COUNTY OF LEWIS

IDA

Board of Directors — Meeting Agenda

September 17, 2026 | 8:30 – 10:30 AM

Location of meeting| Outdoor Services Building | 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.

I. Call to Order — 8:30 AM

II. Privilege of the Floor

III. Minutes

- Approval of August 2026 meeting minutes

IV. Financial Reports

- Approval of the August 2026 Financials

V. Items for Approval — 8:45 AM

VI. IDA Board Reports

- Board Report
- Chamber Board Report
- LCDC Board Report

VII. Correspondence

VIII. Items for Discussion

- MPI Letter of Support
- Mandeville Building Path Forward
    - Potential Funding with DANC
- Staffing at Naturally Lewis
- Roaring Brook Decommissioning Plan
- UTEP Revisions
- Sweeney’s Laundry Installment Sale

IX. Executive Session

X. Adjournment — 10:30 AM

Next Meeting:

LCIDA Regular Board Meeting — October 15th— 8:30am — Outdoor Services Building (Conference Room)

COUNTY OF LEWIS

IDA

Board of Directors — Meeting Minutes

August 20, 2026, | 8:30 AM
Location of meeting| Outdoor Services Building | Lowville, NY

I. Call to Order
8:38 AM

Quorum was confirmed, with six [6] board members present.

Staff Present

Megan Marolf	
Roxanne Turck	
Megan Rodgers	

Not Present: Keely Marriott, Kristen Aucter, Micah Roes

Board Members & Guests Present

Joe Lawrence	Gagan Singh
Herb Frost	Jessica Moser
Darlene Rowsam	Mark O'Connor
Liz Bush-Guest Bowers & Company via Zoom	Janelle Tupper-Guest Bowers & Company via Zoom

Not Present: Jerry Haenlin

II. Privilege of the Floor

- Liz Bush and Janelle Tupper of Bowers & Company presented the 25-26 audit, issuing a clean, unmodified opinion with no significant deficiencies, material weaknesses, or compliance findings.
- The audit management letter recommended improved segregation of duties over revenue transactions, adoption of a formal IT security policy, and ensuring all contract modifications are signed by both parties before commencement; the board discussed steps to address each.

III. Minutes

- Approval of July Minutes

The minutes of the July meeting were approved as presented.

Motion: Approve July meeting minutes
Motion to approve made by Darlene Rowsam, seconded by Joe Lawrence

IV. Financial Reports

- Approval of June Financials
- Approval of July Financials

June and July financial statements were reviewed, including installment sale payment activity and the closing of the building purchase of the Mandeville Building .

Motion: Approve **June** financial statements as presented
Motion to approve made by Gagan Singh, seconded by Herb Frost

Motion: Approve **July** financial statements as presented
Motion to approve made by Gagan Singh, seconded by Jessica Moser

V. Items for Approval

The Finance Committee recommended approval of the “Sweeney’s Laundry” Equipment Lease Back with Rachel Sweeney for laundry equipment at the former laundromat on NY-812 in the Town of Croghan.

Motion: Approve Sweeney's Laundry installment sale financing
Motion to approve made by Gagan Singh, seconded by Herb Frost

VI. IDA Board Report

MPI (McRez Packing)

- Significant site progress was reported, though the Town of Lyonsdale has not yet granted permission to begin interior work despite the code enforcer's approval, due to unresolved town planning board concerns.
- The board discussed next steps, including re-engaging Ag & Markets and the Farm Bureau and pursuing a legal remedy; Megan will keep the board posted on the engineering review and the town planning board meeting date.

Commerce Park and Property Pipeline

- Staff continue to track the property pipeline across greenfield, redevelopment, and brownfield sites.
- Britt Abbey continues to negotiate purchase options on priority sites, with anonymity maintained to protect property values.
- Counsel confirmed the IDA can fund environmental and engineering surveys on properties it does not own for economic development purposes.
- Roxanne is developing an Airtable-based property dashboard to support pipeline tracking and transparency.

Naturally Lewis (Mandeville) Building Financing

- The board reviewed financing options for the Mandeville building renovation, including state and private financing sources, and discussed the DRI grant's completion and residential-space requirements.
- The current lease terms with Naturally Lewis were reviewed.

Executive Director Recruitment and Other Updates

- A hiring committee has been appointed, with applications received and interviews to begin shortly.
- Naturally Lewis is upgrading its PMS/CRM system.
- Harrisville Coffee Company was highlighted as a strong example of IDA/LCDC/Naturally Lewis collaboration.
- The Board of Legislators Finance/Rules Committee received the mid-year report; no feedback has been received to date.

VII. Correspondence

VIII. Items for Discussion

- The board discussed research into IDA bonding options for the Mandeville building.
- A PILOT application was received from Northbrook Lyons Falls, LLC; the board tabled the application until the September meeting.

Motion: Table the Northbrook Lyons Falls, LLC PILOT application until the September meeting
Motion to approve made by Jessica Moser, seconded by Herb Frost

- The board discussed completion of UTEP revisions ahead of counsel review.

IX. Executive Session

The board entered executive session at 10:07 AM for **attorney-client discussion** and returned to open session at 10:28 AM. No action was taken during the executive session.

Motion: End executive session and return to open session
Motion to approve made by Herb Frost, seconded by Darlene Rowsam

X. Adjournment
10:31 AM

There being no further business, the meeting was adjourned.

Motion to approve made by Herb Frost, seconded by Jessica Moser

Next Meeting:
September 17, 2026

COUNTY OF LEWIS
IDA

LCIDA Board Report
September 17, 2026

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 ensure a brighter and more inclusive future for all.

