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

Board of Directors:

____ **Jason Krempa,** Chairman
____ **Mark Berube,** First Vice Chairman
____ **William L. Ross,** Secretary
____ **Deanna Alterio Brennen**, Asst. Secretary
____ **Ryan Mahoney,** Member
____ **David J. Masse**, Member
____ **William Fekete**, Member
____ **Susan C. Langdon**, Member

Staff Members:

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

1.0 Meeting Called to Order – *J.Krempa*

2.0 Roll Call – *J. Lamoreaux*

3.0 Introduction of Guests – *J.Krempa*

4.0 Pledge of Allegiance – *J.Krempa*

5.0 Approval of Meeting Minutes – *W. Ross*
- **5.1 Regular NCIDA/NCDC/NADC – July 8, 2026**

6.0 Finance & Audit Committee Reports – *J.Krempa*
- **6.1 Agency Payables – July 31, 2026**
- **6.2 Budget Variance Report – July 31, 2026**

7.0 Unfinished Business

7.1 3425 Hyde Park Boulevard, LLC – *J. Geartz*
7.1.1 Final Resolution

7.2 Peter Certo Corporation. – *J. Geartz*
7.2.1 Final Resolution

7.3 Amazon.com Services LLC – *M. Gabriele*
7.3.1 Additional Sales Tax Request/Project Update

8.0 New Business

8.1 IDEK, LLC – *J.Geartz*
8.1.1 Preliminary Resolution
8.1.2 Authorize Public Hearing

8.2 Moose and Squirrel Holdings, LLC – *J.Geartz*
8.2.1 Preliminary Resolution
8.2.2 Authorize Public Hearing

9.0 Agency Counsel – *M. Gabriele*

10.0 Information Items

11.0 Any Other Matters the Board Wishes to Discuss

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 – *J. Krempa*

5.1
Meeting Minutes

REGULAR NCIDA/NCDC/NADC BOARD MEETING

DATE: **July 8, 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	Excused
William Fekete, Member	Excused
Susan C. Langdon, Member	Present

3.0 Introduction of Guests

Rob Creenan, Niagara Gazette
Jim Fink, WBEN Radio
Rollin Hellner, Hellner Development

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
Elizabeth Hughes, Agency Counsel

4.0 Pledge of Allegiance

Ms. Langdon led the pledge of allegiance.

5.0 Approval of Meeting Minutes

5.1 Regular NCIDA/NCDC/NADC – June 17, 2026

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

6.0 Finance & Audit Committee Reports

6.1 Agency Payables – June 30, 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 – June 30, 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 T & J Canty LLC

Mr. Geartz stated that a Public Hearing was held on June 29, 2026 at 2:00 p.m. at the Town of Pendleton Town Hall. There were no comments made 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 T & J Canty, 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. Langdon made a motion to approve the Final 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:

	Yea	Nay	Abstain	Absent
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 Ventry Development and Rentals, Inc.

Mr. Geartz stated that there was a Public Hearing for Ventry Development ad Rentals, Inc. on June 30, 2026 at 2:00 p.m. at the Town of Niagara Town Hall. There were no comments made at the Public Hearing.

7.2.1 Final Resolution

RESOLUTION OF THE NIAGARA COUNTY INDUSTRIAL DEVELOPMENT AGENCY (i) UNDERTAKE A CERTAIN PROJECT FOR THE BENEFIT OF Ventry Development and Rentals, Inc. 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. Mahoney 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:

	Yea	Nay	Abstain	Absent
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 Candlelight Curated Inc.

Mr. Geartz stated that the Agency held a Public Hearing for Candlelight Curated Inc. on July 1, 2026 at 2:00 p.m. at Lockport City Hall. There were no comments at the Public Hearing.

7.3.1 Final Resolution

RESOLUTION OF THE NIAGARA COUNTY INDUSTRIAL DEVELOPMENT AGENCY (i) UNDERTAKE A CERTAIN PROJECT FOR THE BENEFIT OF Candlelight Curated Inc. 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, 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:

	Yea	Nay	Abstain	Absent
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.

8.0 New Business

8.1 3425 Hyde Park Boulevard, LLC

Mr. Geartz stated that Hellner Development Co. is a full-service real estate development and management company, with experience in developing and managing commercial real estate. Hellner Development owns and manages multiple properties across Western New York, with a specialty in revitalizing distressed and historic properties. They have done previous industrial work such as Middleport Cold Storage, and the Niagara Fresh Fruit Company in Lockport, NY.

The company plans to restore the 114,000 square foot Kanthal Globar site to productive use as warehousing, as well as an industrial manufacturing facility for commercial tenants. The project would include building stabilization, utility upgrades and renovations.

Mr. Hellner stated that this will be a strong project for this area with a 2-million-dollar investment. The facility needs major upgrade because it was a vacant industrial facility. The site is going to be a multitenant site with potential prospects in place.

8.1.1 Preliminary Resolution

RESOLUTION OF THE NIAGARA COUNTY INDUSTRIAL DEVELOPMENT AGENCY (i) ACCEPTING THE APPLICATION OF 3425 Hyde Park Boulevard LLC WITH RESPECT TO A CERTAIN PROJECT (AS MORE FULLY DEFINED BELOW) TO BE UNDERTAKEN BY THE AGENCY FOR THE BENEFIT OF 3425 Hyde Park Boulevard 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. Mahoney made a motion to approve the Preliminary Resolution, 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:

	Yea	Nay	Abstain	Absent
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 July 28, 2026 at 2:00 p.m. at the Town of Niagara Town Hall.

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

8.2 Peter Certo Corporation

Mr. Geartz stated that Peter Certo Corporation currently owns two adjacent single-family properties located at 5700 and 5710 Porter Road. The proposed redevelopment project will demolish the existing structures and consolidate the individual lots into a single parcel. In their place, the development will introduce two multifamily buildings, each approximately 14,000 square feet.

The completed project will deliver 22 high-quality, market-rate apartments to the regional inventory. Each of the two buildings will house 11 units, with all apartments designed under a uniform two-bedroom, 1.5-bathroom configuration.

By delivering 22 market-rate units, this development directly addresses the critical, ongoing demand for housing in New York State. Furthermore, the project aligns with state-level economic development priorities, specifically supporting the Governor's Housing Compact initiative to construct 800,000 new homes across NYS over the next decade.

8.2.1 Preliminary Resolution

RESOLUTION OF THE NIAGARA COUNTY INDUSTRIAL DEVELOPMENT AGENCY (i) ACCEPTING THE APPLICATION OF Peter Certo Corporation WITH RESPECT TO A CERTAIN PROJECT (AS MORE FULLY DEFINED BELOW) TO BE UNDERTAKEN BY THE AGENCY FOR THE BENEFIT OF Peter Certo Corporation 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. 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:

	Yea	Nay	Abstain	Absent
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 July 28, 2026 at 2:30 p.m. at the Town of Niagara Town Hall.

Mr. Krempa made a motion to approve the Public Hearing, Mr. Berube seconded the motion. The Motion passed.

8.3 NCDC Microenterprise Grant Approvals

8.3.1 Angela Wekenmann dba Aela Beauty Botanica

Ms. Barone stated that Angela Wekenmann dba Aela Beauty Botonica is is a new holistic beauty spa located in Lockport. They specialize in natural skin rejuvenation through customized facials, facial massage, and skin treatments such as red-light therapy and holistic skincare products designed to support both skin health and overall wellness. They worked with SBDC to submit their application. The owner qualifies as low-to-moderate income. The business has requested $10,000 in Microenterprise Grant funds. This grant request was unanimously approved by the Committee for recommendation to the Board.

8.3.1 Angela Wekenmann dba Aela Beauty Botanica

RESOLUTION OF THE NIAGARA COUNTY INDUSTRIAL DEVELOPMENT AGENCY APPROVING MICRO ENTERPRISE FUND GRANT TO Angela Wekenmann dba Aela Beauty Botanica.

Mr. Krempa made a motion to approve the Microenterprise Grant, 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:

	Yea	Nay	Abstain	Absent
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.

8.3.2 Three Little Hens, LLC

Ms. Barone stated that Three Little Hens, LLC is a bakery that was home-based since 2020 and is now expanding with a storefront located in Youngstown. The expansion will increase baking operations and production capacity, offer dine-in, take-out and small-scale catering services. In addition, they will have a shared commercial kitchen space for local food entrepreneurs to rent, and will continue their popular baking workshops. SBDC assisted them in submitting their application. They plan to hire 1 full-time, low-to-moderate income bakery assistant. The business has requested $24,000 from the Microenterprise Grant program. This grant request was unanimously approved by the Committee for recommendation to the Board.

8.3.2 Three Little Hens, LLC

RESOLUTION OF THE NIAGARA COUNTY INDUSTRIAL DEVELOPMENT AGENCY APPROVING MICRO ENTERPRISE FUND GRANT TO THREE LITTLE HENS, LLC.

Mr. Krempa made a motion to approve the Microenterprise Grant, 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:

	Yea	Nay	Abstain	Absent
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.

8.3.3 Menard Family Maple LLC

Ms. Barone stated that Menard Family Maple LLC is a maple farm located in Pendleton since 2023. They are expanding by building an on-farm store to sell maple syrup and confections and acquire additional equipment that will allow the business to expand sap collection and increase syrup production by improving operational efficiency which will lead to growth in year-round sales. The farm is prepared for the additional equipment and the anticipated completion of the store is November 2026 which they will procure with their own personal funds. They worked with SBDC to submit their application. They plan to hire 1 full-time, low-to-moderate income production assistant. The business is requesting a $25,000 microenterprise grant. This grant request was unanimously approved by the Committee for recommendation to the Board.

Mr. Krempa added that the Committee had a discussion in regard to this request. The Committee did not have clarity if there was enough room for the equipment on site. Since the meeting, the Committee did get clarification that there is existing barn space where equipment will be stored.

8.3.3 Menard Family Maple LLC

RESOLUTION OF THE NIAGARA COUNTY INDUSTRIAL DEVELOPMENT AGENCY APPROVING MICRO ENTERPRISE FUND GRANT TO Menard Family Maple LLC.

Mr. Krempa made a motion to approve the Microenterprise Grant, 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:

	Yea	Nay	Abstain	Absent
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.

9.0 Agency Counsel

Agency Counsel had no comments 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

There were no other matters the Board wished to discuss.

12.0 Next Regular NCIDA/NCDC/NADC Meeting:

DATE: August 12, 2026
TIME: ** 9:00 a.m. **
PLACE: Niagara County Center for Economic Development

13.0 Adjournment

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

Respectfully Submitted:	Reviewed By:	Approved By:
____________________	________________________	___________________________
Julie Lamoreaux	Andrea Klyczek	Deanna Alterio Brennen
Recording Secretary	Executive Director	Assistant Secretary

6.1
Agency Payables

Niagara County Industrial Devel. Agency

Check Register

For the Period From Jul 1, 2026 to Jul 31, 2026

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
30706	7/1/26	Amazon Capital Services	10001.100	135.18
30707	7/1/26	THE HARTFORD	10001.100	327.64
30708	7/1/26	National Grid	10001.100	953.91
30709	7/1/26	Niag Cnty Dept of Economic Development	10001.100	52,983.25
30710	7/1/26	Niagara Gazette Lockport Union Sun	10001.100	680.00
30711	7/1/26	Professional Janitorial Services, Inc.	10001.100	823.00
30712	7/7/26	M&T Bank	10001.100	1,213.19
7/9/26	7/9/26	PAYCHEX, INC.	10001.100	140.25
7/10/26	7/10/26	NYS DEFERRED COMPENSATION PLAN	10001.100	885.35
30713	7/15/26	360 PSG.com	10001.100	60.00
30714	7/15/26	Cintas Corporation LOC. 067P	10001.100	101.18
30715	7/15/26	County of Niagara	10001.100	50.58
30716	7/15/26	Gabriele & Berrigan, P.C.	10001.100	13,527.50
30717	7/15/26	The Hartford	10001.100	928.30
30718	7/15/26	PURCHASE POWER	10001.100	1,009.75
7/20/26	7/20/26	PAYCHEX, INC.	10001.100	134.00
30719	7/22/26	Charter Communications	10001.100	130.00
30720	7/22/26	County of Niagara	10001.100	550.32
30721	7/22/26	Dawn M. Siters	10001.100	315.00
30722	7/22/26	Guardian	10001.100	294.58
30723	7/22/26	Niagara Gazette Lockport Union Sun	10001.100	251.92
7/23/26	7/23/26	PAYCHEX, INC.	10001.100	69.83
7/24/26	7/24/26	NYS DEFERRED COMPENSATION PLAN	10001.100	855.35
7/27/26	7/27/26	NEW YORK STATE AND LOCAL	10001.100	1,102.10
30724	7/28/26	Amazon Capital Services	10001.100	259.69
30725	7/28/26	First Choice Coffee Services	10001.100	109.40
30726	7/28/26	Harris Beach Murtha Cullina PLLC	10001.100	10,360.05
30727	7/28/26	Professional Janitorial Services, Inc.	10001.100	823.00
Total				**89,074.32**

NCIDA VIP-MTF Operating

Check Register

For the Period From Jul 1, 2026 to Jul 31, 2026

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
5173	7/1/26	National Grid	10001.600	762.62
5174	7/1/26	Professional Janitorial Services, Inc.	10001.600	346.00
5175	7/7/26	Beau Enterprises, Inc.	10001.600	809.00
5176	7/7/26	H.W.BRYK & SONS, INC.	10001.600	1,288.00
5177	7/7/26	Frontier	10001.600	352.78
5178	7/7/26	Grove Roofing Services, Inc.	10001.600	862.98
5179	7/7/26	M&T Bank	10001.600	28.34
5180	7/15/26	Modern Disposal Services, Inc.	10001.600	214.50
5181	7/15/26	County of Niagara	10001.600	333.62
5182	7/22/26	County of Niagara	10001.600	476.24
5183	7/28/26	H.W.BRYK & SONS, INC.	10001.600	495.00
5184	7/28/26	Professional Janitorial Services, Inc.	10001.600	346.00
Total				**6,315.08**

NCIDA - MTF - Operating Fund

Check Register

For the Period From Jul 1, 2026 to Jul 31, 2026

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
3363	7/1/26	A 24 Hour Door National Inc.	10001.600	3,245.00
3364	7/7/26	A 24 Hour Door National Inc.	10001.600	3,820.00
3365	7/7/26	Beau Enterprises, Inc.	10001.600	473.00
3366	7/7/26	M&T Bank	10001.600	28.34
3367	7/7/26	National Fuel	10001.600	92.39
3368	7/7/26	National Grid	10001.600	751.47
3369	7/15/26	National Grid	10001.600	138.83
3370	7/15/26	VERIZON	10001.600	144.03
3371	7/28/26	Harris Beach Murtha Cullina PLLC	10001.600	592.90
Total				**9,285.96**

Niagara Industrial Incubator Associates
Check Register
For the Period From Jul 1, 2026 to Jul 31, 2026

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
1548	7/7/26	H.W. Bryk & Sons, Inc.	10000.100	1,312.85
1547	7/7/26	National Grid	10000.100	345.43
1549	7/15/26	Grove Roofing Services, Inc.	10000.100	593.75
1550	7/28/26	Gratwick Pest Control	10000.100	80.00
Total				**2,332.03**

6.2
Budget Variance Reports

NIAGARA COUNTY INDUSTRIAL DEVELOPMENT AGENCY
BUDGET VARIANCE REPORT AS OF July 31, 2026
UN-AUDITED STATEMENT FOR INTERNAL MANAGEMENT USE ONLY

	Current Month Actual	Current Month Budget	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Budget
Operating Revenues						
Project Administrative Fees	$ 7,971.20	$ 43,837.00	$ 1,074,081.20	$ 503,353.00	570,728.20	$ 589,316.00
Project Application Fees	3,000.00	1,000.00	14,000.00	7,000.00	7,000.00	12,000.00
NEDF RLF Administrative Fee	4,166.67	4,166.67	29,166.69	29,166.69	0.00	50,000.00
Administratve Fees - Other	0.00	0.00	10,277.06	0.00	10,277.06	37,087.00
Interest Earnings	427.26	3,678.33	44,273.27	25,748.31	18,524.96	44,140.00
Miscellaneous Income	14,936.53	14,822.92	251,525.73	103,760.44	147,765.29	177,875.00
Distributions From Affiliates	0.00	0.00	0.00	0.00	0.00	150,000.00
Distribution from VIP MTF	0.00	0.00	0.00	0.00	0.00	150,000.00
Total Operating Revenues	30,501.66	67,504.92	1,423,323.95	669,028.44	754,295.51	1,210,418.00
Operating Expenses						
Salaries	35,137.68	34,703.06	253,287.82	260,272.95	(6,985.13)	451,140.00
Benefits	5,495.76	7,619.17	38,674.56	53,334.19	(14,659.63)	91,430.00
Retirement Benefits	5,245.59	5,245.58	36,719.13	36,719.06	0.07	62,947.00
Payroll Taxes	2,734.70	2,598.92	19,611.77	19,510.20	101.57	33,759.00
Unemployment Taxes	73.24	0.00	1,920.40	1,638.00	282.40	1,638.00
Consultants	2,500.00	2,500.00	17,500.00	17,500.00	0.00	30,000.00
Executive Director	8,864.17	8,864.17	61,847.42	62,049.19	(201.77)	106,370.00
Legal Services	21,507.09	7,333.33	45,460.11	51,333.31	(5,873.20)	88,000.00
Accounting Services	0.00	0.00	24,300.00	24,180.00	120.00	24,180.00
Accounting Services - NADC	0.00	0.00	1,700.00	1,820.00	(120.00)	1,820.00
Advertising & Promotion	0.00	8.33	0.00	58.31	(58.31)	100.00
Marketing	60.00	2,183.33	5,019.50	15,283.31	(10,263.81)	26,200.00
Sponsorships	0.00	83.33	0.00	583.31	(583.31)	1,000.00
Printing	0.00	83.33	605.68	583.31	22.37	1,000.00
Office Supplies	56.05	166.67	682.02	1,166.69	(484.67)	2,000.00
Postage	730.56	656.00	2,622.81	2,975.00	(352.19)	4,454.00
Telephone & Fax	149.10	145.17	951.79	1,016.19	(64.40)	1,742.00
Internet Service	285.99	227.33	1,762.40	1,591.31	171.09	2,728.00
Common Area Charges	908.25	908.25	6,357.75	6,357.75	0.00	10,899.00
Energy	1,842.37	1,657.00	14,276.38	12,836.00	1,440.38	21,220.00
Conference & Travel	321.10	1,250.00	6,386.52	8,750.00	(2,363.48)	15,000.00
Employee Training	0.00	500.00	0.00	3,500.00	(3,500.00)	6,000.00
Depreciation Expense	0.00	0.00	0.00	0.00	0.00	6,462.00
Insurance Expense	2,354.33	2,049.08	16,480.31	14,343.56	2,136.75	24,589.00
Library & Membership	0.00	325.25	2,301.00	2,276.75	24.25	3,903.00
General Office	1,065.98	1,154.33	9,707.18	8,080.31	1,626.87	13,852.00
Repairs & Maintenance	894.50	1,155.08	7,363.34	8,085.56	(722.22)	13,861.00
Computer Support	0.00	500.00	0.00	3,500.00	(3,500.00)	6,000.00
Public Hearings	0.00	25.00	0.01	175.00	(174.99)	300.00
Furniture & Equipment Purchase	0.00	166.67	416.91	1,166.69	(749.78)	2,000.00
Other Expense	0.00	83.33	0.00	583.31	(583.31)	1,000.00
Total Operating Expenses	90,226.46	82,191.71	575,954.81	621,269.26	(45,314.45)	1,055,594.00
Net Operating Income/(Loss)	(59,724.80)	(14,686.79)	847,369.14	47,759.18	799,609.96	154,824.00
Non-Operating Revenue & Expense						
Grant Rev- City NF Initiative	0.00	0.00	513,583.00	300,000.00	213,583.00	1,395,609.00
Grant Sub-City NF Initiative	0.00	0.00	513,583.00	300,000.00	213,583.00	1,395,609.00
Net Non-Operating Income/(Loss)	0.00	0.00	0.00	0.00	0.00	0.00
Total Net Income/(Loss)	($ 59,724.80)	($ 14,686.79)	$ 847,369.14	$ 47,759.18	799,609.96	$ 154,824.00

NIAGARA COUNTY INDUSTRIAL DEVELOPMENT AGENCY

Balance Sheet
July 31, 2026

ASSETS

Current Assets		
Cash - Checking	$ 559,470.69	
Petty Cash	300.00	
Certificates of Deposit	2,713,291.20	
Mmkt Acct. - M&T Bank	251,754.32	
Cash - First Response	66,836.81	
Cash - City of N.F.	2,678.99	
Cataract Tourism C/D	1,007,922.22	
Mmkt Acct. - Cataract Tourism	226,751.33	
Accts Rec - Public Hearings	5,928.27	
Accounts rec.- Fees/Var.	352,436.53	
Accounts Rec. EDA - RLF	402,499.94	
Due To/From Micro RLF	15,316.34	
Due To/From VIP - MTF	315,254.40	
Due From NCDC CDBG/HUD	15,000.12	
Due To/Due From NADC	500.56	
Due To/From MTF Operating	141,670.32	
Prepaid Insurance	14,381.63	
Total Current Assets		6,091,993.67
Other Assets		
Deferred Outflows	179,158.00	
Investment in NIIA	342,500.00	
Total Other Assets		521,658.00
Fixed Assets		
Furniture & Equipment	231,672.18	
Furn & Fixtures - Fed purchase	5,861.08	
Accum Dep. - Furn & Equip	(214,165.75)	
Accum Dep. - F&F Fed Purch	(5,861.08)	
Total Fixed Assets		17,506.43
Total Assets		$ 6,631,158.10

LIABILITIES AND NET ASSETS

Current Liabilities		
Accrued Retirement	$ 36,719.13	
Deferred Rev. - NEDF	20,833.31	
Deferred Rev. - First Repsonse	66,836.81	
Def. Rev. - City of N.F.	1,237,352.54	
Accounts Payable	17,832.89	
Acct. Payable - Niag. County	8,864.17	
Total Current Liabilities		1,388,438.85
Long-Term Liabilities		
Pension Liability	159,094.00	
Deferred Inflows of Resources	5,836.00	
Total Long-Term Liabilities		164,930.00
Total Liabilities		1,553,368.85
Net Assets		
Fund Balance - Operating Fund	4,230,420.11	
Net Income	847,369.14	
Total Net Assets		5,077,789.25
Total Liabilities & Net Assets		$ 6,631,158.10

Niagara County Industrial Development Agency
Aged Payables
As of July 31, 2026

Vendor ID / Vendor	Invoice #	Amount Due
ama Amazon Capital Services	1PK9-6196-HLKW	113.97
ind Independent Health	Aug 2026	4,366.89
jos Joseph Grenga	5/28/26-7/28/26	134.71
M&TBUS M&T Bank	Jul 2026	575.76
NATGRID National Grid	39004 7/26	992.37
PITBOW Pitney Bowes Global Financial	3322998184	275.85
Report Total		6,459.55

Adjusting Journal Entries

Estimated Jul 2026 Legal Fees	7,333.34
Estimated May-Jul 2026 Copier usage	570.00
Estimated Apr-Jun 2026 Telephone	90.00
Estimated Jul 2026 Telephone	30.00
Estimated Jul 2026 Niagara County Electric	800.00
Estimated Jul 2026 Niagara County Gas	50.00
Estimated Jul 2026 Consulting	2,500.00
	17,832.89

