** than NY's average, representing an opportunity for regional workforce to get training and experience in 21<sup>st</sup> century jobs, including potential educational and internship opportunities



## COMPANY AND PROJECT HIGHLIGHTS

## Washington County – Solar Development

### Large Scale/Utility – Wholesale

**\$2,500/MW Proposed**



- **Branscomb Solar**
  - 20 MW, Easton
- **Darby Solar**
  - 20 MW, Easton
- **Dolan Solar**
  - 20+ MW Ft Edward

### BORALEX

- **Bald Mountain Solar**
  - 20 MW, Greenwich

- A 20 MW site occupies 100-150 acres, and may operate for 30+ years



- ★ 2020 Utility
- ★ 2020 Community
- ★ Utility
- ★ Community

### Community Solar – Retail

**\$4,000/MW Proposed**



- **Kingsbury Solar – 3 x 5 MW**



- **Argyle Solar – 2 x 5 MW**

### Borrego Solar

- **Easton Solar – 1 x 5 MW**

### Community Power Group

- **Ft Edward Solar - 1 x 5 MW**

- A 5 MW site occupies 25-40 acres, and supports ~100 subscribers



## COMMUNITY BENEFIT PACKAGE DETAILS

## Community Benefits Package Details

---

### *Locally approved shovel-ready project investments in Washington County*

- **IDA Backed Development Program Potential**
  - Baseline IDA fees of approximately \$650k
  - Portfolio can support bond financing for near-term needs
  - IDA framework can attract additional solar industry investment over time
  - IDA fees support infrastructure investment or shovel-ready projects
- **Community Revenue Opportunity**
  - \$14.9 million in Host Community or PILOT, and Special District Tax payments proposed over 25 years
  - Tax base increase for new project installations
  - Community Solar subscriptions offer immediate 10% utility bill savings to consumers, small businesses and municipalities
  - Potential advanced payment for immediate IDA or community needs
- **Near Term Regional Stimulus**
  - 115MW's of Solar Projects under development in Washington County
    - 50% shovel ready for late 2020
  - Mobilization of approximately 400,000 labor-hours to Washington County over

next 2-4 years

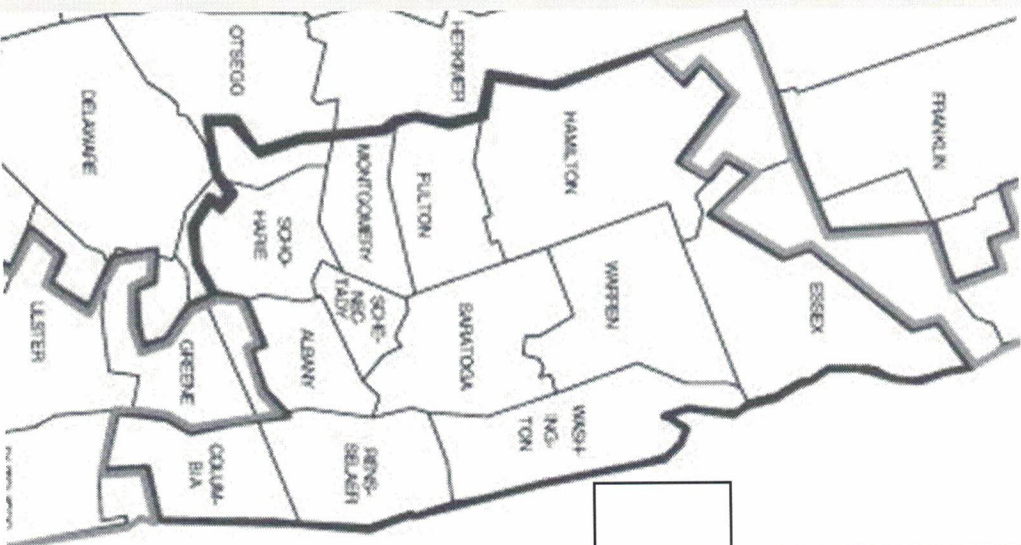
## Comparable IDA PILOTs for Solar Projects – Capital Region

### Large Scale/Utility – Wholesale

*\$2,500/MW per year proposed in*

*Washington County*

- Mechanicville-Stillwater IDA
  - Stillwater Solar – 20 MW
  - **\$1,700/MW**
- Montgomery County IDA
  - Mohawk Solar – **90 MW**
  - \$3,315/MW
  - Economies of scale enable higher PILOT payment
- CS Energy has finalized PILOT's with the Chenango and Cortland County IDA's, both at ~\$2,000/MW



### Community Solar – Retail

*\$4,000/MW per year proposed in*

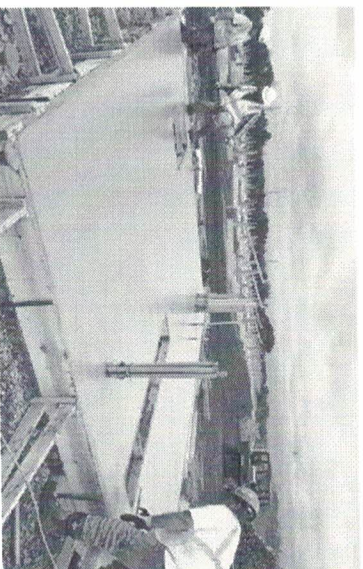
*Washington County*

- NYSERDA recommends PILOT's between \$1,700/MW and \$5,100/MW in National Grid territory
- Trend of PILOT values reducing over time as market becomes more competitive
- 2019 – Clifton Park - \$4,200/MW
- 2019 – Schodack – \$4,500/MW

***Proposed PILOT Payments to Washington County are comparable or better than for other projects locally in New York – A fair deal for projects and communities***

## Total Tax Proposal – Benefits

---

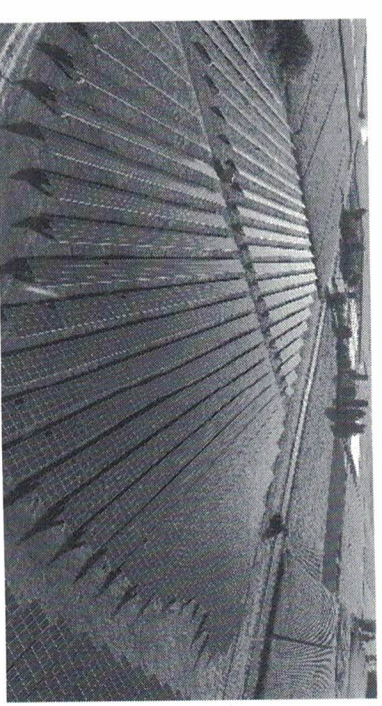


### Benefits to Jurisdiction

- Revenue/Budget certainty
- Tax Base Improvement
- Flexibility in payment schedules/methods tailored to individual jurisdiction requirements – helps with tax cap concerns