Key Work: Community Partnerships | Policy Development | Proactive & Strategic Incentive Programs | Leveraging Financial Resources

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Highlights for August 2026

Community Partnerships

- **Naturally Lewis Property and Site Committee:** Options on at least one property should be in place by the end of September to begin feasibility & environmental studies
- **Supervisors Meeting:** Roxanne attended the August Town Supervisor's meeting to introduce herself and reintroduce Naturally Lewis as a partner to municipalities
- **Engineer & Developer Introductions:** Rox and Megan have sat with seven different developers/engineers to build relationships to leverage for future projects
- **Brownfiled Development Summit:** Rox is a member of the program committee for future events
- **Herkimer County Economic Forum:** Rox is attending 10/1 to further partnerships

Policy Development

- **Governance Committee:**
  - Finalizing UTEP Revisions
- **Host Community Agreements**
  - Continuing discussions with Taxing Jurisdictions regarding AES and how best to use those funds for the greatest community impact

Proactive & Strategic Incentive Programs

- **Incentive Projects for Review:**
  - Kruger Hydropower Expansion
- **Incentive Projects in the Pipeline:**
  - **West Leyden Elememtary**
  - **AES, Hydrostor, Energy Dome, EPI, Green Energy**

Leveraging Financial Resources

- **Mandeville DRI** – Awaiting updated estimates from BCA then determining possible funding options
- **Sweeney's Laundry –** Equipment was purchased for the sale lease back agreement

Organizational Updates:

- **Quantify Consulting** – NL has begun work with QC to streamline platforms to eliminate duplicative work in data migration and a more comprehensive CRM system
- **Pixamation** – NL is exploring a partnership to have greater software security and tech services as a need was highlighted during the IDA Audit

Chamber/Tourism Board Report
September 2, 2026

Mission: Empowering Lewis County communities through innovative tourism initiatives, leveraging the Discover Tug Hill brand to foster pride, attract visitors, and enhance the quality of life**.**

Key Work: Discover Tug Hill Branding & Marketing | Conduct Research | Foster Local Pride | Facilitate Collaborative Tourism initiatives

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Highlights for July - August 2026

Discover Tug Hill Branding & Marketing

- Social media analytics from June & July are in the supporting docs folder. June's Food Truck Friday post was a standout, pulling 161,000+ views, 1,159 clicks, 49 comments, and 98 shares on Facebook, and our Watercross coverage topped 78,000 views. That momentum carried into July: Instagram engagement was up 15.5% and Facebook engagement was up 96% month-over month, led by our Riverfest and Watercross Championship promotion. A "you know you're in the North Country" reel also pulled 63% of its views from non-followers (a great sign we're reaching new audiences, not just preaching to the choir).

- Content calendar is moving into fall — Food Truck Fridays, Zwanzigstein Fest, and Watercross through August, then Tug Hill Buck Run and the Cream Cheese Festival in September.

- The Discover Tug Hill Guide is being reworked to speak to residents as well as visitors, adding local history sections. This ties into the resident-education effort described under Research below.

- Design/print capacity is still the limiting factor on larger collateral projects (guide printing, murals); we're continuing to look at how to move these forward..

  - The Park & Paddle Black River Shuttle, run in partnership with Lewis County Public

Conduct Research

- Continued participation in Lewis County Comprehensive Plan process.

- Continued participation in Lewis County Rail Trail Master Plan

- ARTC partners are researching AI-driven search visibility for tourism content and coordinated approaches to fall foliage reporting. Megan R will be doing the reporting for Lewis County this year.

Foster Local Pride

- Food Truck Fridays continued through the summer with stops in Castorland and Lyons Falls, drawing steady turnout and continued interest from local vendors and sponsors.

- Kicking off work on a resident-facing education effort about the value tourism brings to Lewis County with Jackie and Kaylee Rhodes at Lewis County. Property values, sales tax, and quality of place etc. Target is a full campaign ready to launch in 2027.

- Lewis County Leadership Academy is starting on Sept 4 2026. All staff will be participating in this year's Academy while assisting with facilitation.

Facilitate Collaborative Tourism Initiatives

- Riverfest 2026 (August 1) ran its full route as planned — thank you to everyone who volunteered, sponsored, or came out to paddle or watch.

Transportation, operated through the summer. We caught a driver communication/scheduling issue during Riverfest weekend and worked directly with our partners to tighten it up for the season's final runs.

- The Discover Tug Hill Lewis County Fair Parking Shuttle ran July 21–25 and gave over 1,200 rides across the five days. Riders told us this is "a blue ribbon fair" and "the only county fair we go to" — one visitor, himself on another county's fair board, said ours beats his own. We gave rides to ATV riders from Pennsylvania who came to town to ride and stayed for the fair (calling it the best they'd ever been to), and Kristen personally drove a family from Oklahoma who popped in on their way to see the Trolls exhibit at the Wild Center.

- We did not attend ARTC Day at the Track (August 12) at Saratoga Race Course alongside our regional tourism partners, but did add new leads to our Discover Tug Hill mailing list from the event as a partner.

LCDC
LEWIS COUNTY DEVELOPMENT CORPORATION

LCDC Board Report
September 10, 2026

The mission of the Lewis County Development Corporation is to drive economic prosperity in Lewis County through innovative property development, strategic funding initiatives for business development and transparent community collaboration.

Key Work: Property & Site Developments | Loan & Grant Programs | Collaborative Conversations & Partnerships

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Highlights for July & August 2026

Property & Site Developments:

- **Property & Site Development Updates:**
  - **West Leyden Elementary –** GYMO has concluded their water and septic study and the developer is aware of additional needs for the site transformation
  - **Kruger Energy –** Application has been received for PILOT for expansion/upgrade project at Lyons Falls
  - **AMF Building** – Village of Lowville has agreed to fund 5% of the Phase II environmental study for redevelopment
  - **NL Property & Site Committee** – Brokerage agreement with Good Morning Realty is in place to exercise options of three potential sites for commerce park initiative
  - **Lewis County Land Bank Corp**– Board members have been selected. Goal is to remove liens on properties for future reuse
  - **Grants –** Micah and Megan worked with the county to apply for several grants related to West Leyden Elementary and the AMF Building through NY State

Loan & Grant Programs:

- **CEDP Programs –** Application portal is open for quarter 3
- **CEDP Model –** Staff will be working with the CEDP Committee on changes to the applications and requirements
- **Launch LC –** All funds for 2026 have been disbursed and we will be working on applying for future funds with the county
- **Revolving Loan Fund –** Funds held with the IDA have been approved by USDA to be transferred to LCDC for the revolving loan fund

Collaborative Conversations & Partnerships:

