

RESOLUTION
(Keystone Mills Project)

A regular meeting of Seneca County Industrial Development Agency on
November 4, 2021, at 12:00 p.m. (noon).

The following resolution was duly offered and seconded, to wit:
Resolution No. 2021-24

RESOLUTION AUTHORIZING THE SENECA COUNTY INDUSTRIAL DEVELOPMENT AGENCY (THE "AGENCY") TO (i) UNDERTAKE A CERTAIN PROJECT (AS DEFINED BELOW) FOR THE BENEFIT OF KEYSTONE MILLS, LLC (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, **KEYSTONE MILLS, LLC**, a New York limited liability company, 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) the acquisition of 45.8 acres located at 1775 State Route 336, Town of Fayette, New York (the "Land"), (ii) the construction on the Land of a feed milling facility with storage and warehouse space and related amenities (collectively, the "Improvements"), and (iii) 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 May 8, 2021 (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

WHEREAS, pursuant to General Municipal Law section 859-a, on July 12, 2021, 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 and

WHEREAS, the Town of Fayette Planning Board has conducted a coordinated review of the Facility pursuant to 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").

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 Facility 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 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

(e) 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

(f) 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

(g) It is desirable and in the public interest for the Agency to acquire an interest in the Facility; and

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

(i) The Leaseback Agreement will be an effective instrument whereby the Agency subleases the Facility back to the Company; and

(j) 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

(k) 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 July 12, 2021 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 \$1,228,000, (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 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 5. 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 6. 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 7. 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			
Thomas L. Kime				x
Donald Trout	x			
Bruce Murray	x			
Jeffrey Shipley				x
Stephen Wadhams	x			
Thomas Murray	x			
Suzanne Cirencione	x			

The Resolutions were thereupon duly adopted.

Exhibit A

[NOTICE DOCUMENTS]

Attached

MINUTES OF PUBLIC HEARING

Keystone Mills LLC
Town of Fayette
Monday, July 12, 2021
2:00 PM

Held Via Conference Call due to COVID-19
Livestreamed and archived on IDA Website

ATTENDEES:

Sarah, Davis, IDA Executive Director, Seneca County IDA
Kelly Kline, IDA Office Manager, Seneca County IDA
Marty Rotz, Romulus Central School District
Edward Ninestine, Romulus Central School District

A public hearing on assistance being extended to Keystone Mills LLC, was opened by Sarah Davis, Executive Director of the Seneca County IDA, at 2:00 PM. Attendees are listed above. The following comments were received:

Mr. Rotz asked, "Are the amount of the PILOT agreement set in stone or will there be more discussions, and will there be an AG exemption on this development?" Mrs. Davis stated that the amount within the application is the proposed amount of the PILOT. Each year of the PILOT there is a graduated increase in payments on the additional value that is generated because of the construction of the facility. In regard to the AG exemption, to the agency's knowledge there is no intent to farm the land, so it would not be eligible for an AG exemption.

Mr. Rotz asked if they are going to shut down their current facility. Mrs. Davis noted that the company is planning to expand the current facility, not shut it down.

Mrs. Davis closed the public hearing at 2:30 pm

Respectfully submitted,



Sarah R. Davis
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

June 30, 2021

VIA FEDERAL EXPRESS

To: Enclosed Distribution List

Re: Notice of Public Hearing; Application of Keystone Mills, LLC. (the "Company") to Seneca County Industrial Development Agency (the "Agency") for Financial Assistance in Connection with the Acquisition and Construction of a new conventional milling facility, at 1775 Route 336, Town of Fayette, New York

Ladies and Gentlemen:

This firm represents the Seneca County Industrial Development Agency. 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

Cc: Sarah Davis
Executive Director
Seneca County Industrial Development Agency

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that a public hearing pursuant to Article 18-A of the New York General Municipal Law (the "Act") will be held by the Seneca County Industrial Development Agency (the "Agency") on **July 12, 2021 at 2:00 p.m.** in connection with the matter described below. **PLEASE NOTE THE SPECIAL HEARING LOGISTICS AND INSTRUCTIONS INCLUDED AT THE END OF THIS NOTICE.:**

Keystone Mills, LLC, on behalf of itself and/or the principals of Keystone Mills, LLC 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 a certain project (the "Project") consisting of: (i) the acquisition of the land and improvements located at 1775 Route 336, Town of Fayette, New York (the "Land"), (ii) the redevelopment of the current improvements on the Land to construct a new conventional milling facility (collectively, the "Improvements"), and (iii) 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 an abatement of property taxes, a sales tax exemption and a mortgage recording tax exemption.