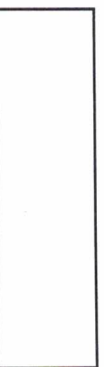
### Benefits to Solar Project Developer

- Long-term operating cost certainty – *necessary* for financing
- Reputation – we want to provide real and lasting benefits to the communities in which we work



### Benefits to Region

- Near term economic stimulus
- IDA fees support additional infrastructure and project investments
- IDA framework combined with local experience can attract additional investment





## **Next Steps**

- Continued dialogue, information sharing, and responses to questions
- Initiate IDA applications for each project separately with goal to provide for IDA review in 2-3 weeks

**Questions?**

## Community Benefit Package - Washington County

Project	Town	School District	Size MW	Scenario #1 Bond Financing \$1M	Scenario #1 Developer Financing \$1M	Scenario #2 Bond Financing \$5M	Scenario #2 Developer Financing \$5M
CS Energy - Darby	Easton	Greenwich	20				
CS Energy - Branscomb	Easton	Greenwich/Stillwater	20				
CS Energy - Dolan	Fort Edward	Hudson Falls /Argyle	20				
Boralax - Bald Mountain	Greenwich	Greenwich	20				
Matrix Development	Kingsbury	Hudson Falls CSD	15				
Eden Renewables	Argyle	Argyle CSD	10				
Borrego Solar Systems	Easton	Greenwich	5				
Community Power Group	Fort Edward	Hudson Falls CSD	5				
<b>Financial Assumptions</b>							
Escalator				2.0%	2.0%	2.0%	2.0%
Interest Rate				2.0%	8.0%	2.0%	8.0%
Term				25	25	25	25
<b>Tax Revenue Projections</b>							
25 yr. Tax Revenue - PILOT, SD &land				\$14,906,184	\$14,906,184	\$14,906,184	\$14,906,184
Upfront Payment to IDA				\$1,000,000	\$1,000,000	\$5,000,000	\$5,000,000
Interest Expense on Upfront Payment				-\$280,511	-\$1,341,969	-\$1,402,555	-\$6,709,847
Payment to Special Districts				\$1,254,546	\$1,254,546	\$1,254,546	\$1,254,546
Balance of Property Tax Payments (25yrs)				\$13,625,673	\$12,564,215	\$8,503,630	\$3,196,337
Subtotal (Upfront Payment+Interest+land Tax, SD+PILOT)				\$14,906,184	\$14,906,184	\$14,906,184	\$14,906,184
<b>IDA Fees</b>							
IDA Project Fee				\$657,490	\$657,490	\$657,490	\$657,490
Legal Fees				\$75,000	\$75,000	\$75,000	\$75,000
Total IDA Payment				\$732,490	\$732,490	\$732,490	\$732,490
<b>25yr Community Solar Savings (10% savings)</b>				<b>\$13,269,513</b>			

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

	Jan - May 20
Ordinary Income/Expense	
Income	
Nonoperating revenue	
Investment Earnings	
2401 · Interest Income	20.80
Investment Earnings - Other	2,864.39
Total Investment Earnings	2,885.19
Total Nonoperating revenue	2,885.19
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	3,242.69
Gross Profit	3,242.69
Expense	
Nonoperating Expenses	
107 · Airport Industrial Park	
Property/Sewer/Water Taxes AIP	900.00
Total 107 · Airport Industrial Park	900.00
Total Nonoperating Expenses	900.00
Operating Expenses	
Other operating expenses	
Miscellaneous	65.60
1910.4 · Insurance	
Workers' Comp Insurance	1,719.29
Total 1910.4 · Insurance	1,719.29
2675.1 · Sale of Lots	
Land and subdivision costs	92.28
Total 2675.1 · Sale of Lots	92.28
6460.4 · Contractual Services	
Computer & Website Related	459.99
Rent	3,000.00
Subscriptions	100.00
Telephone and Internet	849.90
Total 6460.4 · Contractual Services	4,409.89
Total Other operating expenses	6,287.06
Professional service contracts	
Accounting	10,950.00
Engineering - Phase I & General	3,033.57
Legal	
Fees for Project 3.4 billing	30,060.20
General	1,328.00
Total Legal	31,388.20
Professional service contracts - Other	4,500.00
Total Professional service contracts	49,871.77

06/11/20  
Accrual Basis

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

---

	Jan - May 20
6460.45 · Staff Payroll - WWIDA	9,881.35
6460.5 · Supplies and Materials	
Office Supplies	490.20
Postage	110.00
	<hr/>
Total 6460.5 · Supplies and Materials	600.20
9000 · Employee Benefits	
Medicare - Company	2.50
Social Security - Company	0.00
Unemployment Insurance	84.00
9000 · Employee Benefits - Other	988.22
	<hr/>
Total 9000 · Employee Benefits	1,074.72
Operating Expenses - Other	126.45
	<hr/>
Total Operating Expenses	67,841.55
Total Expense	<hr/> 68,741.55
Net Ordinary Income	<hr/> -65,498.86
Net Income	<hr/> <hr/> <b>-65,498.86</b>