- **Developer Outlook -** Roxanne has met several large scale contractors to make connections with developers
- **Lewis County Comprehensive Plan** – Megan attended Economic Development and Workforce Focus Group
- **Chips and Bricks** - Roxanne and Megan attended Micron mingling event in Syracuse with County Planning Dept

Organizational Highlights:

- Naturally Lewis Executive Committee has been reviewing applications for the Executive Director position
- Contracting with Quantify Consulting for our PMS/CRM system for advanced efficiency

County of Lewis IDA

Statement of Financial Position

As of Aug 31, 2026

	Total
Assets	
Current Assets	
Bank Accounts	
Cash-Petty Cash	50.00
IDA Checking x1214	23,462.91
IDA Money Market x1248	232,855.36
MM/NYCLASS MATCH	1,543,526.44
NYCLASS	1,545,358.21
Total for Bank Accounts	**$3,345,252.92**
Accounts Receivable	
1101 Account Receivable	-$31,426.66
1101-05 Related Party Receivables	316,597.00
Total for 1101 Account Receivable	**$285,170.34**
Total for Accounts Receivable	**$285,170.34**
Other Current Assets	
1090 Undeposited Funds	1,585.26
1150 Interest Receivable	0.00
1165-01 Lease Receivable - 2nd Place Brew Equip	126,956.83
1166-01 Installment Sale - 2nd Place Property	87,586.07
1169 Lease Receivable - BRVN Equip	8,978.66
1172 Lease Receivable - Snow Ridge Groomer 1	75,750.33
1173 Lease Receivable - Snow Ridge Groomer 2 (2025)	110,803.79
1179 Allowance for Loan Loss	-45,860.70
1200 Prepaid Insurance	0.00
Total for Other Current Assets	**$365,800.24**
Total for Current Assets	**$3,996,223.50**
Fixed Assets	
1300 Accumulated Depreciation	0.00
1976 Trinity Ave Building	$0.00
1920 Acc Depreciation Trinity Bldg	0.00
Total for 1976 Trinity Ave Building	**$0.00**
1977 Trinity Ave Land	0.00
1978 Harrisville Bank Building	45,500.00
1979 Harrisville Bank Land	4,500.00
Total for Fixed Assets	**$50,000.00**
Other Assets	
1950 Purchase Option Real Est	0.00
1952 Projects in Progress	0.00
1980 PILOT Admin Fee Installment	202,117.00
Total for Other Assets	**$202,117.00**
Total for Assets	**$4,248,340.50**

County of Lewis IDA

Statement of Financial Position

As of Aug 31, 2026

	Total
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
Payables	0.00
Total for Accounts Payable	**$0.00**
Other Current Liabilities	
General Journal	0.00
Loan-Harrisville/DANC	0.00
Total for Other Current Liabilities	**$0.00**
Total for Current Liabilities	**$0.00**
Total for Liabilities	**$0.00**
Equity	
5000 Opening Bal Equity	525,336.10
5001 Restricted Net Position	98,533.00
5002 Invested in Capital Assets	52,183.00
5003 Retained Earnings	4,793,369.05
Net Revenue	-1,221,080.65
Total for Equity	**$4,248,340.50**
Total for Liabilities and Equity	**$4,248,340.50**

County of Lewis IDA

Statement of Activity

August 2026

	Total
Revenue	
3022 Interest Income	
3020 IDA - Bank Accounts Interest	9,487.66
3091 IDA - Installment Sale Interest Income	
2nd Place Beer Equipment Interest	425.77
2nd Place Beer Property Interest	404.55
3032 Black River Valley Natural	38.21
3034 Snow Ridge Groomer 1	268.27
3036 Snow Ridge Groomer 2	458.27
Total for 3091 IDA - Installment Sale Interest Income	**$1,595.07**
Total for 3022 Interest Income	**$11,082.73**
3100 Property Rental Income	950.00
Revenues-Fee	
3060 Application Fee	500.00
Total for Revenues-Fee	**$500.00**
Total for Revenue	**$12,532.73**
Gross Profit	**$12,532.73**
Expenditures	
Uncategorized Expense	98,842.60
Total for Expenditures	**$98,842.60**
Net Operating Revenue	**-$86,309.87**
Net Revenue	**-$86,309.87**

County of Lewis IDA

Check Detail Report
August 2026

Transaction date	Transaction type	Num	Name	Description	Cleared	Amount
IDA USDA Loan Fund x1511 (deleted)						
08/19/2026	Expense		Lewis County Development Corporation		Uncleared	-98,842.60
08/19/2026	Expense		Lewis County Development Corporation	Transfer of USDA Funds to LCDC SBRLF		98,842.60

September 8th, 2026

Hudson Valley AgriBusiness Development Corporation
507 Warren Street, Hudson, NY 12534

To whom it may concern,

The Lewis County Industrial Development Agency supports the Meat and Poultry Processing Expansion Application submitted by McRez Packing International, LLC (MPI). MPI plans to construct a new USDA meat processing plant in Lyonsdale, NY, in the southern region of Lewis County. MPI will be the first USDA meat processing facility of its kind in Lewis County and will create approximately 15 new jobs in the first year, with greater growth in subsequent years.

According to HUD, the Town of Lyonsdale census track is over 50% low to moderate income. With the changing economic landscape over time, this region of southern Lewis County has seen the closure of both the Lyons Falls Pulp and Paper Mill in 2001 and ReEnergy Biomass Facility in 2019, losing approximately 220 jobs in the area.

Recently, the Lewis County Industrial Development Agency has worked with MPI on the acquisition of a parcel of land where the processing facility will be located. The parcel previously housed the former ReEnergy Biomass site. MPI plans to revitalize existing buildings to transform them into USDA certified processing facilities. The creation of a new facility will not only support our agricultural industry, but will also be a new employer for Lewis County, bringing jobs back to an area that has suffered so much loss over the past twenty years. Lewis County is truly a land of agriculture and being able to have a facility like this available to not only our area farmers but neighboring areas will be a true economic benefit.

I am writing in support of the application for the NYS Meat Processing Expansion Grant Round 2 Program to support this endeavor as it not only contributes to Hudson Valley AgriBusiness Development Corporation's mission to facilitate more NY State meat processing facilities but will bring opportunity to an area that desperately needs it. If you have any additional questions, please do not hesitate to reach out at 315-376-3014.

