



County of Lewis IDA
Regular Board Meeting **Agenda**
November 7, 2025 | 8:30am – 10am
Lewis County JCC Education Center | Lowville, NY

Mission: The mission of the County of Lewis IDA is to stabilize, strengthen and grow communities through strategic community partnerships, innovative incentive programs, responsible leverage of our financial resources and thoughtful policy development to advance economic growth and a brighter and more inclusive future for all.

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| I. Call to Order | 8:15AM |
| II. Privilege of the Floor | |
| III. Minutes for October 2, 2025 Board Meeting | |
| IV. Financial Reports for August 2025 | |
| V. Items for Approval | |
| A. Harrisville Bank Proposals | 8:30AM |
| VI. Board Report | |
| VII. Correspondence | |
| VIII. Items for Discussion | 9:00AM |
| A. Naturally Lewis, Inc. Appointee Updates | |
| B. McKenzie Lehman resignation from the Board | |
| C. Discuss future Board appointee | |
| D. Redemption Center Property Village of Lowville | |
| E. Incentives for Housing Projects- update UTEP | |
| F. IDA Administrative Fee - General Martin Apartments | |
| IX. Executive Session | |
| X. Adjournment | 9:45AM |

Next Meeting:

LCIDA Regular Board Meeting – December 4, 2025 – 8:15am – LC JCC Education

Balance Sheet

County of Lewis IDA

As of September 30, 2025

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
Cash-Petty Cash	50
IDA CD 1M - x0868	1,030,911
IDA CD 500K - x0867	515,710
IDA Checking x1214	7,434
IDA Micro Rev Loan x2054 CLOSED	0
IDA Money Market x1248	274,629
IDA USDA Loan Fund x1511	98,637
NYCLASS	1,398,267
Total for Bank Accounts	\$3,325,637
Accounts Receivable	
1101 Account Receivable	\$0
1101-05 Related Party Receivables	316,597
Total for 1101 Account Receivable	\$316,597
Total for Accounts Receivable	\$316,597
Other Current Assets	
1090 Undeposited Funds	0
1150 Interest Receivable	0
1165-01 Lease Receivable - 2nd Place Brew Equip	129,272
1166-01 Installment Sale - 2nd Place Property	95,553
1169 Lease Receivable - BRVN Equip	10,701
1172 Lease Receivable - Snow Ridge Groomer 1	87,759
1173 Lease Receivable - Snow Ridge Groomer 2 (2025)	119,287
1178 Loan Receivable - Tug Hill AR	0
1179 Allowance for Loan Loss	-45,861
1200 Prepaid Insurance	0
Total for Other Current Assets	\$396,711
Total for Current Assets	\$4,038,946
Fixed Assets	
1300 Accumulated Depreciation	0
1976 Trinity Ave Building	\$0
1920 Acc Depreciation Trinity Bldg	0
Total for 1976 Trinity Ave Building	\$0
1977 Trinity Ave Land	0
1978 Harrisville Bank Building	45,500
1979 Harrisville Bank Land	4,500
Total for Fixed Assets	\$50,000

Balance Sheet

County of Lewis IDA

As of September 30, 2025

DISTRIBUTION ACCOUNT	TOTAL
Other Assets	
1950 Purchase Option Real Est	0
1952 Projects in Progress	0
1980 PILOT Admin Fee Installment	404,234
Total for Other Assets	\$404,234
Total for Assets	\$4,493,180
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
Payables	0
Total for Accounts Payable	\$0
Credit Cards	
Other Current Liabilities	
General Journal	0
Loan-Harrisville/DANC	0
Total for Other Current Liabilities	\$0
Total for Current Liabilities	\$0
Long-term Liabilities	
Total for Liabilities	\$0
Equity	
5000 Opening Bal Equity	525,336
5001 Restricted Net Position	98,533
5002 Invested in Capital Assets	52,183
5003 Retained Earnings	3,944,953
Net Income	-127,826
Total for Equity	\$4,493,180
Total for Liabilities and Equity	\$4,493,180

Profit and Loss
 County of Lewis IDA
 September 1-30, 2025

DISTRIBUTION ACCOUNT	TOTAL
Income	
3022 Interest Income	
3020 IDA - Bank Accounts Interest	10,172
3091 IDA - Installment Sale Interest Income	
2nd Place Beer Property Interest	441
3034 Snow Ridge Groomer 1	315
3036 Snow Ridge Groomer 2	497
Total for 3091 IDA - Installment Sale Interest Income	\$1,253
Total for 3022 Interest Income	\$11,425
Total for Income	\$11,425
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Cost of Goods Sold	
Gross Profit	\$11,425
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Expenses	
3074 Economic Development Expense	\$9,583
3074-1 Property Redevelopment	1,800
Professional Services	
3211 Staff Services Contract	68,679
Total for Professional Services	\$68,679
Total for 3074 Economic Development Expense	\$80,062
3075 Agency Exp	
3200 Audit	9,800
Total for 3075 Agency Exp	\$9,800
3504 Harrisville Bank Property Expenses	2,450
Occupancy	
3300 Insurance	887
Total for Occupancy	\$887
Total for Expenses	\$93,198
Net Operating Income	-\$81,774
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Other Income	
Other Expenses	
Net Other Income	
Net Income	-\$81,774

