New York State Department of Taxation and Financ

IDA Appointment of Project Operator or Agent
For Sales Tax Purposes

ST-60
(4/13)

Revised

The industrial development agency or authority (IDA) **must** submit this form within 30 days of the appointment of a project operator or agent, whether appointed directly by the IDA or indirectly by the operator or another agent.

For IDA use only

Name of IDA: Niagara County Industrial Development Agency			IDA project number (use OSC numbering system for projects after 1998): 2903 17-08A
Street address: 6311 Inducon Corporate Drive - Suite One			Telephone number: (716) 278-8760
City: Sanborn		State: NY	ZIP code: 14132-9099
Name of IDA project operator or agent: Empire Emergency Apparatus Inc.	Mark an X in the box if directly appointed by the IDA: ☒		Employer identification or social security number: 20-5365180
Street address: 3995 Lockport Road	Telephone number: (716) 348-3473		Primary operator or agent? ☒ Yes ☐ No
City: Niagara Falls		State: NY	ZIP code: 14305
Name of project: Empire Emergency Apparatus, Inc.	Purpose of project *(see instructions)*: construction		
Street address of project site: 3995 Lockport Road			
City: Niagara Falls (Town)		State: NY	ZIP code: 14305

Description of goods and services intended to be exempted from New York State and local sales and use taxes

Goods and services used to construct new manufacturing building.

Date project operator or agent appointed *(mm/dd/yy)*: 11/14/18	Date project operator or agent status ends *(mm/dd/yy)*: 12/31/20	Mark an X in the box if this is an extension to an original project: ☐
Estimated value of goods and services that will be exempt from New York State and local sales and use tax: $1,250,000.00 (ALL AGENTS, ALL IN)	Estimated value of New York State and local sales and use tax exemption provided: $100,000.00 (ALL AGENTS, ALL IN)	

Certification: I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements with the knowledge that willfully providing false or fraudulent information with this document may constitute a felony or other crime under New York State Law, punishable by a substantial fine and possible jail sentence. I also understand that the Tax Department is authorized to investigate the validity of any information entered on this document.

Print name of officer or employee signing on behalf of the IDA: Susan C. Langdon	Print title: Executive Director	
Signature: Susan C Langdon	Date: 6/14/19	Telephone number: (716) 278-8760

Instructions

Filing requirements

An IDA must file this form within 30 days of the date the IDA appoints any project operator or other person as agent of the IDA, for purposes of extending any sales and compensating use tax exemptions.

The IDA must file a separate form for each person it appoints as agent, whether directly or indirectly, and regardless of whether the person is the primary project operator or agent. If the IDA authorizes a project operator or agent to appoint other persons as agent of the IDA, the operator or agent making such an appointment must advise the IDA that it has done so, so that the IDA can file a form within 30 days of the date of the new agent's appointment. The IDA should not file this form for a person hired to work on an IDA project if that person is not appointed as agent of the IDA. The IDA need not file this form if the IDA does not extend any sales or use tax exemption benefits for the project.

If an IDA modifies a project, such as by extending it beyond its original completion date, or by increasing or decreasing the amount of sales and use tax exemption benefits authorized for the project, the IDA must, within 30 days of the change, file a new form with the new information.

If an IDA amends, revokes, or cancels the appointment of an agent, or if an agent's appointment becomes invalid for any reason, the IDA must, within 30 days, send a letter to the address below for filing this form, indicating that the appointment has been amended, revoked, or cancelled, or is no longer valid, and the effective date of the change. It should attach to the letter a copy of the form it originally filed. The IDA need not send a letter for a form that is not valid merely because the "Completion date of project" has passed.

Purpose of project

For *Purpose of project*, enter one of the following:

- Services
- Agriculture, forestry, fishing
- Finance, insurance, real estate
- Transportation, communication, electric, gas, sanitary services
- Construction
- Wholesale trade
- Retail trade
- Manufacturing
- Other (specify)

Mailing instructions

Mail completed form to:

NYS TAX DEPARTMENT
IDA UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

Need help?