Sincerely,

Megan Marolf

Megan Marolf
Finance and Operations Manager

Lowville, New York 13367
Tel: 315.376.3014
Fax: 315.376.7880



NEW YORK STATE OF OPPORTUNITY.

North Country Economic Development Fund

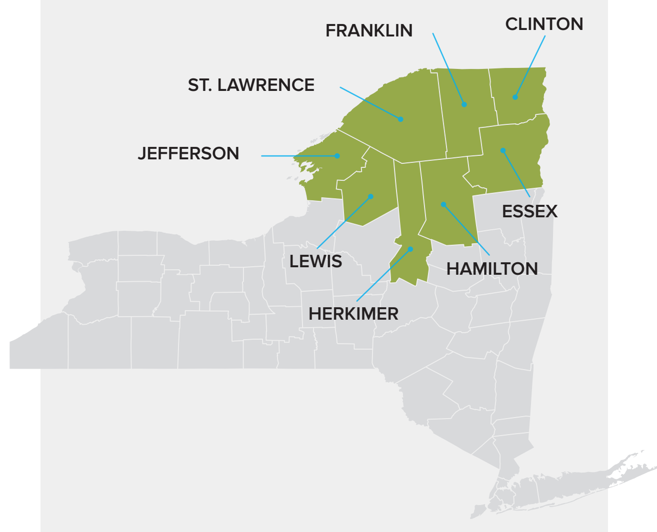
Funding Business Expansions to Create/Retain Jobs

The North Country Economic Development Fund (NCEDF) provides low-cost loans to eligible businesses expanding their facilities and creating or retaining jobs. It is administered by the Development Authority of the North Country and the New York Power Authority.

NCEDF may approve loans of up to $300,000, or 30 percent of a project's total cost, whichever is less. Loans of up to $500,000 may be approved at the discretion of the fund administrators.

Funds may be used to acquire land; buildings; major machinery or equipment; furniture and fixtures; building construction or rehabilitation; or for working capital and inventory loans. At least one job must be created or retained for every $25,000 offered for a loan.

Serving the North Country Region



Eligibility

- Projects include manufacturing, agribusiness, clean/green biotechnology, assemblers, wholesale distributers and warehouses
- Businesses, not-for-profit corporations and business improvement districts with revitalization projects
- Retail or market-driven businesses will be considered for projects supporting tourism, keeping jobs that would otherwise be located out of state, or producing unique goods and services available locally
- Projects must be located in Clinton, Essex, Franklin, Hamilton, Herkimer, Jefferson, Lewis and St. Lawrence counties, and Akwesasne Mohawk Reservation (only area within New York State)

FEES

- $100 application fee
- One percent commitment fee with half due with return of commitment letter and half due at loan closing
- Minimum 10 percent cash or equity contribution by the recipient

Learn more:
Michelle L. Capone
Development Authority of the North Country
Office: (315) 661-3200
mcapone@danc.org

Additional Information: nypa.gov and danc.org

A Program of the New York Power Authority

COUNTY OF LEWIS IDA
UNIFORM TAX EXEMPTION POLICY AND GUIDELINES (UTEP)

Working Draft — Merges Board-Approved Policy (04/04/2024) with Proposed Revisions Circulated 07/01/2026, 08/11/2026

Content highlighted in yellow is proposed and not yet Board-approved or fully reviewed by counsel (Hodgson Russ).

Statement of Purpose

The general policy of the Lewis County Industrial Development Agency (LCIDA) in accordance with Article 18-A of the New York State General Municipal Law (the "Act"), is to grant financial assistance in the forms of real property tax abatements and exemptions from sales, use and mortgage recording taxes as described below. The provision of tax exemptions by the LCIDA in this manner shall be governed by the content of this policy statement, pursuant to Section 874(4) of the Act.

Policy & Process

1. General Considerations

The Agency shall assess and determine the economic impact of a project by use of market information, employment generation, taxation and assessment generation, economic generation, ancillary economic impact, and/or community support, and shall approve projects for "financial assistance based upon this economic assessment. The assessment will include some or all the following factors:

- Whether the IDA financial assistance critical/essential to the applicant's pursuit of the contemplated project;
- The extent to which a project will create or retain permanent, private sector jobs;
- The estimated value of any tax exemptions to be provided;
- Whether affected tax jurisdictions will be reimbursed by the project occupant if a project does not fulfill the purposes for which an exemption is provided;
- The impact of a proposed project on existing and proposed business and economic development projects in the vicinity;
- The amount of private sector investment generated or likely to be generated by the proposed project;
- The extent of demonstrated public support for the proposed project;
- The likelihood of accomplishing the proposed project in a timely fashion;
- The effect of the proposed project upon the environment;
- The extent to which the project will utilize, to the fullest extent practicable and economically feasible, resource conservation, energy efficiency, green technologies, and alternative and renewable energy measures;
- The extent to which the proposed project will require the provision of additional services, including, but not limited to, educational, transportation, police, emergency medical or fire services;
- The extent to which the proposed project will provide additional sources of revenue for municipalities and school districts;
- Whether the proposed project generates new/additional tax, or payment in lieu of tax, or other revenues for taxing jurisdictions in Lewis County;
- If the project relates to the expansion, improvement or upgrade of an existing business within Lewis County, assess whether the lost potential tax revenue to taxing jurisdictions within Lewis County in consequence of IDA financial assistance is justified by other tangible and/or intangible benefits to Lewis County and its residents, economic and otherwise, which would be realized as a result of the project;
- The Nature of the proposed project;
- The condition of the real property where the project is to be located prior to commencement of the project;
- The economic condition of the vicinity in which the project will be located at the time of the submission of the application.

2. Additional Financial Assistance

In instances where additional financial assistance is requested by a developer, company or organization for a location or project that has previously received financial assistance, the LCIDA may consider a renewal if sufficient economic impact exists, in addition to the factors outlined in Section 1.