NIAGARA COUNTY INDUSTRIAL DEVELOPMENT AGENCY

8/5/2026

Project Income - 2026

Lease/Lease Back and Bonds

Closed 2026	Project Type	Total Project Amount	IDA Project Amount	Admin. Fees	Application Fees	Amount Received to Date	Date Received	Balance Due	Date Closed
Amazon.com Services LLC	L/L Back			357,500		357,500	1/12/26	-	
Precision Industrial, LLC	L/L Back	1,277,000	1,265,000	7,500	1,000	8,500	2/25/26	-	2/9/26
235 River Road LLC	L/L Back	36,665,978	28,426,762	250,000	1,000	101,000	4/16/26	150,000	4/8/26
Hotel Niagara Development, LLC	L/L Back	43,959,500	41,709,500	200,000	1,000	1,000	7/5/24	200,000	4/16/26
Live-USA Incorporated	L/L Back	16,000,000	10,500,000	92,000		92,000	4/20/26	-	
6292 Walmore LLC(Voss Manufacturing, Inc.)	L/L Back	4,731,000	2,700,000	27,000	1,000	28,000	4/16/26	-	4/8/26
140 Van Buren, LLC (fka Allegheny Manufactu	L/L Back	1,336,000	416,000	13,360	1,000	14,360	4/20/26	-	4/15/26
Woodstream Landing LLC	L/L Back	14,295,000	13,795,000	118,750	1,000	119,750	5/26/26	-	5/15/26
Saint-Gobain Ceramics & Plastics Inc.	No assistance provided.								
National Vacuum Environmental Services Corp	No assistance provided.				1,000	1,000	1/2/26	-	
Rock One Development - 614 River Road	Sales Tax (	1,985,720	79,712	7,971	1,000	8,971	7/25/25	-	7/21/26
TOTAL				1,074,081					

Fees received in prior year	-
Total fees received to date in 2026	1,074,081
Total 2026 Budgeted Fees	589,316
Balance of Budgeted Fees	(484,765)

Projected 2026	Project Type	Total Project Amount	IDA Project Amount	Anticipated Fees	Application Fee	Amount Received to Date	Date Received	Anticipated Balance Due	Inducement Expiration
Rock One Development - 614 River Road	Sales Tax (	1,985,720	79,712	7,971	1,000	8,971	7/25/25	-	8/31/26
Buffalo Transformer Services, LLC	L/L Back	2,440,000	1,340,000	13,400	1,000	1,000	10/27/25	13,400	11/30/26
Americarb, Inc.	L/L Back	29,000,000	24,000,000	240,000	1,000	1,000	11/12/25	240,000	12/31/26
NEOFAB Robotics Corp	L/L Back	4,626,000	3,476,000		1,000	1,000	12/24/25	-	2/28/27
Somerset Solar, LLC		276,621,091			1,000	1,000	2/25/26	-	3/31/27
Bridge Street Landing, LLC	L/L Back	24,174,700	17,921,000		1,000	1,000	5/8/26	-	6/30/27
Macerich Niagara, LLC	STA			12,500	1,000	1,000	6/10/26	12,500	6/30/27
Fashion Outlets II LLC	STA			12,500	1,000	1,000	6/10/26	12,500	6/30/27
Bear Ridge Solar, LLC	STA	220,624,371			1,000	1,000	5/8/26	-	
Ventry Development and Rentals Inc.	L/L Back	2,560,000	2,400,000		1,000	1,000	5/29/26	-	7/31/27
T&J Canty LLC	L/L Back	8,220,000	7,800,000		1,000	1,000	6/9/26	-	7/31/27
Candlelight Curated Inc.	L/L Back	4,250,000	2,600,000		1,000	1,000	7/27/26	-	7/31/27
3425 Hyde Park Boulevard, LLC	L/L Back	2,142,000			1,000	1,000	6/22/26	-	
Peter Certo Corporation	L/L Back	7,131,688			1,000	1,000	6/22/26	-	
AEP Manufacturing and Administrative Services, LLC					1,000	1,000	7/31/26	-	
Moose and Squirrel Holdings, LLC					1,000	1,000	7/31/26	-	
TOTAL				286,371	16,000	23,971		278,400	0
TOTAL - Projected Income 2026				1,360,452	16,000	23,971		278,400	1,074,081

Projected 2027	Project Type	Total Project Amount	IDA Project Amount	Anticipated Fees	Application Fee	Amount Received to Date	Date Received	Anticipated Balance Due	Inducement Expiration
TOTAL				0	0	0		0	0

*** Pending Board Approval**
STA - Scheduled Tax Agreement
L/L Back - Lease/Lease Back

Cataract Tourism Fund
Grant Program

Grantee Name	Grant Awards	Outst'd'g Awards	Approval Date	Disbursement Date	Disbursement Amount	Offer Expiration	Project Description
Niagara County Dept. of Economic Development	37,667	0	10/11/2017	1/23/2018	37,667.00		Feasability study for Niagara Falls area multi-use facility.
Niagara Aquarium Foundation	88,147	0	2/14/2018	7/15/2019	88,147.00		Jellyfish exhibit and equipment.
The Tourism Research Entrepreneurship Center (TReC)	176,600	0	8/8/2018	6/2/2020	176,600.00		Buildout, audio/visual equipment and network connectivity hardware.
Niagara Aquarium Foundation	16,717	0	2/12/2020	10/21/2020	16,717.00		Renovations to second floor event room.
Niagara Aquarium Foundation	370,000	0	8/14/2019	2/9/2021	370,000.00		Interactive touch pools adjacent to main entrance of the Aquarium.
Red Star Builders, LLC (The Niagara Club)	64,403	0	7/10/2019	9/7/2021	64,403.00		Spot Coffee.
Niagara Falls Center for Tourism LLC	1,000,000	0	6/12/2019	7/7/2023	598,661.03		Construction of an indoor family entertainment center and outdoor improvements.
The Center for Kashmir, Inc.	273,000	0	6/14/2023	8/9/2023	273,000.00		Renovations to vacant church for a museum of art and culture for kashmir.
Savarino Companies, LLC	155,000	0	4/14/2021	4/26/2023	155,000.00		Rehabilitation of 4,000 square feet of commercial/retail storefront space.
Niagara Aquarium Foundation	900,000	0	2/9/2022	3/6/2025	900,000.00		Renovations to the Niagara Gorge Discovery Center for expanded programming.
Niagara Aquarium Foundation	35,000	0	2/8/2023	1/2/2024	35,000.00		Sea turtle exhibit.
Burger Factory Niagara Falls, Inc.	185,250	0	2/8/2023	1/11/2024	185,250.00		Façade renovations.
Niagara Falls International Cuisine, Inc.	76,500	0	2/8/2023	1/11/2024	44,922.31		Dining area renovations.
TM Montante Development(Radio Niagara)	0	0	3/22/2023	Removed 11/1/2025	0.00		Renovations for restaurant, bar, game space, bowling lounge and boutique hotel.
Live-USA Incorporated	450,000	450,000	8/14/2024	To Be Disbursed	0.00	12/31/2027	Renovation of restaurant, bar and music entertainment venue.
Niagara Falls Urban Renewal Agency	204,000	0	10/9/2024	1/29/2025	204,000.00		Acquisition of properties along Main Street in Niagara Falls.
Niagaras Krispy Crunchy Fried Chicken, LLC	48,750	0	6/11/2025	11/17/2025	48,750.00		Open a Niagaras Krispy Crunchy Fried Chicken restaurant in the Hyatt Hotel in dow
Hammer & Crown BC	33,000	33,000	3/22/2023	To Be Disbursed	0.00	6/30/2026	Kitchen buildout, bar and dining area remodeling.
The Center for Kashmir, Inc. Phase II	727,000	213,417	3/18/2026	4/3/2026	513,583.00	12/31/2026	Renovations to vacant church for a museum of art and culture for kashmir.
To Date Sub-Total	4,841,034	696,417			3,711,700.34		

Cash on hand as of 7/31/2026	1,237,352.54
Less: Outstanding Awards	(696,417.00)
Available for awarding grants	540,935.54

Grant Fund Balance	-
Grant Funding from NYS 11/22/2016	1,600,000.00
Grant Funding from NYS 10/16/2017	1,440,000.00
Grant Funding from NYS 10/12/2018	1,600,000.00
Bank Interest	309,096.14
Bank Fees	(43.26)
Grant Disbursements	(3,711,700.34)
Grant Fund Balance	1,237,352.54

7.1
3425 Hyde Park Boulevard, LLC

PROJECT SUMMARY

3425 Hyde Park Boulevard, LLC

Applicant:	**3245 Hyde Park Boulevard, LLC**
Project Location:	3425 Hyde Park Blvd, Niagara Falls NY 14305
Assistance:	15 Year PILOT Sales Tax Abatement Mortgage Recording Tax Abatement
Description:	Hellner Development Co. is a full service real estate development and management company, with experience in developing and managing commercial real estate. Hellner Development owns and manages multiple properties across Western New York, with a specialty in revitalizing distressed and historic properties. They have done previous industrial work such as Middleport Cold Storage, and the Niagara Fresh Fruit Company in Lockport, NY. The company plans to restore the 114,000 square foot Kanthal Globar site to productive use as warehousing, as well as an industrial manufacturing facility for commercial tenants. The project would include building stabilization, utility upgrades and renovations.
Project Costs:	Acquisition $ 100,000 Construction/Improvements $ 1,882,000 Soft costs $ 160,000 **TOTAL** **$ 2,142,000**
Employment:	Current jobs in Niagara County: 0 New Jobs in Niagara County within 3 years: 10 Estimated Annual Payroll for New Jobs: $500,000 Skills: Management, Professional, Administrative, Production
Evaluative Criteria:	Regional Wealth Creation, Supports Local Business or Cluster, In region Purchase, Revitalization of vacant industrial facility

Niagara County Industrial Development Agency
MRB Cost Benefit Calculator

Date	June 29, 2026
Project Title	3425 Hyde Park Boulevard, LLC
Project Location	3425 Hyde Park Boullevard, Niagara Falls NY 14304

MRB group
Cost-Benefit Analysis Tool powered by MRB Group

Economic Impacts

Summary of Economic Impacts over the Life of the PILOT
Project Total Investment
$2,142,000

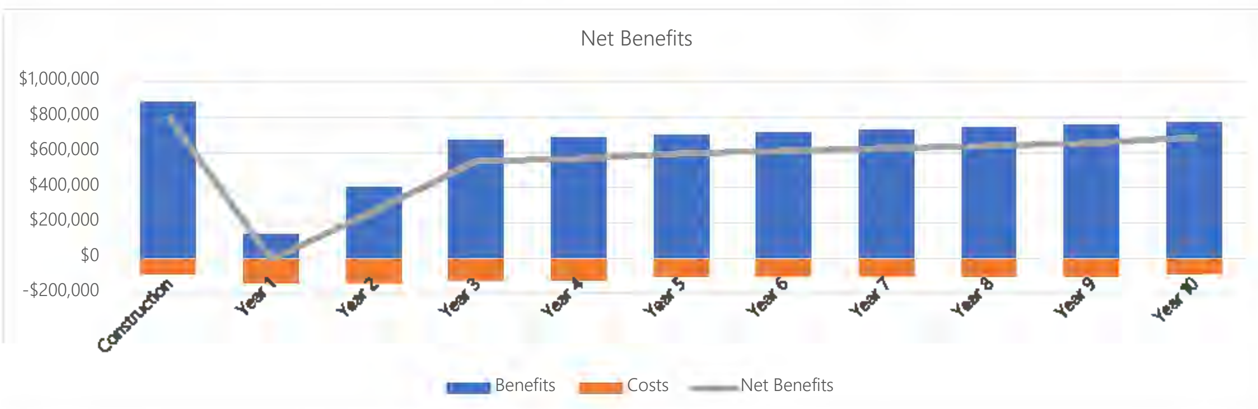
Temporary (Construction)

	Direct	Indirect	Total
Jobs	8	3	11
Earnings	$660,383	$178,862	$839,246
Local Spend	$1,713,600	$615,733	$2,329,333

Ongoing (Operations)
Aggregate over life of the PILOT

	Direct	Indirect	Total
Jobs	10	4	14
Earnings	$7,740,166	$2,096,394	$9,836,560

Figure 1



Net Benefits chart will always display construction through year 10, irrespective of the length of the PILOT.

Figure 2

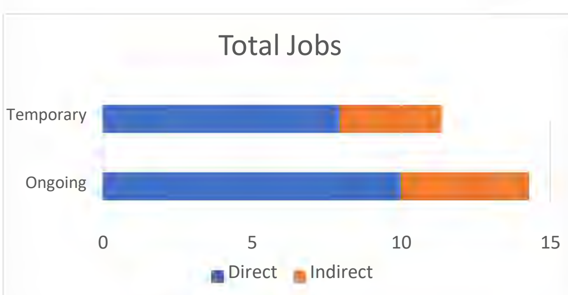


Figure 3

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Ongoing earnings are all earnings over the life of the PILOT.

Fiscal Impacts

MRB group
Cost-Benefit Analysis Tool powered by MRB Group

Estimated Costs of Exemptions

	Nominal Value	Discounted Value*
Property Tax Exemption	$1,564,719	$1,358,834
Sales Tax Exemption	$75,280	$75,280
Local Sales Tax Exemption	*$37,640*	*$37,640*
State Sales Tax Exemption	*$37,640*	*$37,640*
Mortgage Recording Tax Exemption	$10,046	$10,046
Local Mortgage Recording Tax Exemption	*$3,349*	*$3,349*
State Mortgage Recording Tax Exemption	*$6,697*	*$6,697*
Total Costs	**$1,650,045**	**$1,444,160**

State and Local Benefits

	Nominal Value	Discounted Value*
Local Benefits	$9,864,924	$8,413,083
To Private Individuals	$10,675,805	$9,114,341
Temporary Payroll	*$839,246*	*$839,246*
Ongoing Payroll	*$9,836,560*	*$8,275,095*
Other Payments to Private Individuals	*$0*	*$0*
To the Public	($810,881)	($701,258)
Increase in Property Tax Revenue	*($885,612)*	*($765,058)*
Temporary Jobs - Sales Tax Revenue	*$5,875*	*$5,875*
Ongoing Jobs - Sales Tax Revenue	*$68,856*	*$57,926*
Other Local Municipal Revenue	*$0*	*$0*
State Benefits	$555,142	$473,946
To the Public	$555,142	$473,946
Temporary Income Tax Revenue	*$37,766*	*$37,766*
Ongoing Income Tax Revenue	*$442,645*	*$372,379*
Temporary Jobs - Sales Tax Revenue	*$5,875*	*$5,875*
Ongoing Jobs - Sales Tax Revenue	*$68,856*	*$57,926*
Total Benefits to State & Region	$10,420,066	$8,887,029

Benefit to Cost Ratio

	Benefit*	Cost*	Ratio
Local	$8,413,083	$1,399,823	6:1
State	$473,946	$44,337	11:1
Grand Total	$8,887,029	$1,444,160	6:1

*Discounted at 2%

Does the IDA believe that the project can be accomplished in a timely fashion Yes

Additional Revenues:

County	$240,323
City/Town/Village	$84,406
School District	$718,417

*Estimated Value of Goods and Services to be exempt from sales and use tax as a result of the Agency's involvement in the Project. PLEASE NOTE: These amounts will be verified and there is potential for a recapture of sales tax exemptions (see "Recapture" on page 11 of the Application)

(To be used on NYS ST-60) $941,000

Additional Comments from IDA

0

Does the IDA believe that the project can be accomplished in a timely fashion? Yes

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3425 Hyde Park Boulevard, LLC

PUBLIC HEARING SCRIPT

Public Hearing to be held at

Town of Niagara Town Hall,7105 Lockport Road, Niagara Falls, NY 14305

Welcome: **Call to Order and Identify Hearing Officer.**

Hearing Officer: Welcome. This public hearing is now open; it is Tuesday, July 28, 2026 at 2:00 p.m. My name is Jeremy Geartz, I am the Director of Business Development & Retention of the Niagara County Industrial Development Agency, I have been designated by the Agency to be the hearing officer to conduct this public hearing. This public hearing is being live-streamed and made accessible on the Agency's website at www.niagaracountybusiness.com.

Notification: **Notice of Public Hearing.**

Hearing Officer: Notice of this public hearing is hearby given that a public hearing pursuant to Article 18-A subdivision 2, Section 859-a of the New York General Municipal Law will be held by the Niagara County Industrial Development Agency (the "Agency"), in connect with 3425 Hyde Park Boulevard, LLC.

Notice of this hearing appeared in The Niagara Gazette on July 9, 2026.

Purpose: **Purpose of Hearing.**

Hearing Officer: We are here to hold a public hearing on 3425 Hyde Park Boulevard, LLC and/or individual(s) or Affiliate(s), subsidiary(ies), or entity(ies) formed or to be formed on its behalf. The transcript of this hearing will be reviewed and considered by the Agency in determination of this project.

The purpose of this hearing is to solicit comments, both written and oral, for 3425 Hyde Park Boulevard, LLC. The project application and project summary are posted in the Agency's website at niagaracountybusiness.com and I have copies with me today.

Project Summary:	**<u>Description of Project and Contemplated Agency Benefits.</u>**
Hearing Officer:	Hellner Development Co. is a full-service real estate development and management company, with experience in developing and managing commercial real estate. Hellner Development owns and manages multiple properties across Western New York, with a specialty in revitalizing distressed and historic properties. They have done previous industrial work such as Middleport Cold Storage, and the Niagara Fresh Fruit Company in Lockport, NY. The company plans to restore the 114,000 square foot Kanthal Globar site to productive use as warehousing, as well as an industrial manufacturing facility for commercial tenants. The project would include building stabilization, utility upgrades and renovations.
Format of Hearing:	**<u>Review rules and manner in which the hearing will proceed.</u>**
Hearing Officer:	All those in attendance are required to register by signing the sign-in sheet at the front of the room; you will not be permitted to speak unless you have registered. Everyone who has registered will be given an opportunity to make statements and/or comments on the Project. If you have a written statement or comment to submit for the record, you may leave it at this public hearing, submit it on the Agency's website, or deliver it to the agency at 6311 Inducon Corporate Dr., Sanborn, NY 14132. The comment period closes on August 6, 2026. There are no limitations on written statements or comments.
Public Comment:	**<u>Hearing officer gives the public opportunity to speak.</u>**
Hearing Officer:	If anyone is interested in making a statement or comment, please raise your hand, state your name and address; if you are representing a company, please identify the company. I request that speakers keep statements and/or comments to three minutes.
Adjournment:	**<u>Closing the hearing.</u>**
	Are there any comments? Hearing none, I will now adjourn the meeting. It is now 2:05 p.m. Thank you.

SIGN IN SHEET
PUBLIC HEARING

regarding:

3425 Hyde Park Boulevard and/or Individual(s) or Affiliate(s), Subsidiary(ies), or Entity(ies) formed or to be formed on its behalf

July 28, 2026 – 2:00 p.m.
3425 Hyde Park Boulevard, LLC

Name	Company and/or Address	X box to speak/ comment
Joe Certo	Peter Certo Corp.	

7.2
Peter Certo Corporation

PROJECT SUMMARY

Peter Certo Corporation

Applicant:	**Peter Certo Corporation**	
Project Location:	5700 & 5710 Porter Road, Niagara Falls, NY 14304	
Assistance:	10 Year PILOT Sales Tax Abatement Mortgage Recording Tax Abatement	
Description:	The developers currently own two adjacent single-family properties located at 5700 and 5710 Porter Road. The proposed redevelopment project will demolish the existing structures and consolidate the individual lots into a single parcel. In their place, the development will introduce two multifamily buildings, each approximately 14,000 square feet. The completed project will deliver 22 high-quality, market-rate apartments to the regional inventory. Each of the two buildings will house 11 units, with all apartments designed under a uniform two-bedroom, 1.5-bathroom configuration. By delivering 22 market-rate units, this development directly addresses the critical, ongoing demand for housing in New York State. Furthermore, the project aligns with state-level economic development priorities, specifically supporting the Governor's Housing Compact initiative to construct 800,000 new homes across NYS over the next decade.	
Project Costs:	Construction/Improvements Furniture, Fixtures & Equipment Soft costs Other **TOTAL**	$ 5,448,550 $ 280,000 $ 1,373,138 $ 30,000 **$ 7,131,688**
Employment:	Current jobs in Niagara County: 0 New Jobs in Niagara County within 3 years: 1 Estimated Annual Payroll for New Jobs: $60,000 per year Skills: Management, Maintenance	
Evaluative Criteria:	Alignment with local planning and development efforts. Regional Wealth Creation, Supports Local Business or Cluster, In region Purchases, Increasing available housing.	

Niagara County Industrial Development Agency
MRB Cost Benefit Calculator

MRB group
Cost-Benefit Analysis Tool powered by MRB Group

Date	June 24, 2026
Project Title	Peter Certo Corportion
Project Location	Town of Niagara

Economic Impacts

Summary of Economic Impacts over the Life of the PILOT

Project Total Investment
$7,131,688

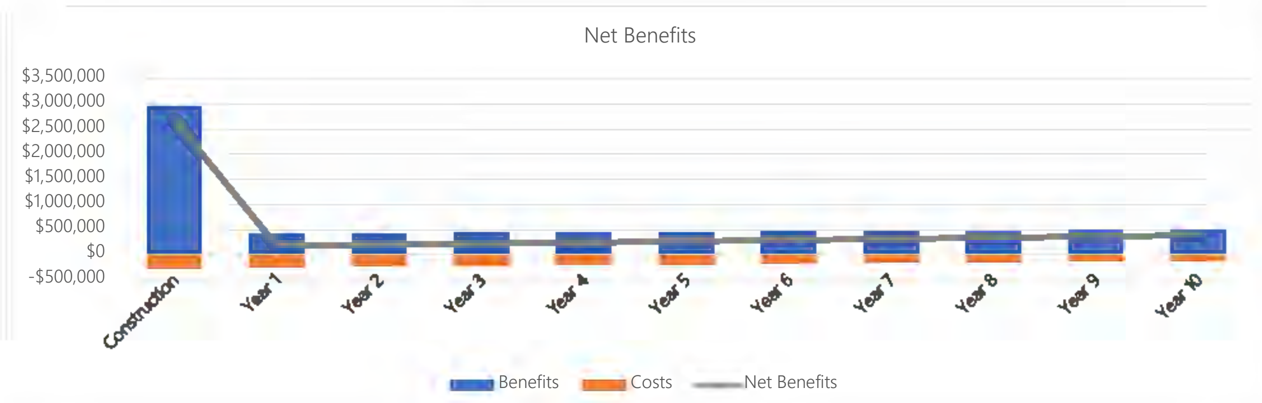
Temporary (Construction)

	Direct	Indirect	Total
Jobs	26	11	38
Earnings	$2,198,715	$595,513	$2,794,228
Local Spend	$5,705,350	$2,050,053	$7,755,404

Ongoing (Operations)
Aggregate over life of the PILOT

	Direct	Indirect	Total
Jobs	6	2	8
Earnings	$3,147,021	$1,087,005	$4,234,025

Figure 1



Net Benefits chart will always display construction through year 10, irrespective of the length of the PILOT.

Figure 2

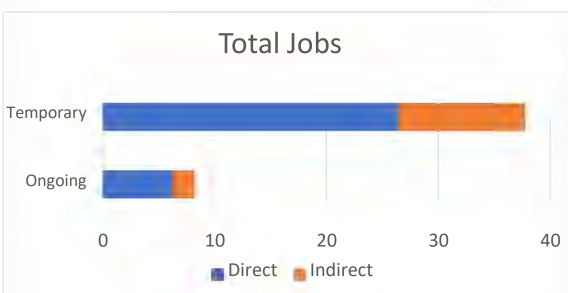


Figure 3

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Ongoing earnings are all earnings over the life of the PILOT.