Expenses by Vendor Summary

County of Lewis IDA

September 1-30, 2025

VENDOR	TOTAL
Bowers & Company CPA's PLLC	9,800
Camoin Associates	9,583
Emily Woodard, Tax Collector	1,629
Gates-Cole Associates, Inc.	405
Leatherstocking	415
Naturally Lewis Inc.	68,679
The Hartford	887
Varley Appraisal Group	1,800
TOTAL	\$93,198



- I. Call to Order
- II. Items for Discussion

Harrisville Bank Building Proposals

- Cheyenne walked the committee through the proposal evaluation matrix and Cost Benefit Analysis. The Harrisville Coffee Co. was clearly identified as the front-runner but had the lowest purchase offer. The committee would like to counter the appraisal value to better cover IDA investment in the property.
- Joanne updated the committee on the perc test completed due to concerns about septic capacity. Report still pending.

Cheyenne presented draft incentive offers for TopView Apartments and General Martin Apartments. Both require finalization of applications before moving forward with board resolutions.

- I. Rochester Cornerstone Group has noted that the IDA's administrative fee is a barrier for the General Martin Apartments project. Committee members are in favor of spreading the fee over the first 5 years of the project. It was also noted that the IDA should require a Lewis County address so any sales tax associated with material purchases can be collected by Lewis County. The committee would like Cheyenne to remind the municipalities to negotiate the split of the PILOT moneys amongst themselves.

MPI Equipment Purchase

- Cheyenne showed the committee an amortization that included interest-only payments for 12 months with a 10-year amortization with a balloon payment at 5 years, as requested by the IDA Board. Board members noted scrutiny needed on the timing of the purchase to ensure the IDA doesn't end up with an asset that isn't being used. Cheyenne will work closely with the applicant, Building Codes and a USDA contact, once the Federal offices reopen.
- It was noted that the IDA board can approve the purchase but include verbiage that requires certain milestones to be met before the actual purchase is made.

November 6, 2025

Mr. Lawrence Dolhof
Chairman of Legislators
Lewis County Board of Legislators
County Court House
7660 North State Street, Room 225
Lowville, New York 13367

Re: Lewis County Industrial Development Agency Board Position

To Mr. Dolhof and the Lewis County Board of Legislators:

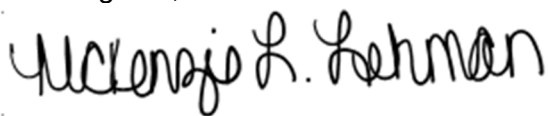
I am writing to formally resign from my position on the Lewis County Industrial Development Agency Board of Directors, effective November 30, 2025.

This was a difficult decision, as I have enjoyed my time serving on the Board, and it has been an honor to contribute to the organization's mission. However, due to increased professional responsibilities and personal commitments, I find that I am no longer able to dedicate the time and attention that this role deserves.

I would like to express my sincere gratitude for the opportunity to work alongside a wonderful and dedicated group of people and to contribute to the organization's growth and success. I value all of the experiences and relationships developed during my time on the Board.

Thank you once again for the opportunity to serve Lewis County. I wish the Board continued success and hope to someday be able to serve again.

Best Regards,

A handwritten signature in black ink that reads "McKenzie L. Lehman". The signature is written in a cursive style with a large initial 'M'.

McKenzie L. Lehman

Cc: Lewis County Board of Legislators
Lewis County Industrial Development Agency Board of Directors
Ms. Joanne Witt, Naturally Lewis Executive Director
Mr. Joseph Lawrence, Lewis County Industrial Development Agency Board Chairman



Board Members Present: Jerry Haenlin, McKenzie Lehman, Darlene Rowsam, Gagan Singh, Joe Lawrence, Jessica Young (arrived at 8:27am)

Board Members Absent: Herb Frost

Others Present: Nadene Ziegler (zoom), Candace Randall, Joanne Witt, Cheyenne Steria, Jenna Lauraine

I. Call to Order

- a. Chairman Joe Lawrence called the meeting to order at 8:20am.