3. Exemptions

a. Real Property Taxes

The Agency maintains a policy for the provision of real property tax abatements for qualified projects. The abatement provided applies to value added by construction or renovation and the existing parcel involved. The period of the real property abatement may be for a period of up to ten (10) years. The Agency's policy results in a graduated schedule of abatement (as further detailed below) applicable to county, municipal and school taxes. Eligible projects include any project that qualifies for financial assistance under the Act.

Any deviations from the standard policy will be made only with the specific approval of the Agency's members based on the factors listed in Section 1 and those described in Section 874(4)(a) of the Act. Additionally, the Agency shall notify the affected tax jurisdictions of the proposed deviation from such policy and the reasons therefore.

The Agency will use existing tax data when evaluating proposed real property tax abatements and, therefore, appraisals will not normally be required.

Exemption Schedules

The following two schedules will be the standard utilized for real property tax abatements. Projects involving construction of new structures will follow Schedule 1. Projects incorporating the adaptive reuse of existing structures will follow Schedule 2. Projects will be evaluated based on the LCIDA Uniform Project Evaluation Policy to ensure they fall under targeted industries.

Schedule 1 – New Construction

Year in Program	Abatement
Year 1	90%
Year 2	80%
Year 3	70%
Year 4	60%
Year 5	50%
Year 6	40%
Year 7	30%
Year 8	20%
Year 9	10%
Year 10	Returns to tax roll – 0% abatement

Schedule 2 – Adaptive Reuse

Year in Program	Abatement
Years 1 – 5	PILOT payment equal to pre-project tax payment
Year 6	75% or pre-project tax payment (whichever is higher)
Year 7	50% or pre-project tax payment (whichever is higher)
Year 8	25% or pre-project tax payment (whichever is higher)
Year 9	10% or pre-project tax payment (whichever is higher)
Year 10	Returns to tax roll – 0% abatement

Adaptive Reuse is defined as the process of updating or renovating an existing building or undertaking construction on a previously developed site for a purpose other than its original use. This practice emphasizes the efficient utilization of existing sites and structures which minimizes the demand for new construction materials and reduces environmental impact.

Job Creation PILOT Abatement Schedule

The Job Creation PILOT Exemption Scale is available to a Company undertaking a project in Lewis County where the project will create jobs and/or enhance the competitiveness of the Company by creating or expanding a business. To qualify for the Job Creation PILOT Exemption Scale, the Company must represent that it will create and/or increase employment at the project site by at least 10 employees or 20% (the greater of the two) for an existing site or increase the applicant's Lewis County employee headcount by 10 or 20% (the greater of the two). Excludes energy projects.

Year	Exemption %
1	100
2	100
3	90
4	90
5	80
6	80
7	70
8	70
9	60
10	60
11	50
12	40
13	30
14	20
15	10

Brownfield Incentive PILOT

The Brownfield Incentive PILOT may offer a more generous PILOT exemption scale to a project that meets the following threshold:

- The project is a brownfield site as determined by the New York State Department of Environmental Conservation or United States Environmental Protection Agency. Sites located within Brownfield Opportunity Areas may also be considered.
- Both temporary construction jobs and full-time job creation will be considered in determining eligibility.

Year	Exemption %
1	100
2	100
3	100
4	100
5	100
6	90
7	90
8	90
9	90
10	90
11	80
12	80
13	70
14	70
15	60
16	50
17	40
18	30
19	20
20	10

Housing PILOT Programs

For the purposes of this UTEP and the Agency's PILOT agreements, the following definitions shall apply:

a. Market Rate Housing: Rental Housing units priced at the current rental rate for the area. Market Rate Housing projects will qualify for a PILOT of up to fifteen (15) years. Each qualified and approved Market Rate Housing project will be provided with a 100% exemption on the additional assessed value assigned with construction for the first two years, 75% exemption on the additional assessed value assigned in connection with the construction of the project for the next three years, a 50% exemption on the Added Value for the next 5 years, and a 25% exemption on the Added Value for the last 5 years. IDA PILOTs for Market Rate Housing will not abate assessments on land or any existing improvements (the "Base Value"), which will be frozen for the term of the PILOT Agreement. An existing facility that is being renovated and/or enlarged for Market Rate Housing will have its current Base Value for land and improvements frozen at the time of closing to establish the PILOT Agreement Base Value. The project must include ten (10) or more units.

Year	Exemption %
1	100
2	100
3	75
4	75
5	75
6	50
7	50
8	50
9	50
10	50
11	25
12	25
13	25
14	25
15	25

b. Workforce Housing: For Workforce Housing, multi-family rental housing projects will be subject to the Agency's "Workforce Housing Policy". Workforce Housing projects will qualify for a PILOT of up to fifteen (15) years. Qualified and approved Workforce Housing projects will be provided with a 50% exemption on the value added assigned in connection with the construction of the project for the first 7 years and a 25% exemption on the value added for the last 8 years. IDA PILOTs for Workforce Housing will not abate assessments on land or any existing improvements (the "Base Value"), which will be frozen for the term of the PILOT Agreement. An existing facility that is being renovated and/or enlarged for Workforce Housing will have its current Base Value for land and improvements frozen at the time of closing to establish the PILOT Agreement Base Value. The project must include ten (10) or more units.

Year	Exemption %
1	50
2	50
3	50
4	50
5	50
6	50
7	50
8	25
9	25
10	25
11	25
12	25
13	25
14	25
15	25

c. Senior Lifestyle Communities: Senior Lifestyle Housing communities restricted for rent to individuals 55 years or older. Senior Lifestyle Housing communities will qualify for a PILOT of up to fifteen (15) years, and shall offer a variety of amenities, including, but not limited to pools, community rooms, fitness centers, playgrounds, firepits, bocce/pickleball/tennis courts, picnic areas, spaces for relaxation and entertainment, safety amenities, on-site medical services, entertainment and dining, walkability, bike trails, and dog parks, playgrounds. Qualified and approved Senior Lifestyle Housing community projects will be provided with a 100% exemption on the Added Value for the first 5 years, a 50% exemption on the Added Value for the second 5 years, and a 25% exemption on the Added Value for the last 5 years. IDA PILOTs for Senior Lifestyle Communities will not abate assessments on land or any existing improvements (the "Base Value"), which will be frozen for the term of the PILOT Agreement. An existing facility that is being renovated and/or enlarged for Senior Lifestyle Communities will have its current Base Value for land and improvements frozen at the time of closing to establish the PILOT Agreement Base Value.