Internet access: *www.tax.ny.gov*
(for information, forms, and publications)

Sales Tax Information Center: (518) 485-2889

To order forms and publications: (518) 457-5431

Text Telephone (TTY) Hotline
(for persons with hearing and speech disabilities using a TTY): (518) 485-5082

REGULAR NCIDA/NCDC/NADC BOARD MEETING MINUTES
Wednesday, June 12, 2019
Meeting Time: **9 a.m.**
Meeting Place: **Niagara County Industrial Development Agency**
6311 Inducon Corporate Drive, Suite One
Sanborn, New York 14132

1.0 Meeting Called to Order

The regular meeting of the Niagara County Industrial Development Agency was called to order by Chairperson Brady at 9 a.m.

2.0 Roll Call

Stephen F. Brady, Chairperson	Present
Mark A. Onesi, Vice Chairperson	Present
Joan G. Aul, First Vice Chairperson	Present
Kevin McCabe, Secretary	Excused
Jerald I. Wolfgang, Assistant Secretary	Present
William L. Ross, Member	Present
Arthur G. Pappas, Member	Present
Daryl Bodewes, Member	Excused

3.0 Chairperson Brady led the Pledge of Allegiance.

4.0 Introductions

Guests Present:

Jim Fink, Business First
Dinene Zaleski, Small Business Development Center
Yaro Grinchishin, ADJ Machining LLC
Andrew Grinchishin, ADJ Machining LLC
Paul Grenga, Niagara Falls Center for Tourism

Staff Present:

Susan C. Langdon, Executive Director
Andrea Klyczek, Assistant Director
Michael S. Dudley, Finance Manager
Dmitri Liadski, Economic Developer
Caroline Caruso, Accounting Associate
Mark J. Gabriele, Agency Counsel
Barbara A. Gill, Administrative Coordinator/Recording Secretary

5.0 Approval of NCIDA Meeting Minutes

5.1 Meeting Minutes of May 8, 2019

Mr. Wolfgang made a motion to approve the meeting minutes; Mr. Onesi seconded the motion. The motion passed.

6.0 Finance & Audit Committee Reports

6.1 Agency Payables

Mr. Onesi stated that he had reviewed the monthly payables and found them to be in order.

Mr. Onesi made a motion to approve the monthly payables; Mr. Ross seconded the motion. The motion passed.

6.2 Budget Variance Report

Mr. Onesi stated that he had reviewed the Budget Variance Report and found it to be order.

Mr. Onesi made a motion to approve the Report; Mr. Ross seconded the motion. The motion passed.

7.0 Unfinished Business

7.1 Clark Property Management LLC

Daisy Barn Campground is an existing campground located on Route 18 in the Town of Wilson that has become a major tourist destination for the area and needs to expand in order to accommodate the demand from new visitors.

The principals are requesting a ten (10) year Tourism PILOT and sales tax and mortgage recording tax abatements. Currently there are 3 part time employees with plans to hire three (3) more within three (3) years.

The Public Hearing was held on May 30, 2019 at the Wilson Town Hall with one (1) attendee and no speakers.

7.0 Unfinished Business Continued

7.1 Clark Property Continued

7.1.1 Final Resolution

Ms. Aul motioned to approve the Final Resolution; Mr. Onesi seconded the motion. The motion passed.

The question of the approval of the Resolution was duly put to a vote on roll call, which resulted as follows:

	Yea	*Nay*	*Abstain*	*Absent*
Stephen F. Brady	[X]	[ ]	[ ]	[ ]
Mark Onesi	[X]	[ ]	[ ]	[ ]
Joan G. Aul	[X]	[ ]	[ ]	[ ]
Kevin McCabe	[ ]	[ ]	[ ]	[X]
Jerald I. Wolfgang	[X]	[ ]	[ ]	[ ]
William L. Ross	[X]	[ ]	[ ]	[ ]
Arthur G. Pappas	[X]	[ ]	[ ]	[ ]
Daryl Bodewes	[ ]	[ ]	[ ]	[X]

The Resolution was thereupon duly adopted.

