

REGULAR NCIDA/NCDC/NADC BOARD MEETING

DATE: August 12, 2026
MEETING TIME: 9:00 a.m.
MEETING PLACE: Niagara County Industrial Development Agency
Vantage Center, Suite One
6311 Inducon Corporate Drive
Sanborn, NY 14132

1.0 Meeting Called to Order

The regular meeting of the Niagara County Industrial Development Agency was called to order by Chairmen Krempa at 9:00 a.m.

2.0 Roll Call

Jason Krempa, Chairperson	Present
Mark Berube, First Vice Chairman	Present
William L. Ross, Secretary	Excused
Deanna Alterio Brennen, Assistant Secretary	Present
Ryan J. Mahoney, Member	Present
David J. Masse, Member	Present
William Fekete, Member	Excused
Susan C. Langdon, Member	Present

3.0 Introduction of Guests

Jonathan Epstein, The Buffalo News
Jim Fink, WBEN Radio
Rob Savarino, Savarino Companies
Rob Creenan, Niagara Gazette
Jacob Tierney, Buffalo Business First
Michael Zimmerman, The Harrison Studio
Jim McGinnis, Techni Glass
Brad Briggs, Amazon.com Services LLC, Via Phone

Staff Present

Andrea Klyczek, Executive Director
Jeremy Geartz, Director of Business Development & Retention
Michael S. Dudley, Director of Finance & Real Estate
Susan Barone, Grants, Loans, & Compliance Manager
Julie Lamoreaux, Office & HR Administrator
Joseph Grenga, Project Manager
Mark J. Gabriele, Agency Counsel

4.0 Pledge of Allegiance

Mr. Masse led the pledge of allegiance.

5.0 Approval of Meeting Minutes

5.1 Regular NCIDA/NCDC/NADC – July 8, 2026

Mr. Berube motioned to approve the meeting minutes; Ms. Brennen seconded the motion. The motion passed.

6.0 Finance & Audit Committee Reports

6.1 Agency Payables – July 31, 2026

Mr. Krempa stated that the monthly payables have been reviewed and found to be in order.

Mr. Krempa made a motion to approve the monthly payables; Mr. Mahoney seconded the motion. The motion passed.

6.2 Budget Variance Report – July 31, 2026

Mr. Krempa stated that the budget variance reports have been reviewed and found to be in order.

Mr. Krempa made a motion to approve the Budget Variance Report; Mr. Mahoney seconded the motion. The motion passed.

7.0 Unfinished Business

7.1 3425 Hyde Park Boulevard, LLC

Mr. Geartz stated that on July 28, 2026, the Agency held a public hearing for 3425 Hyde Park Boulevard, LLC. There were no comments at the public hearing.

7.1.1 Final Resolution

RESOLUTION OF THE NIAGARA COUNTY INDUSTRIAL DEVELOPMENT AGENCY (i) UNDERTAKE A CERTAIN PROJECT FOR THE BENEFIT OF 3425 Hyde Park Boulevard LLC AND/OR AN INDIVIDUAL(S) OR AFFILIATE, SUBSIDIARY, OR ENTITY FORMED OR TO BE FORMED ON ITS BEHALF (AS MORE FULLY DEFINED BELOW); (ii) DETERMINE THAT THE PROJECT WILL NOT HAVE A SIGNIFICANT EFFECT ON THE ENVIRONMENT; (iii) NEGOTIATE AND EXECUTE A LEASE AGREEMENT, LEASEBACK AGREEMENT, PAYMENT-IN-LIEU-OF-TAX AGREEMENT, PILOT MORTGAGE AND RELATED DOCUMENTS: AND (iv) PROVIDE FINANCIAL ASSISTANCE TO THE COMPANY IN THE FORM OF (A) A SALES TAX EXEMPTION FOR PURCHASES AND RENTALS RELATED TO THE ACQUISITION, CONSTRUCTION AND EQUIPPING OF THE PROJECT, (B) A MORTGAGE RECORDING TAX EXEMPTION FOR THE FINANCING RELATED TO THE PROJECT; AND (C) A PARTIAL ABATEMENT OF REAL PROPERTY TAXES RELATED TO THE PROJECT, AND (D) A MORTGAGE RECORDING TAX EXEMPTION FOR THE MORTGAGE RELATED TO THE PILOT AGREEMENT.

