## RESOLUTION (Deer Haven Park LLC 2020 Project)

# A regular meeting of Seneca County Industrial Development Agency on December 3, 2020, at 12:00 p.m. (noon).

## The following resolution was duly offered and seconded, to wit: **Resolution No. 2020 – 21**

RESOLUTION AUTHORIZING THE SENECA COUNTY INDUSTRIAL DEVELOPMENT AGENCY (THE "AGENCY") TO (i) UNDERTAKE A CERTAIN PROJECT (AS DEFINED BELOW) FOR THE BENEFITOF DEER HAVEN PARK LLC (THE "COMPANY"), (ii) NEGOTIATE, EXECUTE AND DELIVER A LEASE AGREEMENT, PAYMENT IN LIEU OF TAX AGREEMENT, AND RELATED DOCUMENTS, AND (iii) PROVIDE FINANCIAL ASSISTANCE TO THE COMPANY IN THE FORM OFA PARTIAL REAL PROPERTY TAX ABATEMENT UNDER A PAYMENT IN LIEU OF TAX AGREEMENT,

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, the Agency and **DEER HAVEN PARK LLC** (the "Company") are parties to that certain Agreement of Purchase and Sale for Real Property dated September 14, 2020 (the "Contract"), pursuant to which the Agency has agreed to sell to the Company approximately 172 acres of real property and the improvements thereon located in the Town of Varick, Seneca County, consisting of portions of the former Seneca Army Depot (collectively, the "Property"); and

WHEREAS, the Contract provides that the Company may elect to lease the Property from the Agency in accordance with the terms of the Contract prior to accepting title to the Property, and the Company has elected this option to acquire a leasehold interest in the Property; and

WHEREAS, in connection with its acquisition of a leasehold interest in the Property, 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 the granting by the Agency of a leasehold interest in the Property and financial assistance in the form of a partial real property tax abatement; and

WHEREAS, by resolution adopted on November 5, 2020 (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 and the transfer of the Property to the Company 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 November 19, 2020, 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 <u>Exhibit A</u>; 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; (vii) the extent to which the Project will require the provision of additional services; (viii) the extent to which the Project is located; and (ix) the benefit of the Project not otherwise available to the area in which the Project is located; and

WHEREAS, the Agency has conducted a review of the Project and the transfer of the Property to the Company pursuant to SEQRA; and

WHEREAS, to aid the Agency in its review pursuant to SEQRA, the Company and the Agency prepared and completed an Environmental Assessment Form and related documents (the "EAF"), a copy of which is on file at the office of the Agency.

WHEREAS, the PILOT Agreement (as defined in the Inducement Resolution) as so contemplated provides for a schedule of payments to be made by the Company to the Agency; and

WHEREAS, the Agency desires to formally approve the schedule of payments to be so made pursuant to the PILOT Agreement, which schedule is attached hereto as <u>Exhibit B</u> (the "PILOT Agreement Payment Schedule"); 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, and (iii) authorizing and/or ratifying the execution and delivery of the Lease Agreement and the PILOT Agreement (as all of the foregoing are defined in the Inducement Resolution) and all documents related thereto (collectively, the "Transaction Documents").

## 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 Property constitutes a commercial facility as contemplated by the Act, and a "project" as such term is defined in the Act; and

(d) The leasing of the Property 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

(e) Based upon the representations and warranties of the Company, the Property 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 Property is located; and

(f) Based upon the representations and warranties of the Company, the Property 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

(g) It is desirable and in the public interest for the Agency to lease the Property to the Company; and

(h) The Lease Agreement will be an effective instrument whereby the Company leases the Facility to the Agency; and

(i) 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

(j) The Public Hearing held by the Agency on November 19, 2020 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; and

(k) The Financial Assistance constitutes a deviation from the Agency's Uniform Tax Exemption Policy (the "UTEP"). The notice to the affected tax jurisdictions of the Public Hearing, copies of which are attached as Exhibit A, included a description of the deviation and the reasons therefor. The contents of said notice is incorporated by reference into these Resolutions.