# WWIDA

## Balance Sheet

As of May 31, 2020

	May 31, 20	May 31, 19
<b>ASSETS</b>		
Current Assets		
Checking/Savings		
GFNB 8473	107.73	0.00
200 · Cash	136,021.56	100,539.56
250 · Certificates of Deposit	479,713.00	600,000.00
Total Checking/Savings	615,842.29	700,539.56
Accounts Receivable		
380A · Accounts Receivable	357.50	0.00
380B · Accounts Receivable - PILOTS	8,992.34	3,397.94
Total Accounts Receivable	9,349.84	3,397.94
Other Current Assets		
200A · Undeposited Funds	68.80	0.00
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	2,546.93	6,703.03
Total Current Assets	627,739.06	710,640.53
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>1,150,201.65</b>	<b>1,229,903.12</b>
<b>LIABILITIES &amp; EQUITY</b>		
Liabilities		
Current Liabilities		
Accounts Payable		
600 · Accounts Payable	-102.21	-10,477.62
Total Accounts Payable	-102.21	-10,477.62
Other Current Liabilities		
602 · Payroll Liabilities	742.08	705.15
631 · Due to other governments	-464.38	10,113.53
Total Other Current Liabilities	277.70	10,818.68
Total Current Liabilities	175.49	341.06
Total Liabilities	175.49	341.06
Equity		
924 · Net Assets - Unrestricted	1,215,525.02	1,229,895.84
Net Income	-65,498.86	-333.78
Total Equity	1,150,026.16	1,229,562.06
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,150,201.65</b>	<b>1,229,903.12</b>

# WWIDA

## Profit & Loss Budget vs. Actual

Year to Date

	Jan - May 20	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
Nonoperating revenue			
Investment Earnings			
2401 · Interest Income	20.80	5,000.00	(4,979.20)
Investment Earnings - Other	2,864.39		
Total Investment Earnings	2,885.19	5,000.00	(2,114.81)
2675 · Lot Sales			
Sale of Land	0.00	17,708.33	(17,708.33)
Total 2675 · Lot Sales	0.00	17,708.33	(17,708.33)
Total Nonoperating revenue	2,885.19	22,708.33	(19,823.14)
Operating Revenue			
Charges for Services			
2116 · Application Fees	0.00	416.67	(416.67)
2116.2 · Project Fees - New	0.00	13,669.40	(13,669.40)
Total Charges for Services	0.00	14,086.07	(14,086.07)
Other Operating Revenue			
2770 · Project - Legal Reimb 3.4	357.50	10,416.69	(10,059.19)
2770.2 · Misc Income - operating	0.00	5,000.00	(5,000.00)
Total Other Operating Revenue	357.50	15,416.69	(15,059.19)
Total Operating Revenue	357.50	29,502.76	(29,145.26)
Total Income	3,242.69	52,211.09	(48,968.40)
Gross Profit	3,242.69	52,211.09	(48,968.40)
Expense			
Nonoperating Expenses			
107 · Airport Industrial Park			
Property/Sewer/Water Taxes AIP	900.00	5,623.56	(4,723.56)
107 · Airport Industrial Park - Other	0.00	450.00	(450.00)
Total 107 · Airport Industrial Park	900.00	6,073.56	(5,173.56)
Total Nonoperating Expenses	900.00	6,073.56	(5,173.56)
Operating Expenses			
Other operating expenses			
Miscellaneous	65.60	60.98	4.62
1910.4 · Insurance			
Disability Insurance	0.00	69.65	(69.65)
Employee Dishonesty Bond	0.00	142.08	(142.08)
Liability/Commercial Insurance	0.00	517.92	(517.92)
Workers' Comp Insurance	1,719.29	250.00	1,469.29
Total 1910.4 · Insurance	1,719.29	979.65	739.64
2675.1 · Sale of Lots			
Land and subdivision costs	92.28		
Total 2675.1 · Sale of Lots	92.28		
6460.4 · Contractual Services			
Airport Park - Misc Services	0.00	625.00	(625.00)
Computer & Website Related	459.99	422.92	37.07
Dues	0.00	434.17	(434.17)
Rent	3,000.00	3,000.00	0.00
Subscriptions	100.00	40.08	59.92
Telephone and Internet	849.90	852.50	(2.60)

# WWIDA

## Profit & Loss Budget vs. Actual

### Year to Date

	Jan - May 20	Budget	\$ Over Budget
Total 6460.4 · Contractual Services	4,409.89	5,374.67	(964.78)
Total Other operating expenses	6,287.06	6,415.30	(128.24)
Professional service contracts			
Accounting	10,950.00	6,250.00	4,700.00
Engineering-Phase II & Wetlids	0.00	1,381.57	(1,381.57)
Engineering - Phase I & General	3,033.57		
Legal			
Fees for Project 3.4 billing	30,060.20	4,331.95	25,728.25
General	1,328.00	10,416.69	(9,088.69)
Total Legal	31,388.20	14,748.64	16,639.56
Professional service contracts - Other	4,500.00		
Total Professional service contracts	49,871.77	22,380.21	27,491.56
6460.45 · Staff Payroll - WWIDA	9,881.35	8,689.17	1,192.18
6460.5 · Supplies and Materials			
Misc Office Expenses	0.00	173.47	(173.47)
Office Supplies	490.20	416.69	73.51
Postage	110.00	220.93	(110.93)
6460.5 · Supplies and Materials - Other	0.00	632.02	(632.02)
Total 6460.5 · Supplies and Materials	600.20	1,443.11	(842.91)
9000 · Employee Benefits			
Medicare - Company	2.50	250.00	(247.50)
Social Security - Company	0.00	1,041.67	(1,041.67)
Unemployment Insurance	84.00	133.33	(49.33)
9000 · Employee Benefits - Other	988.22		
Total 9000 · Employee Benefits	1,074.72	1,425.00	(350.28)
Operating Expenses - Other	126.45		
Total Operating Expenses	67,841.55	40,352.79	27,488.76
Total Expense	68,741.55	46,426.35	22,315.20
Net Ordinary Income	(65,498.86)	5,784.74	(71,283.60)
Net Income	(65,498.86)	5,784.74	(71,283.60)

# Consulting Wetland Delineation Services in the Adirondacks

Revised: April 14, 2020

*The Adirondack Park Agency does not endorse any consultant or attest to their qualifications or services offered.*

The following list is not inclusive; additional consultants may be added or entries updated by contacting the Agency at NYS Adirondack Park Agency, P.O. Box 99, Ray Brook, NY 12977 (518) 891-4050, or by emailing [mary.odell@apa.ny.gov](mailto:mary.odell@apa.ny.gov).

A delineation by a consultant should include a delineation report with, at minimum, the data sheet from the Federal or NYS delineation manual, photographs of the wetland and the wetland edge and a statement of the consultant's qualifications. We reserve the right to verify the delineation in the field.