Ms. Brennen made a motion to approve the Final Resolution, Ms. Langdon seconded the motion. The Motion passed.

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

	<u>Yea</u>	<u>Nay</u>	<u>Abstain</u>	<u>Absent</u>
Jason Krempa	x			
William L. Ross				x
Mark Berube	x			
Ryan Mahoney	x			
David J. Masse	x			
William Fekete				x
Susan C. Langdon	x			
Deanna Alterio Brennen	x			

The Resolution was thereupon duly adopted.

7.2 Peter Certo Corporation

Mr. Geartz stated that the Agency held a public hearing for Peter Certo Corporation on July 28, 2026. There were community members in attendance that were concerned about privacy, traffic, potential tax increases, and air pollution.

7.2.1 Final Resolution

RESOLUTION OF THE NIAGARA COUNTY INDUSTRIAL DEVELOPMENT AGENCY (i) UNDERTAKE A CERTAIN PROJECT FOR THE BENEFIT OF PETER CERTO CORPORATION AND/OR AN INDIVIDUAL(S) OR AFFILIATE, SUBSIDIARY, OR ENTITY FORMED OR TO BE FORMED ON ITS BEHALF (AS MORE FULLY DEFINED BELOW); (ii) DETERMINE THAT THE PROJECT WILL NOT HAVE A SIGNIFICANT EFFECT ON THE ENVIRONMENT; (iii) NEGOTIATE AND EXECUTE A LEASE AGREEMENT, LEASEBACK AGREEMENT, PAYMENT-IN-LIEU-OF-TAX AGREEMENT, PILOT MORTGAGE AND RELATED DOCUMENTS: AND (iv) PROVIDE FINANCIAL ASSISTANCE TO THE COMPANY IN THE FORM OF (A) A SALES TAX EXEMPTION FOR PURCHASES AND RENTALS RELATED TO THE ACQUISITION, CONSTRUCTION AND EQUIPPING OF THE PROJECT, (B) A MORTGAGE RECORDING TAX EXEMPTION FOR THE FINANCING RELATED TO THE PROJECT; AND (C) A PARTIAL ABATEMENT OF REAL PROPERTY TAXES RELATED TO THE PROJECT, AND (D) A MORTGAGE RECORDING TAX EXEMPTION FOR THE MORTGAGE RELATED TO THE PILOT AGREEMENT.

Mr. Krempa made a motion to approve the Final Resolution, Ms. Langdon seconded the motion. The Motion passed.

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

	<u>Yea</u>	<u>Nay</u>	<u>Abstain</u>	<u>Absent</u>
Jason Krempa	x			
William L. Ross				x
Mark Berube	x			
Ryan Mahoney	x			
David J. Masse				x
William Fekete				x
Susan C. Langdon	x			
Deanna Alterio Brennen	x			

The Resolution was thereupon duly adopted.

7.3 Amazon.com Services LLC

7.3.1 Additional Sales Tax Request/Project Update

The Board discussed a request from Amazon related to increased project costs for the development located on Lockport Road. It was explained that when the Agency initial considers a project, staff is required by statute to prepare a cost-benefit analysis and estimate the financial assistance associated with the project, including PILOT and sales tax benefits.

Staff noted that these figures are estimates based on information available at the time of the original application. PILOT benefit estimates are developed using anticipated assessments and applicable tax rates; however, the Agency does not control either the final assessment or future tax rates. Similarly, sales tax benefit estimates are based on projected purchases of fixtures and equipment, as well as estimated taxable construction costs. Historically, the Agency estimates that approximately 50% of construction costs will be taxable, although the actual percentage can vary.

It was noted that the Amazon project has been underway for approximately four years and has experienced increased costs, including inflationary increases. As a result, the actual project costs have exceeded the estimates used when the project was originally approved.

The Board was reminded that under the resolution approved in 2022, Amazon was granted an exemption from New York State and local sales and use taxes on qualifying purchases and rentals associated with the acquisition, construction, and equipping of the facility. The original resolution estimated the sales tax benefit at approximately \$26 million.