Year	Exemption %
1	100
2	100
3	100
4	100
5	100
6	50
7	50
8	50
9	50
10	50
11	25
12	25
13	25
14	25
15	25

The Agency may consider the following questions when providing benefits to housing projects. These questions include but are not limited to:

- Is the housing project fulfilling an unmet need in the area?
- Is there an applicable market study documenting the need for such housing?
- Is the project aligned with the local municipality's comprehensive plan?
- Is the project considered needed infill?
- Is any additional infrastructure necessary to service the project?
- Is the project a part of a larger mixed-use development?

Renewable, Storage, and Other Energy Projects

The following will be the standard utilized for Property Tax Abatements for ~~Commercial Solar Projects (hereinafter "Solar Projects")~~ Energy Projects. In compliance with the policy of the County of Lewis Industrial Development Agency (LCIDA) favoring the preservation of Actively Farmed, Prime Farmland for agricultural purposes, the LCIDA, in determining the amount of an ~~Solar Project~~ Energy Project PILOT Payment, shall consider whether the land is being Actively Farmed and whether the soil on which an ~~Solar Project~~ Energy Project is located constitutes Prime Farmland. ~~All Solar Projects shall be eligible for a Real Property Tax Abatement. However, Solar Projects Energy Projects located on land that is not Actively Farmed and/or not designated as "Prime Farmland" shall be eligible for a greater Real Property Tax Abatement as reflected in a reduced PILOT Payment.~~

"Utility Scale Solar Facility" shall mean a group of solar panels and related facilities installed in the same location and intended to be used to produce electric power to be sold to third parties with a nameplate generating capacity of more than two (2) mega-watts (AC). A Utility Scale Solar Facility shall not include any portion of the facility that constitutes an Energy Storage System, nor shall a Utility Scale Solar Facility include any substation that is intended to be constructed and transferred to the utility.

PILOT RATE – $6,000/MW plus additions based on land type with Farmland/Forestry Fund contributions

"Energy Storage System" means any device(s) used to store energy to supply electrical energy at a later time, including without limitation battery energy storage systems, battery storage power stations, pumped-hydro storage, batteries, flywheels, compressed-air energy storage, hydrogen storage and thermal energy storage components.

PROPOSED PILOT RATE – $6,000/MW plus additions based on land type with Farmland/Forestry Fund contributions.

Additions to Base PILOT Rate for Solar and Energy Storage:

- If the project is located on land actively farmed for agricultural purposes, the PILOT amount established in year one will increase by 30%. Actively farmed land is defined as land that is currently supporting commercial enterprises or has been supporting commercial enterprises within the prior eighteen (18) months.
- If the project is located on Prime Farmland that has been designated as such by the United States Department of Agriculture (USDA) Soil Survey, the PILOT amount established in year one will increase by 30%.
- The LCIDA may consider the amount of Prime Farmland present as a percentage of the entire project acreage when determining the PILOT amount increase established in year one.
- The LCIDA may waive a portion of the increased fees on actively farmed or Prime Farmland if most of the area is engaged in an agrivoltaics project.
- The LCIDA may also consider whether any forest land, or the type, size and quality of forest land, will be removed as a result of the project when determining if additional payments are warranted.
- In no event shall the increase in PILOT amount in year one exceed 60%.

Farmland Fund

If the Project is sited on land classified as either "Prime Farmland," "Prime Farmland If Drained," "State Land Importance," or "Active Farmland" by the USDA Natural Resources Conservation Service (NRCS), the Agency shall establish a minimum fixed dollar amount to go towards the "Community Economic Development Program" administered by the Lewis County Development Corporation, billed as a one-time, lump-sum payment.

USDA Soil Classification	Per Acre Fee
Prime Farmland	$4,000
Active Farmland	$3,000
Prime if Drained	$2,000
Farmland of Statewide Importance	$1,000

Forestry Fund

If the Project is sited on forested land and any portion of that land requires clearing, the Company will be required to have an appraisal done of the forested land. The Agency will provide the list of approved appraisers for the Company and it shall be at the cost of the Company. The appraisal amount determined will be used to fund the "Community Economic Development Program" administered by the Lewis County Development Corporation, billed as a one-time lump-sum payment.

"Utility Scale Wind Facility" shall mean all turbines, windmills, and other materials, hardware or equipment necessary to the process by which wind is (i) collected, (ii) converted into another form of energy such as thermal, electrical, mechanical or chemical, and (iii) distributed, and intended to be used for the production of electric power to be sold to third parties with a nameplate generating capacity of two (2) mega-watts (AC) or more annually. A Utility Scale Wind Facility shall not include any portion of the facility that constitutes an Energy Storage System, nor shall it include any substation that is intended to be constructed and transferred to the utility.

PILOT RATE – $7,500/MW (no Farmland/Forestry Fund additions, as agricultural activities are not as negatively impacted).

Energy Storage as Part of Renewable Energy Project

The PILOT payment described above is only applicable to the Energy Storage System; if the Energy Storage System is part of a Utility Scale Solar or Utility Scale Wind Facility, then a separate PILOT payment with respect to such Utility Scale Solar or Wind Facility shall be payable pursuant to the terms set forth above.

PILOT RATE – $1,500/MW flat rate for the Energy Storage System component.

Small Alternate Energy Facilities

"Community Solar Facility" means a group of solar panels and related facilities installed at a residence, farm or qualifying small business with the intention of reducing energy costs with excess only being sold back to the grid.

PILOT RATE – $2,500/MW

"Community Wind Facility" means all turbines, windmills, and other materials, hardware or equipment necessary to the process by which wind is collected and converted into another form of energy installed at a residence, farm, or qualifying small business with the intention of reducing energy costs while selling excess energy back to the grid

PILOT RATE – $2,500/MW

"Data Center" means a physical facility that houses computing infrastructure, including servers, storage devices, networking equipment, and other systems necessary for managing and storing data. PILOT schedule, if applicable, to be determined by the LCIDA at the time of application.