<u>Section 2.</u> In consequence of the foregoing, the Agency hereby determines to (a) lease the Property to the Company pursuant to the Lease Agreement, (b) authorize the undertaking of the Project, and (c) provide financial assistance for the Project in the form of a partial real property tax abatement, subject to the terms and conditions of the PILOT Agreement.

<u>Section 3</u>. The Agency hereby approves the PILOT Agreement Payment Schedule, and determines to provide a real property tax exemption and related in lieu of payment schedule pursuant to the terms of the PILOT Agreement and the PILOT Agreement Payment Schedule.

<u>Section 4</u>. Based upon the EAF, the Agency determines pursuant to SEQRA that the Action (as defined in the EAF) will result in no significant adverse impact on the environment and that therefore an environmental impact statement will not be prepared.

<u>Section 5.</u> 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.

<u>Section 6.</u> 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.

<u>Section 7.</u> 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
Valerie Bassett	Х			
Steve Brusso	Х			
Menzo Case	Х			
Thomas Kime	Х			
Erica Paolicelli	Х			
Jeff Shipley	Х			
Don Trout	Х			
Stephen Wadhams				Х

The Resolutions were thereupon duly adopted.

## SECRETARY'S CERTIFICATION

(Deer Haven Park LLC 2020 Project)

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 December 4, 2020, 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 this 3<sup>rd</sup> day of December 2020

typher Wallins

Secretary

THE HALPIN FIRM ROBERT L. HALPIN, ATTORNEY AT LAW 4588 ROUTE 224 MONTOUR FALLS, NY 14865 PHONE: (607) 594-3786 FAX: (607) 594-3788

November 6, 2020

VIA FEDERAL EXPRESS

To: Enclosed Distribution List

Re: Notice of Public Hearing; Application of Deer Haven Park LLC (the "Company") to Seneca County Industrial Development Agency (the "Agency") for Financial Assistance in Connection with the Acquisition of Approximately 172 Acres of Real Property and the Improvements Thereon Located in the Town of Varick, Seneca County, Consisting of Portions of the Former Seneca Army Depot (the "Property")

Ladies and Gentlemen:

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

The financial assistance that the Company has applied for would constitute a deviation from the Agency's Uniform Tax Exemption Policy (the "UTEP"), as the UTEP contemplates an abatement from real property taxes based upon a graduated exemption of the value added to an assessment from construction or renovation, while the financial assistance being contemplated is an exemption and fixed-dollar payment below what the real property taxes would be under the current assessment, not tied to any increase in value due to construction or renovation. The reasons for this proposed deviation are as follows:

1. The Company's principals submitted a bid to acquire the Property as part of a bidding process. The bid proposal specifically contemplated Agency involvement in the form of a real property tax abatement in the event the Property's assessment was not reduced to a level more consistent with the true market value of the Property prior to closing of the acquisition. This bid was approved by the Agency based upon the price offered and the general plan for the Property while not tied to a specific development or redevelopment plan, which may generate significant economic benefits for Seneca County in the form of business investment, increased employment, and increased municipal tax revenues. The Agency's involvement, which consists of leasing the Property to the Company for a maximum term of two years and entering into an

agreement with the Company for a fixed-dollar in-lieu-of-tax payment during this term (the "Project") will facilitate the transfer of the Property to the Company.

