

RESOLUTION
(Waterloo Container Project)

A regular meeting of Seneca County Industrial Development Agency on
March 28, 2019, at 12:00 p.m. (noon).

The following resolution was duly offered and seconded, to wit:

Resolution No. 2019-12

RESOLUTION AUTHORIZING THE SENECA COUNTY INDUSTRIAL DEVELOPMENT AGENCY (THE "AGENCY") TO (i) UNDERTAKE A CERTAIN PROJECT (AS DEFINED BELOW) FOR THE BENEFIT OF WATERLOO CONTRACTORS, INC., D/B/A WATERLOO CONTAINER (THE "COMPANY"), (ii) NEGOTIATE, EXECUTE AND DELIVER A LEASE AGREEMENT, LEASEBACK AGREEMENT, AGENT AGREEMENT, PAYMENT IN LIEU OF TAX AGREEMENT, AND RELATED DOCUMENTS, (iii) PROVIDE FINANCIAL ASSISTANCE TO THE COMPANY IN THE FORM OF (a) A SALES AND USE TAX EXEMPTION FOR PURCHASES AND RENTALS RELATED TO THE UNDERTAKING OF THE PROJECT, (b) A PARTIAL REAL PROPERTY TAX ABATEMENT UNDER A PAYMENT IN LIEU OF TAX AGREEMENT, AND (c) A MORTGAGE RECORDING TAX EXEMPTION FOR FINANCING RELATED TO THE PROJECT; AND (iv) EXECUTE A MORTGAGE AND RELATED DOCUMENTS

WHEREAS, by Title 1 of Article 18-A of the General Municipal Law of the State of New York, as amended, and Chapter 63 of the Laws of 1972 of the State of New York, as amended (hereinafter collectively called the "Act"), the SENECA COUNTY INDUSTRIAL DEVELOPMENT AGENCY (hereinafter, the "Agency") was created with the authority and power to own, lease and sell property for the purpose of, among other things, acquiring, constructing and equipping civic, industrial, manufacturing and commercial facilities as authorized by the Act; and

WHEREAS, WATERLOO CONTRACTORS, INC., d/b/a WATERLOO CONTAINER, a New York corporation, for itself or on behalf of an entity to be formed by it or on its behalf (the "Company") has submitted an application (the "Application"), a copy of which is on file with the Agency, requesting the Agency's assistance with respect to a certain project (the "Project") consisting of: (i) construction on certain property owned by the Company at 2311 State Route 414, Waterloo, New York (the "Land") of 37,000 square feet of additional warehouse space with a bottle packing line and related amenities (collectively, the "Improvements"), and (ii) the acquisition and installation by the Company in and around the Improvements of certain items of equipment and other tangible personal property (the "Equipment" and, collectively with the Land and the Improvements, the "Facility"); and

WHEREAS, by resolution adopted on February 7, 2019 (the "Inducement Resolution"), the Agency (i) accepted the Application, (ii) directed that a public hearing be held pursuant to General

Municipal Law section 859-a; and (iii) declared itself “lead agency” for purposes of review of the Project pursuant to the New York State Environmental Quality Review Act, Article 8 of the Environmental Conservation Law and the regulations adopted pursuant thereto at 6 N.Y.C.R.R. Part 617, as amended (collectively referred to as “SEQRA”); and

WHEREAS, pursuant to General Municipal Law section 859-a, on March 18, 2019, at 10:00 a.m. at Town of Seneca Falls offices, 130 Ovid Street, Seneca Falls, New York, the Agency held a public hearing with respect to the Project and the proposed Financial Assistance (as defined in the Inducement Resolution) 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, copies of the minutes of the Public Hearing, written submissions and the notice of the Public Hearing published and forwarded to the affected taxing jurisdictions at least then (10) days prior to said Public Hearing are attached hereto as Exhibit A; and

WHEREAS, the Agency has prepared a cost-benefit analysis with respect to the Project and the contemplated Financial Assistance and has reviewed the results of said cost-benefit analysis; and