## **Arcadis, Inc.**

Paul Daniele  
44 South Broadway  
White Plains, NY 10602  
(916) 694-2100  
[www.arcadis.com](http://www.arcadis.com)

## **Barton & Loguidice**

443 Electronics Parkway  
Liverpool, NY 13088  
(315) 457-5200  
[www.bartonandloguidice.com](http://www.bartonandloguidice.com)

## **Borealis Consulting, L.L.C.**

Stephen Langdon  
33 Cliff Road  
Saranac Lake, NY 12983  
(518) 891-2193  
(518) 593-5723 cell

## **C.T. Male Associates**

50 Century Hill Drive  
Latham, NY 12110  
(518) 786-7400  
[www.ctmale.com](http://www.ctmale.com)

## **The Chazen Companies**

100 Glen Street  
Glens Falls, NY 12801  
(518) 812-0513  
[www.chazencompanies.com](http://www.chazencompanies.com)

## **Clough-Harbour**

III Winners Circle  
PO Box 5307  
Albany, NY 12205-0307  
(518) 453-4560  
[www.chacompanies.com](http://www.chacompanies.com)

**Ingalls & Associates, LLP**

Mark Kiburz, CPESC  
Wetland Ecologist  
2603 Guilderland Avenue  
Schenectady, New York 12306  
(518) 393-7725  
(518) 231-1437 cell

**LA Group**

40 Long Alley  
Saratoga Springs, NY 12866  
(518) 587-8100  
[www.thelagroup.com](http://www.thelagroup.com)

**North Country Ecological Services**

Stephen P. George  
173 Willie Road  
Gloversville, NY 12078  
(518) 725-1007  
[nces@klink.net](mailto:nces@klink.net)

**Daniel Spada**

Environmental Consultant  
200 Raquette River Drive  
Tupper Lake, NY 12986  
(518) 359-9404  
[Spadas2013@gmail.com](mailto:Spadas2013@gmail.com)

## COUNTY OF CATTARAUGUS INDUSTRIAL DEVELOPMENT AGENCY

### UNIFORM TAX EXEMPTION POLICY

**SECTION 1. PURPOSE AND AUTHORITY.** Pursuant to Section 874(4)(a) of Title One of Article 18A of the General Municipal Law, County of Cattaraugus Industrial Development Agency (the "Agency") is required to establish a uniform tax exemption policy applicable to the provision of any financial assistance of more than one hundred thousand dollars to any project. This uniform tax-exemption policy (hereinafter, the "Uniform Tax Exemption Policy") was adopted pursuant to a resolution enacted by the members of the Agency on November 14, 1995, readopted pursuant to a resolution enacted by the members of the Agency on March 30, 1999, and modified pursuant to resolutions enacted by the members of the Agency on June 8, 2004, February 4, 2010, June 19, 2012, October 22, 2019 and March 24, 2020.

**SECTION 2. DEFINITIONS.** All words and terms used herein and defined in the Act shall have the meanings assigned to them in the Act, unless otherwise defined herein or unless the context or use indicates another meaning or intent. The following words and terms used herein shall have the respective meanings set forth below, unless the context or use indicates another meaning or intent:

"Act" shall mean Title One of Article 18A of the General Municipal Law.

"Adaptive Reuse Project" means shall mean a project which is an "adaptive use project" pursuant to the Agency's Adaptive Reuse Policy. For purposes of this definition, the term "Adaptive Reuse Policy" shall mean, at any particular point in time, the then-current version of the Agency's Adaptive Reuse Policy, which adaptive reuse project policy was initially approved by resolution of the members of the Agency on October 22, 2019.

"Administrative Fee" shall mean a charge imposed by the Agency to an Applicant or project occupant for the administration of a project.

"Affected Tax Jurisdiction" means, with respect to a particular project, the County and each Municipality and/or School District in which such project is (or is to be) located which will fail to receive real property tax payments which would otherwise be payable with respect to such project due to a Tax Exemption obtained by reason of the involvement of the Agency in such project, unless the Affected Tax Jurisdictions shall agree in writing to add or subtract additional governmental entities thereto.

"Agency" shall mean County of Cattaraugus Industrial Development Agency.

"Agency Fee" shall mean the normal charges imposed by the Agency on an Applicant or a project occupant to compensate the Agency for the Agency's participation in a project. The term "Agency Fee" shall include not only the Agency's normal application fee and the Agency's normal Administrative Fee, but also may include (1) reimbursement of the Agency's expenses, (2) rent imposed by the Agency for use of the property of the Agency, and (3) other similar charges imposed by the Agency.

"Applicant" shall mean an applicant for financial assistance.

"Applicant Project" shall mean a project which is undertaken by the Agency for the benefit of an Applicant which either (1) has been or will be financed by the issuance by the Agency of bonds, notes or other evidences of indebtedness with respect thereto or (2) is a straight lease transaction which the Agency has determined to undertake pursuant to the Lease Policy.

"Assessed Value" shall mean, with respect to a particular Parcel, the value of the Parcel in question for purposes of determining payments in lieu of taxes due hereunder

"Assessor" shall mean, with respect to a particular project and with respect to a particular Affected Tax Jurisdiction, the appropriate officer or officers charged by said respective Affected Tax Jurisdiction with assessing the value of real property located within the boundaries of said Affected Tax Jurisdiction for purposes of determining real property taxes levied by said Affected Tax Jurisdiction.

"Brownfield Redevelopment Project" shall mean a project which both (A) involves the redevelopment of a site listed by the New York State Department of Environmental Conservation in its Environmental Site Remediation Database (currently accessible on the worldwide web at <http://www.dec.ny.gov/cfm/externalapps/derexternal/index.cfm?pageid=3>) and (B) is an Eligible Project.

"Code" means the Internal Revenue Code of 1986, as amended, including, when appropriate, the statutory predecessor of said Code, and the applicable regulations (whether proposed, temporary or final) of the United States Treasury Department promulgated under said Code and the statutory predecessor of said Code, and any official rulings and judicial determinations under the foregoing.

"Commercial Facility" shall mean any Applicant Project approved by the Agency that is not a Tax-Exempt Facility, a Manufacturing Facility, a Tourism Destination Facility, a Retail Facility or a Residential Facility. A "Qualified Commercial Facility" shall mean a Commercial Facility which commits to retain at least 100% of the number of existing jobs for the Initial Period relating thereto.