2. Most stakeholders agree that the Property's \$3.8 million tax assessment should be reduced considerably. The improvements to the Property consist of fifteen structures. Nine of the buildings were constructed in the 1940's and 1950's while the remaining six structures were constructed in the 1970's or 1980's. The buildings consist of dormitories, classroom (school) facilities, a gymnasium, administration buildings, a pool, and an on-site sewage treatment plant. All structures are considered in poor condition and functionally obsolete, and would require substantial repairs and/or renovations to make them usable. Moreover, the buildings contain significant amounts of asbestos and lead based paint that would need to be remediated as part of any reconditioning. Finally, the wastewater treatment plant servicing the facility is in the process of being decommissioned and shut down by Seneca County, leaving the property without any functioning sanitary sewer infrastructure, such that a new on-site septic system would need to be installed to service any improvements to the property. In short, the Property requires a substantial investment to be restored to a functional level of use. In consideration of the condition of the Property, the negotiated bid price for the Property is \$65,000. An August 2020 appraisal report estimated the value of the Property at \$350,000, but the report noted the difficulty in valuing the Property and stated the Property "could have zero value in its present state."<sup>1</sup> The Project will allow the Company the opportunity to reduce the assessment to a level more reflective of the Property's market value, while at the same time commencing implementation of its development plans.

3. The alternative to the Project could be a delay in the Company's acquisition of the Property until the assessment is reduced. During this time, the Property would remain exempt from real property taxes and no payments would be made to the taxing jurisdictions, and implementation of the Company's development plans would not proceed. With Agency involvement, payments to the taxing jurisdictions would commence sooner. The proposed total payment to the taxing jurisdictions pursuant to the Project will be \$9,919. Moreover if the Project does not proceed the Company's investment in the Property will almost certainly be cancelled or delayed, resulting in further deterioration.

4. The Property consists of approximately 172 acres. Taxes on this land have not been collected in more than seventy years due to public ownership. The Agency's continued involvement through the Project has a maximum lifespan of two years, during which period, again, payments will be made to the taxing jurisdictions, and will speed the return of the Property to the tax rolls under the conditions designed to optimize its productive re-use.

5. The Project is limited to a lease and payment-in-lieu-of-tax agreement. The Company has not applied for and the Agency will not be providing mortgage recording tax exemptions or sales tax exemptions.

6. The Project, while not tied to a specific development or redevelopment plan, is designed to facilitate the transfer of the Property and its economically productive re-use, as

<sup>&</sup>lt;sup>1</sup> Appraisal Report, Midland Appraisal Associates, Inc., July 8, 2020, p. 28.

described in the bid package approved by the Agency. In considering the Project, the Agency has specifically considered the following factors, as outlined in the UTEP:

The nature of the re-use of the Property may include amenities that enhance the (a) Company's existing white-deer tour operation. Preservation of the white deer herd has been identified as a community priority, but as the Company and prior operators have confirmed, offering sight-seeing tours of the deer as a stand-alone attraction is not economically viable. The r-use of the Property as anticipated will hopefully enhance the offering and make it sustainable, thereby generating economic activity and employment opportunities.

The current condition of the Property is currently described above. Since the (b) former tenant vacated the Property all carrying costs have been transferred to the Agency, which does not have the resources to pay them.

Seneca County and the surrounding counties continue to suffer from stagnant (c) economies and loss of employment. The community has identified tourism as a key economic development generator, and the contemplated re-use of the Property will enhance and ideally make viable a unique community tourism attraction. The Company's current white deer tour operation employs eight people, which employment could be retained or added to if the operation can be sustained.

(d) The amount to be paid to the taxing jurisdictions pursuant to the Project, as currently contemplated, is less than the pro-rated property taxes that would be due upon conveyance of the Property under current assessments and tax rates. However, as this tax payment is so burdensome, it is unlikely the conveyance and re-use would occur without the Project, or if the tax payment could even be made. As payments will be made to the taxing jurisdictions during the Project term, as opposed to the current situation, the Project will result in a net gain to the taxing jurisdictions. Moreover, the redeveloped Property could serve as a sustainable source of sales tax revenue under the contemplated redevelopment plans.

The Project is intended to permit the Company to make the investments necessary (e) to put the Property to productive reuse. Without the Project it is certain that these investments will not be made, at least in the near term.

The specific development impacts of the planned re-use, including environmental, (f) infrastructure, aesthetics, and others, will be subject to review at the town level through the site plan review process. Through this process the affected municipalities will maintain the ability to review and mitigate these impacts to the extent provided in their land use review ordinances.