Fiscal Impacts

MRB group
Cost-Benefit Analysis Tool powered by MRB Group

Estimated Costs of Exemptions

	Nominal Value	Discounted Value*
Property Tax Exemption	$1,733,943	$1,579,641
Sales Tax Exemption	$240,342	$240,342
Local Sales Tax Exemption	*$120,171*	*$120,171*
State Sales Tax Exemption	*$120,171*	*$120,171*
Mortgage Recording Tax Exemption	$32,093	$32,093
Local Mortgage Recording Tax Exemption	*$10,698*	*$10,698*
State Mortgage Recording Tax Exemption	*$21,395*	*$21,395*
Total Costs	**$2,006,378**	**$1,852,076**

State and Local Benefits

	Nominal Value	Discounted Value*
Local Benefits	$8,271,401	$7,682,283
To Private Individuals	$7,028,254	$6,585,566
Temporary Payroll	*$2,794,228*	*$2,794,228*
Ongoing Payroll	*$4,234,025*	*$3,791,338*
Other Payments to Private Individuals	*$0*	*$0*
To the Public	$1,243,147	$1,096,716
Increase in Property Tax Revenue	*$1,172,051*	*$1,031,011*
Temporary Jobs - Sales Tax Revenue	*$19,560*	*$19,560*
Ongoing Jobs - Sales Tax Revenue	*$51,536*	*$46,146*
Other Local Municipal Revenue	*$0*	*$0*
State Benefits	$387,367	$362,056
To the Public	$387,367	$362,056
Temporary Income Tax Revenue	*$125,740*	*$125,740*
Ongoing Income Tax Revenue	*$190,531*	*$170,610*
Temporary Jobs - Sales Tax Revenue	*$19,560*	*$19,560*
Ongoing Jobs - Sales Tax Revenue	*$51,536*	*$46,146*
Total Benefits to State & Region	$8,658,769	$8,044,339

Benefit to Cost Ratio

	Benefit*	Cost*	Ratio
Local	$7,682,283	$1,710,510	4:1
State	$362,056	$141,566	3:1
Grand Total	$8,044,339	$1,852,076	4:1

*Discounted at 2%

Does the IDA believe that the project can be accomplished in a timely fashion Yes

Additional Revenues:

County	$295,343
City/Town/Village	$97,097
School District	$889,170

*Estimated Value of Goods and Services to be exempt from sales and use tax as a result of the Agency's involvement in the Project. PLEASE NOTE: These amounts will be verified and there is potential for a recapture of sales tax exemptions (see "Recapture" on page 11 of the Application)

(To be used on NYS ST-60) $3,004,275

Additional Comments from IDA

0

Does the IDA believe that the project can be accomplished in a timely fashion? Yes

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Peter Certo Corporation

PUBLIC HEARING SCRIPT

Public Hearing to be held

at the Town of Niagara Town Hall, 7105 Lockport Road, Niagara Falls, NY 14305

Welcome:	**Call to Order and Identify Hearing Officer.**
Hearing Officer:	Welcome. This public hearing is now open; it is Tuesday, July 28, 2026 at 2:30 p.m. My name is Jeremy Geartz, I am the Director of Business Development & Retention at the Niagara County Industrial Development Agency, I have been designated by the Agency to be the hearing officer to conduct this public hearing. This public hearing is being live-streamed and made accessible on the Agency's website at www.niagaracountybusiness.com.
Notification:	**Notice of Public Hearing.**
Hearing Officer:	Notice of this public hearing is hearby given that a public hearing pursuant to Article 18-A subdivision 2, Section 859-a of the New York General Municipal Law will be held by the Niagara County Industrial Development Agency (the "Agency"), in connect with Peter Certo Corporation *Notice of this hearing appeared in The Niagara Gazette on July 9, 2026.*
Purpose:	**Purpose of Hearing.**
Hearing Officer:	We are here to hold the public hearing on Peter Certo Corporation and/or individual(s) or Affiliate(s), subsidiary(ies), or entity(ies) formed or to be formed on its behalf. The transcript of this hearing will be reviewed and considered by the Agency in determination of this project. The purpose of this hearing is to solicit comments, both written and oral, for Peter Certo Corporation. The project application and project summary are posted in the Agency's website at niagaracountybusiness.com and I have copies with me today.

Project Summary: **<u>Description of Project and Contemplated Agency Benefits.</u>**

Hearing Officer: The developers currently own two adjacent single-family properties located at 5700 and 5710 Porter Road. The proposed redevelopment project will demolish the existing structures and consolidate the individual lots into a single parcel. In their place, the development will introduce two multifamily buildings, each approximately 14,000 square feet.

The completed project will deliver 22 high-quality, market-rate apartments to the regional inventory. Each of the two buildings will house 11 units, with all apartments designed under a uniform two-bedroom, 1.5-bathroom configuration.

By delivering 22 market-rate units, this development directly addresses the critical, ongoing demand for housing in New York State. Furthermore, the project aligns with state-level economic development priorities, specifically supporting the Governor's Housing Compact initiative to construct 800,000 new homes across NYS over the next decade.

Format of Hearing: **<u>Review rules and manner in which the hearing will proceed.</u>**

Hearing Officer: All those in attendance are required to register by signing the sign-in sheet at the front of the room; you will not be permitted to speak unless you have registered. Everyone who has registered will be given an opportunity to make statements and/or comments on the Project.

If you have a written statement or comment to submit for the record, you may leave it at this public hearing, submit it on the Agency's website, or deliver it to the agency at 6311 Inducon Corporate Dr., Sanborn, NY 14132. The comment period closes on August 6, 2026. There are no limitations on written statements or comments.

Public Comment: **<u>Hearing officer gives the public opportunity to speak.</u>**

Hearing Officer: If anyone is interested in making a statement or comment, please raise your hand, state your name and address; if you are representing a company, please identify the company. I request that speakers keep statements and/or comments to three minutes.

Adjournment: **<u>Closing the hearing.</u>**

Are there any comments? Hearing none, I will now adjourn the meeting. It is now 2:41 p.m. Thank you.

NIAGARA COUNTY INDUSTRIAL DEVELOPMENT AGENCY

PUBLIC HEARING FOR:

PETER CERTO CORPORATION

HELD:

July 28, 2026

2:30 p.m.

LOCATION:

Town of Niagara Town Hall

7105 Lockport Road

Niagara Falls, New York 14305

PRESENT:

JEREMY GEARTZ
Director of Business Development & Retention
Niagara County Industrial Development Agency
Appearing as Hearing Officer.

Additional attendance noted on sign-in sheet.

INDEX TO SPEAKERS

MR. GEARTZ: Welcome. This public hearing is now open. It is Tuesday, July 28, 2026 at 2:30 p.m.

My name is Jeremy Geartz. I am the Director of Business Development and Retention at the Niagara County Industrial Development Agency. I've been designated by the Agency to be the Hearing

Officer to conduct this public hearing.

This public hearing is being live-streamed and made accessible on the Agency's website at www.niagaracountybusiness.com.

Notice of this public hearing is hereby given that a public hearing pursuant to Article 18-A, Subdivision 2, Section 859-a of the New York General Municipal Law will be held by the Niagara County Industrial Development Agency, or the Agency, in connection with Peter Certo Corporation.

Notice of this hearing appeared in The Niagara Gazette on July 9, 2026.

We are here to conduct the public hearing on Peter Certo Corporation and/or individuals or affiliates, subsidiaries or entities formed, or to be formed on its behalf.

The transcript of this hearing will be reviewed and considered by the Agency in determination of this project.

The purpose of this hearing is to solicit comments, both written and oral, for the Peter Certo Corporation project. The project application and project summary are posted on the

Agency's website at niagaracountybusiness.com, and I have copies with me here today.

The developers currently own two adjacent single-family properties located at 5700 and 5710 Porter Road. The proposed development project will demolish the existing structures and consolidate the individual lots into a single parcel in their place.

The development will introduce two multi-family buildings, each approximately 14,000 square feet. The completed project will deliver 22 high-quality market-rate apartments to the regional inventory. Each of the two buildings will house 11 units, with all apartments designed under a uniform two bedroom, one-and-a-half bathroom configuration.

By delivering the 22 market-rate units this development directly addresses the critical ongoing demand for housing in New York State. Furthermore, the Project aligns with state-level economic development priorities, specifically supporting the Governor's Housing Compact Initiative to construct 800,000 new homes across New York State over the next decade.

All those in attendance are required to register by signing the sign-in sheet at the front of the room. You will not be permitted to speak unless you have registered. Everyone who has registered will be given an opportunity to make statements and/or comments on the Project.

If you have a written statement or comment to submit for the record, you may leave it at the public hearing, submit it on the Agency's website, or deliver it to the Agency at 6311 Inducon Corporate Drive in Sanborn, New York 14132. The comment period closes on August 6, 2026, and there are no limitations on written statements or comments.

If anyone is interested in making a statement or comment, please raise your hand, state your name and address, and if you are representing a company, please identify that company. I request that speakers keep their statement and/or comments to three minutes or less.

Are there any comments?

JEFF HUGHES: Jeff Hughes. I live at 8410 West Rivershore Drive, but I own the property that my daughter lives in next door.

I want to just clarify again and have on the record that all of my things here that I'm not going to bring up will be addressed at some point? That's my big thing.

JESSICA HUGHES: Do you want to list them just so I don't have to list them in my three minutes?

JEFF HUGHES: No, I don't think we have to. I don't think we have to. We can submit them, right?

MR. GEARTZ: Yes. You good?

JEFF HUGHES: I'm good.

MR. GEARTZ: Yes, sir?

MIKE DOMITREK: Mike Domitrek, 5810 Porter Road. I have a number of concerns that, obviously, are not going to be addressed here.

One is being the increased congestion, degradation of air quality with, you know, the apartment-dwellers vehicles. Based on what's happening in Fox Avenue, we're downstream from all of that. Gill Creek runs right through the -- right through the center of all that mess.

And it ends up crossing Porter Road.

I guess that's it at this time.

MR. GEARTZ: Anyone else?

ELISABETH BUCK: I live at 5600 Porter Road, about three houses down from the soda house. So the light is right here where the bridge is going to be. But again, that will be addressed later because that's not your concern.

Your concern is more like giving tax breaks. I think that's what you're doing today, right, for tax purposes?

So last year I think they raised my assessment from 60,000 to 200 -- almost 300,000. They can get a tax break. I am a widow making an average of 16,000 a year and, yet, somebody's getting a tax break. Potentially, my taxes are going to go up.

That's, you know -- I fought it, went down. It's still three times what it was, you know. So I'm against it.

My point is, I'm against that development. It's going to be an inconvenience, and it's not going to do nothing for us. Nothing, except a grief for us. We live with the swamp. We live with the dump. I live with the Expressway Village in the back.

I resent my money -- because it's part of my money -- tax money being used for that. So that's my point today.

MR. GEARTZ: Anyone else?

JESSICA HUGHES: Jessica Hughes. I'm a resident at 5720 Porter Road; so, again, 20 feet from that property.

I just want to say that I think that when they were planning this project they thought of everything, but they didn't think of a young family moving in next door with kids who plan to live in the Niagara Wheatfield School District. I graduated from Niagara Wheatfield, would love my kids to graduate there too.

They didn't plan on this. They didn't plan on us moving in. We didn't plan on our kids loving where we live.

I am also a teacher. I enjoy my eight weeks to myself in the summer in my beautiful backyard with nice trees that are going to be cut down next door.

I didn't plan for 22 families to be -- or 22 people, possibly 100 people, living next door to me, 20 feet from my bedroom window, a second-floor apartment overlooking my backyard, basically the whole width of it that we worked to clear; again, with my teenage daughters, with my kids.

I've been in Reenie's house. It's cute. Put it on the market, maybe a family will move in. Build somewhere else.

It doesn't make sense to me to do this. It really doesn't make sense to do this. There's not a lot of land. I'm sure you squeezed every bit out of it, but there's not a lot of land there.

And it's beautiful land. It's full of trees. Keep it the way it is.

They don't live in the Town of Niagara. I do. My kids go to Niagara Wheatfield. We love where we live. One thing, they don't. They rent out properties. So look out for the families that are already here. Look out for the kids who love living here. Look out for the trees in my backyard. Again, it might not be the best land, but we love it. I love my quiet space. And it's going to be now intruded.

My biggest concern is the second-floor floor plan overlooking my backyard, and the lights along the side of the house lighting up my backyard all hours of the night. Cars pulling in and out all hours of the night. Again, 22 units, 40 cars, let's say, pulling in and out next to my house.

We've been there for about two and a half years. Again, we love it. We love living in the Town of Niagara. We've had a good experience so far, and I don't want it to get ruined.

MR. GEARTZ: Thank you. Anyone else?

CHRISTINA KRAMP: Yes, I'm here. Christina Kramp as a resident at Hermitage Road in the Town of Niagara.

I'm here both as a resident and as a realtor to figure out how this is going to affect the residents that live on that section of

Porter Road, and the impact that it's going to have on a very busy -- very busy -- what's become a very busy intersection. There's the truck stop and the Wendy's and the trailer court, and now with the additional buildings there, how it's going to impact that.

But also, how it's going to impact the families, the residents that live on that section of the road to start.

So for me, it's informational. I don't have, you know, the vested interest as the homeowner's there, because that's where they've chosen to live.

MR. GEARTZ: Anyone else?

VALERIE BALBO: Yes. I'm Valerie. I live at 5820 Porter Road. I've been in my home for over 30-some years. I grew up on that street. It's where my mom and dad live.

I have a problem with it. I worked very hard. I was a single mother. I worked two or three jobs to keep that house.

Now I'm heading into retirement, my husband and I. We don't want to be squeezed out by apartments, because that's what's going to happen. They're going to start down there and they'll go at this end. They're going to squeeze us out.

Is that fair to me that I've struggled and worked all my life to keep this house that I have to be squeezed out of it? Are they going to pay me to move out of there? Are they going to me give the amount of money I want to be able to buy another house? Because I don't want to start all over. I don't plan on starting all over in my 60s, you know what I mean?

Like I said, my husband and I are ready for retirement. He's retiring at the end of the year. I don't think it's right because of money, because of greed. Basically, that's what it all boils down to.

It's not for Amazon. It doesn't fit there. What about Military Road where they tore the school down? All that property, they could put a huge complex in there. Why are they between two -- well, between 10 houses, right between 10 houses they want to build this campus, which doesn't make sense. I agree 100 percent. It doesn't make sense.

And all that because he owns property there. But it's not fair. It's not the reason they why you decided to build those 22 units there.

And you know what, like I said, come sit on my porch. I told them that before. Watch the traffic there. It's awful. They speed by. We have a hard time getting out of our driveways now. So can you imagine 40 more cars or whatever?

Or kids that walk? My grandkids sometimes walk down to my mom's, but I've got to worry about some guy pulling out and maybe hitting them. Is that fair? We don't even have sidewalks. They run across the lawns so they can go down there.

I mean, I just -- bad idea. I mean, I think it's a great idea if they want to build it somewhere else for somebody. There's all that land out there. To put it right there is a bad idea. Not a good idea. Sorry.

MR. GEARTZ: Any other

comments?

All right. Hearing none, I will now adjourn the meeting. It is 2:41 p.m.

Thank you very much.

(The public hearing was concluded at 2:42 p.m.)

* * * *

SIGN IN SHEET
PUBLIC HEARING

regarding:

Peter Certo Corporation /or Individual(s) or Affiliate(s), Subsidiary(ies), or Entity(ies) formed or to be formed on its behalf

July 28, 2026 – 2:30 p.m.
Town of Niagara Town Hall

Name	Company and/or Address	X box to speak/ comment
JEFF HUGHES	OWNER 5720 PORTER RD	X
Jessica Hughes	Resident 5720 Porter Rd	X
MIKE DOMITREK	5810 PORTER RD	X
Valere Balbo	5820 Porter Rd	
Elisabeth Buck	5600 Porter Rd	X
Christina Kramp	Resident 4718 Hermitage	X

7.3
Amazon.com Services LLC

August 7, 2026

Andrea Klyczek, Executive Director
Niagara County Industrial Development Agency
6311 Inducon Corporate Dr Suite One
Sanborn, NY 14132

RE: NCIDA-Amazon IAG1 Project: Request to Increase Sales Tax Exemption Benefit

Dear Ms. Klyczek:

Amazon.com Services LLC respectfully requests approval to increase the sales tax exemption benefit associated with the IAG1 project from $26,000,000 to $29,000,000.

Since the original application and NCIDA approval, construction scope increased due to advancements in material handling equipment (MHE) systems and updates to the new-generation facility design. These changes result in the need for approximately $37,500,000 in additional purchases beyond what was reflected in the original application and NCIDA approval. This request is driven by the evolving operational requirements of the facility as well as broader cost pressures during the construction period.

For the reasons above, we respectfully request an additional $3,000,000 in sales tax exemption benefit to account for the increased construction scope and associated cost escalation.

We are also pleased to provide the following update on the project. We are on schedule for an anticipated Q3-Q4, 2026 opening date. We remain committed to our goals of hiring 1,000 new employees, and hiring could begin as soon as this month. To date, we have engaged over 2,906 construction workers and have caused approximately $13MM in offsite infrastructure improvements to be performed over 3.6 miles of improvements, including relocating extensive utility upgrades for old systems and utility poles. Accordingly, the project continues to advance in a manner consistent with Amazon's commitments to the NCIDA and the broader community.

Thank you for your continued support and consideration of our request. We appreciate the NCIDA's partnership on this important project and would be pleased to provide any additional information that may be helpful.

Sincerely,

Brad Griggs

Brad Griggs
Director, Economic Development

Signature: Bradley Griggs

Email: brgriggs@amazon.com

PROJECT SUMMARY

Amazon.com Services LLC

Applicant:	Amazon.com Services LLC and an entity formed or to be formed, on its behalf	
Project Location:	8995 Lockport Rd. Town of Niagara	
Assistance:	Sales Tax Abatement Mortgage Recording Abatement 15 Year PILOT	
Description:	The proposed project consists of the construction and operation of an e-commerce storage and distribution facility located at 8995 Lockport Rd. The site is a vacant 216-acre heavy industrial zoned site that will be considered a "First Mile" fulfillment center. The facility will receive in-bound bulk shipments of products from suppliers and then send products to other facilities within the logistics network for direct shipment to consumers. The project will employ approximately 1,000 individuals over two separate shifts. The applicant's Development partner JB2 received unanimous approvals from the Town of Niagara planning board and the Niagara County planning board. In addition, the Niagara Town Board voted unanimously in favor of a "negative declaration" for the New York State Environmental Quality Review (SEQR). Items discussed at those meetings included the consolidation of parcels, a height variance, which would reduce the percentage of ground disturbance, and traffic mitigations as a result of a traffic study that had been conducted.	
Project Costs:	Construction FF&E Costs **TOTAL**	$ 450,000,000 $ 100,000,000 $550,000,000
Employment:	Jobs Created in Niagara County: 1000	
Evaluative Criteria:	Regional Wealth Creation, In Region Purchases, Research and Development Activities, Supports Existing Business Growth Potential, Workforce Access, Locational Land Use Factors (locally designated development area)	

Niagara County Industrial Development Agency

MRB Cost Benefit Calculator

Date March 1, 2022

Project Title Amazon.com Services LLC

Project Location Town of Niagara

MRB group

Cost-Benefit Analysis Tool powered by MRB Group

Economic Impacts

Summary of Economic Impacts over the Life of the PILOT

Project Total Investment

$550,000,000

Temporary (Construction)

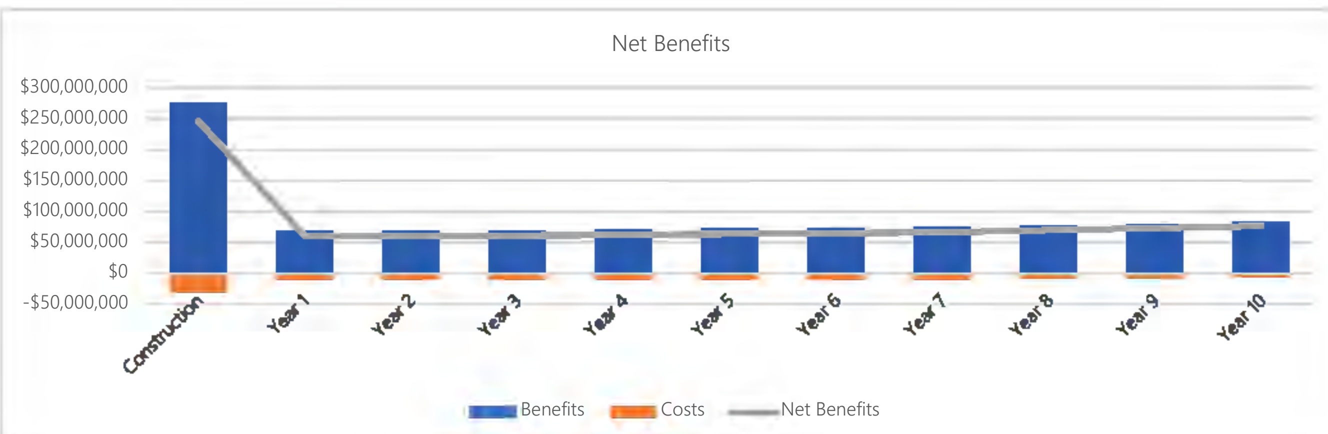
	Direct	Indirect	Total
Jobs	2652	1074	3726
Earnings	$207,216,188	$52,749,828	$259,966,016
Local Spend	$495,000,000	$178,370,213	$673,370,213

Ongoing (Operations)

Aggregate over life of the PILOT

	Direct	Indirect	Total
Jobs	1000	527	1527
Earnings	$667,213,261	$412,085,827	$1,079,299,087

Figure 1



Net Benefits chart will always display construction through year 10, irrespective of the length of the PILOT.

Figure 2

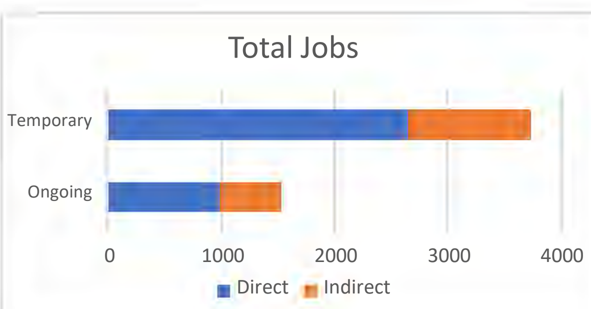


Figure 3

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Ongoing earnings are all earnings over the life of the PILOT.

Fiscal Impacts

MRB group
Cost-Benefit Analysis Tool powered by MRB Group

Estimated Costs of Exemptions

	Nominal Value	Discounted Value*
Property Tax Exemption	$94,374,974	$83,515,531
Sales Tax Exemption	$26,000,000	$26,000,000
Local Sales Tax Exemption	*$13,000,000*	*$13,000,000*
State Sales Tax Exemption	*$13,000,000*	*$13,000,000*
Mortgage Recording Tax Exemption	$3,547,500	$3,547,500
Local Mortgage Recording Tax Exemption	*$1,182,500*	*$1,182,500*
State Mortgage Recording Tax Exemption	*$2,365,000*	*$2,365,000*
Total Costs	**$123,922,474**	**$113,063,031**

State and Local Benefits

	Nominal Value	Discounted Value*
Local Benefits	$1,396,923,473	$1,225,179,795
To Private Individuals	$1,339,265,103	$1,178,241,782
Temporary Payroll	*$259,966,016*	*$259,966,016*
Ongoing Payroll	*$1,079,299,087*	*$918,275,766*
Other Payments to Private Individuals	*$0*	*$0*
To the Public	$57,658,369	$46,938,012
Increase in Property Tax Revenue	*$48,283,514*	*$38,690,320*
Temporary Jobs - Sales Tax Revenue	*$1,819,762*	*$1,819,762*
Ongoing Jobs - Sales Tax Revenue	*$7,555,094*	*$6,427,930*
Other Local Municipal Revenue	*$0*	*$0*
State Benefits	$69,641,785	$61,268,573
To the Public	$69,641,785	$61,268,573
Temporary Income Tax Revenue	*$11,698,471*	*$11,698,471*
Ongoing Income Tax Revenue	*$48,568,459*	*$41,322,409*
Temporary Jobs - Sales Tax Revenue	*$1,819,762*	*$1,819,762*
Ongoing Jobs - Sales Tax Revenue	*$7,555,094*	*$6,427,930*
Total Benefits to State & Region	$1,466,565,258	$1,286,448,367

Benefit to Cost Ratio

	Benefit*	Cost*	Ratio
Local	$1,225,179,795	$97,698,031	13:1
State	$61,268,573	$15,365,000	4:1
Grand Total	$1,286,448,367	$113,063,031	11:1

*Discounted at 2%

Additional Comments from IDA

NY State ST-60- $325,000,000 Additional Revenue: County $10,999,626 Town $3,932,739 School $33,685,046

Does the IDA believe that the project can be accomplished in a timely fashion? Yes

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NIAGARA COUNTY INDUSTRIAL DEVELOPMENT AGENCY

APPLICATION FOR FINANCIAL ASSISTANCE

Amazon.com Services LLC and an entity formed or to be formed on its behalf*

(Applicant Name)

6311 Inducon Corporate Drive, Suite One
Sanborn, New York 14132
Phone: 716-278-8760 Fax: 716-278-8769
http://niagaracountybusiness.com

*Amazon.com Services LLC would be tenant operator of the facility and the entity formed or to be formed would be the fee owner of the facility.

I. Subject to the applicable statute, information provided by applicant will be treated asconfidential until such time as the Agency takes action on the request. However, in accordance with Article 6 of the Public Officers Law, all records in possession of the Agency are open to public inspection and copy.