WHEREAS, in reviewing the Application, the Agency has considered (i) the nature of the Project, (ii) the economic condition of the area and the multiplying effect the Project will have on the area; (iii) the extent to which the Project will create permanent, private sector jobs; (iv) the estimated value of tax exemptions contemplated to be provided; (v) the economic impact of the Project and proposed tax exemptions on affected taxing jurisdictions; (vi) the impact of the Project on existing and proposed businesses and economic development projects in the vicinity of the Project; (vii) the amount of private sector investment likely to be generated by the Project; (viii) the extent to which the Project will require the provision of additional services; (ix) the extent to which the Project will provide additional sources of revenue for the municipalities and school district in which the Project is located; and (x) the benefit of the Project not otherwise available to the area in which the Project is located; and

WHEREAS, the Agency desires to adopt a resolution (i) acknowledging that the Public Hearing was held in compliance with the Act, (ii) authorizing Financial Assistance to the Company in excess of \$100,000, (iii) authorizing the execution and delivery of the Lease Agreement, the Leaseback Agreement, the Agent Agreement, the PILOT Agreement (as all of the foregoing are defined in the Inducement Resolution) and all documents related thereto (collectively, the “Transaction Documents”), and (iv) authorizing the execution and delivery of one or more mortgages and related documents related to the financing of the Project.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE AGENCY AS FOLLOWS:

Section 1. The Agency hereby finds and determines:

- (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 Project will promote employment opportunities and prevent economic deterioration in Seneca County, and otherwise further the purposes of the Agency, and that by entering into the PILOT Agreement and otherwise providing financial assistance for the Project the Agency will be increasing employment opportunities in Seneca County and otherwise furthering the purposes of the Act; and
- (c) The Project includes components providing for participation by the general public in recreation activities, and facilities and appurtenances thereto promoting the use of such components; and
- (d) The Facility constitutes a commercial facility as contemplated by the Act, and a “project” as such term is defined in the Act; and
- (e) The leasing of the Facility from and the subleasing back of the Facility to the Company will promote and maintain job opportunities, health, general prosperity and economic welfare of the citizens of the County of Seneca and State of New York and improve their standard of living and thereby serve the public purposes of the Act; and
- (f) Based upon the representations and warranties of the Company, the Facility conforms with local zoning laws and planning regulations of the County of Seneca and all regional and local land use plans for the area in which the Facility is located; and
- (g) Based upon the representations and warranties of the Company, the Facility and the operations conducted thereon will not cause or result in the violation of the health, labor or other laws of the United States of America, the State of New York or the County of Seneca; and
- (h) It is desirable and in the public interest for the Agency to acquire an interest in the Facility; and
- (i) The Lease Agreement will be an effective instrument whereby the Company leases the Facility to the Agency; and
- (j) The Leaseback Agreement will be an effective instrument whereby the Agency subleases the Facility back to the Company; and
- (k) The PILOT Agreement will be an effective instrument whereby the Agency and the Company set forth the terms and conditions of their agreement regarding the Company’s payment of payments in lieu of real property taxes; and
- (l) The Agent Agreement will be an effective instrument whereby the Agency and the Company set forth the terms and conditions of their agreement regarding the Agency’s appointment of the Company as its agent for the Project; and
- (m) The Public Hearing held by the Agency on March 18, 2019 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 (such notice also provided to the Chief Executive Officer of each affected tax jurisdiction), affording interested parties a reasonable opportunity, both orally and in writing, to present their views

with respect to the Project.

Section 2. In consequence of the foregoing, the Agency hereby determines to (a) acquire a leasehold interest in the facility pursuant to the Lease Agreement, (b) sublease the Facility back to the Company pursuant to the Leaseback Agreement, (c) authorize the undertaking of the Project and appoint the Company as its agent for purposes of acquiring, constructing and/or equipping the Facility, subject to the Company entering into the Agent Agreement, and (d) provide financial assistance for the Project in the form of (i) a sales and use tax exemption for purchases and rentals related to the undertaking of the Project, subject to the terms and conditions of the Agent Agreement, the total value of the exemption not to exceed \$48,000, (ii) a partial real property tax abatement, subject to the terms and conditions of the PILOT Agreement, and (iii) a mortgage recording tax exemption for financing related to the Project.

Section 3. The foregoing resolutions notwithstanding, the Agency's appointment of the Company as its agent for purposes of undertaking the Project is subject to and conditioned upon the Company's agreement, in accordance with Section 875(3) of the New York General Municipal Law, that, if the Company receives New York State and local sales and use tax exemption benefits ("sales and use tax exemption benefits") from the Agency, and it is determined that: (i) the Company 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 by the Agency to be taken by the Company; (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 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, then the Company will (A) cooperate with the Agency in its efforts to recover or recapture any sales and use tax exemption benefits, and (B) promptly pay over any such amounts to the Agency that the Agency demands in connection therewith, and that in the event that the Company fails to pay over such amounts to the Agency, the New York State Tax Commissioner may assess and determine New York State and local sales and use taxes due from the Company, together with any relevant penalties and interest due on such amounts.