Very truly yours,

Robert L. Halpia ROBERT L. HALPIN

RLH:geb Enclosures

Cc: Sarah Davis Executive Director Seneca County Industrial Development Agency

# **DISTRIBUTION LIST** Notice of Public Hearing

Supervisor Bob Hayssen Town of Varick 4782 State Route 96 Romulus, NY 14541

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

Marty Rotz Superintendent of Schools Romulus Central School 5705 State Route 96 Romulus, NY 14541

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

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#### MINUTES OF PUBLIC HEARING

Deer Haven Park LLC 2020 Project Thursday, November 19, 2020 2:00 PM Held Via Livestream due to COVID-19

#### ATTENDEES:

Sarah Davis, IDA Executive Director Patricia Jones, IDA Deputy Director Kelly Kline, IDA Office Manager Robert Hayssen, Chairman of the Seneca County Board of Supervisors and Supervisor, Town of Varick Patti Nogle, Resident, Town of Fayette Kyle Black, Seneca County Chamber of Commerce Board Member and Town of Junius Board Member Marty Rotz, Superintendent Romulus Central School District Peter Jennings, South Seneca School Board President Bob McCann, Romulus School Board President and Resident, Town of Varick Richard Richardson, Mayor of the Village of Interlaken

A public hearing on assistance being extended to Deer Haven Park was opened by Sarah Davis, Executive Director of the Seneca County IDA, at 2:00 PM. Ten people were in attendance and are listed above. The following comments were received:

Chairman Robert Hayssen stated that a letter from the Seneca County Board of Supervisors opposing the PILOT had been sent to the IDA office to be included in the record of this public hearing. Mrs. Davis read the letter as follows:

Dear Mrs. Davis, This letter is to formally object and be made part of the record at the pending public hearing regarding a proposed development package, which is to include approval of Payment In Lieu of Taxes (PILOT) agreement between Seneca County Industrial Development Agency and the pending applicant, Deer Haven LLC. The Seneca County Board of Supervisors, by a majority, voted at its November 10<sup>th</sup> meeting to oppose such action. The proposed PILOT being, given the scope of the project and the limited direct economic benefit set forth in his plan, simply does not make sense, nor does it appear to meet the stated objectives of the Industrial Development Agency's obligations to the community. Similarly, the extremely low price obtained for over 172 acres of developable property would obviate the need for a PILOT to assist this project, whatever its scope or potential benefit. The Seneca County Board of Supervisors believes that to protect the interests of the community, a PILOT as proposed should be denied.

Also included in these minutes and attached hereto is a copy of a letter sent to various departments of state from the Seneca County Board of Supervisors opposing the IDA's sale of the Hillside property to Mr. Martin.

Peter Jennings stated the following: "The Board of Supervisors made a pretty good summary as to the reasons why this is not in the best interest of the county. The IDA group continues to go against the advisement of the Board of Supervisors, which I think the majority believe the sale and the plan for the PILOT is not under the best ideas as far as the IDA group was formed and what the intentions were. This doesn't qualify as something that needs a PILOT program."

Mayor Richard Richardson of Interlaken noted that he is speaking of his own personal opinion and stated the following: "I agree with the Seneca County Board of Supervisors and with Mr. Jennings that given that the cost of the land was purchased at \$377 an acre, it's crazy to offer a PILOT program for a space that's not even going to provide new jobs. I did not find out that the property had been sold till after the fact, and I feel there would've been much more suitable uses for that property like a hospital or many other uses. For \$65,000, I would've bought it and moved in myself. I don't know how the IDA makes its decisions on how much it sells for, but it seems a little odd to me that a property of that size would sell for that price."