II. The Niagara County Industrial Development Agency has a one thousand dollar ($1000.00) non-refundable application fee that must accompany the application submission.

III. At the time of the project closing, project applicant is required to pay certain costs associated with the project. The applicant shall be responsible for the payment of anAgency fee in the amount of one percent (1.00%) of the total value of the project, together with Agency counsel fees as set forth in the Agency fee policy schedule, together with various related costs*, including but not limited to public hearing expenses or as separately agreed to between the Applicant and the Agency. Upon request, a fee summary will be provided to each applicant. (*out of pocket costs)

IV. One (1) original signed copy of the Application and Environmental Assessment formshould be submitted with the Application for Assistance.

The Niagara County Industrial Development Agency does not discriminate on the basis of race, color, religion, sex, sexual orientation, marital status, age, national origin, disability or status as a disabled or Vietnam Veteran or any other characteristic protected by law.

NIAGARA COUNTY
INDUSTRIAL DEVELOPMENT AGENCY

APPLICATION FOR FINANCIAL ASSISTANCE

I. APPLICANT INFORMATION

Company Name: See Attachment A

Mailing Address: ______

City/Town/Village & Zip code: ______

Phone: ______

Website: ______

Fed Id. No.: ______

Contact Person, and Title: ______

Email: ______

Principal Owners/Officers/Directors (list owners with 15% or more in equity holdings with percentage ownership):

______

Corporate Structure (*attach schematic if applicant is a subsidiary or atherwise affiliated with another entity*)

Form of Entity

☐ **Corporation**

Date of Incorporation: ______
State of Incorporation: ______

☐ **Partnership**

General ______ or Limited ______
Number of general partners ______
If applicable, number of limited partners ______

Date of formation ______
Jurisdiction of Formation ______

☐ **Limited Liability Company/Partnership** (number of members ______)

Date of organization: ______
State of Organization: ______

☐ **Sole Proprietorship**

If a foreign organization, is the applicant authorized to do business in the State of New York?

______

Applicant's Counsel

Company Name: See Attachment A

Contact Person, and Title: __________

Mailing Address: __________

City/Town/Village & Zip code: __________

Email: __________

Phone: __________

Fax No.: __________

II. PROJECT INFORMATION

A) Project Address: 8995 Lockport Road, Niagara Falls, NY

Tax Map Number (SBL) See Attachment B
(Section/Block/Lot)
SWIS Number See Attachment B
Located in City of See Attachment B
Located in Town of See Attachment B
Located in Village of See Attachment B
School District of See Attachment B

B) Current Assessment of Property:

Land See Attachment B
Total See Attachment B

C) Present legal owner of the site Gotham Homes 18 LLC

If other than from applicant, by what means will the site be acquired for this project?

____

D) Describe the project:

Development, construction and operation of an approximately 3,000,000 square foot e-commerce storage and distribution facility, together with related site improvements, on an approximately 217 acre, decades-long vacant parcel of land located at 8995 Lockport Road, Niagara Falls, NY.

1. Project site (land)

   (a) Indicate approximate size (In acres or square feet) of project site.
   217 acres

   (b) Indicate the present use of the project site.
   Industrial

2. Indicate number, size (in square feet) and approximate age of existing buildings on site

None

3. Does the project consist of the construction of a new building or buildings? If yes, indicate number and size (in square feet) of new buildings.

Yes, one building would be approximately 3,000,000 square feet.

4. Does the project consist of additions and/or renovations to existing buildings? If yes, indicate nature of expansion and/or renovation.

No

5. If any space in the project is to be leased to third parties, indicate total square footage of the project amount to be leased to each tenant and proposed use by each tenant.

Co-Applicant Amazon.com Services LLC would occupy 100% of the Project Facility.

6. List principal items/categories of equipment to be acquired as part of the project.

Material handling equipment, Building systems, new building construction materials.

7. Has construction work on this project begun?

No See Exhibit A

E) Inter-Municipal Move Determination

Will the project result in the removal of a plant or facility of the applicant from one area of the State of New York to another?

☐ **Yes** or ☒ **No**

Will the project result in the removal of a plant or facility of another proposed occupant of the project from one area of the State of New York to another area of the State of New York?

☐ **Yes** or ☒ **No**

Will the project result in the abandonment of one or more plants or facilities located in the State of New York?

☐ **Yes** or ☒ **No**

If Yes to any of the questions above, explain how, notwithstanding the aforementioned closing or activity reduction, the Agency's Financial Assistance is required to prevent the Project from relocating out of the State, or is reasonably necessary to preserve the Project occupant's competitive position in its respective industry:

N/A

F) Furnish a copy of any environmental application presently in process of completion concerning this project, providing name and address of the agency, and copy all pending or completed documentation and determinations. Previously provided under separate cover. The Town of Niagara, as SEQRA Lead Agency, issued a Negative Declaration with respect to the Project on June 21, 2022. The Negative Declaration is attached hereto within Attachment D to this Application.

III. SOURCES & USES OF FUNDS

* The sources and uses depicted in Section III(A), below, are the sources and uses for the fee owner entity formed or to be formed, on behalf of Amazon.com Services LLC. See Attachment A for Amazon.com Services LLC sources and uses.

A) Estimated Project Costs:

Property Acquisition	$ 0
Construction (Improvements)	$ 450,000,000
Equipment Purchases/Fixtures/Furnishings	$ 0
Soft costs (i.e. engineering, architectural)	$ 0
Other (describe)	$ 0
TOTAL USES OF FUNDS	$ 450,000,000

B) Sources of Funds for Project Costs *(Must match above Total Uses of Funds)*:

* This is inclusive of both the fee owner entity formed or to be formed, on behalf of Amazon.com Services LLC and Amazon.com Services LLC

Bank Financing	$ 473,000,000
Equity	$ 77,000,000
Grants/Tax Credits	$ 0
Taxable or Tax Exempt Bond	$ 0
Other	$ 0
TOTAL SOURCES OF FUNDS	$ 550,000,000

C) Identify each state and federal grant/credit:

	$
	$
	$
	$
TOTAL PUBLIC FUNDS	$

IV. FINANCIAL ASSISTANCE REQUESTED

A.) Benefits Requested:

☒ Sales Tax Exemption ☒ Mortgage Recording Tax Exemption

☒ Real Property Tax Abatement (PILOT)

B.) Value of Incentives:

Property Tax Exemption (To be estimated by NCIDA Staff. See Page 14)

Estimated duration of Property Tax exemption: TBD

Sales and Use Tax

Estimated value of Sales Tax exemption for facility construction: $ *See Attachment C

Estimated value of Sales Tax exemption for fixtures and equipment: $

Estimated duration of Sales Tax exemption: *See Attachment C

Mortgage Recording Tax Exemption Benefit

Estimated value of Mortgage Recording Tax exemption: $ *See Attachment C

C.) Financial Assistance Determination:

If financial incentives are not provided by NCIDA, is the project financially viable?

☐ Yes or ☒ No

If the Project could be undertaken without Financial Assistance provided by the Agency, then provide a statement in the space provided below indicating why the Project should be undertaken by the Agency:

N/A

V. EMPLOYMENT PLAN

	# of Retained Jobs	Retained Jobs Average Annual Salary	# of Created Jobs *(3 yrs after project completion)*	Created Jobs Average Annual Salary
Full Time (FTE)	0	$ 0	1000	$ 32,640
Part time (PTE)	0	$ 0	0	$ 0
TOTAL	0	$ 0	1,000	32640

Annual Salary Range of Jobs to be Created: $ 31,200 to $ 60,000

Category of Jobs to be Retained and Created:

Job Categories (ie. Management, Administrative, Production, etc.) Management (60,000 x 50) Warehouse, logistics (31,200 x950). See Attachment C.

VI. REPRESENTATIONS BY THE APPLICANT

The Applicant understands and agrees with the Agency as follows:

A. Job Listings: In accordance with Section 858-b(2) of the New York General Municipal Law, the applicant understands and agrees that, if the proposed project receives any Financial Assistance from the Agency, except as otherwise provided by collective bargaining agreements, new employment opportunities created as a result of the proposed project must be listed with the New York State Department of Labor Community Services Division (the"DOL") and with the administrative entity (collectively with the DOL, the "JTPA Entitle") of the service delivery area created by the federal job training partnership act (Public Law 97-300)("JPTA") in which the project is located.

B. First Consideration for Employment: In accordance with Section 858-b(2) of the General Municipal Law, the applicant understands and agrees that, if the proposed project receives any Financial Assistance from the Agency, except as otherwise provided by collective bargaining agreements, where practicable, the applicant must first consider persons eligible to participate in JTPA programs who shall be referred by the JPTA Entities for new employment opportunities created as a result of the proposed project.

C. Compliance with Section 224-a(8)(a) of N.Y Labor Law. The applicant acknowledges receipt of notice from the Agency pursuant to Section 224-a(8)(d) of the New York Labor Law that the estimated mortgage recording tax exemption benefit amount, the estimated sales and use tax exemption benefit amount, and the estimated real property tax abatement benefit amount as so identified within this Application are "public funds" and not otherwise excluded under Section 224-a(3) of the New York Labor Law. You further acknowledge and understand that you have certain obligations as related thereto pursuant to Section 224-a(8)(a) of the New York Labor.

D. Annual Sales Tax Filings: In accordance with Section 874(8) of the General Municipal Law, the Applicant understands and agrees that, if the proposed project receives any sales tax exemptions as part of the Financial Assistance from the Agency, in accordance with Section 874(8) of the General Municipal Law, the applicant agrees to file, or cause to be filed, with the New York State Department of Taxation and Finance, the annual form prescribed by the Department of Taxation and Finance, describing the value of all sales tax exemptions claimed by the applicant and all consultants or subcontractors retained by the Applicant.

E. Annual Employment Reports: The applicant understands and agrees that, if the proposed project receives any Financial Assistance from the Agency, the applicant agrees to file, or cause to be filed, with the Agency, on an annual basis, reports regarding the number of people employed at the project site.

F. Compliance with N.Y. GML Sec. 862(1): Applicant understands and agrees that the provisions of Section 862(1) of the New York General Municipal Law, as provided below, will not be violated if Financial Assistance is provided for the proposed Project:

§ 862. Restrictions on funds of the agency. (1) No funds of the agency shall be used in respect of any project if the completion thereof would result in the removal of an industrial or manufacturing plant of the project occupant from one area of the state to another area of the state or in the abandonment of one or more plants or facilities of the project occupant located within the state, provided, however, that neither restriction shall apply if the agency shall determine on the basis of the application before it that the project is reasonably necessary to discourage the project occupant from removing such other plant or facility to a location outside the state or is reasonably necessary to preserve the competitive position of the project occupant in its respective industry.

G. Compliance with Applicable Laws: The Applicant confirms and acknowledges that the owner, occupant, or operator receiving Financial Assistance for the proposed Project is in substantial compliance with applicable local, state and federal tax, worker protection and environmental laws, rules and regulations.

H. False and Misleading Information: The Applicant confirms and acknowledges that the submission of any knowingly false or knowingly misleading information may lead to the immediate termination of any Financial Assistance and the reimbursement of an amount equal to all or part of any tax exemption claimed by reason of the Agency's involvement the Project.

I. Recapture: Should the Applicant not expend or hire as presented, the Agency may view such information/status as failing to meet the established standards of economic performance. In such events, some or all of the benefits taken by the Applicant will be subject to recapture.

J. Absence of Conflicts of Interest: The applicant has received from the Agency a list of the members, officers, and employees of the Agency. No member, officers or employee of the Agency has an interest, whether direct or indirect, in any transaction contemplated by this Application, except as herein described.

The Applicant and the individual executing this Application on behalf of applicant acknowledge that the Agency and its counsel will rely on the representations made in this Application when acting hereon and hereby represents that the statements made herein do not contain any untrue statement of a material fact and do not omit to state a material fact necessary to make the statements contained herein not misleading. The foregoing representations are made as of the date of this Application and are made on the actual knowledge of the Applicant and the individual executing this Application on behalf of Applicant.

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STATE OF NEW YORK)
COUNTY OF) ss.:

Holly Sullivan, being first duly sworn, deposes and says:

1. That I am the VP Economic Development, Public Policy (Corporate Office) of Amazon (Applicant) and that I am duly authorized on behalf of the Applicant to bind the Applicant.

2. That I have read the attached Application, I know the contents thereof, and that to the best of my knowledge and belief, this Application and the contents of this Application are true, accurate and complete.

DocuSigned by:
Holly Sullivan
C0495S3F2FA7404
(Signature of Officer)

Subscribed and affirmed to me under penalties of perjury this ___ day of _____________, 20__.

____
(Notary Public)

This Application should be submitted to the Niagara County Industrial Development Agency, 6311 Inducon Corporate Drive, Suite One, Sanborn, New York 14132.

Attach copies of preliminary plans or sketches of proposed construction or rehabilitation or both.

HOLD HARMLESS AGREEMENT

Applicant hereby releases the NIAGARA COUNTY INDUSTRIAL DEVELOPMENT AGENCY and the members, officers, servants, agents and employees thereof (the "Agency") from, agrees that the Agency shall not be liable for and agrees to indemnify, defend and hold the Agency harmless from and against any and all liability arising from or expense incurred by (A) the Agency's examination and processing of, and action pursuant to or upon, the attached Application, regardless of whether or not the Application or the Project described therein or the tax exemptions and other assistance requested therein are favorably acted upon by the Agency, and (B) any further action taken by the Agency with respect to the Project; including without limiting the generality of the foregoing, all causes of action and reasonable attorneys' fees and any other expenses incurred in defending any suits or actions which may arise as a result of any of the foregoing. If, for any reason, the Applicant fails to conclude or consummate necessary negotiations, or fails, within a reasonable or specified period of time, to take reasonable, proper or requested action, or withdraws, abandons, cancels or neglects the Application, or if the Agency or the Applicant are unable to reach final agreement with respect to the Project, then, and in the event, upon presentation of an invoice itemizing the same, the Applicant shall pay to the Agency, its agents or assigns, all out of pocket costs incurred by the Agency in processing of the Application, including reasonable attorneys' fees, if any. Notwithstanding anything contained herein to the contrary, the foregoing indemnities shall not be applicable with respect to misconduct, negligence, or criminal activity on the part of the Agency. It is understood and agreed that the Applicant has the right to join in any defense, and participate in the management of the defense, of any claim for which the Agency seeks indemnification.

In addition to the foregoing, the Applicant understands and acknowledges that (i) this application does not create or give rise to any legal obligations on the part of the Niagara County Industrial Development Agency (the "Agency") or the Applicant except as expressly stated herein, (ii) the terms and conditions governing the award of the financial assistance described herein will be set forth in a separate agreement(s), with the Agency, the form of which will be provided to the Applicant only upon the processing and approval of this application, (iii) the requested financial assistance described in application is based upon the representations made by the Applicant, based upon the Applicant's actual knowledge as of the date of this application, to the Agency, regarding the project, and (iv) that the Agency reserves the right to revise the financial assistance described in this application if any aspect of the project changes after receipt of the application, including changes to the number of jobs, amount of capital investment, or wages, by way of example only. In addition, the Applicant reserves the right to retract, clarify, amend or modify any such representations made prior to (or concurrently with) the submittal of this application to the Agency.

DocuSigned by:
Holly Sullivan
C040598F2FA7404...
(Applicant Signature)

By: ______________________

Name: Holly Sullivan

Title: VP Economic Development, Public Policy

____
(Notary Public)

Sworn to before me this _____ day

of ______________________, 20___.

[stamp]

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Real Property Tax Benefits (Detailed):

** This section of this Application will be: (i) completed by IDA Staff based upon information contained within the Application, and (ii) provided to the Applicant for ultimate inclusion as part of this completed Application.

PILOT Estimate Table Worksheet

Dollar Value of New Construction and Renovation Costs	Estimated New Assessed Value of Property Subject to IDA*	County Tax Rate/1000	Local Tax Rate (Town/City/Village)/1000	School Tax Rate/1000
$450,000,000	$157,500,000	13.693901	4.896033	41.935943

*Apply equalization rate to value

PILOT Year	% Payment	County PILOT Amount	Local PILOT amount	School PILOT Amount	Total PILOT	Full Tax Payment w/o PILOT	Net Exemption
1	10%	$ 215,679	$ 77,113	$ 660,491	$ 953,283	$ 9,532,826	$ 8,579,543
2	10%	$ 215,679	$ 77,113	$ 660,491	$ 953,283	$ 9,532,826	$ 8,579,543
3	10%	$ 215,679	$ 77,113	$ 660,491	$ 953,283	$ 9,532,826	$ 8,579,543
4	10%	$ 215,679	$ 77,113	$ 660,491	$ 953,283	$ 9,532,826	$ 8,579,543
5	10%	$ 215,679	$ 77,113	$ 660,491	$ 953,283	$ 9,532,826	$ 8,579,543
6	10%	$ 215,679	$ 77,113	$ 660,491	$ 953,283	$ 9,532,826	$ 8,579,543
7	10%	$ 215,679	$ 77,113	$ 660,491	$ 953,283	$ 9,532,826	$ 8,579,543
8	20%	$ 431,358	$ 154,225	$ 1,320,982	$ 1,906,565	$ 9,532,826	$ 7,626,261
9	30%	$ 647,037	$ 231,338	$ 1,981,473	$ 2,859,848	$ 9,532,826	$ 6,672,978
10	40%	$ 862,716	$ 308,450	$ 2,641,964	$ 3,813,130	$ 9,532,826	$ 5,719,695
11	50%	$ 1,078,395	$ 385,563	$ 3,302,456	$ 4,766,413	$ 9,532,826	$ 4,766,413
12	60%	$ 1,294,074	$ 462,675	$ 3,962,947	$ 5,719,695	$ 9,532,826	$ 3,813,130
13	70%	$ 1,509,753	$ 539,788	$ 4,623,438	$ 6,672,978	$ 9,532,826	$ 2,859,848
14	80%	$ 1,725,432	$ 616,900	$ 5,283,929	$ 7,626,261	$ 9,532,826	$ 1,906,565
15	90%	$ 1,941,110	$ 694,013	$ 5,944,420	$ 8,579,543	$ 9,532,826	$ 953,283
TOTAL		**$ 10,999,626**	**$ 3,932,739**	**$ 33,685,046**	**$ 48,617,411**	**$ 142,992,384**	**$ 94,374,974**

*Estimates provided are based on current property tax rates and assessment value

Attachment A

NCIDA Application for Financial Assistance: Co-Applicant Information

This Attachment is provided to address certain sections/questions related to the Application for Financial Assistance as applicable to co-applicant Amazon.com Services LLC, being the tenant operator of the facility, and the co-applicant fee owner of the facility to be constructed and owned by an entity that is formed or to be formed on behalf of Amazon.com Services LLC. Amazon.com Services LLC will be the tenant operator within the project facility and is submitting this application as co-applicant for the purpose of seeking a sales and use tax exemption for the purchase of certain items of machinery and equipment that it will ultimately own, but that will be installed within, the project facility. The fee owner co-applicant, being the entity formed or to be formed on behalf of Amazon.com Services LLC, is submitting this application for purposes of seeking a sales and use tax exemption for construction of the project facility, a mortgage recording tax exemption for purposes of financing the construction of the project facility, and a real property tax exemption benefit as so related to the project facility.

Section I. Applicants Information

Amazon.com Services LLC
410 Terry Ave. North
Seattle, WA 98109

FEIN: 82-0544687

Contact Name: Brad Griggs
Title: Senior Manager
Phone: 646-927-6819
Email: brgriggs@amazon.com

Principal Owners: Amazon.com Services LLC is a wholly-owned subsidiary of Amazon.com, Inc., a publicly-traded company. Amazon.com, Inc. lists Amazon.com Services LLC as a "significant subsidiary" in its annual 10-K filing with the SEC.

Form of Entity: Limited Liability Company.
Date of Organization: 1999
State of Organization: Delaware

Applicants' Legal Counsel:

Robert G. Murray, Esq.
Harris Beach PLLC
726 Exchange Street
Buffalo, New York 14210
716-200-5180
Email: bmurray@harrisbeach.com

legal

Section II(D)(7).

Amazon.com Services LLC anticipates that approximately 300 construction workers will be utilized to facilitate Project construction/development. Most recently, Amazon.com Services LLC has been a co-applicant with respect to similarly sized (square footage and costs) projects in Onondaga County, completed in May, 2022, and in Monroe County, currently under construction. Both projects utilized Industrial Development Agency Financial Assistance, and both the Onondaga County IDA and the Monroe County IDA required the use of local labor. Due to a documented lack of workers residing in the Onondaga County IDA and the Monroe County IDA local work force areas, actual local labor usage for the Onondaga County IDA and the Monroe County IDA projects were both 70%. Based upon these two recent, and real-time examples of the need to utilize out of area workers, and in addition, due to on-going and continued, foreseeable, COVID-19 work-force disruptions, and, in addition, due to the current and anticipated number of construction projects occurring in the Niagara County IDA local labor area that are already utilizing, and will utilize, workers residing within the Niagara County IDA local labor area, the co-applicants anticipate that local labor usage for this Project will be approximately 70%, and request that the Agency approve that the Project will have 70% of all Project employees of the general contractor, subcontractor, or subcontractor to a subcontractor working on the Project permanently reside within the Niagara County IDA Local Labor Area.

Section III. Sources and Uses of Funds: Co-applicant Amazon.com Services LLC

Property Acquisition	
Construction (Improvements)	
Equipment Purchases/Fixtures/Furnishings	$100,000,000
Soft Costs	
Other (describe)	
Total	$100,000,000

Attachment B

Amazon.com Project Information

Property Address	Tax Map #	SWIS #	City, Town, Village, School District	Current Property Assessment Land and Total
Packard Road	132.18-1-2	293000	Town of Niagara/Niagara Wheatfield District	$80,300
Haseley Drive	146.05-1-9	293000	Town of Niagara/Niagara Wheatfield District	$10,300
Tuscarora Road	146.06-1-1	293000	Town of Niagara/Niagara Wheatfield District	$127,000
Tuscarora Road	146.06-1-2	293000	Town of Niagara/Niagara Wheatfield District	$101,400
Grand Total				**$319,000**

Attachment C

NCIDA Application for Financial Assistance: Joint Applicant Information

Section IV. Financial Assistance Requested

Amazon.com Services LLC, on behalf of the fee owner entity formed or to be formed on its behalf, requests a sales tax exemption benefit estimated in the amount of $18,000,000 (said amount being the product of (i) estimated expenditures of approximately $225,000,000 being subject to sales tax and (i) 8%).

Amazon.com Services LLC, on behalf of the fee owner entity formed or to be formed on its behalf, requests a mortgage recording tax exemption benefit on a mortgage amount of $473,000,000, resulting in an exemption benefit amount of $3,547,500 (said amount being the product of (i) $473,000,000 and (ii) .0075).

Amazon.com Services LLC , on its own behalf, as tenant operator of the facility, requests a sales tax exemption benefit only, estimated in the amount of $8,000,000 (said amount being the product of (i) $100,000,000 and (ii) 8%).

** Co- Applicants request that the sales and use tax exemption benefit run through 2026.

Section V. Employment Plan

The Project will offer a significant number of part-time and full-time employment opportunities, benefitting families and community residents, that include a comprehensive benefits package for people with a variety of skillsets and work experiences. The Project will allow those new to the work force to learn new skills and will provide on-the-job experience that is transferable to advancement positions or other industries. The Project will also enable employees to obtain valuable networking and reference resources for future advancement and other opportunities.

Workforce Development/Training: Amazon has committed $1.2 billion to provide 300,000 employees with access to education and skills training programs—including college tuition for front-line employees—through 2025 as part of Amazon's Upskilling 2025 pledge.

Upskilling programs help employees gain in-demand skill sets and propel them into new careers. The company-funded training programs offered through Upskilling 2025 support Amazon employees as they learn critical skills to move into in-demand, higher-paying technical or non-technical roles within Amazon and beyond.

Career Choice: Career Choice is Amazon's pre-paid tuition program for operations employees looking to further their education.

Amazon will pre-pay full college tuition at hundreds of education partners across the country. In addition to funding associate and bachelor's degrees, Amazon's Career Choice will also fund high school completion, GED's, and ESL proficiency certifications. Since launching Career Choice in 2012, over 50,000 Amazon employees across 14 countries worldwide have received training for high-demand occupations including aircraft mechanics, computer-aided designers, commercial truck drivers, medical assistants, nurses, and more.