Section 4. The Agency finds that the Project will not result in any significant adverse environmental impacts.

Section 5. The Chairman, Vice Chairman and/or the Executive Director of the Agency are hereby authorized, on behalf of the Agency, to execute and deliver the Transaction Documents in substantially the forms presented to this meeting, and all documents related thereto, with such additions, changes, variations, omissions and insertions as the Chairman, Vice Chairman and/or Executive Director, shall approve, which agreements may provide for the forfeiture and/or recapture of financial assistance where projected employment goals have not been met. The execution thereof by the Chairman, Vice Chairman and/or Executive Director of the Agency shall constitute conclusive evidence of such approval.

Section 6. The Chairman, Vice Chairman and/or Executive 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 and required by any lender or financial institution identified by the Company providing financing for the Project, all with such changes, variations, omissions and insertions as the Chairman, Vice Chairman and/or Executive Director of the Agency shall approve, the execution thereof by the Chairman, Vice Chairman and/or Executive 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 7. 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 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 officer, 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 8. These Resolutions shall take effect immediately.

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

	Yea	Nay	Abstain	Absent
Steven Brusso	x			
G. Thomas Macinski	x			
Erica Paolicelli	x			
Stephen Wadhams	x			
Jeffrey Shipley		x		
Thomas Kime	x			
Valerie Bassett	x			
Donald Trout	x			
Menzo Case	x			

The Resolutions were thereupon duly adopted.

Waterloo Containers

STATE OF NEW YORK)
COUNTY OF SENECA) ss.:

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


That I have compared the annexed extract of minutes of the meeting of the Seneca County Industrial Development Agency (the "Agency"), including the resolution contained therein, held on April 9, 2019, with the original thereof on file in my 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 said 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 members 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 the 9th day of April, 2019



Secretary

Exhibit A

[NOTICE DOCUMENTS]

Attached

MINUTES OF PUBLIC HEARING

Waterloo Contractors d/b/a Waterloo Containers

**Town of Seneca Falls
130 Ovid Street
Seneca Falls, NY 13148**

**Monday, March 18, 2019
@ 10 am**

ATTENDEES:

Robert J. Aronson, Executive Director, Seneca County IDA
Dave Shaw, Finger Lakes Times
Allison Stokes
Sandra Farnsworth
Dave DeLelys

A public hearing on assistance being extended to Waterloo Contractors, d/b/a Waterloo Containers was opened by Robert J. Aronson, Executive Director of the Seneca County IDA, at 10:00 A.M. Attendees are listed above. The following comments were given:

Allison Stokes spoke in favor of the project and encouraged the IDA to approve the financial assistance project. She stated the project will contribute to tourism and the regional wine industry. She was especially happy that a local company was receiving IDA benefits.

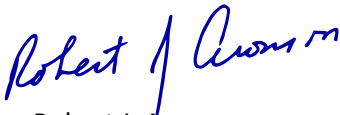
Sandra Farnsworth spoke in favor of the project and IDA financial assistance. Mr. Aronson elaborated on the cost-benefit analysis in response to a question about who picks up the cost of the incentives.

Dave DeLelys spoke in favor of the project and IDA financial assistance.

No written comments have been received by the Agency.

The meeting was closed at 10:20 A.M.

Respectfully submitted,



Robert J. Aronson
Executive Director

THE HALPIN FIRM

ROBERT L. HALPIN, ATTORNEY AT LAW
4588 ROUTE 224

MONTOUR FALLS, NY 14865

PHONE: (607) 594-3786

FAX: (607) 594-3788

March 4, 2019

VIA FEDERAL EXPRESS

To: Enclosed Distribution List

**Re: Notice of Public Hearing; Application Waterloo Contractors, Inc., D/B/A
Waterloo Container to Seneca County Industrial Development
Agency**

Ladies and Gentleman:

Enclosed please find the notice of public hearing with respect to the referenced application for financial assistance.