Seneca County Industrial Development Agency One DiPronio Drive • Waterloo, NY 13165 senecacountyIDA.org P 315.539.1725 F 315.539.4340

Patti Nogle stated the following: "The property was sold for \$65,000 with little-to-no advertising that it was going up for bid. In 2016 Mr. Martin was awarded the winning bid of \$900,000 for 7,000 acres and then was given an additional 3,000 acres. Let me put somethings into perspective. The actual value of Hillside is \$3.8 million and not \$350,000 as you have said in your last meeting. If you don't believe the actual assessment, let me tell you that personally our house is 2,100 sq. ft. with less than three acres and were assessed at \$270,000. I cannot see how you can remotely believe that the property is worth \$350,000. Either we are grossly over-assessed, or Hillside is grossly under-assessed. This also changes dramatically your cost analysis of this whole project. Under Earl Martin's initial plan, he was going to employee 200 people. He was going to open a road between 96 and 96A among a bunch of other things, and I'm not understanding why there's no accountability to get these things done under his current PILOT program, yet he received a PILOT on the 10,000 acres. In the meantime, he collected \$10,000 a month rent from Dennis Money, had a building put up by that organization, he logged the land and he has parcels he either sold or is about to sell to the Amish; which provided a significant income for him. As far as his new proposal for Hillside, it's very hard to believe that a gondola and putt-putt are going to be part of Deer Haven Park. I think he says what needs to be heard in order to justify you helping him. His words should be nothing to you and his actions or lack of them should. His new proposal is all about enhancing the white deer entity; again, he already has a PILOT on that. This is sort of double dipping and there is no accountability on that. Why is the IDA catering to one man? Your mission statement clearly states you are an entity to serve the entire county, not just one man. You are not being fair and equitable to every taxpayer in the county. The other thing I don't understand is why the IDA is suing the Town of Varick over the Hillside assessment. To me that's a double insult as a taxpayer because, I'm not sure how the finances work but, if you're a tax-supported entity and he's fighting this other tax entity how does that all work? I just don't feel that it's right that that's happening. Lastly, the depot was sold to get it back on the tax rolls. It's time for Earl Martin to pay his fair share. In light of about 350 potential tax foreclosures, which were put in the paper for the second time last night in our county, it's imperative that Earl Martin contributes as the rest of us are contributing as taxpayers or we are going to be crushed financially with taxes as we already are. The price he paid for the Depot and Hillside is a far cry from the actual value and he has been handed enough. No more PILOTs for him."

Peter Jennings stated the following "The fact that this occurs at 2:00 in the afternoon for a public hearing is pretty strategic from the IDA to make sure the public is excluded from this process. The other thing is that the initial public posting of this public hearing was incorrect on the website. You actually had the wrong public hearing notice for your link and was corrected last minute. You didn't do any advertising for any of this public hearing. You seem to ignore the opinions of the entire county and choose to do whatever is in the best interest of Earl Martin instead of the county residents continues to be a pretty big slap in the face to the entire process and I don't think this board should really continue to be in existence. And I've stated so to the supervisors to work on removing this entire board and starting it in a different manner. That's my personal opinion."

The meeting was closed at 2:23 PM.

Respectfully submitted,

Sarah R. Davis Executive Director



Chairman Robert W. Hayssen Town of Varick

Majority Leader Don Trout Town of Waterloo

Minority Leader Cindy Garlick Lorenzetti Town of Fayette

Finance Director Jury Board Member Michael G. Reynolds Town of Covert

Town of Junius C. Ernest Brownell

> *Town of Lodi* Kyle Barnhart

Town of Ovid Joseph Borst

Town of Romulus David Hayes

Town of Seneca Falls Micahel Ferrara

Town of Seneca Falls Paul B. Kronenwetter

Town of Seneca Falls Ralph Lott

Town of Tyre Ronald McGreevy

Town of Waterloo Michael Enslow

Town of Waterloo James Cleere

*Clerk* Margaret E. Li

Deputy Clerk Amanda Porter Seneca County BOARD OF SUPERVISORS 1 DIPRONIO DRIVE WATERLOO, NEW YORK 13165

> PHONE: 315-539-1700 FAX: 315-539-0207

> > October 27, 2020

NY State Comptroller 110 State Street Albany, NY 12236

Dision of the Budget State Capitol Bldg. Albany, NY 12210

Commissioner Office of General Services 41<sup>st</sup> Floor, Corning Tower Empire State Plaza Albany, NY 12242 President of the NY State Senate 188 State Street, Room 907 Legislative Office Bldg. Albany NY 12247