The program will be available to Amazon hourly employees who have been employed for 90 days. Employees have access to annual funds for education as long as they remain at the company, with no limit to the number of years they can benefit.

The Project will contain an onsite classroom so college and technical classes can be taught inside the fulfillment center, making employees' participation in Career Choice even more seamless by reducing the need to commute to classes.

Amazon Benefits: Along with starting pay of at least $15 per hour - which Amazon has offered since 2018 - Amazon offers a range of great benefits that support employees and eligible family members, including domestic partners and their children. These comprehensive benefits begin on day one and include health care coverage, paid parental leave, ways to save for the future, and other resources to improve health and well-being.

Below is a list of benefits offered to full-time associates. Benefits availability may vary depending on number of hours worked a week.

- Medical. Plans include coverage for prescription drugs, emergency and hospital care, mental health, X-rays, lab work, etc. There are no pre-existing condition exclusions with any of Amazon's medical plans. Employees have a choice of multiple plans. All plans cover preventive care 100%.

- Dental. All preventative coverage, including cleanings and x-rays, is fully covered and the deductible is waved. Orthodontic coverage available.

- Vision. Annual basic eye exam, lenses, and basic frames fully covered annually.

- Infertility Benefits. Amazon partners with Progyny, the leading infertility benefits provider, to provide our employees with infertility treatment coverage.

- Amazon 401(k) Plan. All Amazon employees are eligible to join the plan immediately upon their date of hire. Amazon will provide a 50% match for contributions up to 4% of eligible pay.

- Flexible Spending Accounts. Flexible Spending Accounts (FSAs) provide a convenient way to pay for certain eligible health care and/or dependent care expenses with pre-tax dollars. Health Care FSA can be used to pay for health insurance copays, deductibles and other eligible services and supplies not covered by medical, dental or vision plans. The Dependent Care FSA can only be used to pay expenses for dependent care, such as child or elder care.

- Disability Insurance. Available to employees working more than 30 hours a week. Amazon provides both short-term and long-term disability coverage at no cost to the associate. Both plans provide partial income (60% of eligible salary up to certain limits) if the associate becomes medically disabled.

- Mental Health Care and Daily Living Assistance. Free counseling services and referrals are available 24/7 for any Amazon employee or household member. Referrals are available for legal and financial issues and for personal convenience and care needs (child care, elder care, relocating, and other personal needs).

Attachment D

Town of Niagara SEQRA Negative Declaration

See Attached.

DocuSign Envelope ID: 03F8F1CD-24D6-482E-B758-26F7603DECE3

Project: CC RPR 00477991 2022 TR
Date:

Full Environmental Assessment Form
Part 3 - Evaluation of the Magnitude and Importance of Project Impacts
and
Determination of Significance

Part 3 provides the reasons in support of the determination of significance. The lead agency must complete Part 3 for every question in Part 2 where the impact has been identified as potentially moderate to large or where there is a need to explain why a particular element of the proposed action will not, or may, result in a significant adverse environmental impact.

Based on the analysis in Part 3, the lead agency must decide whether to require an environmental impact statement to further assess the proposed action or whether available information is sufficient for the lead agency to conclude that the proposed action will not have a significant adverse environmental impact. By completing the certification on the next page, the lead agency can complete its determination of significance.

Reasons Supporting This Determination:
To complete this section:

- Identify the impact based on the Part 2 responses and describe its magnitude. Magnitude considers factors such as severity, size or extent of an impact.
- Assess the importance of the impact. Importance relates to the geographic scope, duration, probability of the impact occurring, number of people affected by the impact and any additional environmental consequences if the impact were to occur.
- The assessment should take into consideration any design element or project changes.
- Repeat this process for each Part 2 question where the impact has been identified as potentially moderate to large or where there is a need to explain why a particular element of the proposed action will not, or may, result in a significant adverse environmental impact.
- Provide the reason(s) why the impact may, or will not, result in a significant adverse environmental impact
- For Conditional Negative Declarations identify the specific condition(s) imposed that will modify the proposed action so that no significant adverse environmental impacts will result.
- Attach additional sheets, as needed.

See attached negative declaration

Determination of Significance - Type 1 and Unlisted Actions

SEQR Status: ☑ Type 1 ☐ Unlisted

Identify portions of EAF completed for this Project: ☑ Part 1 legal ☑ Part 2 ☑ Part 3

Upon review of the information recorded on this EAF, as noted, plus this additional support information
See attached negative declaration

and considering both the magnitude and importance of each identified potential impact, it is the conclusion of the
Town Board of the Town of Niagara as lead agency that:

☑ A. This project will result in no significant adverse impacts on the environment, and, therefore, an environmental impact statement need not be prepared. Accordingly, this negative declaration is issued.

☐ B. Although this project could have a significant adverse impact on the environment, that impact will be avoided or substantially mitigated because of the following conditions which will be required by the lead agency:

There will, therefore, be no significant adverse impacts from the project as conditioned, and, therefore, this conditioned negative declaration is issued. A conditioned negative declaration may be used only for UNLISTED actions (see 6 NYCRR 617.7(d)).

☐ C. This Project may result in one or more significant adverse impacts on the environment, and an environmental impact statement must be prepared to further assess the impact(s) and possible mitigation and to explore alternatives to avoid or reduce those impacts. Accordingly, this positive declaration is issued.

Name of Action: Proect Fifi

Name of Lead Agency: Town Board of the Town of Niagara

Name of Responsible Officer in Lead Agency: Lee Wallace

Title of Responsible Officer: Supervisor

Signature of Responsible Officer in Lead Agency: Lee Wallace Date: 6/23/2022

Signature of Preparer (if different from Responsible Officer) Corey A Date: 6/23/2022
Corey Auerbach, Barclay Damon LLP

For Further Information:

Contact Person: Charles Haseley

Address: 7105 Lockport Road, Niagara Falls, NY 14305

Telephone Number: (716)217-2150

E-mail: chaseley@townofniagara.com

For Type 1 Actions and Conditioned Negative Declarations, a copy of this Notice is sent to:

Chief Executive Officer of the political subdivision in which the action will be principally located (e.g., Town / City / Village of)
Other involved agencies (if any)
Applicant (if any)
Environmental Notice Bulletin: http://www.dec.ny.gov/enb/enb.html

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RESOLUTION OF THE TOWN OF NIAGARA TOWN BOARD PURSUANT TO THE STATE ENVIRONMENTAL QUALITY REVIEW ACT CONCERNING THE DETERMINATION OF SIGNIFICANCE FOR PROJECT FIFI - JB2 PARTNERS LLC STORAGE AND DISTRIBUTION FACILITY

Name of Project: Project Fifi - JB2 Partners LLC Storage and Distribution Facility

Location: 8995 Lockport Road, Town of Niagara, New York

SEQR Status: Type I

Determination of Significance: Negative Declaration

WHEREAS, JB2 Partners, LLC ("Applicant") proposes development of an approximately 216 acre site located at 8995 Lockport Road (SBL: 132.18-1-2; 146.05-1-9; 146.06-1-1; 146.06-1-2) ("Site") in the Town of Niagara, New York, for construction and operation of an approximately 3,075,950 square foot e-commerce storage and distribution facility ("Facility") for consumer products ("Project"); and

WHEREAS, in connection with the Project, on February 15, 2022 the Applicant submitted an application to the Town Board of the Town of Niagara ("Town Board"), Town of Niagara Zoning Board of Appeals ("ZBA"), and Town of Niagara Planning Board ("Planning Board") to request Site Plan Approval and resubdivision/lot consolidation in accordance with Town of Niagara Code ("Code") § 245 Appendix B and §135-126 and § 135-132, and area variances in accordance with Code § 245 Appendix A, § 245-33(D), 204-5(B)(2); § 204-5(C)(1), § 204-5(C)(3)(a); and § 204-5(B)(1) (collectively, with the supplemental materials submitted on April 12, June 2, 2022, and June 20, 2022 the "Application"); all as described in the Town Building Inspector's April 13, 2022 memorandum on the Project; and

WHEREAS, the Site is owned by Gotham Homes 18, LLC ("Owner"), which has authorized the Applicant to file all applications necessary for the development, construction and operation of the Project at the Site; and

WHEREAS, the Project will include the disturbance of approximately 111 acres of the 216-acre Site, as well as approximately 10 acres off-Site, to construct driveways, roadways buildings, parking areas, stormwater management features, improvements to roads and the installation of utilities, while approximately 105 acres of the Site will remain undisturbed; and

WHEREAS, at completion of construction, the Project will include approximately 56.3 acres of paved or impervious surfaces from construction of roads, buildings and parking areas and other paved or impervious surfaces, while approximately 159 acres of the Site will be green space following completion of construction, 140 acres of which are un-fragmented; and

WHEREAS, the Project will include the construction of an approximately 3,075,950 square foot Facility comprised of a ground floor with a footprint of approximately 650,000 square feet and four additional elevated levels, each with identical footprints of approximately 606,750 square feet, and a maximum height of 107 feet; and

WHEREAS, the Project will include 55 loading docks, 414 trailer parking stalls, 469 total trailer locations and 1,755 car parking stalls (including 16 motorcycle parking spaces), electric vehicle charging stations, two water tanks, two guard buildings, stormwater management basins and improvements, accessory site driveways, lighting, landscaping, signage, and other related improvements, and will employ approximately 1,000 people; and

WHEREAS, the Site is located near the Niagara Falls Air Reserve Station ("NFARS") and Niagara Falls International Airport ("NFIA") and has been long-targeted for development by the Town; and

WHEREAS, the Site is located in the Town's Heavy Industrial District ("HI"), which authorizes warehousing and storage as well as freight forwarding, long-distance trucking terminals and distribution facilities as permitted uses in the HI District; and

WHEREAS, the Site is a certified "Shovel Ready" property pursuant to Empire State Development's Build-Now NY program; and

WHEREAS, as part of obtaining Shovel-Ready certification the Town conducted an extensive review of the Site pursuant to the New York State Environmental Quality Review Act ("SEQRA") and, in 2011, completed a Generic Environmental Impact Statement (the "GEIS"); and

WHEREAS, in the GEIS, the Town analyzed development on the Site consisting of approximately 850,000 square feet of development and the combination of the existing individual parcels comprising the Site; and

WHEREAS, the GEIS included consultation with various other agencies including: New York State Department of Environmental Conservation ("NYSDEC"), Niagara County Industrial Development Agency, Empire State Development, Niagara County Sewer District, Niagara County Water District, New York State Historic Preservation Office ("SHPO"), New York State Department of Transportation ("NYSDOT"), New York State Department of Agriculture and Markets, and the United States Army Corps of Engineers ("USACE"); and

WHEREAS, written comments on the Draft GEIS from members of the public, as well as consultation with each of the above agencies, were considered prior to the issuance of the Final GEIS and the Final GEIS analyzed the potential development of the Site in the context of geological resources, water resources, ecological resources, historic and archaeological resources, noise, air quality, land use, socioeconomic conditions, visual and aesthetic conditions, agricultural resources, transportation, public services including utilities, and proposed Site-specific mitigation to minimize impacts to the environment to the greatest extent practicable; and

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WHEREAS, on August 9, 2012, the Site received Build-Now NY Shovel Ready certification; and

WHEREAS, pursuant to SEQRA, the Town Board must satisfy the requirements contained in SEQRA prior to making a final determination on the Application; and

WHEREAS, with the Application, Applicant submitted a completed full Environmental Assessment Form Part I in the form required by SEQRA (the "FEAF"), with supporting materials as described more particularly below; and

WHEREAS, based upon the Application and the FEAF, with supporting materials more particularly described below, the Town Board has determined that the Project constitutes a "Type I Action" under SEQRA, because, among other things, pursuant to 6 NYCRR 617.4(b)(6)(i) it involves the physical alteration of more than 10 acres; and

WHEREAS, Type I actions are those actions and projects that are more likely to have a significant adverse impact on the environment and require the preparation of an EIS; and

WHEREAS, Type 1 actions are required to undergo a coordinated environmental review; and

WHEREAS, the Town Board has identified the parties listed on **Exhibit A** attached hereto as potentially involved and interested agencies under SEQRA (collectively, the "Involved and Interested Agencies"); and

WHEREAS, on March 15, 2022, the Town Board declared its intent to act as lead agency for a coordinated review of the Project and distributed to the Involved and Interested Agencies a Notice of Intent to Act as Lead Agency, a copy of the Application and the FEAF, with supporting documentation as more particularly described below (collectively the "SEQRA Notice"); and

WHEREAS, pursuant to SEQRA, as none of the Involved or Interested Agencies contested lead agency status, and the time period for Involved or Interested Agencies to object had expired, the Town Board assumed the role of Lead Agency for purposes of a coordinated review of the Project on April 14, 2022; and

WHEREAS, pursuant to SEQRA, to aid the Town Board in determining whether the Project may have a significant adverse impact upon the environment, the Town Board has received and reviewed:

(1) the Application dated February 15, 2022 (the exhibits to which are listed separately herein);
(2) Part 1 of the FEAF dated February 15, 2022;
(3) a GEIS dated December 13, 2011;
(4) Site Plans, including landscaping, lighting, signage, grading, and related items dated February 15, 2022;

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(5) Survey of the Site dated February 2022 by Robert A. Vento, licensed land surveyor;
(6) Shovel Ready Certification dated April 9, 2012;
(7) Building Elevations dated February 15, 2022;
(8) Town Letter regarding the Project and Site dated August 11, 2020;
(9) an Analysis of Environmental Impacts dated February 15, 2022 (the exhibits to which are listed separately herein);
(10) a Draft Preliminary Geotechnical Engineering Study Report ("Geotechnical Report");
(11) an Evaluation of Sound Emissions Report ("Sound Report");
(12) a Stormwater Pollution Protection Plan for the Project ("SWPPP");
(13) a Wetland Delineation Report ("Wetland Report");
(14) a Threatened and Endangered Species Assessment;
(15) a Visual Assessment Report;
(16) Historic and Cultural Resources Report;
(17) Traffic Impact Study dated February 2022;
(18) a Water System Engineer's Report;
(19) a Sanitary Sewer System Engineer's Report;
(20) the Supplemental Application submitted on April 12, 2022 ("First Application Supplement");
(21) the Supplemental Application dated June 2, 2022 (the exhibits to which are listed separately herein) ("Second Application Supplement");
(22) an Updated Traffic Impact Study dated May 2022;
(23) Revised Site Plans dated May 25, 2022;
(24) Memorandum to Town with Responses to Town Comments dated June 2, 2022;
(25) Memorandum to Town with Responses to Public Comments dated June 2, 2022;
(26) Response to Agency, Building Department, and GHD Comments dated June 1, 2022;
(27) Letters of Support for the Project;
(28) Project Visual Simulations dated April 2022 ("Supplemental Visual Analysis");
(29) Response to NYSDOT Comments dated May 26, 2022;
(30) NYSDEC's Environmental Resource Mapper ("NYSDEC Mapper");
(31) a Letter from SHPO dated March 30, 2022;
(32) a SHPO Letter of No Effect for the 2011 GEIS;
(33) a NYSDEC Natural Heritage Program Letter;
(34) the Supplemental Application dated June 20, 2022 ("Third Application Supplement");
(35) a Determination by the New York State Department of State Western Region with respect to a State Building Code Variance Request ("DOS Determination");
(36) Resolution from the Planning Board dated June 7, 2022 recommending approval of the Project including a negative declaration pursuant to SEQRA;
(37) an offsite improvements plan dated March 25, 2022;
(38) Phase 1A/1B Archaeological Survey;
(39) email correspondence from NYSDOT dated June 7, 2022;
(40) a SHPO Letter of No Effect with respect to archaeological resources dated June 10, 2022;
(41) a SHPO Letter of No Effect with respect to historic resources dated June 17, 2022;

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(42) other relevant environmental information (collectively, 1-42 shall be referred to as the "Environmental Information"); and

WHEREAS, prior to making a determination about the potential environmental significance of the Project, the Town Board has reviewed the Environmental Information, consulted various information sources, and considered the list of activities which are Type I Actions outlined in Section 617.4 of the SEQRA regulations, the list of activities that are Type II Actions outlined in Section 617.5 of the SEQRA regulations and the criteria for determining significance outlined in Section 617.7 of the SEQRA regulations; and

WHEREAS, to aid its review of the potential environmental significance of this Project, the Town Board retained GHD Engineering ("GHD") to provide expert consultation and evaluation of the Environmental Information and all other related materials; and

WHEREAS, Applicant has undertaken public outreach to help inform the Town and the community of Project plans and goals as well as to receive input and feedback on various aspects of the Project; and the Applicant attended a Niagara County Planning Board meeting on March 21, 2022, two Town Planning Board meetings on April 5, 2022 and June 7, 2022, a Town Zoning Board of Appeals meeting on April 12, 2022 and a public hearing on June 14, 2022, two Town Board work sessions on April 13, 2022 and June 8, 2022, and a Town Board meeting on June 21, 2022; and the Applicant assembled comments received by the public and responded thereto, as identified above in the Environmental Information (hereinafter, collectively the "Public Outreach"); and

WHEREAS, at a public meeting held on March 21, 2022 held pursuant to General Municipal Law §§ 239-m, the Niagara County Planning Board recommended approval of the Application to the Town Board and Zoning Board of Appeals; and

WHEREAS, pursuant to Code § 245 Appendix B(B2)(A) and Code § 135-126 and § 135-132, prior to any final decision on a site plan or lot consolidation the Town Planning Board is authorized to review and recommend to the Town Board approval, approval with modification, or disapproval of such site plans or lot consolidations; and

WHEREAS, at a public meeting held on June 7, 2022, the Town Planning Board recommended approval of the Application to the Town Board and Zoning Board of Appeals, including a recommendation that the Town Board issue a negative declaration pursuant to SEQRA; and

WHEREAS, at a public meeting held on June 8, 2022, the Town Board, considering its careful review of the Environmental Information, completed Part 2 of the FEAF; and

WHEREAS, a thorough analysis of the Environmental Information and potential environmental impacts associated with the Project reveals that, overall, a number of temporary and/or moderate environmental impacts have been identified in connection with the Project, but an analysis of these environmental impacts reveals that, where necessary, such impacts have

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been mitigated to the greatest extent possible by the Project design, and none of these impacts will be significant; and

WHEREAS, it is appropriate that the Town Board issue a negative declaration pursuant to SEQRA for the Project.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE TOWN BOARD OF THE TOWN OF NIAGARA AS FOLLOWS:

Section 1. Based upon a review and examination of the Project and Environmental Information, and upon the Town Board's knowledge of the land and area surrounding the Site and such further investigation of the Project and its environmental effects as the Town Board has deemed appropriate, the Town Board makes the following findings with respect to the Project:

(A) The Project is a Type I Action pursuant to SEQRA as the Project includes the physical alteration of more than 10 acres of land;

(B) The Town Board, as lead agency, has undertaken a coordinated review of the Project in accordance with the requirements of SEQRA; and

(C) Even though the Project is a Type I action, the Environmental Information, including mitigation measures that have been incorporated into the design of the Project by the Applicant, adequately demonstrate that the Project will not result in any significant adverse environmental impacts.

Section 2. Based upon the Town Board's review of the Environmental Information and investigations of the potential environmental impacts associated with the Project, considering both the magnitude and importance of each and every potential environmental impact, and upon the Town Board's knowledge of the land and area surrounding the Site and such further investigations of the Project and its environmental effects as the Town Board has deemed appropriate, the Town Board has determined that the Project will not result in any significant adverse impact upon the environment. The reasons supporting this determination are as follows:

1. Impact on Land.

a. Physical Resources

The Project includes the disturbance of approximately 111 acres of the 216-acre Site, as well as approximately 10 acres off-Site, to construct improvements to roads, driveways, buildings, parking areas, stormwater management features, and the installation of utilities. Project disturbance includes the creation of approximately 56.3 acres of paved or impervious surfaces including roads, buildings and parking areas. Approximately 105 acres of the Site will remain undisturbed, and, following completion of Project construction, approximately 159 acres of the Site will be green space, 140 acres of which are un-fragmented by roads or other development. The Project will include the construction of an approximately 3,075,950 square foot Facility comprised of a ground

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floor with a footprint of approximately 650,000 square feet and four elevated levels, each with identical footprints of approximately 606,750 square feet, and a maximum height of 107 feet.

The Project will not involve construction on land where the depth to bedrock is less than 5 feet, as average depth to bedrock is 6.6 feet on the Site. While the depth to water table is less than a foot in some areas of the Site, a Geotechnical Report was prepared for the Project which shows that in areas of the Site to be developed, improvements will be built more than 10 feet above groundwater levels. Thus, as detailed in the Geotechnical Report, permanent dewatering techniques are not anticipated to be necessary in light of the depth to groundwater relative to the top slab elevation. Dewatering during construction will be implemented as necessary to adequately dewater all foundation-related excavations using gravity-fed sump pumps via gravel trenches or similar techniques on-Site. Notably, the Project does not include the production or storage of hazardous waste which could threaten groundwater quality.

The Site has no slopes of 10% or greater and, except for grading and excavation work associated with foundations for buildings, parking areas, stormwater management features and installation of utilities, the slope of the land will not be significantly altered by the Project. All excavated materials will remain on Site. Depth to bedrock will range from approximately 10 to 22 feet below the proposed finished floor elevation. While the Site is currently poorly drained, the Project will not result in increased erosion. While there is high potential for turbid runoff due to the Site's high clay content, the Applicant is required to act in conformance with a State Pollutant Discharge Elimination System General Permit for Stormwater Discharges from Construction Activity (GP-0-10-001) ("General SPDES Permit") and a SWPPP has been prepared for the Project and included as part of the Environmental Information. As shown in the SWPPP, permanent and temporary stormwater control measures will be used to minimize stormwater runoff during construction and operation of the Project. The Applicant's proposed measures to control erosion during construction and operation as found in the SWPPP will further mitigate any potential impacts. Further, the Project is not located within a designated Coastal Erosion Hazard Area.

Project construction does not involve multiple phases and is expected to be completed in approximately 18-24 months. While construction may take more than one year, the Site adjoins other commercial and industrial sites, including the NFIA, an Involved or Interested Agency as set forth in **Exhibit A**. Further, construction activity will be intermittent with planned winter shutdowns to mitigate construction impacts to the surrounding area. Moreover, given the size of the Site and location of disturbance on the Site, the impacts to nearby neighboring properties from construction activities will be limited. Construction conditions are temporary in nature, and the Project will be subject to applicable Town regulations regarding noise, which prohibit the creation of unreasonable noise between 11:00p.m. and 7:00a.m. Further, with respect to Project noise created during construction, a Sound Report was prepared to assess potential sound impacts associated with the Project, and it is included as part of the Environmental Information. As detailed in the Sound Report, the Site is located adjacent to various

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existing sources of significant background noise, including NFIA, NFARS and other uses. As detailed in the Sound Report, the Project will mitigate noise impacts during construction operations by (1) outfitting trucks owned and controlled by the Applicant with smart, ambient sensing, multi-frequency back-up alarms, (2) limiting all heavy equipment operation to non-noise-sensitive daytime hours and follow town construction hours, (3) limiting the number of equipment operating near one receptor at a given time and avoiding exposing any one receptor to high sound levels for an extended period of time, (4) placing stationary equipment, such as generators, compressors, and office trailers, away from noise-sensitive receptors, (5) avoiding the placement of construction parking or laydown areas near noise-sensitive receptors, and (6) coordinating high sound level construction activities with Town representatives and providing advanced notice to residents as feasible. Significant background noise in the vicinity of the Site, modeled against the steady and intermittent Site sounds, show that Project noise levels will be below existing average and maximum ambient noise levels respectively. Accordingly, the Project is not expected to have any negative acoustical impact per NYSDEC guidelines, including during construction.

Accordingly, while the Project will change the land, the Project will not have any significant adverse impacts to the physical resources of the land.

2. Impact on Geological Features.

The Site is presently undeveloped and has no unusual or unique land forms, such as cliffs, dunes, minerals, fossils or caves, that may be modified or face destruction. There are no National Natural Landmarks at or near the Site.

Accordingly, the Project will not have any significant adverse impacts to geological features.

3. Impact on Wetlands and Surface Waters.

There will be impacts to wetlands and surface waters at the Site. The Project will result in new impervious surfaces that require stormwater management systems to handle stormwater flows and provide proper management of on-Site stormwater.