Very truly yours,


Robert L. Halpin

RLH/kap
Enclosures

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that a public hearing pursuant to Article 18-A of the New York State General Municipal Law, will be held by the Seneca County Industrial Development Agency (the "Agency") on the 18th day of **March 2019 at 10:00 am**, local time, at the **Town of Seneca Falls Offices, 130 Ovid Street, Seneca Falls, New York**, in connection with the following matters:

WATERLOO CONTRACTORS, INC., D/B/A WATERLOO CONTAINER, on behalf of itself and/or the principals of **WATERLOO CONTRACTORS, INC., D/B/A WATERLOO CONTAINER** and/or an entity formed or to be formed on behalf of any of the foregoing (collectively, the "Company") has applied to the Agency to enter into a transaction in which the Agency will assist in (i) construction on certain property owned by the Company at 2311 State Route 414, Waterloo, New York (the "Land") of 37,000 square feet of additional warehouse space with a bottle packing line and related amenities (collectively, the "Improvements"), and (ii) the acquisition and installation by the Company in and around the Improvements of certain items of equipment and other tangible personal property (the "Equipment" and, collectively with the Land and the Improvements, the "Facility").

The initial owner of the Facility will be the Company. The Agency will acquire a leasehold interest in the Facility from the Company and lease the Facility back to the Company. At the end of the lease term, the Agency will terminate its leasehold interest. The Agency contemplates it will provide financial assistance to the Company in the form of exemptions from sales and use taxes and abatement of property taxes.

A representative of the Agency will at the above-stated time and place hear and accept written comments from all persons with views in favor of or opposed to either the proposed financial assistance to the Company or the location or nature of the Facility. A copy of the Application for Financial Assistance filed by the Company with the Agency, including an analysis of the costs and benefits of the proposed Facility, is available for public inspection at the offices of the Agency, One DiPronio Drive, Waterloo, New York.

SENECA COUNTY INDUSTRIAL
DEVELOPMENT AGENCY

Dated: March 1, 2019

By: /s/ Robert J. Aronson, Executive Director

DISTRIBUTION LIST
Notice of Public Hearing

Gregory P. Lazzaro
Town of Seneca Falls Supervisor
130 Ovid Street
Seneca Falls, NY 13148

Mitch Rowe
Seneca County Manager
Seneca County Office Building ✓
One DiPronio Drive
Waterloo, NY 13165

Terri Bavis
Superintendent of Schools ✓
Waterloo Central School District
109 Washington Street
Waterloo, NY 13165

Margaret E. Li
Clerk to Seneca County Board of Supervisors
Seneca County Office Building
One DiPronio Drive ✓
Waterloo, NY 13165

Subject: FedEx Shipment 774623364692 Delivered
From: TrackingUpdates@fedex.com
Date: Wed, Mar 06, 2019 12:21 pm
To: kristi@thehalpinfirm.com



Your package has been delivered

Tracking # 774623364692

Ship date:
Tue, 3/5/2019

Robert Halpin
Montour Falls, NY 14865
US



Delivery date:
Wed, 3/6/2019 12:17
pm

County Manger Mitch Rowe
Seneca County
One DiPronio Drive
Seneca County Office Building
WATERLOO, NY 13165
US

Shipment Facts

Our records indicate that the following package has been delivered.

Tracking number:	774623364692
Status:	Delivered: 03/06/2019 12:17 PM Signed for By: A.PORTER
Reference:	Waterloo Downtown Properties
Signed for by:	A.PORTER
Delivery location:	WATERLOO, NY
Delivered to:	Receptionist/Front Desk
Service type:	FedEx Priority Overnight®
Packaging type:	FedEx® Envelope
Number of pieces:	1
Weight:	0.50 lb.
Special handling/Services:	Adult Signature Required Deliver Weekday
Standard transit:	3/6/2019 by 10:30 am

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All weights are estimated.

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Subject: FedEx Shipment 774623588044 Delivered
From: TrackingUpdates@fedex.com
Date: Wed, Mar 06, 2019 12:21 pm
To: Kristi@thehalpinfirm.com



Your package has been delivered

Tracking # 774623588044

Ship date:
Tue, 3/5/2019

Robert Halpin
Montour Falls, NY 14865
US

Delivery date:
Wed, 3/6/2019 12:12
pm



Clerk Margaret E. Li
Seneca County Board of
Supervisors
One DiPronio Drive
Seneca County Office Building
WATERLOO, NY 13165
US

Shipment Facts

Our records indicate that the following package has been delivered.