It was emphasized that Amazon is not requesting a new category of financial assistance. Rather, the request relates to an increase in the amount of the previously authorized sales tax exemption due to increased project costs. The Board's determination will therefore focus on whether the additional costs for which the exemption is reused are directly related to the approved project.

It was further noted that Amazon intends to waive more than \$3.5 million in previously approved mortgage recording tax benefits. Because the value of the waived mortgage tax benefit would offset the requested increase, a new public hearing may not technically be required. However, in the interest of transparency and to ensure conservative compliance with statutory requirements, the Agency will schedule a public hearing regarding the requested increase.

A representative from Amazon thanked the Board for its time and consideration of the company's request. It was explained that the request is primarily the result of increased project costs since the original application and approval in 2022, particularly increases in construction and material costs over the past four years.

The representative stated that Amazon remains committed to completing the project and that the requested assistance will help bring the project to completion. To date, approximately \$13 million has been invested in off-site infrastructure improvements including more than 3.6 miles of improvements leading to the project site and extensive upgrades to utilities and utility poles.

Amazon expressed its appreciation for its continued partnership with the Niagara County IDA and provided an update on the anticipated timeline. The company expects to begin hiring within approximately the next week and anticipates bringing its workforce into the facility and beginning operation later this year.

Mr. Masse made a motion to approve the Additional Sales Tax, Mr. Berube seconded the motion. The Motion passed.

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

	<u>Yea</u>	<u>Nay</u>	<u>Abstain</u>	<u>Absent</u>
Jason Krempa	x			
William L. Ross				x
Mark Berube	x			
Ryan Mahoney	x			
David J. Masse				x
William Fekete				x
Susan C. Langdon	x			
Deanna Alterio Brennen	x			

The Resolution was thereupon duly adopted.

7.3.2 Authorize Public Hearing

Mr. Krempa made a motion to authorize a public hearing to a date that is yet to be termed. Mr. Berube seconded the motion. The Motion Passed.

8.0 New Business

8.1 IDEK, LLC

Mr. Geartz stated that IDEK, LLC is requesting a 15-year PILOT, sales tax abatement, and mortgage recording tax abatement. Techniglass Corporation, was founded in 1998, located directly across the street from the project site, and specializes in the design and manufacture of machines and equipment for the stained-glass production industry. The company currently has 9 employees and has outgrown their existing space. Techniglass's long-term plans are to construct a new 20,000 square foot state-of-the-art facility at the Buffalo Bolt Business Park in North Tonawanda and employ up to 25 people to meet the company's growth projections. However, as this plan is under development, the company has an immediate need for additional space and employees. The company will occupy between 3,000-6,000 square feet of the new space to be constructed at 59 Thompson Street.

The remaining 18,000+ square feet will be flexible leasable tenant space meant to foster and incubate commercial/industrial users. The WNY region as a whole is critically low on quality, turn-key available space for industrial users. The property owner (IDEK LLC) believes the North Tonawanda market can absorb the new space and that the project is consistent with the City's goal of supporting small business growth in the Oliver Street corridor.

A representative from IDEK, LLC explained that Techniglass was established as a spin-off company from Aquasol in response to increased demand for its projects. Mike Ezekiel, who has been with the company for approximately 23 years, has extensive experience in the industry, with operations reaching approximately 92 countries and more than 74 patents associated with his work. Due to the Company's continued growth and need for additional space, Techniglass is proposing the development of approximately 26,000-square-foot facility in North Tonawanda. The property has been owned by the company's affiliated real estate entity for more than 20 years. The project is expected to create employment opportunities and significant investment in the City of North Tonawanda.

8.1.1 Preliminary Resolution

RESOLUTION OF THE NIAGARA COUNTY INDUSTRIAL DEVELOPMENT AGENCY (i) ACCEPTING THE APPLICATION OF IDEK, LLC WITH RESPECT TO A CERTAIN PROJECT (AS MORE FULLY DEFINED BELOW) TO BE UNDERTAKEN BY THE AGENCY FOR THE BENEFIT OF IDEK, LLC OR AN ENTITY FORMED OR TO BE FORMED; (ii) AUTHORIZING A PUBLIC HEARING WITH RESPECT TO THE PROJECT; (iii) AUTHORIZING THE EXECUTIVE DIRECTOR OF THE AGENCY TO TAKE CERTAIN ACTIONS UNDER ARTICLE 8 OF THE ENVIRONMENTAL CONSERVATION LAW IN CONNECTION WITH THE PROJECT; (iv) DESCRIBING THE FORMS OF FINANCIAL ASSISTANCE BEING CONTEMPLATED BY THE AGENCY.