7.2 Empire Emergency Apparatus Inc.

The project was tabled at last month's Board Meeting due to the fact that the Board Members felt that further financial information relative to additional project costs was needed.

Subsequently the company compiled a detailed spreadsheet of the equipment that is needed and the reason for the additional sales tax relief for the ongoing construction project. They calculated the need for additional relief of $32,000.00 in sales taxes for the purchase of $400,000.00 of equipment which is a result of changes in the original project scope.

After a brief discussion, Mr. Wolfgang motioned to approve the sales tax; Mayor Pappas seconded the motion. The motion passed.

7.0 Unfinished Business Continued

7.2 Empire Emergency Continued

7.2.1 Sales Tax Approval

The question of the approval of the Resolution was duly put to a vote on roll call, which resulted as follows:

	Yea	*Nay*	*Abstain*	*Absent*
Stephen F. Brady	[X]	[ ]	[ ]	[ ]
Mark Onesi	[X]	[ ]	[ ]	[ ]
Joan G. Aul	[X]	[ ]	[ ]	[ ]
Kevin McCabe	[ ]	[ ]	[ ]	[X]
Jerald I. Wolfgang	[X]	[ ]	[ ]	[ ]
William L. Ross	[X]	[ ]	[ ]	[ ]
Arthur G. Pappas	[X]	[ ]	[ ]	[ ]
Daryl Bodewes	[ ]	[ ]	[ ]	[X]

The Resolution was thereupon duly adopted.

7.3 Hotel Niagara Development LLC

The company is requesting an extension on their Inducement which ends on July 31, 2019. The request is due to delays in Part II approval and discussions with the NYS Department of Transportation.

7.3.1 Inducement Resolution Extension

The question of the approval of the Resolution was duly put to a vote on roll call, which resulted as follows:

	Yea	*Nay*	*Abstain*	*Absent*
Stephen F. Brady	[X]	[ ]	[ ]	[ ]
Mark Onesi	[X]	[ ]	[ ]	[ ]
Joan G. Aul	[X]	[ ]	[ ]	[ ]
Kevin McCabe	[ ]	[ ]	[ ]	[X]
Jerald I. Wolfgang	[X]	[ ]	[ ]	[ ]
William L. Ross	[X]	[ ]	[ ]	[ ]
Arthur G. Pappas	[X]	[ ]	[ ]	[ ]
Daryl Bodewes	[ ]	[ ]	[ ]	[X]

The Resolution was thereupon duly adopted.

7.0 Unfinished Business Continued

7.4 Niacet Corporation

The Niacet Calcium Propionate Niagara Falls expansion project is being strongly considered by the management team. In the interim, the company is requesting a six (6) month extension on their Inducement while they consider expanding in Niagara Falls.

7.4.1 Inducement Resolution Extension

After a brief discussion, Mr. Wolfgang motioned to approve the extension; Mr. Onesi seconded the motion. The motion passed.

The question of the approval of the Resolution was duly put to a vote on roll call, which resulted as follows:

	Yea	*Nay*	*Abstain*	*Absent*
Stephen F. Brady	[X]	[ ]	[ ]	[ ]
Mark Onesi	[X]	[ ]	[ ]	[ ]
Joan G. Aul	[X]	[ ]	[ ]	[ ]
Kevin McCabe	[ ]	[ ]	[ ]	[X]
Jerald I. Wolfgang	[X]	[ ]	[ ]	[ ]
William L. Ross	[X]	[ ]	[ ]	[ ]
Arthur G. Pappas	[X]	[ ]	[ ]	[ ]
Daryl Bodewes	[ ]	[ ]	[ ]	[X]

The Resolution was thereupon duly adopted.