Tracking number:	<u>774623588044</u>
Status:	Delivered: 03/06/2019 12:12 PM Signed for By: T.TINA
Reference:	Waterloo Container & Downtown
Signed for by:	T.TINA
Delivery location:	WATERLOO, NY
Delivered to:	Receptionist/Front Desk
Service type:	FedEx Priority Overnight®
Packaging type:	FedEx® Envelope
Number of pieces:	1
Weight:	0.50 lb.
Special handling/Services:	Adult Signature Required Deliver Weekday
Standard transit:	3/6/2019 by 10:30 am

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Thank you for your business.

Subject: FedEx Shipment 774623494047 Delivered
From: TrackingUpdates@fedex.com
Date: Wed, Mar 06, 2019 1:54 pm
To: kristi@thehalpinfirm.com



Your package has been delivered

Tracking # 774623494047

Ship date:
Tue, 3/5/2019

Robert Halpin
Montour Falls, NY 14865
US



Delivered

Delivery date:
Wed, 3/6/2019 1:49 pm

Superintendent Terri Bavis
Waterloo Central School District
109 Washington Street
WATERLOO, NY 13165
US

Shipment Facts

Our records indicate that the following package has been delivered.

Tracking number:	<u>774623494047</u>
Status:	Delivered: 03/06/2019 1:49 PM Signed for By: L.AARON
Reference:	Waterloo Container & Downtown
Signed for by:	L.AARON
Delivery location:	WATERLOO, NY
Delivered to:	Receptionist/Front Desk
Service type:	FedEx Priority Overnight®
Packaging type:	FedEx® Envelope
Number of pieces:	1
Weight:	0.50 lb.
Special handling/Services:	Adult Signature Required Deliver Weekday
Standard transit:	3/6/2019 by 10:30 am

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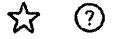
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Thank you for your business.

Lazzaro



774622894177



Delivered
Thursday 3/07/2019 at 11:57 am



DELIVERED

Signed for by: L.MRRIS

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OBTAIN PROOF OF DELIVERY

FROM
Montour Falls, NY US

TO
SENECA FALLS, NY US

Shipment Facts

TRACKING NUMBER
774622894177

SERVICE
FedEx Priority Overnight

WEIGHT
0.5 lbs / 0.23 kgs

SIGNATURE SERVICES
Adult signature required

DELIVERED TO
Receptionist/Front Desk

TOTAL PIECES
1

TOTAL SHIPMENT WEIGHT
0.5 lbs / 0.23 kgs

TERMS
Shipper

SHIPPER REFERENCE
Waterloos Container & Downtown

PACKAGING
FedEx Envelope

SPECIAL HANDLING SECTION
Deliver Weekday, Adult Signature Required

STANDARD TRANSIT
 3/06/2019 by 10:30 am

SHIP DATE
 Tue 3/05/2019

ACTUAL DELIVERY
Thu 3/07/2019 11:57 am

Travel History

Local Scan Time

Thursday, 3/07/2019

11:57 am	SENECA FALLS, NY	Delivered
7:58 am	NORTH SYRACUSE, NY	On FedEx vehicle for delivery
7:37 am	NORTH SYRACUSE, NY	At local FedEx facility



Shipment Receipt

Address Information

Ship to:

Supervisor Gregory P.
Lazzaro

Town of Seneca Falls
130 OVID STREET

SENECA FALLS, NY
13148
US
315-568-0940

Ship from:

Robert Halpin

4588 NYS Route 224

Montour Falls, NY
14865
US
6075943786

Shipment Information:

Tracking no.: 774622894177

Ship date: 03/05/2019

Estimated shipping charges: 18.32 USD

Package Information

Pricing option: FedEx Standard Rate

Service type: Priority Overnight

Package type: FedEx Envelope

Number of packages: 1

Total weight: 1 LBS

Declared Value: 0.00 USD

Special Services: Adult signature required

Pickup/Drop-off: Contact FedEx for courier pickup

Billing Information:

Bill transportation to: MyAccount-148

Your reference: Waterloos Container & Downtown

P.O. no.:

Invoice no.:

Department no.:

Thank you for shipping online with FedEx ShipManager at fedex.com.

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