"Nuclear Energy Facility" refers to buildings, equipment, or services dedicated to activities related to nuclear energy or radioactive materials. This includes nuclear power plants, research reactors, fuel fabrication plants, reprocessing facilities, and storage sites for nuclear materials. PILOT schedule, if applicable, to be determined by the LCIDA at the time of application.

"Hydropower Facility" is a power plant that generates electricity by using turbines and generators driven by moving water, typically from rivers, dams, or diversion structures. PILOT schedule, if applicable to be determined by the LCIDA at the time of application.

HCA Funding

When determining the PILOT amount per megawatt, the Agency will consider any payments made through host community agreements or any other methods in which payments are made to taxing jurisdictions. However, the PILOT payment will be at least 5% of any monies paid to local governments to assure an equitable distribution to all affected taxing jurisdictions. An Applicant, to be eligible for a PILOT agreement, shall demonstrate the anticipated public and community benefits of the Facility, which must include appropriate host community or other community benefit agreements with the host communities. If the host communities are unwilling to enter into such agreements, the Applicant shall include in its submission a demonstration of its efforts to provide such benefits.

PILOT Payment Terms ~~(Solar Projects)~~

~~The terms of the Property Tax Abatement for Commercial Solar Projects shall be described as follows:~~

- The amount of the PILOT payment shall be determined by the Agency as follows: (i) the actual installed capacity of the ~~Commercial Solar Project~~ Energy Project, calculated on the third (3rd) business day prior to the date on which the related payment is due pursuant to the PILOT Agreement, times (ii) the Base Megawatt Amount.
- ~~In the event that the Solar Project is located on land that is not Actively Farmed, then the PILOT payment shall be reduced by thirty percent (30%).~~
- ~~In the event that the Solar Project is located on land other than Prime or Prime-If-Drained Farmland, the Solar Project shall be eligible for a reduced PILOT payment. The amount of the reduction shall be 30% if the land is not categorized as "Prime" nor "Prime – If Drained". The amount of the reduction shall be determined by the LCIDA after considering input from the Affected Jurisdictions and the Solar Project applicant. In no event shall the reduction exceed forty percent (40%) of the Base Megawatt Amount.~~
- The Agency may take into account the amount of any host community benefit payments payable by the project applicant to any Affected Jurisdictions, or in connection with the funding of the Community Economic Development Fund, in determining the amount of PILOT payments payable by the project applicant.
- The Agency may take into account the degree to which the applicant has worked with neighboring property owners to minimize viewshed or other detrimental impact on property values.
- The term of the Energy Project PILOT Agreement shall be 25 years.
- The PILOT payment as determined above shall be increased annually by 2.0% during the term of the PILOT Agreement.
- The PILOT Agreement will provide that if the existing assessment of the underlying parcel and existing improvements relating to the ~~Commercial Solar Project~~ Energy Project does not remain fully taxable on the relevant

assessment rolls, the PILOT Agreement shall require that PILOT payments be made with respect to such underlying parcel and existing improvements in an amount equal to 100% of the normal tax with respect thereto.

Defined Terms (Base Policy)

"Base Megawatt Amount" means the megawatt amount used by the Agency in calculating the PILOT payments. The Base Megawatt amount shall be determined by the Agency based upon the application and investigation into the project scope. The Base Megawatt amount shall be the nameplate capacity for production and storage capacity. The Base Megawatt Amount as provided in this UTEP shall be subject to review by the Agency at least annually.

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

"Small Alternate Energy Facility" means a facility (1) that is determined by the Agency to be a facility described in Section 487(1) of the Real Property Tax Law (including solar or wind energy equipment, a solar or wind energy system, farm waste electric generating equipment, and a farm waste energy system), (2) that is installed or to be installed in a residence, a farm or a small business located within Lewis County and (3) that is not a Commercial Solar or Wind Facility.

"Prime Farmland" means land that has been designated as Prime Farmland by the United States Department of Agriculture soil survey.

"Actively Farmed" means that land is currently supporting commercial agriculture enterprises or has been supporting commercial enterprises within the prior eighteen (18) months.

"Prime if Drained" means land that meets all prime farmland criteria except for having a seasonally high water table that would qualify as prime farmland once the water table is lowered through drainage

"Farmland of Statewide Importance" is a designation of soils that are not prime farmland, but are still of significant agriculture value

"Forest Appraiser" is a qualified professional who evaluates the market value of forested properties or standing timber by analyzing volume, land quality, ecological conditions, and current market trends

"Community Economic Development Program" was created in 2022 to invest in local business growth, community projects, and economic revitalization through multiple targeted funding streams. It aims to build quality of life, create sustainable employment, and strengthen the local economy by supporting collaborate, community-driven initiatives.

"Affected Jurisdictions" means the municipalities and school district within which a project is located, including the appropriate town, Lewis County, and, if relevant, the appropriate village.

b. Sales and Use Tax Exemptions

- This exemption will apply only to the construction/renovation and equipping period when the original project is completed and will be for the full amount of the sales tax to include both New York State and Local portions.
- Sales Tax Exemptions may be approved separate from a real property tax exemption.
- Eligible and Ineligible Items:
    - Items Exempted. The sales and use tax exemption granted by the Agency with respect to a project shall normally extend only to the following items: items incorporated into the real property, tangible personal property, including furniture, furnishings and equipment used to initially equip the project or otherwise forming part of the project, if purchased by the Applicant as agent of the Agency; the rental of tools and other items necessary for the construction and/or equipping of the project, if rented by the Applicant as agent of the Agency; and fuel and similar items consumed in the process of acquiring, constructing and/or equipping the project, if purchased by the Applicant as agent of the Agency.
    - Items Not Exempted. A sales and use tax exemption with respect to a project shall not be granted by the Agency for the following: repairs, replacements or renovations of the project, unless such repairs, replacements or

renovations constitute major capital-type expenses approved by the Agency as a separate project in the manner contemplated by the Act; or operating expenses.