"Commercial Solar Facility" means a group of solar panels and related facilities in the same location intended to be used for the production of electric power to be sold to third parties, but shall not include a Small Alternate Energy Facility. In the event of a question whether a solar facility is a Small Alternate Energy Facility or a Commercial Solar facility, the determination of the Agency on that subject shall be final. A Commercial Solar Facility includes all related equipment determined by the Agency to be necessary or desirable for collecting such electric energy and delivering same to the electric grid, but shall not include the land and improvements that were included on the tax rolls of the Affected Tax Jurisdictions prior to the commencement of the project of which such Commercial Solar Facility is a part (see Section 7(D)(1) herein).

"County" shall mean the County of Cattaraugus.

"Eligible Project" shall mean a project which is an "eligible project" pursuant to the Agency's Eligible Project Policy.

"Eligible Project Policy" shall mean, at any particular point in time, the then-current version of the Agency's Eligible Project Policy, which eligible project policy was initially approved by resolution of the members of the Agency on June 7, 2011 pursuant to which the Agency set forth the types of projects which the Agency will consider undertaking.

"FTE" shall mean a full time equivalent employee. To determine the number of FTEs employed by an employer at a particular facility in a particular year, divide the number of hours worked by all employees at such facility in such year by 1900.

"Guaranteed Pilot Payment" shall mean each payment due (i) with respect to a Wind Farm Facility during the Initial Period relating to said Wind Farm Facility pursuant to Section 7(D)(2)(l) of this Uniform Tax Exemption Policy and (ii) with respect to a Commercial Solar Facility during the Initial

(k) **Adaptive Reuse Project:** If a project qualifies as an Adaptive Reuse Project, (1) the Initial Period shall be ten years, (2) the Existing Assessment shall be frozen for a ten year period, and (3) the percentage of exemption in each tax year with respect to the New Assessment shall be as set forth in the following table:

Tax Year	Percentage of Exemption
1 through 5	100%
6 through 8	75%
9 through 10	50%
11 and thereafter	0%

(l) **Wind Farms.** If a project qualifies as a Wind Farm Facility, (1) the Initial Period shall be fifteen years, and (2) the project shall be required to make Guaranteed Pilot Payments equal to (i) \$5,000 per megawatt of installed capacity of the wind turbine generators which comprise a portion of the Wind Farm Facility (the "Wind Turbine Facilities") times (ii) the actual installed capacity of the Wind Turbine Facilities, calculated on the third (3rd) business day prior to the date on which the related payment is due pursuant to the Pilot Agreement; provided, that, the Guaranteed Pilot Payments are to be adjusted for inflation per annum using the lesser of the following: (x) five percent (5%); or (y) Bureau of Labor Statistics Consumer Price Index ("CPI") for the Northeast Region for the prior year (e.g., 2010 CPI to adjust the 2011 Guaranteed Pilot Payment). Each annual Guaranteed Pilot Payment will be payable on January 1 of each year (commencing on January 1 of the year following the year of expected substantial completion of the Wind Farm Facility), subject to a thirty (30) day grace period, and shall upon receipt shall be distributed to the Affected Tax Jurisdictions in accordance with a formula based on the tax rates of the Affected Tax Jurisdictions in effect as of the date of execution of the Pilot Agreement. Following the end of the Initial Period, each annual Pilot Payment to be paid by the project occupant pursuant to the terms of the Pilot Agreement shall be in an amount equal to the amount which would be payable to such Taxing Entity with respect to the Wind Farm Facility if such Wind Farm Facility was owned by the project occupant and not the Agency. The Guaranteed Pilot Payments shall be payable notwithstanding any termination of the term of the related Lease Agreement, and shall be secured by a Pilot Mortgage. The Pilot Mortgage associated with a Wind Farm Facility may also secure amounts due and payable pursuant to any host community agreement related to such Wind Farm Facility.

(m) **Commercial Solar Facility.** If a project qualifies as a Commercial Solar Facility, and if the Agency receives a letter of support for such project from the city, town or village in which such project is located, (1) the Initial Period shall be twenty-five years, (2) if the Existing Assessment of the underlying parcel and existing improvements does not remain fully taxable on the relevant assessment rolls, the Pilot Agreement shall require that Pilot payments be made with respect to such underlying parcel and existing improvements in an amount equal to 100% of the Normal Tax with respect thereto, and (3) the Commercial Solar Facility shall be required to make Guaranteed Pilot Payments equal to (i) the actual installed capacity of the Solar Panels, calculated on the third (3rd) business day prior to the date on which the related payment is due pursuant to the Pilot Agreement times (ii) the amount per megawatt of installed capacity of the solar panels which comprise a portion of the Commercial Solar Facility (the "Solar Panels") set forth in the following table:

Project Size (in Megawatts)	Amount per Megawatt
0 MW up to but not including 5.0 MW	\$6,000

5.0 MW up to but not including 10.0 MW	\$7,500
10.0 MW up to but not including 25.0 MW	\$9,000
25.0 MW and above	To be negotiated

provided, that, the Guaranteed Pilot Payments are to be increased annually by three percent (3%) to account for estimated annual inflation. Each annual Guaranteed Pilot Payment will be payable on January 1 of each year (commencing on January 1 of the year following the year of expected substantial completion of the Commercial Solar Facility), subject to a thirty (30) day grace period, and shall upon receipt shall be distributed to the Affected Tax Jurisdictions in accordance with a formula based on the tax rates of the Affected Tax Jurisdictions in effect as of the date of execution of the Pilot Agreement. Following the end of the Initial Period, each annual Pilot Payment to be paid by the project occupant pursuant to the terms of the Pilot Agreement shall be in an amount equal to the amount which would be payable to such Taxing Entity with respect to the Commercial Solar Facility if such Commercial Solar Facility was owned by the project occupant and not the Agency.

(3) Reduction for Failure to Achieve Goals: If the Agency's approval of a particular project is predicated upon achievement by the project of certain minimum goals (such as creating and maintaining certain minimum employment levels), the Pilot Agreement may provide for the benefits provided thereby to the project to be reduced or eliminated if, in the sole judgment of the Agency, the project has failed to fulfill such minimum goals.