Mr. Berube made a motion to approve the Preliminary Resolution, Ms. Brennen seconded the motion. The Motion passed.

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

	<u>Yea</u>	<u>Nay</u>	<u>Abstain</u>	<u>Absent</u>
Jason Krempa	x			
William L. Ross				x
Mark Berube	x			
Ryan Mahoney	x			
David J. Masse				x
William Fekete				x
Susan C. Langdon	x			
Deanna Alterio Brennen	x			

The Resolution was thereupon duly adopted.

8.1.2 Authorize Public Hearing

Mr. Krempa stated that the Public Hearing will be held on August 26, 2026 at 2:00p.m. at the City of North Tonawanda City Hall.

Mr. Mahoney made a motion to approve the Public Hearing, Ms. Brennen seconded the motion. The Motion passed.

8.2 Moose and Squirrel Holdings, LLC

Mr. Geartz stated that Moose and Squirrel Holdings, LLC is requesting a 15-year PILOT, sales tax abatement, and mortgage recording tax abatement. Their plan is a mixed-use adaptive reuse and redevelopment project in downtown Lockport, New York, will restore two adjoining buildings at 116 and 120 Main Street to productive use. The centerpiece is the historic F&M Tower at 116 Main Street (built ~1905, ~19,852 sq ft), which will be substantially rehabilitated into 16 market-rate apartments plus first-floor commercial and lower-level leasable space, along with full upgrades to building systems, elevators, and accessibility. The Tower has received SHPO/NPS Part 1 approval, and all historic work will follow National Park Service standards.

The adjacent one-story Mall building at 120 Main Street (built ~1975, ~31,800 sq ft) will be repurposed to support the redevelopment, providing indoor resident parking (22 spaces), retaining the existing tenant, and offering roughly 14,900 sq ft of flexible, Main Street-facing commercial space marketed on a build-to-suit basis. Together, the project preserves a prominent historic structure, adds new downtown housing, and creates commercial space to support future Main Street business activity.

The developer provided an overview of the proposed Moose and Squirrel project, explaining that it is a complex adaptive reuse project involving approximately 51,000 square feet of property located at Main and Locust Streets in downtown Lockport. The project consists of two primary components: the approximately 32,000-square-foot former mall property and the approximately 20,000-square-foot, six-story historic F&M Tower building.

The former mall property will support the adaptive reuse of the historic tower and is proposed to include approximately 22 off-street parking spaces for residents, mechanical and utility infrastructure necessary to serve the residential units, and commercial space facing Main Street. The commercial space is currently speculative, and the developer intends to work with the City of Lockport to identify potential tenants that would benefit both downtown Lockport and residents of the project.

The historic F&M Tower will be converted to include 16-market-rate residential units. The first floor will retain commercial space and a lobby area and will also include a two-story, one-bedroom residential unit utilizing mezzanine space. Floors two through six will each contain three residential units, consisting of one two-bedroom unit and two one-bedroom units. In total, the project will contain five two-bedroom units and 11 one-bedroom units. Each apartment will include an in-unit washer and dryer. The project will also require improvements to the elevator shaft, including installation of a new elevator cab.

Because of the historic nature of the F&M Tower, modifications to accommodate certain mechanical systems are limited. As a result, mechanical equipment and utility connections necessary to serve the residential portion of the project will be located within the adjoining former mall property.

The developer also discussed the project's financing and available economic development incentives. The project has received State support through Restore New York and the Downtown Revitalization Initiative (DRI), and the developer anticipates utilizing historic tax credits based upon eligible qualified rehabilitation expenditures. It was explained that the requested Agency assistance would help leverage and unlock other available State funding for the redevelopment.

The total estimated renovation cost is approximately \$12.6 million. The developer emphasized the financial challenges associated with redeveloping approximately 51,000 square feet of property, particularly given that the project includes speculative commercial space and only 16 market-rate residential units to support the overall redevelopment costs.