- Period of Exemption: The period for which a sales and use tax exemption shall be effective (the "Tax Exemption Period") shall be determined as follows:
  - Normal Termination: The Tax Exemption Period for an Applicant Project will normally end upon the completion of such project. On construction projects, the Agency and the Applicant shall agree on the estimated date of completion of the project, and the sales and use tax exemption shall cease on the earlier of (a) the actual date of completion of the project or (b) the date which is six (6) months after the estimated date of completion of such project. On non-construction projects, the Agency and the Applicant shall agree on the estimated date of completion of the project, and the sales and use tax exemption shall cease on the earlier of (a) the actual date of completion of the project or (b) the date which is three (3) months after the estimated completion of the project. If the Agency and the Applicant fail to agree on a date for completion of the project, the Agency shall on notice to the Applicant make the determination on the basis of available evidence.
  - Later Termination: The Agency, for good cause shown, may adopt a resolution extending the period for completion of the project and/or extending the Tax Exemption Period.
- A company wishing to use the sales tax exemption incentive offered must establish a local address within Lewis County and show permanent job creation or retention in its application. All applications pending Agency approval.

c. Mortgage Recording Tax Exemptions

- The Agency's Policy is to permit mortgage recording tax exemptions on all project related financing to the full extent permitted by New York State Law.
- The Agency may, in its sole discretion, permit mortgage recording tax exemptions on non-project related financings (e.g. second mortgages on the project to secure subordinated indebtedness of the project applicant). In determining whether to permit such exemptions on non-project related financing, the Agency shall consider such factors as it deems appropriate, including but not limited to the use of the property, the degree of investment, the degree and nature of the employment and the economic condition of the areas in which the facility is located.

4. Deviations

The Agency may deviate from this Uniform Tax Exemption Policy in special circumstances, on a case-by-case basis, to grant financial assistance to projects that have unique significance based upon recommendations or agreement of the affected tax jurisdictions or findings by Agency. In determining whether special circumstances exist to justify such a deviation the Agency may consider the magnitude of the deviation sought and the factors that might make it unusual, which factors might include but not be limited to the factors set forth in paragraph 1 and the following factors: (1) the magnitude and/or the importance of any permanent private sector job creation and/or retention related to the proposed project in question; (2) the impact of such project on existing and proposed businesses and/or economic development projects; (3) the amount of private sector investment generated or likely to be generated by such project; (4) generated public support for the project; (5) the estimated value of the Tax Exemption requested; (6) the extent to which such project will provide needed services and/or revenues to the Affected Tax Jurisdictions. In addition, the Agency may consider the other factors outlined in Section 874(4)(a) of the Act. If the taxing entities in a particular area of Lewis County request that the LCIDA provide financial assistance for a proposed project that would fall outside of this Uniform Tax Exemption Policy, then this request would be considered, so long as such proposed project falls within the Act.

Any deviations from the guidelines set forth above require written notification by the Agency to each affected tax jurisdiction and the reasons therefor.

5. Forfeiture/Recapture

- The LCIDA shall periodically review the economic impact of each of the projects which is actively receiving financial assistance. This will be done sooner where it is obvious that significant deviation from the original intent of the project is realized.
- All PILOT agreements will contain provisions that allow for the recapture of past, and cancellation of future tax abatements. In determining the extent of recapture of cancellation, the LCIDA shall consider the extent to which the company has met its proposed economic impacts.
- The following policy concerning recapture of the abated taxes shall apply:

- Sale or Closure of the Facility: The real property tax abatements are terminated immediately, and the property deeded back to the owner and/or the straight-lease transaction is terminated.
- Significant Employment Reductions: The LCIDA may carefully examine employment reductions and in the event that the LCIDA finds that such reductions are a temporary situation, the LCIDA may determine not to take any action. Should the LCIDA determine that such reductions are or may be permanent, then the real property tax abatement will be reduced by up to 100%, and/or recapture of financial assistance can be pursued, at the discretion of the LCIDA and in consultations with the affected taxing jurisdictions.
- Significant Change in the Use of Facility: If the change still is consistent with acceptable LCIDA policy and there is insignificant job loss, the LCIDA may determine not to take any action. If this change falls outside acceptable LCIDA policy, then the withdrawal of entire real property tax abatement and/or recapture of financial can be pursued at the discretion of the LCIDA and in consultation with the affected tax jurisdictions.

6. Administrative Fee

Application Fee – $1,000, non-refundable and credited towards total fee at closing. $5,000 for energy projects, non-refundable and credited towards total fee at closing.

Administrative Fee for Energy Projects

Total Project Cost	Fee Due
First $20 Million	1%
Next $20M – $200M	.85%
Next $200M – $500M	.75%
Next $500M+	.70%

Administrative Fee for Regular Abatement PILOTs

Total Project Cost	Fee Due
First $1 Million	1%
Next $1–5 Million	.75%
Next $5–10 Million	.60%
Next $10+ Million	.50%

Administrative Fee Payment Schedule for Energy PILOTs

Administrative Fee Amount	Number of Payments
Less than $250,000	1 – due at closing
$250,001 – $500,000	2 – 50% at closing, 50% next (1 year)
$500,001 – $1,000,000	3 – 50% at closing, 25% per year (2 years)
$1,000,001+	To be determined by IDA Board

Administrative Fee Payment Schedule for Regular Abatement PILOTs

Administrative Fee Amount	Number of Payments
Less than $10,000	1 – due at closing
$10,001 – $20,000	3 – 50% at closing, 25% next (2 years)
$20,001 – $30,000	4 – 40% at closing, 20% per year (3 years)
$30,001+	To be determined by IDA Board

7. Effective Date

This Uniform Tax Exemption Policy shall apply to all projects for which the Agency has adopted or adopts a Resolution authorizing the grant of financial assistance after April 4, 2024 and all refinancing of any project induced or closed before said date.

(Pending: an updated effective date will apply once the proposed revisions above are formally adopted by Board resolution.)

8. Reporting

The Agency will require annual reporting from all participants in PILOT agreements to include energy production, job creation/retention, insurance policy enforcement and other such standards as determined by the Agency. Failure to submit annual reporting by April 1st could result in termination of the PILOT agreement.

Revised April 4, 2024 (base policy); Draft revisions circulated July 1, 2026, 8/11/2026, 09/01/2026 — pending attorney review and Board adoption.