(4) Payee. Unless otherwise determined by resolution of the Agency, all Pilot payments payable to an Affected Tax Jurisdiction shall be assessed, billed and collected directly by the same officials which assess, bill and collect normal taxes levied by such Affected Tax Jurisdiction. Pursuant to Section 874(3) of the Act, such PILOT payments shall be remitted to each affected tax jurisdiction within thirty (30) days of receipt.

(5) Expiration of Initial Period; Project Additions. Upon expiration of the Initial Period as aforesaid, the assessment of the project shall revert to a normal assessment (i.e., the project will be assessed as if the project were owned by the Applicant and not by the Agency). Also, any addition to the project shall be assessed normally as aforesaid, unless such addition shall be approved by the Agency as a separate project following notice and a public hearing as described in Section 859-a of the Act.

(6) Special District Taxes. As indicated above, the Agency is not exempt from special assessments and special ad valorem levies, and accordingly these amounts are not subject to abatement by reason of ownership of the Project by the Agency. The Pilot Agreement shall make this clear and shall require that all such amounts be directly paid by the Applicant and/or project occupant. However, Applicants and project occupants should be aware that the courts have ruled that an Agency-sponsored project is also eligible to apply for an exemption from special district taxes pursuant to Section 485b of the Real Property Tax Law. If an Applicant or project occupant desires to obtain an exemption from special district taxes pursuant to said Section 485b, it is the responsibility of the Applicant and/or project occupant to apply for same at its sole cost and expense.

(7) Credit for Taxes Paid. The Pilot Agreement may contain a provision providing that, should the project occupant pay in any fiscal tax year to any Affected Tax Jurisdiction any amounts in the nature of general property taxes, general assessments, service charges or other governmental charges of a similar nature levied and/or assessed upon the Project Facility or the

Wayne County Industrial Development Agency

Uniform Tax Exemption Policy

Adopted January 3, 1994, Re-Adopted 3/30/99 and

Amended July 28, 2017

Pursuant to the authority vested in it by Article 18-A of the General Municipal Law of the State of New York, the Wayne County Industrial Development Agency (the "Agency") may provide financial assistance to qualified applicants for the taxable bonds or by participation in straight lease transactions.

The Agency generally does not require real property appraisals to be performed as part of the application for financial assistance. However, the Agency does reserve the right to require a real property appraisal as part of an application for financial assistance. In making such determination, the Agency may consider any or all of the factors described in Paragraph D below, no one of which is determinative.

The Agency has adopted this Uniform tax Exemption Policy to provide guidelines for the claiming of real property, sales and use tax and mortgage recording tax abatements.

A. Real Property Tax Incentives

1. Industrial – 10 Year Exemption Period

- a. New construction for the facility (as described in the IDA application) will be 100% exempt on the value added because of the IDA project (the "Added Value") for the 1<sup>st</sup> 5 years and 50% exempt on the value added because of the IDA project for the 2<sup>nd</sup> 5 years. This provision does not include assessments on land or any existing improvements (the "Base Value"), which will be frozen for the term of the PILOT Agreement.
- b. An existing facility that is being renovated and/or enlarged will have its current Base Value frozen at that level for the 10 year exemption period (the "Base Value") and will be 100% exempt on the Added Value for the 1<sup>st</sup> 5 years and 50% exempt on the Added Value created by the IDA project for the 2<sup>nd</sup> 5 years.

2. Retail

The project shall be eligible to receive a PILOT benefit equivalent to those provided by Section 485-B of the Real Property Tax Law as a private project.

3. Other Non-Industrial (e.g. office buildings)

An office building connected to or part-of a manufacturing project shall receive the same benefits as described in Section 1. All others will receive those benefits as described in Section 2.

#### 4. Mixed or Multiple Use Projects

Same as above; those portions of the project that are manufacturing or part of a manufacturing business will receive the benefits as described above in Section 1. Those portions of the project that are retail or service related will receive the benefits as described in Section 2.

#### 5. Renewable Energy Projects

In addition to Industrial, Retail, Non-Industrial, Mixed or Multiple Use Projects, the Agency may also provide real property tax abatements to wind and other renewable energy facilities (collectively, "Renewable Energy Facilities") constructed within the County, including wind, hydro-electric, photovoltaic and biomass energy production facilities. In recognition of the significant amount of capital investment associated with Renewable Energy Facilities, the Agency has developed a standard formulary to be incorporated into PILOT Agreements for Renewable Energy Facilities, as follows:

1) a maximum PILOT term of up to fifteen (15) years with a minimum annual base PILOT Payment reflecting the Base Value, as defined above, plus a fixed dollar amount per megawatt (MW) 'face plate' charge (the "Base Payment"), such Base Payment to escalate annually at no less than two percent (2.0%) per annum, compounded; and

2) an energy price incentive payment to be determined upon the area within which the proposed Renewable Energy Facility project is to be located (the "Incentive Payment"), such Incentive Payment to be negotiated on a project-by-project basis depending upon whether the project operator intends to sell energy to the open market or through one or more power purchase agreements ("PPA").

The Agency shall annually establish a minimum fixed dollar amount to establish the Base Payment, as defined above. Any participation by the Agency in sponsoring a Renewable Energy Facility project shall take into account whether a project sponsor is required to enter into one or more host municipality agreement(s).

6. In addition, the Agency may grant enhanced benefits on a case-by-case basis for a project expected to have significant impact on the locality in which the project will be located. In making a determination to provide enhanced benefits, the Agency considers the factors listed in Paragraph D below, no one of which is determinative.

#### B. Sales and Use Tax Incentives

1. The Agency's policy is to permit project applicants, as agent of the Agency, to claim exemptions for sales and use taxes on the constructions and equipping of a project to the full extent permitted by New York State Law.

2. All project applicants must agree in writing to timely file with the New York State Department of Taxations an annual statement of the value of all sales and use exemptions claimed in connection with the Facility in full compliance with Section 874 (8) of the New York General Municipal Law, in the form and at the times required thereby.