According to the NYSDEC Environmental Resource Mapper and the U.S. Fish and Wildlife Service's National Wetland Inventory, 16 wetlands/wetland complexes are present on the Site, totaling approximately 45.5 acres. This is a notable increase from the extent of wetland resources identified in the GEIS. As such, in late 2021, the Wetland Report was completed for the Site, in accordance with federal delineation methodology outlined under the USACE Wetlands Delineation Manual and Northcentral and Northeast Regional Supplement.

In total, the Project proposes to impact approximately 2.75 acres of federal wetlands/waters on the Site for the construction of parking areas, access roads, utilities, the Facility and stormwater basins. The remaining approximately 42.809 acres of wetlands will remain

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undisturbed. No New York State regulated water bodies or wetlands will be impacted. The Project has been designed to limit impacts to wetlands to the greatest extent practicable, including modifications to the Facility's prototypical design. Areas of wetlands to be impacted are limited to agriculture wetlands and ditches with low ecological value/function. As provided in the Analysis of Environmental Impacts specifically and Environmental Information generally, avoidance of additional wetland impacts was accomplished through an iterative Site layout selection process and detailed design and grading of specific Project elements. As shown on the Site Plans, wetlands present in the southern portion of the Site and along the eastern and western site boundary are avoided. In addition, the strategic placement of stormwater management facilities avoids wetland impacts and ultimately allows for a landscape that promotes un-fragmented open space across approximately 140 acres of the Site (inclusive of the basins and wetlands to remain). In addition, the current stormwater runoff from the Site (untreated agricultural runoff) will be replaced with runoff managed pursuant to a SPDES permit. Furthermore, upon completion of construction, areas of wetlands and uplands that remain, which are currently farmed, will be allowed to naturally succeed. These areas are expected to revert to a natural condition that will provide an ecological uplift to the Site and region, providing habitat for local wildlife and enhancing the functions and value of the wetlands on-Site. As detailed in the Analysis of Environmental Impacts, naturalization of these areas will ultimately benefit the watershed as a whole. Further, additional flood storage will be provided on the Site through the creation of adjacent floodplain wetlands and oversized stormwater basins. Thus, the Project will actually increase the flood storage capacity at the Site and will help to alleviate existing drainage issues.

As required by the USACE under Section 404 of the Clean Water Act, compensatory mitigation for the 2.75 acres of wetland impacts is proposed to be completed through the purchase of an equal number of credits from the Ducks Unlimited (DU) In-Lieu Fee Program (ILF) – Buffalo-Eighteenmile service area. Applicant will comply with USACE's compensatory mitigation requirements for the Project. Additionally, a Joint Permit Application to the USACE and NYSDEC seeking authorization of the Project and associated wetland impacts was submitted for review and approval on April 7, 2022, and coordination with NYSDEC and USACE is underway. NYSDEC was also contacted as an Involved or Interested Agency as set forth in **Exhibit A**.

As discussed above, construction activities present the possibility of silt laden runoff entering streams due to storm events. Runoff pollution affects the water quality of the small tributaries, ponds or other receiving waters including ground waters. A General SPDES Permit and a SWPPP are required for the Project. As shown in the SWPPP, permanent and temporary stormwater control measures will be used to minimize stormwater runoff during construction and operation of the Project. The Applicant's proposed measures to control erosion during construction and operation will further mitigate any potential impacts, so there are no inappropriate discharges of contaminants to surface waters during construction and operation of the Project.

The Applicant will continue to work with USACE and NYSDEC in the permitting process and will comply with all applicable state and federal requirements.

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Based on the limited area of wetlands impact relative to the size of the Site and Project, the incorporated design elements, and the proposed mitigation measures, the Project will not have any significant adverse impacts on wetlands and surface waters.

4. Impact on Groundwater.

The Project is not anticipated to have any impacts to groundwater. As noted above, in areas of the Site to be developed, improvements will be built more than 10 feet above groundwater levels. In addition, groundwater resources were analyzed in the GEIS, which noted that the Site does not overlay any Primary or Principal Aquifers that would be impacted by construction or operations on the Site, and that the nature of the majority of the soils on the Site precluded impacts. Such conditions of the Site have not changed since the GEIS.

Consistent with what was contemplated by the GEIS, water to the Site will be supplied by the Town of Niagara Water Department. The sanitary sewer system is designed to collect wastewater generated from the proposed development and convey it by gravity to the existing 8-inch diameter concrete gravity sewer line located along Tuscarora Road through a doghouse manhole. The existing 8-inch diameter concrete sewer line connects to the existing 18-inch diameter concrete gravity sewer main located on Lockport Road by gravity. All sanitary flows will be domestic in nature and void of any industrial solid, hazardous, or toxic waste contamination.

The Project will create a new demand for approximately 44,022 gallons of water per day to serve its operations and employees, and the Project will generate approximately 44,022 gallons of sanitary wastewater per day. A Water System Engineer's Report and a Sanitary Sewer System Engineer's Report have been prepared for the Project and reviewed by GHD. There is available water and sewer capacity to address the demands of the Project. In its review of the Project, GHD noted that the sanitary sewer discharge will discharge to an existing sanitary sewer pump station that is undersized currently and was previously targeted for upgrades by the Town. Applicant is working with the Town to contribute an appropriate share of funds to upgrade the pump station based on the Project anticipated flows.

While the depth to groundwater is less than one foot in some areas of the Site, in areas of the Site to be developed, improvements will be built more than 10 feet above groundwater levels. In addition, the Project does not involve the bulk storage of petroleum or chemical products or other hazardous materials over shallow groundwater or an aquifer. The Project does not involve the commercial application of pesticides within 100 feet of potable drinking water or irrigation sources. In addition, current stormwater runoff from the Site (untreated agricultural runoff) will be replaced with runoff managed pursuant to the SPDES permit.

Accordingly, the Project will not have any significant adverse impact on groundwater.

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5. Impact on Flooding.

A Cayuga Creek West Tributary is mapped in the western portion of the Site. Based on a review of the Federal Emergency Management Agency (FEMA) Effective Flood Insurance Rate Map (FIRM), the stream contains a mapped floodway, generally limited to the stream centerline and 100-year floodplain elevations that range from approximate elevation 600 (NAVD88) at the upstream end of the Site to approximate elevation 590 (NAVD88) at the downstream end of the Site. The Site is not located in a 500-year floodplain. No major development will occur in the 100-year floodplain. A single proposed natural gas line is currently planned to be installed in the floodplain and floodway, however, this minor development will have no impact on flood conditions because the disturbance will be temporary in nature and not create any permanent changes to Site conditions. An appropriate floodplain development permit from the Town will be obtained prior to the commencement of any construction activities. All stormwater generated from new impervious surfaces associated with the Project will be appropriately handled on-Site in accordance with the SWPPP. The Project will result in additional stormwater storage capacity on the Site, which may improve existing flood conditions. There are no dams located on the Site.

Accordingly, the Project will not have any significant adverse impacts on flooding or flooding conditions.

6. Impact on Air.

Ambient Air Quality Standards in Region 9, where the project site is located, indicate air quality is in attainment for both Federal and State standards. The Project does not entail the types of activities or operations that require the Applicant to acquire air registrations or permits or that are associated with a significant potential for air emissions. Any impacts to air quality from construction activities will be minor and temporary in nature. Mitigation measures such as erosion control, sediment control, pollution-prevention, and stormwater management measures will be implemented during construction, in addition to the regular maintenance of construction equipment and proper maintenance of a stabilized construction access roadway to reduce idling and stacking of construction vehicles.

Regular operation of the Project will have minimal impacts on air quality. The primary energy source for heating the warehouse is natural gas and back-up generators, which are subject to NYSDEC regulations. Based on the Project operations, vehicles associated with the Project will not idle excessively and will comply with NYSDEC regulations regarding heavy duty vehicle idling. The Facility will have full time yard jockeys that move the trailers around the truck court. Trucks will enter the Site, drop their trailer in one of the trailer parking spaces, pick up a new trailer and immediately exit the Site from the designated exit roadways, thereby eliminating the sound and air impacts associated with idling trucks.

Additionally, the traffic generated by this Project is not of quantity and type to

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significantly affect associated vehicular pollutants, such as lead (Pb) and carbon monoxide (CO). Lead emissions from motor vehicles have been in decline since the introduction of non-leaded fuel and, with the further removal of lead additives from gasoline, and the growth of zero emission vehicles, air pollutants from vehicles should continue to decline. It is noted that the Project includes facilities for electric vehicle charging on-Site. High carbon monoxide (CO) levels are generally associated with very high volume, slow-moving or idling motor vehicles, which is not applicable at this Site.

Accordingly, the Project will not have any significant adverse impacts on air quality.

7. Impact on Plants and Animals.

The GEIS considered a loss of approximately 19% of the Site to permanent development, and analyzed impacts to species in that context. Here, the Project proposes to include 56.3 acres of impervious surfaces, with approximately 105 acres of the site remaining undisturbed and approximately 159 acres of green space following completion of construction, 140 acres of which are un-fragmented. A Threatened and Endangered Species Assessment ("T&E Report") was prepared for the Project and included as part of the Environmental Information. Based on a response from the NYSDEC Natural Heritage Program ("NHP"), there are no documented occurrences of rare or state-listed animals, plants or significant natural communities on the Site, and NYSDEC did not request additional analysis with respect to impacts on threatened or endangered species. The response indicates that short-eared owl (*Asio flammeus*), a New York State endangered species, has been documented within 0.25 miles of the Site. The Devil Crawfish (*Lacunicambarus diogenes*), a New York State imperiled, but not state-listed species, has been documented within 50 yards south of the Site at the NFARS, as previously referenced in the GEIS. In addition, as detailed in the T&E Report, adjacent airport traffic and associated noise and road traffic, combined with the more suitable habitat located to the north and east of the Site, further diminish the potential value of the Site as suitable habitat for the short-eared owl. Further, none of the areas of wetland impacts associated with the Project directly or indirectly impact wetlands or waterways that may provide habitat for the devil crawfish. Accordingly, the Project will not adversely affect either species.

In addition, an official species list was generated for the Site in January 2022 using the U.S. Fish and Wildlife Service ("USFWS") Information for Planning and Consultation ("IPaC") tool. The official species list identifies the Monarch Butterfly (*Danaus plexippus*) as a candidate species that should be considered in a review of the Project. Notably, the Site is devoid of grasslands and currently occupied by agricultural land utilized for row crops. The Site lacks any notable areas of wildflowers or other herbaceous species crucial to monarch habitat. Based on the analysis included in the T&E Report, which also includes various Site observations completed in November and December 2021, it does not appear that the Site is used as habitat by any of the threatened and endangered species of concern or candidate species. The GEIS similarly concluded that the Site is of low value as habitat, and that the species that would utilize the Site are common in the general region and would occupy new areas in the vicinity of the Site.

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The Site is currently undeveloped and primarily consists of agricultural and scrub/shrub wetlands. Accordingly, the Project will likely displace on-Site common animal and plant populations. Notably, much of the southern portion of the Site will remain in its current state, except for the addition of stormwater management features, providing habitat for any impacted plants or animals. To the extent the Project has any impacts, they are consistent with the impacts analyzed in the GEIS and limited to common species not listed as threatened or endangered at either the State or Federal level. Each of these impacts was assessed by the Town and the Involved and Interested agencies as set forth in **Exhibit A**(including NYSDEC). Further, lot coverage for the Project (approximately 6.9%) is significantly less than what is permitted under the Code (30%), and mitigation measures consistent with or exceeding those proposed in the GEIS have been incorporated into the Project, including 140 acres of un-fragmented open space following construction.

Accordingly, the Project will not have any significant adverse impacts on plants and animals.

8. <u>Impact on Agricultural Land Resources.</u>

While the Site is listed as Agricultural District No. 7 in the Niagara County Agricultural & Farmland Protection Plan, the Town has long-planned for the Site to be converted from farmland to industrial use as stated in the Comprehensive Plan, and as demonstrated by the Town's rezoning of the Site from agricultural to the HI District.

The Site currently has agricultural wetlands interspersed throughout the site, consisting of corn crop. The GEIS contemplated that the entirety of the Site would be converted from agricultural use to a use consistent with the heavy industrial zoning and future Shovel-Ready certification of the Site. The GEIS acknowledged that the Site includes prime soils, however, the GEIS concluded that the conversion of the Site would not be a significant adverse impact to the agricultural industry county-wide, and that the owner of the Site would satisfy certain procedural review requirements established by New York Agriculture and Markets Law by providing a waiver from the Notice of Intent process. The New York State Department of Agriculture and Markets confirmed the acceptability of such a waiver in correspondence included in the GEIS. The Department of Agriculture and Markets was also an Involved and Interested Agency as set forth in **Exhibit A,** and a waiver has been obtained for the Project and will be filed with the Department by the Applicant.

Accordingly, the Project will not have any significant adverse impact on agriculture or agricultural uses.

9. <u>Impact on Aesthetic Resources.</u>

As indicated in the FEAF and discussed in detail in the Analysis of Environmental Impacts (including the Visual Analysis, the Historic and Cultural Resources Assessment, and the Supplemental Visual Analysis), included as part of the Environmental Information, the Project will primarily be visible in the area immediately surrounding the Site and despite the scale and height of the Facility is generally not visible outside of the

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immediate area of the Site. Given the location of the Site and the existing development that surrounds the Site, the Site will primarily be visible to viewers while engaged in routine travel on the roadways in the immediate vicinity of the Site. To the extent that the Facility is visible within the immediate vicinity of the Site, visual sensitivity is less in this area given the presence of the NFIA and NFARS to the immediate south and east of the Site and will otherwise be mitigated through careful project siting and design, consisting of the location of the Facility on a large site, allowing for significant portions to remain undeveloped and providing for considerable setbacks (923' to the front yard, 912' to the side yard, and 849' to the rear yard), as well as the location of the Facility within an area with significant existing development. Mitigation of the visual impacts are also achieved through vegetative screening consisting of existing landscaping that will remain on the Site and substantial landscaping that will be added to the Site. Although the vegetative screening of the Project may vary seasonally, any such seasonal variation is likely limited given that the Project involves the additional planting of 582 evergreen trees and 89 evergreen shrubs, which will see no seasonal variation in their ability to screen the project from view, in addition to 318 shade trees, 121 deciduous shrubs, and 176 ornamental grasses. The project also involves the development of landscaped berming approximately 12' to 14' tall, which will provide screening of the Facility that is not impacted by seasonal vegetative variation. As demonstrated in the Visual Assessment, including the Supplemental Visual Assessment, despite the scale of the Facility, while the Facility is visible from immediately surrounding areas, most of the visual impact will be along Lockport and Packard roads (where visual sensitivity is lowest) and is mitigated through the above-referenced setbacks and landscaping. Most viewers will see the Project and the Facility while traveling on those roads along which similar warehouse-like structures are visible.

The Project is located within five miles of parks and scenic resources, including three officially designated state and local scenic or aesthetic resources—Veterans' Memorial Park, Reservoir State Park, and Oppenheim County Park. Notwithstanding the proximity to these parks and aesthetic resources, the Project is not anticipated to impact such resources given the distance between the Project and such resources, the careful siting of the Project on a large lot near existing development, and the existing development in the area surrounding the Site. Specifically, the Project is separated from the surrounding parks and scenic or aesthetic resources by several miles within which there is existing development consisting of the City of Niagara Falls, the NFIA, the NFARS, and other industrial and residential development. To the extent that the Project is visible from any of the surrounding park and/or scenic resources, such visibility will be relatively limited given the distance to the Project, its location on a lot that allows for sufficient setbacks, and its location near existing large-scale industrial and institutional development. Moreover, the Project is otherwise in keeping with existing development in the area around the Site, including development specifically in the area between the Project and surrounding aesthetic or scenic resources. Otherwise, as indicated on the FEAF, the Project is not located within the vicinity of recreational resources, such as public recreation facilities or areas used for hunting, trapping, fishing or shell fishing. Moreover, given the developed nature of the area around the Site, it is generally not suitable for such activities. The Project incorporates mitigation to reduce the visual

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impact of the Project in the immediate vicinity of the Site, which, as discussed herein, includes use of a large area of the land with room for significant setbacks and retains certain areas of the Site as undeveloped, use of vegetative screening, consisting of significant plantings and a landscaped berm along the frontage, and siting in an area with existing development, including large-scale institutional and industrial uses. In light of both the limited visual impact, as well as the mitigation proposed, the Project will not cause a diminution of public enjoyment and appreciation of aesthetic resources.

In addition to the park and aesthetic resources noted above, the Project is also located within one mile of two structures determined by SHPO to be eligible for listing on the State register of historic places: the Theobald Schneider House, located at 8505 Packard Road, and the Frederick Williams House, located at 9320 Lockport Road. The closest distance from the historic building to the proposed limit of disturbance is approximately 700 feet; to the edge of the trailer parking is approximately 1,400 feet; and to the building is approximately 1,980 feet. SHPO, as an Involved and Intersted Agnecy, provided comments in March 2022 that identified these houses as examples of certain historic architecture and architectural styles and requested additional information regarding potential visual impacts to these structures. NYSDEC's guidance on visual impacts makes clear that visual impact is not determined by the size of the structure alone. Despite the scale of the Facility, the Visual Assessment indicates that the Facility is generally not visible from surrounding areas and, as explained by the Applicant in response to SHPO's March 2022 comments, visual impact of the Facility has been mitigated by the significant landscaping plan, including the approximately 12' to 14' high landscaped berm proposed along the frontage of the Site, as well as the size of the Site and significant setbacks incorporated into the Facility design. In connection with its comments on the Project, SHPO also requested renderings of the Facility and that landscaping be utilized to minimize any potential visual impacts to these resources. In response, the Applicant provided as Exhibit G to the Second Application Supplement renderings of the Facility from numerous vantage points in the area surrounding the Site, which showed that the Project would primarily be visible in the immediate vicinity of the Site and that even in this area the Project would be relatively well-screened by existing vegetation and proposed landscaping. Additionally, as discussed in further detail above, the Project incorporates significant setbacks, berming and plantings that reduce the overall visibility of the Project. In response, SHPO issued a June 17, 2022 No Effect Letter concurred with the materials provided in the Second Application Supplement, confirming that the Project would not have an adverse impact upon these historic structures, including with respect to visual impacts.

Based on the foregoing, any potentially significant adverse impacts have been sufficiently mitigated.

10. <u>Impact on Historic and Archaeological Resources.</u>

As indicated in the FEAF, the Project will not occur wholly or partially within or substantially contiguous to an area designated as sensitive for archaeological sites, including both those sites listed on the SHPO archaeological site inventory and those that are not.

The potential for impact to archaeological and historic resources was previously evaluated in connection with the preparation of the GEIS, which was completed as part of the process for obtaining the Site's designation as Shovel Ready and done in consultation with SHPO. Specifically, in the context of the GEIS, SHPO concluded that the Site would not impact cultural resources listed or eligible for inclusion on the National Register of Historic Places. The GEIS also noted that the Site was not located within an area flagged for sensitivity to archaeological resources, thus SHPO provided a "No Effect" letter documenting the lack of such resources on the Site, a copy of which was provided with the Application.

The Applicant has also consulted with SHPO regarding the Project. In connection with its review of the Project, SHPO provided two comment letters, one dated March 3, 2022 and another dated March 23, 2022, which indicated that SHPO had no concerns about impacts to the former Niagara International Drag Strip and otherwise requested certain additional information regarding visual and traffic impacts to historic structures and archaeological impacts. Specifically, SHPO requested additional information regarding traffic mitigation construction and vehicle vibration impacts on historic structures.

With respect to archaeological impacts, SHPO specifically requested a Phase IA/Phase IB Survey, notwithstanding SHPO's prior findings within the context of the GEIS that there would be no significant adverse impacts to archaeological resources. In response to such request, as detailed in the Third Supplemental Application, the Applicant has completed a Phase IA/Phase IB Survey (submitted to SHPO on June 7, 2022), which concludes that no further action is warranted. SHPO has confirmed its agreement with the issuance of a June 10, 2022 letter indicating no further archeological work is necessary.

With respect to impacts on historic structures, as detailed above, SHPO noted the Project's proximity to the Theobald Schneider House and Phillip and Frederick Williams House and recommended that the Applicant provide renderings of the Project and consider ways to minimize the visual impact of the Project on those resources. In response, the Applicant provided as Exhibit G to the Second Application Supplement renderings of the Facility from numerous vantage points in the area surrounding the Site, which showed that the Project would primarily be visible in the immediate vicinity of the Site and that even in this area the Project would be relatively well-screened by existing vegetation and proposed landscaping. Additionally, as discussed in further detail above, the Project incorporates significant setbacks, berming and plantings that reduce the overall visibility of the Project. With respect to SHPO's traffic concerns, the Applicant, as discussed in more detail below, has extensively studied potential traffic impacts associated with the Project, including the preparation of a TIS and the Updated TIS. To the extent that traffic impacts associated with the Project may impact surrounding historic structures with vibration, noise, air, and general traffic volume the Second Application Supplement details that the Project will increase daily traffic volumes on Packard Road by less than 10% and does not propose any new types of traffic (e.g., heavier trucks) than what is already common on the roadway. In addition, construction is occurring on a

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property on the western side the Packard Road and Haseley Drive intersection, which is approximately 130 feet from the closest historic building. The closest distance from the historic building to the proposed limit of disturbance is approximately 700 feet; to the edge of the trailer parking is approximately 1,400 feet; and to the building is approximately 1,980 feet. Accordingly, vibration as a result of additional passing traffic is not anticipated to impact the properties. SHPO's June 17, 2022 No Effect Letter concurred with the supplemental materials in the Second Application Supplement, confirming that the Project would not have an adverse impact upon these historic structures, including with respect to traffic and visual impacts.

Accordingly, the Project will not have a significant adverse impact on historic or archaeological resources.

11. Impact on Open Space and Recreation.

The Project will not eliminate open space or recreational resources. The Site is privately owned, zoned for heavy industrial uses, and has long been targeted for development and in 2011 obtained a Build Now-NY Shovel Ready Certification from Empire State Development. Such designation was intended to bring a large-scale development project to the Site. Moreover, such development of the Site is consistent with existing development in the area around the Site, which includes large-scale industrial and institutional uses such as the NFIA, as well as the existing zoning classification of the Site. Notably, approximately 159 acres of the Site will be green space following completion of construction, 140 acres of which are un-fragmented

The Project will not result in the loss of a current or future recreational resource. As discussed in the Environmental Assessment provided as Exhibit 12 to the Application, the Site does not comprise public open space nor is the Site or surrounding area currently used for public recreation. Rather, the Site is privately owned and not available for public use. As noted above, the Site is used as an active agriculture operation and in light of such use is not well-suited for use as a recreational resource.

Accordingly, the Project will not create any significant impacts to open space or recreational resources.

12. Impact on Critical Environmental Areas.

The Project is not located within or adjacent to a Critical Environmental Area ("CEA").

Accordingly, the Project will not have a significant adverse impacts to any CEA.

13. Impact on Transportation.

The Project will result in a change to existing transportation systems and an overall increase in traffic in the vicinity of the Site. Specifically, as detailed in the Updated TIS, which was prepared in response to Involved and Interested Agency, Town, and public

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comments regarding potential traffic impacts to the Project and provided with the Second Application Supplement as Exhibit A, the Project will result in 542 new vehicle trips during peak morning hours (i.e., from 6:30AM to 7:30AM) and 882 new vehicle trips during peak evening hours (i.e., from 5:30PM to 6:30PM). These numbers were determined based on similar facility details and extensive study of the Site, and the area around the Site, including study of 16 different intersections on nine different days throughout the year—October 14, 2021, November 23, 2021, December 14, 2021, January 5, 2022, April 5, 2022, April 19, 2022, and April 22, 2022 through April 24, 2022. Study was conducted on both weekday and weekend dates, including while local schools were in session and during a drill training weekend at the Niagara Air Reserve Station, when traffic volumes in the area around the Site are typically greater than normal conditions. Collected traffic volume data was adjusted (increased) to account for increased summer traffic conditions and normal conditions when the border with Canada is open. In conducting such study, the Applicants worked in coordination with Involved and Interested Agencies as set forth in **Exhibit A**, including, among others, NYSDOT, the Niagara Frontier Transpiration Authority ("NFTA"), County Department of Public Works ("County DPW"), NFARS, along with input from GHD and the Town Police.