7.5 H. Sicherman/the Harrison Studio

In a letter dated June 4, 2019, Harry Sicherman requested an extension of his contract expiration date from April 2019 to December 2019 with all other terms and conditions of agreement to remain unchanged.

7.5.1 Contract Renewal

Mr. Ross motioned to approve the extension; Ms. Aul seconded the motion. The motion passed.

7.0 Unfinished Business Continued

7.5 H. Sicherman Continued

7.5.1 Contract Renewal

The question of the approval of the Resolution was duly put to a vote on roll call, which resulted as follows:

	Yea	Nay	Abstain	Absent
Stephen F. Brady	[X]	[ ]	[ ]	[ ]
Mark Onesi	[X]	[ ]	[ ]	[ ]
Joan G. Aul	[X]	[ ]	[ ]	[ ]
Kevin McCabe	[ ]	[ ]	[ ]	[X]
Jerald I. Wolfgang	[X]	[ ]	[ ]	[ ]
William L. Ross	[X]	[ ]	[ ]	[ ]
Arthur G. Pappas	[X]	[ ]	[ ]	[ ]
Daryl Bodewes	[ ]	[ ]	[ ]	[X]

The Resolution was thereupon duly adopted.

7.6 J & S Niagara Leasing Corp. (National Vacuum)

The company is requesting an inclusion of an institutional mortgage in the principal sum of $950,000 to complete the building improvements that are currently under construction. This request is supplemental to the financing that was approved for the company in June 2018. The Consent to Mortgage is with Bank on Buffalo.

7.6.1 Consent to Mortgage and Mortgage Tax Exemption

Mr. Wolfgang motioned to approve the Consent to Mortgage; Mr. Onesi seconded the motion. The motion passed.

The question of the approval of the Resolution was duly put to a vote on roll call, which resulted as follows:

	Yea	Nay	Abstain	Absent
Stephen F. Brady	[X]	[ ]	[ ]	[ ]
Mark Onesi	[X]	[ ]	[ ]	[ ]
Joan G. Aul	[X]	[ ]	[ ]	[ ]
Kevin McCabe	[ ]	[ ]	[ ]	[X]
Jerald I. Wolfgang	[X]	[ ]	[ ]	[ ]
William L. Ross	[X]	[ ]	[ ]	[ ]
Arthur G. Pappas	[X]	[ ]	[ ]	[ ]
Daryl Bodewes	[ ]	[ ]	[ ]	[X]

The Resolution was thereupon duly adopted.

7.0 Unfinished Business Continued

7.7 Cataract Tourism Fund

7.7.1 NF Center for Tourism Request

The company is requesting a $1,000,000 grant from the fund to be used toward construction of a family entertainment center with numerous tourist attractions such as a rope course, arcade, theaters and more. At the request of the Board Members at the May Meeting, the company provided a detailed explanation of the project, including sources and uses of funds.

Mayor Pappas made a motion to approve the grant request; Mr. Onesi seconded the motion. The motion passed with five ayes and one nay.

The question of the approval of the Resolution was duly put to a vote on roll call, which resulted as follows:

	Yea	*Nay*	*Abstain*	*Absent*
Stephen F. Brady	[X]	[ ]	[ ]	[ ]
Mark Onesi	[X]	[ ]	[ ]	[ ]
Joan G. Aul	[ ]	[X]	[ ]	[ ]
Kevin McCabe	[ ]	[ ]	[ ]	[X]
Jerald I. Wolfgang	[X]	[ ]	[ ]	[ ]
William L. Ross	[X]	[ ]	[ ]	[ ]
Arthur G. Pappas	[X]	[ ]	[ ]	[ ]
Daryl Bodewes	[ ]	[ ]	[ ]	[X]

The Resolution was thereupon duly adopted.

7.7.2 Niagara Global Tourism Institute Grant Extension Request

The company is requesting an extension on their completion date and grant termination date grant request to allow for more time to complete the project.