Speaker of the NY State Assembly Albany Office, LOB 932 Albany NY 12248

State of NY Authorities Budget Office P.O. Box 2076 Albany, NY 12220-007612220-0076

RE: Seneca County Board of Supervisors Opposes the Disposition of Real Property for Less Than Fair Market Value - Former Seneca Army Depot/ Former Hillside Campus - by the Seneca County Industrial Development Agency

# Ladies and Gentlemen:

The purpose of this letter is to convey to you the opposition that the Seneca County Board of Supervisors expressed to the proposed sale by the Seneca County Industrial Development Agency of a 172 +/- acres of land, including buildings and other improvements located at the former Seneca Army Depot, Romulus NY.

The Seneca County Industrial Development Agency is the owner of the subject real property, after acceptance of the property from the U.S. Army following the closure of Seneca Army Depot under the Base Realignment and Closure Commission in 2000.

You have received the request for permission to sell a real estate asset for less than fair market value, as submitted by the Seneca County IDA by letter dated September 11, 2020. The Seneca County Board of Supervisors believes that the following concerns warrant rejection of the requested sale. We believe that the Seneca County IDA should be directed to undertake additional efforts to obtain a buyer under more favorable financial and non-monetary terms both to the Seneca County IDA and for the interests of Seneca County as a whole

Our concerns are based on the following points upon our review not only of the RFBP process used by the Seneca County IDA, but also their claimed negotiated sale process. For reference, the subject property is currently assessed for \$3,800,000.00. On or about July 21, 2020, the IDA filed an Article 78 action against the Town of Varick to reduce the assessment from that amount, to \$180,149.00, or approximately one-half of the fair market value that their own appraiser found, and almost 3 times the amount that the IDA now claims as an acceptable offer for the subject real property. *(In the Matter of The Application of Seneca County Industrial Development Agency, Petitioner, against Board of Assessment Review, Department of Assessment and Taxation and Assessor of the Town of Varick, New York, Respondents, Seneca County Supreme Court Index No. 2020-0183)* 

#### SOLICITATION PROCESS:

The Seneca County IDA proceeded with a bid solicitation during the midst of the COVID-19 pandemic and the accompanying economic upheaval and uncertainty. The Request for Bid Proposals (RFBP) was issued in mid-March, 2020, contemporaneously with Governor Cuomo's initial Executive Orders which effectively shut down much of the economic activity in New York. The overall state of the national economy was in flux. It is beyond comprehension that the IDA could expect responsible and competitive bids to be submitted on a complicated property, which includes a collection of residential and administrative buildings, military industrial and specialized structures, as well as potential

agricultural land for development in this period of unknowns. The solicitation provided for a "windshield" tour of the property on June 25, 2020. The Finger Lakes Region, let alone much of New York State, had barely managed to reach Phase 1 of the NY Forward reopening plan. Travel was still restricted and businesses were still subject to reduced labor force.

A second aspect of the solicitation process was the limited distribution or circulation of notice. When questioned earlier this month on the steps taken to advertise the sale, the Executive Director for the IDA reported that it was posted in local papers, the IDA website, and other limited media outlets. Nothing in their justification letter to you describes the RFBP distribution. Not surprisingly, the only response bid was from the current owner and successful bidder on the 2016 solicitation for the southern portion of the SEAD property, Deer Haven Park LLC. Given that the original post BRAC request for proposals for sale of the property in 2016 generated 16 competitive bids, it is unfathomable to us to understand how the IDA could possible believe that an adequate distribution of the RFBP occurred. Clearly, the combination of COVID-19 and the limited marketing of the request for proposals would have warranted an extension of the RFBP response deadline, as well as renewed and expanded marketing of the RFBP, or withdrawing and delaying in the RFBP. Either of these options could have reasonably been expected to increase the number of competitive bids or proposals for the property.