As detailed in the TIS and Updated TIS, the existing roadway network can reasonably accommodate the increase in traffic as a result of the Project, with certain mitigation proposed as part of the Project. Such assessment was made based on the extensive study of the area and assumes a conservative growth factor of 0.5 percent per year over existing traffic volumes projected three years into the future, as well as consideration of several approved new projects in the Town. Mitigation initially provided in the TIS includes:

- left turn treatment at Driveway #2 (fronting on Packard Road);
- installation of tri-color traffic signals at Driveway #1 (fronting on Packard Road opposite Lockport Road) and Driveway #3 (fronting on Packard Road);
- adjustment of signal timings at the Lockport Road/Walmore Road intersections to increase northbound green time by six second and reduce east/westbound green time by six seconds to accommodate additional northbound traffic;
- installation of a 350' long westbound left turn lane with 75' taper on Lockport Road at Driveway #2 and Driveway #3;
- installation of a 350' long southwest-bound right and left turn lane with 75' taper on Lockport Road at Driveway #1;
- installation of a 350' long northeast bound right and left turn lane with 75' taper on Lockport Road at Driveway #1;
- installation of a 350' long southeast-bound right left turn lane with 75' taper on Lockport Road at Driveway #1;
- and all driveways in and out of the Site will be designed with one entering land and two exiting lanes, including stop control at Driveway #2 and signal control at Driveway #1 and Driveway #3.

Following consultation with NYSDOT, County DPW, NFARS, NFTA, review of public comments and comments from the Town, and significant additional analysis of the Site and surrounding intersections, mitigation—in addition to and furtherance of the mitigation proposed in the TIS and described above—was proposed in the Updated TIS

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and affiliated truck route feasibility analysis, consisting of:

- utilizing truck routes such that trucks primarily enter from Packard Road to Driveway #1 and exit Driveway #1 to travel across Packard Road to Lockport Road and travel west to Military Road and then turn left onto Military Road to access the I-190 southbound on-ramp from Packard Road, thereby halving truck traffic on Packard Road; restrict Driveway #2 to right in/right out only to minimize impacts to driveway on the opposite side of Lockport Road;
- installation of a 75' long eastbound left turn lane with a 75' taper on Packard Road at Woodland Heights Dr;
- installation of back-to-back left turn lanes on Lockport Road at Tuscarora Road north and south; installation of a 350' long eastbound right turn lane on Lockport Road at Walmore Road south with further revisions to current signal timings as necessary to improve operating conditions at both Walmore Road intersections;
- and relocation of the northbound left turn stop bar on Military Road to Lockport Road and replace northbound loop detectors as necessary.

In addition to the mitigation proposed as part of Project design, the Applicant is also working with the NFARS to implement certain improvements around the NFARS main gate to address existing conditions in that area including the installation of a ±350 ft long eastbound right turn lane and a ±350 ft long westbound left turn lane with a +75 ft taper on Lockport Rd at the NFARS Main Gate driveway. The Applicant has also, at the request of residents in the area around the Site, performed a gap analysis, which is included with the Updated TIS, and determined signalization of the Lockport Road/Packard Road/Driveway #1 intersection is sufficient so that residential drives on Packard Road will have sufficient time to enter and exit on/from Packard Road. Thus, even with the increase in traffic anticipated as part of the Project, the network of roadways in the area around the Site will be sufficient to accommodate vehicle traffic in light of the mitigation proposed as part of the Project.

The Applicant has also demonstrated that the construction of a new ramp from Lockport Road to the I-190 is not feasible due to the distance between existing ramps, timing considerations, and constructability concerns due to the location of existing rail lines and other adjacent development. Further, NYSDOT and the Town's independent consultant, GHD, have carefully reviewed the proposed traffic mitigation for the Project and confirmed the sufficiency of the same. NYSDOT's correspondence confirms that NYSDOT will continue to work with the Applicant with respect to the Project, and that the mitigation proposed is appropriate and sufficient.

Parking at the Facility consists of approximately 1,755 employee parking stalls to provide parking for employees passenger vehicles, 16 motorcycle parking spaces, 414 trailer parking spaces, and 55 loading docks, as well electrical vehicle charging stations. Such parking is anticipated to be sufficient to accommodate the approximately 1,000 employees anticipated to work at the Facility in one of two daily shifts. Although there is currently no transit route immediately adjacent to the Site, the Project has been designed to accommodate an on-site transit stop and the Applicant is working with NFTA, an Involved and Interested Agency as set forth in **Exhibit A**, to extend its existing transit

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routes to add a stop on the Site.

Pedestrian sidewalks exist along both sides of Military Road, and there is a sidewalk along the north side of Packard Road that extends to the east of the eastern Packard Road/Porter Road intersection to Haseley Drive. Another sidewalk is located along the south side of Niagara Falls Boulevard to the east of Walmore Road. While there are no dedicated bicycle facilities or lanes, bicyclists are permitted to share the road on all roadways in the area, except for the I-190 ramps.

With respect to traffic safety concerns, the Updated TIS includes a crash investigation in order to identify inherent safety issues, identify potential crash patterns and clusters, and to provide for appropriate mitigation to minimize safety concerns. Notably, seven of the nine crashes at the Lockport Rd/Packard Rd intersection can be corrected by signalizing the intersection. As such, the mitigation proposed as part of the Project will improve the overall safety at this intersection. Additionally, as discussed above, at the request of residents located on Packard Rd, the Updated TIS includes a "gap analysis," which shows that, even during Site peak hours, the residential drives located on Packard Road will have sufficient time to enter and exit on/from Packard Road.

The Project can be reasonably accommodated by existing roadway network with the mitigation detailed in the Application and herein. Accordingly, the Project will not have any significant adverse impacts on traffic.

14. Impact on Energy.

As indicated on the FEAF and discussed in the Environmental Analysis provided with the Application as Exhibit 12, the Project is anticipated to create an additional demand for approximately 3,350 megawatt hours (MWh) of electricity. Electricity will be used to provide lighting and energy for warehouse and accessory office operations. National Grid services the electricity to the Site and has indicated that there is sufficient capacity to accommodate the Project's energy needs, and the Project will include the construction of a new substation to service the Project. The Project will also utilize natural gas for heating and to operate ventilation and HVAC systems. National Fuel services gas service to the Site and is working with the Applicant to confirm service and capacity requirements. Both electric and gas service will be extended to the Site from existing utility lines that run along the Site to the north and south. Notably, the majority of energy needs in Niagara County are supplied by a renewable energy source, such as hydroelectric power. The Applicant is working with the respective utilities to finalize such plans. Notwithstanding the anticipated increase in energy usage required for the Project, certain energy conservation measures are implemented as part of the Project, including use of high-efficiency motors and transformers, LED lighting, motions sensors to avoid lighting areas not in use, and use of temperature set points to maximize energy conservation potential.

Accordingly, the Project is not anticipated to have a significant adverse impact on energy.

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15. Impact on Noise, Odor and Light.

a. Noise

As discussed in the Environmental Analysis provided with the Application as Exhibit 12, noise impacts for development of the Site were previously studied within the context of the GEIS. The GEIS contemplated that development of a new heavy industrial use at the Site would increase noise above existing ambient noise levels. As specific to the Project, a Sound Report was prepared and provided with the Application as Exhibit 12.A to assess potential sound impacts associated with the Project. As detailed in the Sound Report, the Site is located adjacent to various existing sources of significant background noise, including NFIA, NFARS and other uses. Further, the Sound Report provides that the Project will mitigate noise impacts during construction and operations by (1) outfitting trucks owned and controlled by the Applicant with smart, ambient sensing, multi-frequency back-up alarms, (2) limiting all heavy equipment operation to non-noise-sensitive daytime hours and follow town construction hours, (3) limiting the number of equipment operating near one receptor at a given time and avoiding exposing any one receptor to high sound levels for an extended period of time, (4) placing stationary equipment, such as generators, compressors, and office trailers, away from noise-sensitive receptors, (5) avoiding the placement of construction parking or laydown areas near noise-sensitive receptors, and (6) coordinating high sound level construction activities with Town representatives and providing advanced notice to residents as feasible. The Sound Report concludes that although the Project will produce noise that will exceed existing ambient noise levels during construction and operation, such increased levels of noise will nonetheless meet all applicable NYSDEC guidelines. Further, the Sound Report modeled the significant background noise in the vicinity of the Site against the steady and intermittent Site sounds, and, concluded that Project noise levels will be below existing average and maximum ambient noise levels respectively.

Accordingly, the Project is not expected to have any negative acoustical impact per NYSDEC guidelines, and as such, the Project will not have any significant adverse impact on noise.

b. Odor

The Project may create some additional odors at and around the Site as a result of vehicle traffic to and from the Site during both the construction and operation phase of the Project. However, such odors are routine odors, similar to existing odors at and around the Site, and will likely occur for less than one hour each day. Moreover, given the large size of the Site, any odors created at the Site are likely to dissipate over the distance between the Site and surrounding uses, including residential uses in the area surrounding the Site.

Accordingly, the Project will not have any significant adverse impact on odors.

c. Light

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As discussed in the Environmental Analysis provided with the Application as Exhibit 12 the Project includes light only to the extent of providing sufficient light for safe circulation of traffic and people at the Site. Specifically, the Project will require nighttime lighting in parking and loading areas and around the buildings. The Project will install building-mounted light sources at 25 feet in height and pole-mounted light at a maximum height of 40 feet. As shown in the lighting plan provided with the Application, high quality lighting will be installed as part of the Project, consisting of high-efficiency LED fixtures that will focus light in needed areas and eliminate light spillover to adjacent areas. Such lighting is dark-sky compatible with cut-off shields to provide uniform and energy-conscious illumination of walkways and parking lots. Any light spillage is limited to a small section of Site driveways for safety purposes, and does not cross over onto residential properties. Moreover, the area around the Site already includes large-scale institutional uses, the NFIA and NFARS, which utilize lighting in the area around the Site and are generally well-lit such that existing conditions at the Site already incorporate significant lighting.

Accordingly, the Project will not have any significant adverse impact on light.

16. Impact on Public Health.

As indicated on the FEAF, which was provided with the Application as Exhibit 11, the Site is adjacent to a nearby remedial site included in the NYSDEC Environmental Site Remediation Database and identified as Site ID No. 932106. This remediation site is located to the south and east of the Site and was previously used for storage of hazardous waste from aircraft maintenance activities. In 2001, closure of the hazardous waste storage unit was approved by NYSDEC, which required certain corrective actions at the Site. Study of the remediation site identified 13 sites where past disposal/storage activities indicated a potential for environmental contamination, 10 of which required groundwater monitoring. In connection with an order on consent and administrative settlement entered into in August 2016, groundwater monitoring is ongoing at this remediation site (which is not located on-Site where the Project will be undertaken). No disturbance of this adjacent remedial site is proposed in connection with the Project.

Located immediately adjacent to the Site, at 9155 Lockport Road, is the Empower Intermediate Care Facility ("Empower"). Empower serves as a 10-bed facility, licensed by New York State as an around-the-clock residence that supports individuals with intellectual and developmental disabilities who require an institutional level of care. The FEAF identifies the above-referenced neighboring contamination, however, (as detailed above), the Project does not pose any risk of contamination (either by generating contaminants, storing contaminants, or releasing existing contaminants) which would pose a threat to Empower. Further, the Applicant has had multiple discussions with Empower staff, board members, and operations teams and addressed all questions raised with respect to the Project. In addition, the Updated TIS includes a gap analysis that shows that the traffic mitigation proposed for the Project (particularly with respect to traffic signals) will create a traffic calming effect in the vicinity of the Site, allowing for

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safer driveway access to and from Empower (as well as residences along Lockport and Packard roads). Finally, as depicted in the Site Plans, Visual Analysis, and Sound Report, Empower's facility will benefit from the significant proposed screening, including the extensive landscaping plan and the approximately 12' to 14' high landscaped berm proposed along the frontage of the Site, as well as the size of the Site and significant setbacks incorporated into the Facility design.

Additionally, the Niagara Drag Strip is located on the southern portion of the Site. As noted in the FEAF, provided with the Application as Exhibit 11, there were potential releases of oil and/or hazardous materials including petroleum products at the strip, which may have impacted soil, groundwater and/or soil gas quality at the Site. Notwithstanding the potential history of contamination at the Site, there are no institutional controls limiting the use of the Site, no proposed disturbance of any remedial sites (including potentially affected on-Site areas), and any potential impacts related to remedial action at the Site and in the area around the Site are sufficient to minimize any potential impact to public health.

Otherwise, the construction activities and operational activities at the Site do not involve the sort of activities that would impact public health. To the extent that additional solid waste may be generated at the Site, such waste will be handled by a private contractor and disposed of and/or recycled as necessary. Likewise, the Project will generate additional liquid waste in the amount of 44,022 gallons per day, which will be handled by the Niagara County Water District. Per consultation with the Niagara County Water District, an Involved and Interseted Agency as set forth in **Exhibit A**, its facilities have sufficient capacity to handle such increase in sanitary wastewater.

With respect to the scale of the Facility and fire-safety concerns, the design of the Facility has been carefully reviewed by the Town Building Inspector, Town Fire Inspector, Town Fire Chief, and the New York State Department of State Board of Review ("**NYSDOS**"). NYSDOS, in response to an application from Applicant for variances from certain sections of the Building Code of New York State ("**Uniform Code**"), specifically found (in relevant part) that the Facility will provide an equal, if not greater, level of safety than that required by the Uniform Code requirements. Factors supporting NYSDOS' determination are detailed in the determination and include (but are not limited to) the facts that:

- The Facility utilizes two independent water sources, each with its own pump.
- Separate fire loops, each redundantly fed, supply the sprinkler and storage systems for the Facility.
- The Facility's water sources are sized to provide three hours of water to the fire sprinkler and standpipe systems.
- Stair towers will have positive pressure systems.
- Applicant shall prepare a fire safety plan and provide the same to the Town of Niagara Fire Company, to be reviewed by the Town prior to the issuance of a certification of occupancy.
- Applicant shall assist the Town of Niagara Fire Company with preparing a fire

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department response plan to be reviewed and approved by the Town prior to the issuance of a certification of occupancy.

As such, the Facility meets or exceeds the performance based safety requirements of the Uniform Code.

Accordingly, the Project will not have any significant adverse impacts to public health.

17. Impact on Community Plans.

As detailed above, the Site was identified by the Town as suited for development as a Shovel Ready site with a zoning classification for heavy industrial uses. An evaluation was undertaken by the Town, County, and State for this purpose, and the Site was identified by the Town as being well-suited for this Project. The Site is consistent with the character of the surrounding uses, which includes the NFIA to the east and south, a mix of commercial and industrial uses to the west, and the NFARS to the east. While the Site is listed as Agricultural District No. 7 in the Niagara County Agricultural & Farmland Protection Plan, the Town has long-planned for the Site to be converted from farmland to industrial use as stated in the Comprehensive Plan, and as demonstrated by the Town's rezoning of the Site from agricultural to the HI District.

The Town's bulk regulations for the HI District were incorporated into the design of the Facility, and while area variances (due to height, signage size and number, and design of the access road) are required, the variances and overall improvements to the roadway network will facilitate the development of a modern warehouse distribution facility at a location with convenient access to I-190 less than 1.5 miles to the southwest on the Site selected by the Town both in 2011 for such development and more recently for the Project itself. The Project will serve as a catalyst for economic activity through the creation of construction and operation jobs and a substantial tax base on what is now vacant land, long targeted for development. The long-term impact, in addition to job creation, would include additional economic activity generated around the Site. All of these factors contribute to developing a balanced and vibrant economy consistent with the goals and objectives of the Comprehensive Plan, especially related to industrial development, and the Site's Shovel Ready Certification.

Although the Site is not currently developed, there is sufficient capacity available for water, sewer, electric and natural gas service to service the Project in the area as detailed herein. The Project is consistent with the overall vision and goals of the Town to activate a Site that is approved for industrial use to further economic development.

Accordingly, the Project will not have significant adverse impacts to community plans and will in fact further the community plans as set forth in the Comprehensive Plan and GEIS.

18. Impact on Community Character.

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The Code authorizes the Facility as a permitted use in the Town's Light Industrial District, with such uses also permitted in the Site's HI District. The Project is consistent with setback, lot coverage, and other dimensional requirements of the Town Code, with the exception of the height limitation of the HI District, the proposed location of one of the access points of the Site, and the number and size of building and monument signs. While the Project requires area variances to address these matters, as set forth in the Application and First Application Supplement submitted April 12, 2022, the deviations from the Code will not significantly adversely impact neighboring land uses and are appropriate given the size of the Site and the scale of the Project, including the significant landscaping plan, the approximately 12' to 14' high landscaped berm proposed along the frontage of the Site, and the substantial mitigation proposed in the Updated TIS with respect to traffic. Applicant is currently seeking certain area variances variances (Facility height, signage size and number, and design of the access road) from the ZBA, which can only be granted or denied subsequent to adoption of this Negative Declaration.

The Project is consistent with the industrial goals for the Town of Niagara outlined in the Comprehensive Plan. In 2011 the Site was extensively reviewed by the Town in connection with obtaining Shovel-Ready certification pursuant to Empire State Development's Build-Now NY program. As indicated by the Site's Shovel Ready certification, the Site has been long-targeted for development, and the Town has identified the Site as an appropriate location for the Project as detailed in the Town Letter. As part of obtaining the Shovel Ready certification, the Town conducted a review pursuant to SEQRA and completed the GEIS.

Although the Project is located within the Agricultural portion of the Town in the Future Land Use Map of the 2018 Comprehensive Plan, the Plan notes that "the Town supports the conversion of these lands to other uses over time as the viability of agricultural operations in Niagara changes." The GEIS contemplated that the entirety of the Site would be converted from agricultural use to a use consistent with the Heavy Industrial District. Here, the Project seeks to make productive use of underutilized lands as contemplated in the 2018 Comprehensive Plan. The 2018 Comprehensive Plan includes a number of recommendations for the Town with respect to economic goals. As detailed in the Application, the Project will serve these goals as follows: The Project will build the local commercial tax base through infill development; include access to public transit within the Town; develop the Site, which has been long-targeted for development by the Town; support the diversification of local business and industry by creating economic opportunities for other local businesses in the Town to service the Project and its employees at the Site; and promote development of industries utilizing both skilled and unskilled labor. Accordingly, although variances are required, the Project is consistent with the underlying zoning classification of the Site, the Site's Shovel Ready Certification and the Comprehensive Plan, as well as the overall development goals of the Town.

In addition, the Site is consistent with the character of the surrounding uses, which includes the NFIA and NFARS to the east and south. The Site is also mentioned in the proposed "Industrial Land Development" section of the Comprehensive Plan as an area

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for ultimate light industrial use (in reference to the area adjacent to the NFIA) that can be compatible with the airport and other adjacent uses. Consistent with Code Section 245-66, the Application was provided to Involved and Interested Agencies, the NFTA, NFIA, and NFARS. As detailed in the Second Application Supplement dated June 2, 2022, the Applicant and NFARS have had ongoing discussions regarding the Project, and the proposed Project design and traffic mitigation addresses NFARS concerns and will benefit NFARS by adding turn lanes to accommodate NFARS' main access gate (already warranted under existing conditions), and the Applicant will continue to work cooperatively with NFARS going forward.

While the Facility is visible from immediately surrounding areas, most of the visual impact will be along Lockport and Packard roads where visual sensitivity is lowest due to the proximity of the existing NFIA, NFARS, and significant proposed landscaping including berms. While the Facility has a proposed footprint of approximately 650,000 SF and a proposed height of 107 feet, any potential aesthetic impacts are sufficiently mitigated by the Facility location on the Site, the size of the overall Site where the Facility will be developed, the fact that majority of the Site will remain undeveloped, significant setbacks from surrounding lot lines, the distance from surrounding development, screening provided by the existing wooded area, proposed extensive landscaping, and the surrounding airport and quarry uses.

Moreover, south and east of the Site is the NFIA within the Town's Light Industrial (LI) zoning district. The NFIA will remain in its current state, acting as a buffer area for other existing residential/commercial development in the area. North of the Site across Lockport Road consists of Business-1 (B-1) district lots developed with residential homes, agriculture, and commercial business. Additionally, heavy industry zoning continues north of Lockport Road whereas Residential zoning (R-1) is found further west of Packard Road. The majority of the surrounding area, however, is zoned Light Industrial. The Site itself is zoned Heavy Industrial and went through the extensive GEIS and Shovel Ready certification processes. Further, the Project was solicited by the Town for this Site as detailed in the Town Letter. The proposed Project is consistent with the character of the surrounding uses. Furthermore, given the size of the Site, significant setbacks, areas left undisturbed by the Project, and minimal lot coverage from the footprint of the Facility resulting from the Facility's height, the Project is well-suited for the Site.

The Project will not replace or eliminate existing facilities, structures or areas of historic and cultural importance to the community. It is anticipated that community services are sufficient to accommodate the Project. The Project will not impact use of Veterans Memorial Park, the closest park to the Site, since is located approximately 2.2 miles from the Site.

The Project design addresses feedback from the public, and includes extensive improvements to the roadway network in the vicinity of the Site. While the scale of the Project differs from nearby development, given the size of the Site and the location of the Facility on the Site adjacent to the airport, no significant adverse impacts to neighboring

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properties are anticipated. Potential aesthetic impacts are mitigated as shown in the Visual Analysis, including the Supplemental Visual Analysis. The Project will not introduce objectionable lighting or noise to the area, and the Site has been targeted for development by the Town, County, and State.

The Project will result in a new e-commerce storage and distribution facility on currently vacant land, targeted for development, that has been zoned for heavy industrial uses and is a NY State Shovel Ready certified Site. Accordingly, the Project will not have any significant adverse impacts to community character.

19. Cumulative/Growth Inducing Impacts.

Certain proposed actions covered under the SEQRA process have the potential to trigger further development by either attracting a significant local population, inviting commercial industrial growth, or by inducing the development of similar projects adjacent to the project constituting an action. The Project has the potential to induce growth in the Town and the surrounding areas through employment opportunities and ancillary businesses. The development of the Project will result in a significant number of construction workers with seasonal employment at the Site, and permanent jobs for the Facility operation. It is anticipated that these workers will come from the Buffalo-Niagara region, and that many of these workers will be drawn from the existing labor pool along with residents of Niagara County and Western New York, within an approximate 60 to 70 mile radius of the Site.

Some jobs may be filled by professionals moving into the area. However, the Project is not expected to significantly adversely impact the local housing market in the Town, as no significant relocation to the area is anticipated. Construction workers and Facility employees will most likely patronize restaurants, hotels/motels, entertainment facilities, and other services provided in the vicinity of the Site and surrounding communities. While the Project has the potential to induce growth, as discussed above, it will be consistent with the local zoning and the Comprehensive Plan.

Accordingly, the Project will not have any significant adverse growth inducing impacts on the Town.

Section 3. A thorough analysis of the Environmental Information and potential environmental impacts associated with the Project reveals that, overall, a number of temporary and/or moderate environmental impacts have been identified in connection with the Project, but analysis of these potential impacts reveals that, where necessary, such impacts have been mitigated to the greatest extent possible by the Project design, and none of these impacts will be significant. Accordingly, a negative declaration ("Negative Declaration") pursuant to SEQRA is hereby issued. This Negative Declaration has been prepared pursuant to and in accordance with the requirements of SEQRA.

Section 4. Town staff are hereby further authorized on behalf of the Town Board, or acting together or individually, to distribute copies of this Resolution to the Applicant and to do such

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further things or perform such acts as may be necessary or convenient to implement the provisions of this Resolution, including compliance with such notification requirements as are set forth pursuant to SEQRA.

Section 5. This Resolution, which is adopted by a majority vote of the Town Board, shall serve as the Negative Declaration (as defined in 6 N.Y.C.R.R. 617.2(y)) for the Project, and is issued by the Town Board pursuant to and in accordance with SEQRA in a coordinated environmental impact review, shall take effect immediately.