Ms. Langdon confirmed with the developer that the area is a census tract distressed area, which would impact the PILOT.

8.2.1 Preliminary Resolution

RESOLUTION OF THE NIAGARA COUNTY INDUSTRIAL DEVELOPMENT AGENCY (i) ACCEPTING THE APPLICATION OF Moose and Squirrel Holdings LLC WITH RESPECT TO A CERTAIN PROJECT (AS MORE FULLY DEFINED BELOW) TO BE UNDERTAKEN BY THE AGENCY FOR THE BENEFIT OF Moose and Squirrel Holdings LLC OR AN ENTITY FORMED OR TO BE FORMED; (ii) AUTHORIZING A PUBLIC HEARING WITH RESPECT TO THE PROJECT; (iii) AUTHORIZING THE EXECUTIVE DIRECTOR OF THE AGENCY TO TAKE CERTAIN ACTIONS UNDER ARTICLE 8 OF THE ENVIRONMENTAL CONSERVATION LAW IN CONNECTION WITH THE PROJECT; (iv) DESCRIBING THE FORMS OF FINANCIAL ASSISTANCE BEING CONTEMPLATED BY THE AGENCY.

Mr. Krema made a motion to approve the Preliminary Resolution, Mr. Masse seconded the motion. The Motion passed.

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

	<u>Yea</u>	<u>Nay</u>	<u>Abstain</u>	<u>Absent</u>
Jason Krempa	x			
William L. Ross				x
Mark Berube	x			
Ryan Mahoney	x			
David J. Masse				x
William Fekete				x
Susan C. Langdon	x			
Deanna Alterio Brennen	x			

The Resolution was thereupon duly adopted.

8.2.2 Authorize Public Hearing

Mr. Krempa stated that the Public Hearing will be held on August 27, 2026 at 2:00p.m. at Lockport City Hall.

Mr. Mahoney made a motion to approve the Public Hearing, Ms. Brennen seconded the motion. The Motion passed.

9.0 Agency Counsel

There were no comments from Agency Counsel at this time.

10.0 Information Items

There were no information items at this time.

11.0 Any Other Matters the Board Wishes to Discuss

Mr. Krempa noted that the agreements for the Executive Director and Agency Counsel currently have different termination dates. The agency Counsel agreement extends through January 1, 2029, while the Executive Director agreement extends through December 31, 2029. Additionally, the Shared Services Agreement with the County extends through October 31, 2030. The Board expressed its desire to align their terms of all three agreements so that they are co-terminus, with each agreement ending on October 31, 2030.

11.1 Executive Director Agreement Extension Resolution

Mr. Krempa made a motion to approve the agreement; Ms. Brennen seconded the motion. The Motion passed.

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

	<u>Yea</u>	<u>Nay</u>	<u>Abstain</u>	<u>Absent</u>
Jason Krempa	x			
William L. Ross				x
Mark Berube	x			
Ryan Mahoney	x			
David J. Masse				x
William Fekete				x
Susan C. Langdon	x			
Deanna Alterio Brennen	x			

The Resolution was thereupon duly adopted.

11.2 General and Transaction Counsel Agreement Extension Resolution

Mr. Krempa made a motion to approve the agreement; Ms. Brennen seconded the motion. The Motion passed.

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

	<u>Yea</u>	<u>Nay</u>	<u>Abstain</u>	<u>Absent</u>
Jason Krempa	x			
William L. Ross				x
Mark Berube	x			
Ryan Mahoney	x			
David J. Masse				x
William Fekete				x
Susan C. Langdon	x			
Deanna Alterio Brennen	x			

The Resolution was thereupon duly adopted.

12.0 Next Regular NCIDA/NCDC/NADC Meeting:

DATE: September 9, 2026

TIME: ** 9:00 a.m. **

PLACE: Niagara County Center for Economic Development

13.0 Adjournment

Mr. Krempa made a motion to adjourn; Mr. Berube seconded the motion. The meeting adjourned at 9:16 p.m.

Respectfully Submitted:

Reviewed By:

Approved By:



Julie Lamoreaux
Recording Secretary



Andrea Klyczek
Executive Director



Deanna Alterio Brennen
Assistant Secretary