### **BID REVIEW/NEGOTIATION**

The IDA goes on in their letter justifying their decision to sell the property to Deer Haven Park LLC by way of a "negotiated sale" in lieu of accepting the bid proposal outright. The IDA states "The IDA's Governance Committee reviewed the bid, and considered the nature, potential economic impact, feasibility and likelihood of success of the redevelopment proposals in the bid, as well as the necessity for the IDA to divest itself of the Property." Yet when they set forth the "*Justification for Disposing of the Property by Negotiation*", their justification, described in just 115 words in one paragraph, is void of any facts, contrasting points, or quantifiable elements that could even begin to explain why the sale of 172 acres of land, with multiple buildings, access to public water, even with the possible loss of sewer service, was not worth even the \$350,000.00 of their own appraisal. There is no discussion of how the redevelopment proposals fit the mission and governing statute of the IDA. A further concern of this "negotiated sale" to Deer Haven Park LLC is that it appears that there was little, if any, change from the original proposal submitted by Deer Haven Park LLC to the IDA. With that being the case, there is no disclosure of what the new negotiated terms are, nor again, is there any justification to accept a sale price of less than twenty (20) percent of the fair market value, which the IDA is asking you to ignore.

The letter of justification submitted by the Seneca County IDA pursuant to Public Authorities Law Section 2897(6)(c)(v) and 2897(7)(ii) is woefully deficient in any objective evidence to support the egregious price and terms of sale agreed to between the IDA and Deer Haven Park LLC. It lacks any cogent or rational relationship to the limited information provided in their letter.

The Seneca County IDA, as with all similar public benefit corporations have an obligation to serve the public trust to justify their purpose and mission. In this particular situation, the burden on the Seneca County IDA to explain how a sale for less than 20% of fair market value could possibly be anything other than a travesty of the IDA's obligations to the community and people. The decision to sell the property by IDA is so devoid of logic and rational thought that the term "arbitrary and capricious" does not even begin to describe this action.

On behalf of the people of Seneca County, The Seneca County Board of Supervisors respectfully requests that you deny the Seneca County Industrial Development Agency to allow the sale of the real property located at the former Seneca Army Depot/former Hillside Campus to Deer Haven Park LLC for less than fair market value, as set forth in Public Authorities Law Section 2897(6)(c)(v) and 2897(7)(ii).

Sincerely,

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Robert W. Hayssen Chairman Seneca County Board of Supervisors

RWH/pc

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cc: Hon. Pam Helming, N.Y. State Senate Hon. Brian Kolb, N.Y. State Assembly Hon. Philip A. Palmesano, N.Y. State Assembly

# EXHIBIT B

# PILOT AGREEMENT PAYMENT SCHEDULE

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## ADDENDUM TO IDA APPLICATION FOR FINANCIAL ASSISTANCE

Real Property Tax Benefits (Detailed):

\*\* This section of this Application will be: (i) completed by IDA Staff based upon information contained within the Application, and (ii) provided to the Applicant for ultimate inclusion as part of this completed Application.

Tax Agreement Estimate Table Worksheet

Dollar Value of New Construction and Renovation Costs	Estimated New Assessed Value of Property *	County Tax Rate/1000	Local Tax Rate (Town/City/Village]/1000	School Tax Rate/1000
\$ 45,000	\$ 3,800,000	\$ 5.53	\$ 1.99	\$ 20.82

\*Apply equalization rate to value

PILOT Year	% Payment	County PILOT Amount	Local PILOT Amount	School PILOT Amount	Tota PILOT	Full Tax Payment w/o PILOT	Net Exemption
1	1	\$ 1,935.50	\$ 696.50	\$ 7,287.00	\$ 9,919.00	\$ 107,692.00	\$ 97,773.00
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TOTAL		\$ 1,935.50	\$ 696.50	\$ 7,287.00	\$ 9,919.00	\$ 107,692.00	\$ 97,773.00

\*Estimates provided are based on current property tax rates and assessment values

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