PLEASE NOTE SPECIAL PUBLIC HEARING CONDUCT INSTRUCTIONS AND INFORMATION:

In accordance with Section 859-a of the Act, a representative of the Agency will be present at the hearing at the above-stated time. A copy of the Company's application will be available for viewing on the Agency's website at www.senecacountyida.org. In accordance with Executive Order No. 202.15 issued by Gov. Andrew Cuomo on April 9, 2020, the Agency will not be able to accommodate any in-person attendance at the hearing. The hearing will be livestreamed by Finger Lakes Television and may be viewed through a link on FLTV's website at <https://fingerlakestv.org/live/> or Spectrum Cable channel 1304. You may also join the hearing from a computer, tablet or smartphone through the following link: <https://global.gotomeeting.com/join/545001845>. Interested parties may also present their views with respect to the Project orally via conference bridge at the following telephone number: **(312) 757-3121, access code 545-001-845**. Interested parties may also submit their views with respect to the Project to the Agency in writing by emailing the comments to k.kline@senecacountyida.org no later than **July 12, 2021**.

June 21, 2021

SENECA COUNTY INDUSTRIAL
DEVELOPMENT AGENCY

/s/ Sarah Davis, Executive Director

Cindy Garlick Lorenzetti
Town of Fayette Supervisor
1439 Yellow Tavern Road
Waterloo, NY 13165

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

Marty Rotz
Superintendent of Schools
Romulus Central School District
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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Address Information**Ship to:**

Supervisor Cindy Garlick
Lorenzetti
Town of Fayette
1439 Yellow Tavern Road

Ship from:

Robert Halpin
HALPIN LAW FIRM
4588 NYS Route 224

WATERLOO, NY
13165
US
3155856282

Montour Falls, NY
14865
US
6075943786

Shipment Information:

Tracking no.: 774143800260
Ship date: 06/30/2021
Estimated shipping charges: 24.45 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: Drop off package at FedEx location

Billing Information:

Bill transportation to: Account1-650
Your reference: Keystone NPH
P.O. no.:
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Reference **Keystone NPH**

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Building

One DiPronio Drive
WATERLOO, NY
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US
3155391705

Ship from:

Robert Halpin
HALPIN LAW FIRM
4588 NYS Route 224

Montour Falls, NY
14865
US
6075943786

Shipment Information:

Tracking no.: 774143848562
Ship date: 06/30/2021
Estimated shipping charges: 24.45 USD

Package Information

Pricing option: FedEx Standard Rate
Service type: Priority Overnight
Package type: FedEx Envelope
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Total weight: 1 LBS
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		Delivery date:	Jul 1, 2021 10:30

Shipping Information:

Tracking number:	774143848562	Ship Date:	Jun 30, 2021
		Weight:	0.5 LB/0.23 KG

Recipient:	Shipper:
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Superintendent Marty Rotz
Romulus Central School
5705 State Route 96

Ship from:

Robert Halpin
HALPIN LAW FIRM
4588 NYS Route 224

ROMULUS, NY
14541
US
8668100345

Montour Falls, NY
14865
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Shipment Information:

Tracking no.: 774143894815

Ship date: 06/30/2021

Estimated shipping charges: 27.79 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

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Special Handling:	Deliver Weekday; Adult Signature Required		ROMULUS, NY,
		Delivery date:	Jul 1, 2021 14:00

Shipping Information:

Tracking number:	774143894815	Ship Date:	Jun 30, 2021
		Weight:	0.5 LB/0.23 KG

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Clerk Margaret E. Li
Seneca County Board of
Supervisors

Seneca County Office
Building

One DiPronio Drive

WATERLOO, NY

13165

US

3155391700

Ship from:

Robert Halpin
HALPIN LAW FIRM

4588 NYS Route 224

Montour Falls, NY

14865

US

6075943786

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Tracking no.: 774143931401

Ship date: 06/30/2021

Estimated shipping charges: 24.45 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: Drop off package at FedEx location

Billing Information:

Bill transportation to: Account1-650

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		Delivery date:	Jul 1, 2021 10:30

Shipping Information:

Tracking number:	774143931401	Ship Date:	Jun 30, 2021
		Weight:	0.5 LB/0.23 KG

Recipient:	Shipper:
WATERLOO, NY, US,	Montour Falls, NY, US,

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