# Tompkins County Industrial Development Agency

---

## Off-Site Commercial Solar Photovoltaic Policy

### Purpose

The Tompkins County Industrial Development Agency (IDA) wishes to adopt an off-site commercial solar photovoltaic policy to encourage solar development for the following purposes:

1. Support New York State's "Reforming the Energy Vision" Initiative, which is intended to encourage renewable energy development that will spur economic growth and develop new energy business models. The initiative sets statewide goals of cutting greenhouse gas emissions by 80% by 2050 and generating 50% of New York's electricity from renewables by 2030.
2. Support Tompkins County's energy and greenhouse gas emissions policy to "meet community needs without contributing additional greenhouse gases to the atmosphere." The policy includes goals to:
  - Reduce greenhouse gas emissions to reach a minimum 80 percent reduction from 2008 levels by 2050 and reduce reliance on fossil fuels across all sectors.
  - Increase the use of local and regional renewable energy sources and technologies.
3. Support consumer choice for renewable energy generation.
4. Administer a single countywide uniform tax exemption policy allowing municipalities to collect long-term predictable payments in lieu of taxes without the burden of developing and administering PILOT agreements at the municipal level.
5. Assist project developers by offering a single countywide tax exemption policy, eliminating the need to negotiate PILOTS with multiple taxing jurisdictions.
6. To enhance developers' prospects for financing community distributed generation projects by offering a uniform PILOT structure that is simple, predictable, and more appealing to lenders.

### Policy

This policy provides incentives for off-site solar projects that provide renewable energy benefits to residential and commercial customers. Eligible projects are commercial scale projects, generally two megawatts or less, as outlined in state law. Types of eligible projects include:

- Community distributed solar /shared solar
- Off-site generation projects that have a wholesale power purchase agreement with one or more users.

To respect variations in local municipal policy, each project application must include a letter from the host municipality endorsing the proposed payment in lieu of tax agreement with the IDA. It is strongly encouraged that applicants provide a preference or pre-offering to Tompkins County residents.

The following standard incentives will be offered:

#### Property Tax:

Real estate taxes on the increased value resulting from improvements are partially abated over a twenty (20) year period. The annual payment in lieu of taxes (PILOT) will range from \$4,200 to \$4,800 per megawatt (MW) of the facility's nameplate capacity, with a 2% increase each year. PILOT payments replace local, county, and school district taxes only; special district taxes are not eligible under the PILOT. The actual amount will depend on projected annual revenue.

#### Sales Tax:

Exemption from State and local sales tax on project costs outlined in the IDA Policies and Procedures.

---

# Tompkins County Industrial Development Agency

---

Mortgage Recording Tax: Exemption from the State share of the mortgage recording tax as outlined in the IDA policies and Procedures.

## **Fees**

The applicant is responsible for paying the IDA Administrative Fee at the time of closing. The fee will be equal to .50% of the total value of expenses that are positively impacted by IDA incentives. The applicant is also responsible for paying the IDA for all legal costs it incurs including IDA Counsel.

## **Other**

Unless specifically outlined in this policy, the applicant will be responsible for complying with all other rules and regulations as set forth in the IDA's Policies and Procedures.

Policy approved: October 12, 2017

---

# HERKIMER COUNTY

## INDUSTRIAL DEVELOPMENT AGENCY

---

### Off-Site Commercial Solar Photovoltaic Policy

#### Purpose

The Herkimer County Industrial Development Agency (IDA) wishes to adopt an off-site commercial solar photovoltaic policy to encourage solar development for the following purposes:

1. Support New York State's "Reforming the Energy Vision" Initiative, which is intended to encourage renewable energy development that will spur economic growth and develop new energy business models. The initiative sets statewide goals of cutting greenhouse gas emissions by 80% by 2050 and generating 50% of New York's electricity from renewables by 2030.
2. Support consumer choice for renewable energy generation.
3. Administer a single countywide uniform tax exemption policy allowing municipalities to collect long-term predictable payments in lieu of taxes without the burden of developing and administering PILOT agreements at the municipal level.
4. Assist project developers by offering a single countywide tax exemption policy, eliminating the need to negotiate PILOTS with multiple taxing jurisdictions.
5. To enhance developers' prospects for financing community distributed generation projects by offering a uniform PILOT structure that is simple, predictable, and more appealing to lenders.

#### Policy

This policy provides incentives for off-site solar projects that provide renewable energy benefits to residential and commercial customers. Eligible projects are commercial scale projects, generally two megawatts or less, as outlined in state law. Types of eligible projects include:

- Community distributed solar /shared solar;
- Off-site generation projects that have a wholesale power purchase agreement with one or more users.

To respect variations in local municipal policy, each project application must include a letter from the host municipality endorsing the proposed payment in lieu of tax agreement with the IDA. It is strongly encouraged that applicants provide a preference or pre-offering to Herkimer County residents.

The following standard incentives will be offered:

#### Property Tax:

Real estate taxes on the increased value resulting from improvements are partially abated over a fifteen (15) year period. The annual payment in lieu of taxes (PILOT) will range from

---

## **HERKIMER COUNTY INDUSTRIAL DEVELOPMENT AGENCY**

---

\$5,000 to \$6,000 per megawatt (MW) of the facility's nameplate capacity, with a 2% increase each year. PILOT payments replace local, county, and school district taxes only; special district taxes are not eligible under the PILOT. The actual amount will depend on projected annual revenue.

**Sales Tax:** Exemption from State and local sales tax on project costs outlined in the IDA Policies and Procedures.

**Mortgage Recording Tax:** Exemption from the State share of the mortgage recording tax as outlined in the IDA policies and Procedures.

### **Fees**

The applicant is responsible for paying the IDA Administrative Fee at the time of closing. The fee will be equal to 1.00% of the total value of expenses that are positively impacted by IDA incentives. The applicant is also responsible for paying the IDA for all legal costs it incurs including IDA Counsel.

### **Other**

Unless specifically outlined in this policy, the applicant will be responsible for complying with all other rules and regulations as set forth in the IDA's Policies and Procedures.

Policy approved: February 26, 2019

---

**County of Orleans Industrial Development Agency**

**AMENDMENT TO UNIFORM TAX EXEMPTION POLICY**

**Off-Site Commercial Solar Photovoltaic Policy**

**I. PURPOSES**

This amendment to the County of Orleans Industrial Development Agency ("Agency") Uniform Tax Exemption Policy sets forth the Agency incentives available to developers of off-site commercial solar photovoltaic projects. The purposes of this policy include:

1. Supporting consumer choice for renewable energy generation;
2. Encouraging collection by Orleans County taxing jurisdictions of long-term, predictable payments in lieu of taxes (PILOT) without the burden of developing and administering PILOT agreements at the municipal level;
3. Assisting project developers by eliminating the need to negotiate PILOT agreements with multiple taxing jurisdictions; and
4. Enhancing project developers' prospects for financing such projects by offering a PILOT structure that is simple and more appealing to lenders.