II. Items for Approval

a. **McRez Packaging International**

- i. The Board reviewed the **SEQR Resolution** for the McRez Packaging International Project that is standard procedure for consideration of PILOT incentives. A motion to adopt the **SEQR Resolution** accepting the determination by the Town of Lyonsdale Town Board to act as lead agency for the environmental review of the McRez Packing International (MPI) LLC project and acknowledging receipt of the negative declaration issued with respect thereto was made by McKenzie Lehman and seconded by Jerry Haenlin. Roll call:
 1. Darlene Rowsam – YES
 2. Mckenzie Lehman – YES
 3. Gagan Singh – YES
 4. Joe Lawrence – YES
 5. Herb Frost – EXCUSED
 6. Jessica – EXCUSED
- ii. Jessica Moser arrived at 8:27am after SEQR discussion and vote.
- iii. The Board reviewed the **Approving Resolution** authorizing execution of documents in connection with a lease/leaseback transaction for a project for McRez Packing International (MPI) LLC. The board discussed that the MPI Public Hearing was held on August 25 at the Lyons Falls Riverside Park Pavilion with no attendees. The board reviewed correspondence from Town Lyonsdale Deputy Supervisor regarding the project. Nadene Ziegler, legal counsel from Hodgson Russ LLP, points to Schedule C in response to Town Council Comments acknowledging that we have received their comments and

addressed their concerns regarding the project and process. A motion was made to accept the Approving Resolution was made by Jerry Haenlin, second by Jessica Moser. Roll call:

1. Darlene Rowsam – YES
2. Mckenzie Lehman – YES
3. Gagan Singh – YES
4. Joe Lawrence – YES
5. Herb Frost – EXCUSED
6. Jessica Moser – YES

- iv. The Board also discussed an Installment Sale Agreement for MPI for wastewater equipment to support the project. The current terms being discussed for the installment sale for equipment are up to \$550,000 for 5 years at 5% interest. The Board discussed alternative scenarios for the project, including 10-year options for the business owner to consider. A motion to table the discussion and allow staff to work with the business owner on options for discussion at the November IDA Board meeting was made by Darlene Rowsam, seconded by Gagan Singh. All in favor, motion carried.

III. Minutes

- a. A motion to approve of the **September 4, 2025 Regular Board Meeting** was made by Jerry Haenlin and seconded by Darlene Rowsam. All present voted in favor and motion carried.

IV. Financial Reports

- a. Cheyenne Steria presented the **August 2025 Financial Reports** to the Board, including the expenses by vendor summary, YTD profit and loss statement, and the balance sheet. Cheyenne Steria provided that Second Place Beer Co. did send in some payments, but is still behind. Cheyenne also noted that the IDA would have to let a CD mature in order to have funds available for an installment sale for McRez.
 - i. A motion to approve the **August 2025 Financial Reports** was made by Jerry Haenlin and seconded by Mckenzie Lehman. All present voted in favor and motion carried.

V. Continued Items for Approval

- a. County of Lewis IDA Community Bank Account

- i. The board discussed removing previous Executive Director, Brittany Davis from the County of Lewis IDA Community Bank Account and subsequently adding the new Executive Director, Joanne Witt as a check signer.
 1. A motion was made to **remove Brittany Davis as a signer from the account** by Jerry Haenlin, second by Jessica Moser. All present voted in favor and motion carried.
 2. Motion to **add Executive Director, Joanne Witt as a check signer to the account** was made by Darlene Rowsam second by Jerry Haenlin. All present voted in favor and motion carried.

VI. IDA Report

- a. Joanne Witt presented the **IDA Report** to the Board, including updates on the key work of the IDA – community partnerships, policy development, proactive & strategic incentive programs, leveraging financial resources, and organizational updates. Highlighting potential investments surrounding a future Kraft project, and potential incentive projects in the pipeline.

VII. Discussion Items

a. **Naturally Lewis, Inc. Appointee Updates**

- i. Naturally Lewis Inc. discussed at their last board meeting the nuances between appointed members and term limits and how that affects the IDA Board Appointee in particular. Gagan Singh is the current appointee and has also been appointed as the Treasurer of Naturally Lewis Inc Board. The Naturally Lewis Board is also discussing the best lines of communication between boards moving forward utilizing both appointed members and the Executive Director to effectively communicate updates to each organization/board. No action is necessary.

b. **Board Meeting Times**

- i. The Board discussed future meeting days and times to accommodate schedules of the members. Staff will poll the Board for best days of the week with a suggestion to move the meeting start time to 8:30am.

c. **Reminder to complete ABO Training**

- i. Staff reminded Gagan, Darlene and Herb to complete the ABO Board Training that is required as an IDA Board Member every three years.

Joanne will send options to complete the training to remaining board members who have yet to complete it.

d. Attract What We Want Plan

- i. Staff is anticipating the final phase of the Attract What We Want Plan from Camoin Associates to review at our November meeting. The Board would like to invite the Naturally Lewis Inc. and Lewis County Development Corporation Boards to the presentation as well – set a time to start the presentation so that IDA can get through regular business first.

VIII. Adjournment

- a. A motion to adjourn was made at 9:21 am by Gagan Singh and seconded by Mckenzie Lehman. All present voted in favor and motion carried.