Mr. Ross made a motion to approve the grant extension request; Mayor Pappas seconded the motion. The motion passed unanimously.

7.0 Unfinished Business Continued

7.7 Cataract Tourism Fund Continued

7.7.2 Niagara Global Tourism Institute Continued

The question of the approval of the Resolution was duly put to a vote on roll call, which resulted as follows:

	Yea	*Nay*	*Abstain*	*Absent*
Stephen F. Brady	[X]	[ ]	[ ]	[ ]
Mark Onesi	[X]	[ ]	[ ]	[ ]
Joan G. Aul	[X]	[ ]	[ ]	[ ]
Kevin McCabe	[ ]	[ ]	[ ]	[X]
Jerald I. Wolfgang	[X]	[ ]	[ ]	[ ]
William L. Ross	[X]	[ ]	[ ]	[ ]
Arthur G. Pappas	[X]	[ ]	[ ]	[ ]
Daryl Bodewes	[ ]	[ ]	[ ]	[X]

The Resolution was thereupon duly adopted.

8.0 New Business

8.1 ADJ Realty LLC

ADJ Machining plans to acquire a vacant 38,000 square foot facility at 76 Industrial Drive in North Tonawanda for the development of ultra-precision parts and prototypes for aerospace, medical, industrial, and other market fields by CNC and conventional machining. The facility has been vacant since 2013.

The company has been operating for 25 years, and is relocating from Erie County due to outgrowing their current 8,000 square foot facility. The majority of the building will be used as a Computer Numerical Control machine shop by ADJ Machining LLC.

The company is requesting a fifteen (15) year PILOT along with sales tax abatements. Nine (9) jobs will be created with plans to hire three (3) in the near future.

Mr. Yaro Grinchishin told the Board Members that they had run out of space in their Erie County location and located this facility in North Tonawanda, New York that would fit their needs.

8.0 New Business Continued

8.1 ADJ Realty Continued

Mr. Wolfgang made a motion to approve the Preliminary Resolution; Mr. Ross seconded the motion. The motion passed unanimously.

8.1.1 Preliminary Resolution

The question of the approval of the Resolution was duly put to a vote on roll call, which resulted as follows:

	Yea	*Nay*	*Abstain*	*Absent*
Stephen F. Brady	[X]	[ ]	[ ]	[ ]
Mark Onesi	[X]	[ ]	[ ]	[ ]
Joan G. Aul	[X]	[ ]	[ ]	[ ]
Kevin McCabe	[ ]	[ ]	[ ]	[X]
Jerald I. Wolfgang	[X]	[ ]	[ ]	[ ]
William L. Ross	[X]	[ ]	[ ]	[ ]
Arthur G. Pappas	[X]	[ ]	[ ]	[ ]
Daryl Bodewes	[ ]	[ ]	[ ]	[X]

The Resolution was thereupon duly adopted.

8.1.2 Authorize Public Hearing

Mayor Pappas made a motion to authorize the Public Hearing; Mr. Onesi seconded the motion. The motion passed.

9.0 Information Items

There were no items at this time.

10.0 Agency Counsel

11.0 Any Other Matters the Board Wishes to Discuss

Mr. Wolfgang thanked Agency staff for including the Matrix Spreadsheet in the Board Meeting binders. They will be included in the binders every month so that the Board Members can refer to it as needed.

12.0 Next NCIDA/NCDC/NADC Meeting:

DATE: July 10, 2019
TIME: 9:00 a.m.
PLACE: Niagara County Center for Economic Development

13.0 Adjournment

Mayor Pappas made a motion to adjourn; Ms. Aul seconded the motion. The meeting adjourned at 9:25 a.m.

Respectfully submitted:	Reviewed by:	Approved by:
Barbara A. Gill	Susan C. Langdon	Jerald I. Wolfgang
Recording Secretary	Executive Director	Assistant Secretary