**II. ELIGIBILITY**

This policy provides incentives for off-site commercial solar photovoltaic projects that provide renewable energy benefits to residential and commercial customers. Eligible commercial scale projects include (i) community solar projects and (ii) off-site solar power generation projects with wholesale power purchase agreements with one or more users.

To respect variations in local municipal policy, each project application must include a letter from the host municipality requesting that the Agency enter into a PILOT agreement with the project applicant. The Agency encourages project applicants to obtain the support of residents and the applicable governing body prior to submission of the project application.

The Agency will not: (i) induce a solar energy project if the host municipality chooses to exercise its right to negotiate a PILOT agreement with the project developer under Section 487 of the New York State Real Property Tax Law or any other means provided under New York State Law; or (ii) take any action to promote or discourage a proposed solar energy project.

### III. INCENTIVES

#### 1. Real Property Taxes.

- a. Any increase in real estate taxes attributable to the addition of a solar energy generation system will be abated, in whole or in part, for no less than fifteen (15) years and up to thirty (30) years. "Real estate taxes" include local, county, and school district taxes only; special district taxes are not eligible for abatement under this policy.
  - b. The abatement is not applicable to the real estate taxes attributable to the land or any existing improvements thereon ("Base Value").
  - c. The PILOT payment shall be the sum of: (i) the Base Value; plus (ii) a fixed dollar amount per megawatt AC of installed capacity ("Name Plate Charge"), which shall increase by two percent (2%) each year of the PILOT agreement.
  - d. The Name Plate Charge will be determined on a case-by-case basis with reference to certain information available to the Agency, including, without limitation: (i) the New York State Energy and Research Development Authority (NYSERDA) PILOT Calculator; (ii) the project developer's application and supplemental materials provided to the Agency; (iii) payments made by the developer through host community agreements or any other methods in which payments are made to taxing jurisdictions; and (iv) other project information made available to the Agency.
2. Sales Tax. Project developers shall be entitled to an exemption from State and local sales tax on construction and equipment costs of the project to the extent permitted under New York State law.

3. Mortgage Recording Tax. Project developers shall be entitled to an exemption from mortgage recording tax on all project-related financing to the extent permitted under New York State law.

IV. FULL FORCE AND EFFECT

Except as modified by the terms of this Amendment, the Agency Uniform Tax Exemption Policy, Adopted April 17, 2009, shall remain in full force and effect as written.

SOLAR COMPANIES	SIZE		TOWN	OPT OUT		SCHOOL	OPT OUT
Eden Renewables	10 mw		Argyle	Y		Argyle	Y
Borrego Solar	5 mw		Easton	Y		Greenwich	N
CS Energy - Branscomb	20 mw		Easton	Y		Greenwich/Stillwater	N
CS Energy - Darby	20 mw		Easton	Y		Greenwich	N
Community Renewables	5 mw		Fort Edward	Y		Hudson Falls	Y
CS Energy - Dolan	20 mw		Fort Edward	Y		Hudson Falls / Argyle	Y
Boalex - Bald Mountain	20 mw		Greenwich	N		Greenwich	N
Matrix Development	15 mw		Kingsbury	N		Hudson Falls	Y

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

Resolution No. 20-\_\_\_\_

Adopted June 15, 2020

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

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

**RESOLUTION AUTHORIZING RECONVEYANCE OF THE REAL PROPERTY KNOWN AS  
333 BROADWAY, FORT EDWARD, NEW YORK TO FORT HUDSON RESIDENCES, INC.  
AND AUTHORIZING EXECUTION AND DELIVERY OF THE SAME**

**WHEREAS**, the Counties of Warren and Washington Industrial Development Agency (the "Agency") is a body corporate and politic duly organized and existing under Section 890-c of the General Municipal Law ("GML") of the State of New York (the "State"), with its principal place of business at 5 Warren Street, Glens Falls, New York; and

**WHEREAS**, by deed dated February 25, 2000 and recorded in the Washington County Clerk's Office on February 28, 2000 in Book 847 of Deeds at Page 149, Fort Hudson Residences, Inc. (the "Company") conveyed to the Agency the real property known as 333 Broadway, Fort Edward New York as security to a bond issue; and

**WHEREAS**, the Agency and Company mortgaged said real property to Glens Falls National Bank and Trust Company (the "Bank") by mortgage dated February 25, 2000 and recorded on February 28, 2000 in the Washington County Clerk's Office in Book 1213 of Mortgages at Page 284; and

**WHEREAS**, the bonds have been paid in full and the Bank has executed a Discharge of Mortgage of the above-referenced mortgage as of February 4, 2020 and recorded in the Washington County Clerk's Office on February 7, 2020 as Instrument Number 2020-662; and

**WHEREAS**, pursuant to the terms of the bond purchase closing documents, the project is terminated and the real property shall be reconveyed to the Company; and

**WHEREAS**, pursuant to Article 8 of the Environmental Conservation Law ("SEQRA"), the Agency must satisfy the requirement of the SEQRA prior to making a final determination on the above-described reconveyance; and

**WHEREAS**, pursuant to SEQRA, the Agency has determined that the reconveyance constitutes a Type II action under SEQRA.

**NOW, THEREFORE, BE IT RESOLVED**

1. That the Agency hereby determines that the reconveyance constitutes a "Type II action" pursuant to 6 NYCRR 617.5(c)(26) and therefore the Agency has not further responsibilities under SEQRA with respect to the reconveyance.

2. That in accordance with the terms of this resolution, the Agency hereby approves of and authorizes the reconveyance of the real property known as 333 Broadway, Fort Edward, NY to Fort Hudson Residences, Inc.

3. That the Company shall be responsible for any expenses relating to this transaction, including legal fees and County recording fees.

4. That the Agency does hereby authorize the Chairman, or in the absence of the Chairman, the Vice Chairman, upon advice and consent of Agency Counsel, to execute and deliver on behalf of the Agency any documents, including but not limited to the deed, necessary to consummate the transaction.

5. This Resolution shall take effect immediately.