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EXHIBIT A

JB2 Partners, LLC - Storage and Distribution Facility List of Potentially Interested and Involved Agencies

1. Town of Niagara Town Board
   c/o Lee Wallace, Town Supervisor
   7105 Lockport Road
   Niagara Falls, New York 14305

2. Town of Niagara Planning Board
   c/o Barbara Hathaway, Chairperson
   7105 Lockport Road
   Niagara Falls, New York 14305

3. Town of Niagara Zoning Board of Appeals
   c/o Tom Cuddahee, Chairperson
   7105 Lockport Road
   Niagara Falls, New York 14305

4. Town of Niagara Building Inspector
   c/o Charles Haseley
   7105 Lockport Road
   Niagara Falls, New York 14305

5. Town of Niagara Town Engineer
   7105 Lockport Road
   Niagara Falls, New York 14305

6. Town of Niagara Active Hose Company Incorporated
   Attn: Chief William Jasper, Jr.
   6010 Lockport Road,
   Niagara Falls, NY 14305

7. Town of Niagara Fire Inspector
   William Jasper
   7105 Lockport Road
   Niagara Falls, New York 14305

8. Niagara-Wheatfield Central School District
   c/o Daniel Ljiljanich, Superintendent
   5700 West Street
   Sanborn, NY 14132

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9. Niagara County Center for Economic Development
c/o Michael Casale, Commissioner
6311 Inducon Corporate Drive
Samuel M. Ferraro Center, Suite One
Sanborn, New York 14132

10. Niagara County Sewer District
c/o Thomas W. Blodgett, P.E.
7346 Liberty Dr.
Niagara Falls, NY 14304

11. Niagara County Health Department
Environmental Health Division
5467 Upper Mountain Road, Suite 100
Lockport, New York 14094

12. Niagara County Department of Public Works, Division of Highways, Bridges & Structures
c/o Deputy Commissioner of Highways
Niagara County Highway Garage
225 South Niagara Street
Lockport, New York 14094

13. Niagara County Water District
c/o David K. Branch, Superintendent of Water Transmission
5450 Ernest Road, PO Box 315
Lockport, NY 14095-0315

14. Niagara County Industrial Development Agency
c/o Susan Langdon, Executive Director
6311 Inducon Corporate Drive
Samuel M. Ferraro Center, Suite One
Sanborn, New York 14132

15. Niagara County Planning Board
c/o Amy Fisk, Brownfield Program Manager
6311 Inducon Corporate Drive
Samuel M. Ferraro Center, Suite One
Sanborn, New York 14132

16. Niagara County Manager
Richard E. Updegrove
Philo J. Brooks Co. Office Building, 2nd Floor

59 Park Avenue
Lockport, New York 14094

17. New York State Department of Environmental Conservation, Region 9
c/o Mr. David Denk, Regional Permit Administrator
270 Michigan Avenue
Buffalo, New York 14203-2999

18. New York State Thruway Authority, Buffalo Division
Division Permit Coordinator
455 Cayuga Road, Suite 800

19. New York State Department of Transportation
Region 5 – SEQR/Planning
c/o Francis P. Cirillo, Director
100 Seneca Street
Buffalo, New York 14203

20. New York State Department of State
Attn: Andrew Hvisdak
One Commerce Plaza
99 Washington Avenue
Albany, NY 12231-0001

21. New York State Office of Parks, Recreation and Historic Preservation
c/o Ms. Josalyn Ferguson
625 Broadway
Albany, New York 12207

22. New York Department of Agriculture and Markets
c/o Richard Ball
10B Airline Drive
Albany, NY 12235

23. New York Power Authority
123 Main Street
Corporate Communications
Mail Stop 10B
White Plains, New York 10601

24. Niagara Falls Air Reserve Station[1]
Attn: Kimberly Powell
10405 Lockport Road
Niagara Falls, NY 14304

25. Empire State Development Corporation
c/o Amanda Mays, Regional Director
95 Perry Street, Suite 500
Buffalo, New York 14203

26. United States Army Corps of Engineers, Buffalo District
c/o Molly Connerton
1776 Niagara Street
Buffalo, NY 14207

27. United States Environmental Protection Agency
Lisa F. Garcia, Regional Administrator
290 Broadway
New York, NY 10007-1866

28. United States Fish and Wildlife
c/o New York Ecological Services Field Office
3817 Luker Road
Cortland, NY 13045

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[1] Pursuant to Town of Niagara Local Law 2021-4, complete copies of the Application were provided via email to the Niagara Falls Air Reserve Station, Niagara Falls International Airport, and Niagara Frontier Transportation Authority.

8.1
IDEK, LLC

PROJECT SUMMARY

IDEK, LLC

Applicant:	**IDEK, LLC**	
Project Location:	59 Thompson Street, North Tonawanda, NY 14120	
Assistance:	15 Year PILOT Sales Tax Abatement Mortgage Recording Tax Abatement	
Description:	Techniglass Corporation, 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.	
Project Costs:	Construction/Improvements Furniture, Fixtures & Equipment Soft costs Other **TOTAL**	$ 2,700,000 $ 70,000 $ 5,000 $ **$ 2,775,000**
Employment:	Current jobs in Niagara County: 0 New Jobs in Niagara County within 3 years: 13 Estimated Annual Payroll for New Jobs: $490,100 Skills: Management, Professional, Administrative, Production	
Evaluative Criteria:	Redevelopment supports or aligns with regional or local development plans. Job creation, in region Purchase, supporting manufacturing sector	

Niagara County Industrial Development Agency

MRB Cost Benefit Calculator

MRB | group
Cost-Benefit Analysis Tool powered by MRB Group

Date	July 23, 2026
Project Title	IDEK, LLC
Project Location	59 Thompson Street, North Tonawanda NY, 14120

Economic Impacts

Summary of Economic Impacts over the Life of the PILOT

Project Total Investment

$2,750,000

Temporary (Construction)

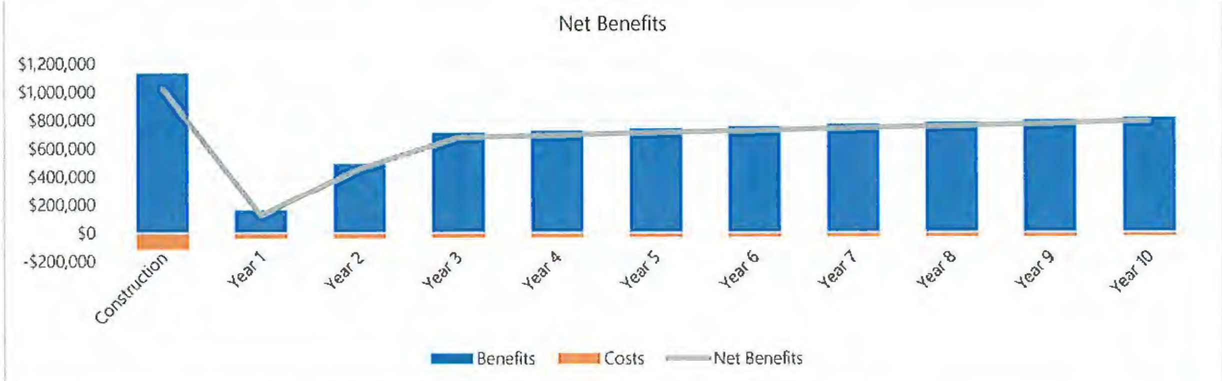
	Direct	Indirect	Total
Jobs	10	4	14
Earnings	$840,232	$229,969	$1,070,201
Local Spend	$2,200,000	$792,580	$2,992,580

Ongoing (Operations)

Aggregate over life of the PILOT

	Direct	Indirect	Total
Jobs	13	4	17
Earnings	$7,647,230	$2,789,898	$10,437,129

Figure 1



Net Benefits chart will always display construction through year 10, irrespective of the length of the PILOT.

Figure 2

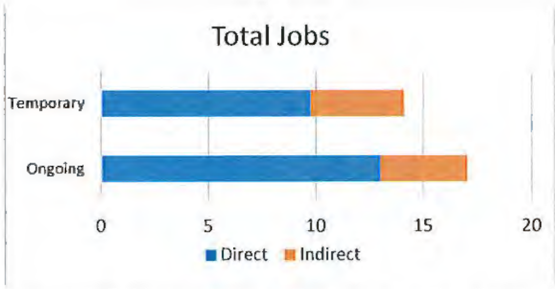


Figure 3

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Ongoing earnings are all earnings over the life of the PILOT.

Fiscal Impacts

MRB | group

Cost-Benefit Analysis Tool powered by MRB Group

Estimated Costs of Exemptions

	Nominal Value	Discounted Value*
Property Tax Exemption	$418,665	$363,578
Sales Tax Exemption	$113,600	$113,600
Local Sales Tax Exemption	*$56,800*	*$56,800*
State Sales Tax Exemption	*$56,800*	*$56,800*
Mortgage Recording Tax Exemption	$0	$0
Local Mortgage Recording Tax Exemption	*$0*	*$0*
State Mortgage Recording Tax Exemption	*$0*	*$0*
Total Costs	**$532,265**	**$477,178**

State and Local Benefits

	Nominal Value	Discounted Value*
Local Benefits	**$11,841,964**	**$10,142,690**
To Private Individuals	$11,507,330	$9,860,798
Temporary Payroll	*$1,070,201*	*$1,070,201*
Ongoing Payroll	*$10,437,129*	*$8,790,597*
Other Payments to Private Individuals	*$0*	*$0*
To the Public	$334,634	$281,892
Increase in Property Tax Revenue	*$254,083*	*$212,866*
Temporary Jobs - Sales Tax Revenue	*$7,491*	*$7,491*
Ongoing Jobs - Sales Tax Revenue	*$73,060*	*$61,534*
Other Local Municipal Revenue	*$0*	*$0*
State Benefits	**$598,381**	**$512,761**
To the Public	$598,381	$512,761
Temporary Income Tax Revenue	*$48,159*	*$48,159*
Ongoing Income Tax Revenue	*$469,671*	*$395,577*
Temporary Jobs - Sales Tax Revenue	*$7,491*	*$7,491*
Ongoing Jobs - Sales Tax Revenue	*$73,060*	*$61,534*
Total Benefits to State & Region	**$12,440,345**	**$10,655,452**

Benefit to Cost Ratio

	Benefit*	Cost*	Ratio
Local	$10,142,690	$420,378	24:1
State	$512,761	$56,800	9:1
Grand Total	**$10,655,452**	**$477,178**	**22:1**

*Discounted at 2%

Does the IDA believe that the project can be accomplished in a timely fashion Yes

Additional Revenues:

County	$57,800
City/Town/Village	$88,914
School District	$132,396

*Estimated Value of Goods and Services to be exempt from sales and use tax as a result of the Agency's involvement in the Project. PLEASE NOTE: These amounts will be verified and there is potential for a recapture of sales tax exemptions (see "Recapture" on page 11 of the Application)

(To be used on NYS ST-60) $1,420,000

Additional Comments from IDA

0

Does the IDA believe that the project can be accomplished in a timely fashion? Yes

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NIAGARA COUNTY INDUSTRIAL DEVELOPMENT AGENCY

APPLICATION FOR FINANCIAL ASSISTANCE

IDEK, LLC

(Applicant Name)

6311 Inducon Corporate Drive, Suite One
Sanborn, New York 14132
Phone: 716-278-8760 Fax: 716-278-8769
http://niagaracountybusiness.com

2026

Please note the following Application conditions:

1. One (1) original signed copy of the Application for Assistance along with a signed Environmental Assessment form is to be submitted to the Niagara County Industrial Development Agency ("Agency").

2. A **$1,000.00 non-refundable application fee** payable to the Niagara County Industrial Development Agency MUST accompany the Application submission.

3. Subject to the applicable statute, information provided by applicant will be treated as confidential until such time as the Agency takes action on the request. However, in accordance with Article 6 of the Public Officers Law, all records in possession of the Agency are open to public inspection and copy.

4. At the time of the Project closing, the project Applicant is required to pay certain costs associated with the Project, including payment of an Agency Fee in the amount of 1% of the total value of the project, and payment of Agency Counsel fees as set forth in the Agency fee policy schedule, together with various related costs, including but not limited to public hearing expenses. Upon request, a fee summary will be provided to each applicant.

   IMPORTANT NOTE: In the event of a project termination or withdrawl, the Applicant will still be responsible for payment of the Agency Counsel fees mentioned above.

The Niagara County Industrial Development Agency does not discriminate on the basis of race, color, religion, sex, sexual orientation, marital status, age, national origin, disability or status as a disabled or Vietnam Veteran or any other characteristic protected by law.

NIAGARA COUNTY
INDUSTRIAL DEVELOPMENT AGENCY

APPLICATION FOR FINANCIAL ASSISTANCE

I. APPLICANT INFORMATION

Company Name: IDEK, LLC

Mailing Address: 80 Thompson Street

City/Town/Village & Zip code: North Tonawanda, 14120

Phone: (716) 830-8889

Website: ______

Fed Id. No.: 20-3047941

Contact Person and Title: Mike Hacikyan, President

Email: mhacikyan@techniglass,com

Principal Owners/Officers/Directors (list owners with 15% or more in equity holdings with percentage ownership):

Mike Hacikyan 50% / Cheryl Gondek 50%

Corporate Structure (*attach schematic if applicant is a subsidiary or otherwise affiliated with another entity*)

Form of Entity

☐ **Corporation**

Date of Incorporation: ______
State of Incorporation: ______

☐ **Partnership**

General ______ or Limited ______
Number of general partners ______
If applicable, number of limited partners ______

Date of formation ______
Jurisdiction of Formation ______

☒ **Limited Liability Company/Partnership** (number of members 2)

Date of organization: 06/13/2005
State of Organization: New York

☐ **Sole Proprietorship**

If a foreign organization, is the applicant authorized to do business in the State of New York?

______

Applicant's Counsel

Company Name: Korn & Kalish, LLP

Contact Person, and Title: Tyler Korn, Esq

Mailing Address: 5150 Tamiani Trail

City/Town/Village & Zip code: Naples, Florida, 34103

Email: tkorn@kornkalish.com

Phone: (239) 354-4300

Fax No.: (239) 354-4310

II. PROJECT INFORMATION

A) Project Address: 59 Thompson Street, North Tonawanda NY 14120

Tax Map Number (SBL) 185.05-1-17
(Section/Block/Lot)
SWIS Number 291200
Located in City of North Tonawanda
Located in Town of
Located in Village of
School District of North Tonawanda

B) Current Assessment of Property:

Land 28000
Total 28000

C) Present legal owner of the site IDEK, LLC

If other than from applicant, by what means will the site be acquired for this project?

D) Describe the project:

Construction of two 12,000 square foot (24,000 total) multi-tenant commercial / industrial business incubator buildings. Property will feature small, flexible space for commercial/manufacturing with on call business support services to incubate new and early-stage businesses in North Tonawanda.

1. Project site (land)
   - **(a)** Indicate approximate size (In acres or square feet) of project site.
     2.4 acres
   - **(b)** Indicate the present use of the project site.
     vacant

2. Indicate number, size (in square feet) and approximate age of existing buildings on site

none

3. Does the project consist of the construction of a new building or buildings?
If yes, indicate number and size (in square feet) of new buildings.

2, 12,000 square foot buildings

4. Does the project consist of additions and/or renovations to existing buildings? If yes, indicate nature of expansion and/or renovation.

No

5. If any space in the project is to be leased to third parties, indicate total square footage of the project amount to be leased to each tenant and proposed use by each tenant.

3,000 square feet leased to Techniglass Corporation, remaining TBD

6. Will onsite childcare be provided at the project facility?

no

7. List principal items/categories of equipment to be acquired as part of the project.

n/a

8. Has construction work on this project begun?

no

E) Inter-Municipal Move Determination

Will the project result in the removal of a plant or facility of the applicant from one area of the State of New York to another?

☐ Yes or ☒ No

Will the project result in the removal of a plant or facility of another proposed occupant of the project from one area of the State of New York to another area of the State of New York?

☐ Yes or ☒ No

Will the project result in the abandonment of one or more plants or facilities located in the State of New York?

☐ Yes or ☒ No

If Yes to any of the questions above, explain how, notwithstanding the aforementioned closing or activity reduction, the Agency's Financial Assistance is required to prevent the Project from relocating out of the State, or is reasonably necessary to preserve the Project occupant's competitive position in its respective industry:

F) Furnish a copy of any environmental application presently in process of completion concerning this project, providing name and address of the agency, and copy all pending or completed documentation and determinations.

G) Project Annual Compliance Reporting Contact(s) - Upon project closing, there are several required annual compliance reports applicable to the Project that will need to be completed each year throughout the length of the financial assistance. Please list contact information for the Annual Reports that will include; Local Labor, Project Investment, Project Employment, Insurance verification.

Name/Title: Mike Hacikyan, President	Name/Title:
Address: 80 Thompson Street North Tonawanda, NY 14120	Address:
Phone: (716) 830-8889	Phone:
Email: mhacikyan@techniglass.com	Email:

III. SOURCES & USES OF FUNDS

A) Estimated Project Costs:

Property Acquisition	$
Construction (Improvements)	$ 2,700,000
Equipment Purchases/Fixtures/Furnishings	$ 70,000
Soft costs (i.e. engineering, architectural)	$ 5,000
Other (describe)	$
TOTAL USES OF FUNDS	$ 2,775,000

B) Sources of Funds for Project Costs *(Must match above Total Uses of Funds)*:

Bank Financing	$
Equity	$ 2,775,000
Grants/Tax Credits	$
Taxable or Tax Exempt Bond	$
Other	$
TOTAL SOURCES OF FUNDS	$ 2,775,000

C) Identify each state and federal grant/credit:

	$
	$
	$
	$
TOTAL PUBLIC FUNDS	$ 0

IV. FINANCIAL ASSISTANCE REQUESTED

A.) Benefits Requested:

☒ Sales Tax Exemption ☐ Mortgage Recording Tax Exemption

☒ Real Property Tax Abatement (PILOT)

B.) Value of Incentives: LEAVE THIS SECTION BLANK (will be estimated by NCIDA Staff)

Property Tax Exemption

Estimated duration of Property Tax exemption: 15 Years

Sales and Use Tax

Estimated value of Sales Tax exemption for facility construction: $ 108,000

Estimated value of Sales Tax exemption for fixtures and equipment: $ 5,600

Estimated duration of Sales Tax exemption: 2 years

Mortgage Recording Tax Exemption Benefit

Estimated value of Mortgage Recording Tax exemption: $ 0

C.) Financial Assistance Determination:

If financial incentives are not provided by NCIDA, is the project financially viable?

☐ Yes or ☒ No

If the Project could be undertaken without Financial Assistance provided by the Agency, then provide a statement in the space provided below indicating why the Project should be undertaken by the Agency:

V. EMPLOYMENT PLAN

	# of Retained Jobs	Retained Jobs Average Annual Salary	# of Created Jobs *(3 yrs after project completion)*	Created Jobs Average Annual Salary
Full Time			13	$ 37,700
Part time		$ 0		
TOTAL FTEs		$ 0		$ 37,700

Annual Salary Range of Jobs to be Created: $ 35,000 to $ 40,000

Category of Jobs to be Retained and Created:

Job Categories (ie. Management, Administrative, Production, etc.) Production workers

VI. REPRESENTATIONS BY THE APPLICANT

The Applicant understands and agrees with the Agency as follows:

A. Job Listings: In accordance with Section 858-b(2) of the New York General Municipal Law, the applicant understands and agrees that, if the proposed project receives any Financial Assistance from the Agency, except as otherwise provided by collective bargaining agreements, new employment opportunities created as a result of the proposed project must be listed with the New York State Department of Labor Community Services Division (the"DOL") and with the administrative entity (collectively with the DOL, the "JTPA Entitle") of the service delivery area created by the federal job training partnership act (Public Law 97-300)("JPTA") in which the project is located.

B. First Consideration for Employment: In accordance with Section 858-b(2) of the General Municipal Law, the applicant understands and agrees that, if the proposed project receives any Financial Assistance from the Agency, except as otherwise provided by collective bargaining agreements, where practicable, the applicant must first consider persons eligible to participate in JTPA programs who shall be referred by the JPTA Entities for new employment opportunities created as a result of the proposed project.

C. Compliance with Section 224-a(8)(a) of N.Y Labor Law. The applicant acknowledges receipt of notice from the Agency pursuant to Section 224-a(8)(d) of the New York Labor Law that the estimated mortgage recording tax exemption benefit amount, the estimated sales and use tax exemption benefit amount, and the estimated real property tax abatement benefit amount as so identified within this Application are "public funds" and not otherwise excluded under Section 224-a(3) of the New York Labor Law. You further acknowledge and understand that you have certain obligations as related thereto pursuant to Section 224-a(8)(a) of the New York Labor.

D. Annual Sales Tax Filings: In accordance with Section 874(8) of the General Municipal Law, the Applicant understands and agrees that, if the proposed project receives any sales tax exemptions as part of the Financial Assistance from the Agency, in accordance with Section 874(8) of the General Municipal Law, the applicant agrees to file, or cause to be filed, with the New York State Department of Taxation and Finance, the annual form prescribed by the Department of Taxation and Finance, describing the value of all sales tax exemptions claimed by the applicant and all consultants or subcontractors retained by the Applicant.

E. Annual Employment Reports: The applicant understands and agrees that, if the proposed project receives any Financial Assistance from the Agency, the applicant agrees to file, or cause to be filed, with the Agency, on an annual basis, reports regarding the number of people employed at the project site.

F. Compliance with N.Y. GML Sec. 862(1): Applicant understands and agrees that the provisions of Section 862(1) of the New York General Municipal Law, as provided below, will not be violated if Financial Assistance is provided for the proposed Project:

§ 862. Restrictions on funds of the agency. (1) No funds of the agency shall be used in respect of any project if the completion thereof would result in the removal of an industrial or manufacturing plant of the project occupant from one area of the state to another area of the state or in the abandonment of one or more plants or facilities of the project occupant located within the state, provided, however, that neither restriction shall apply if the agency shall determine on the basis of the application before it that the project is reasonably necessary to discourage the project occupant from removing such other plant or facility to a location outside the state or is reasonably necessary to preserve the competitive position of the project occupant in its respective industry.

G. Compliance with Applicable Laws: The Applicant confirms and acknowledges that the owner, occupant, or operator receiving Financial Assistance for the proposed Project is in substantial compliance with applicable local, state and federal tax, worker protection and environmental laws, rules and regulations.

H. False and Misleading Information: The Applicant confirms and acknowledges that the submission of any knowingly false or knowingly misleading information may lead to the immediate termination of any Financial Assistance and the reimbursement of an amount equal to all or part of any tax exemption claimed by reason of the Agency's involvement the Project.

I. Recapture: Should the Applicant not expend or hire as presented, the Agency may view such information/
status as failing to meet the established standards of economic performance. In such events, some or all of the benefits taken by the Applicant will be subject to recapture.

J. Absence of Conflicts of Interest: The applicant has received from the Agency a list of the members, officers, and employees of the Agency. No member, officers or employee of the Agency has an interest, whether direct or indirect, in any transaction contemplated by this Application, except as herein described.

The Applicant and the individual executing this Application on behalf of applicant acknowledge that the Agency and its counsel will rely on the representations made in this Application when acting hereon and hereby represents that the statements made herein do not contain any untrue statement of a material fact and do not omit to state a material fact necessary to make the statements contained herein not misleading.

STATE OF NEW YORK)
COUNTY OF) ss.:

______________, being first duly sworn, deposes and says:

1. That I am the President (Corporate Office) of Idek, LLC (Applicant) and that I am duly authorized on behalf of the Applicant to bind the Applicant.

2. That I have read the attached Application, I know the contents thereof, and that to the best of my knowledge and belief, this Application and the contents of this Application are true, accurate and complete.

(Signature of Officer)

Subscribed and affirmed to me under penalties of perjury this 2 day of July, 2026

Barbara W. Klenke
(Notary Public)

BARBARA W. KLENKE
NOTARY PUBLIC, STATE OF NEW YORK
Registration No. 01KL5004462
Qualified in Niagara County
My Commission Expires 7/6/2026

This Application should be submitted to the Niagara County Industrial Development Agency, 6311 Inducon Corporate Drive, Suite One, Sanborn, New York 14132.

Attach copies of preliminary plans or sketches of proposed construction or rehabilitation or both.

HOLD HARMLESS AGREEMENT

Applicant hereby releases the NIAGARA COUNTY INDUSTRIAL DEVELOPMENT AGENCY and the members, officers, servants, agents and employees thereof (the "Agency") from, agrees that the Agency shall not be liable for and agrees to indemnify, defend and hold the Agency harmless from and against any and all liability arising from or expense incurred by (A) the Agency's examination and processing of, and action pursuant to or upon, the attached Application, regardless of whether or not the Application or the Project described therein or the tax exemptions and other assistance requested therein are favorably acted upon by the Agency, and (B) any further action taken by the Agency with respect to the Project; including without limiting the generality of the foregoing, all causes of action and reasonable attorneys' fees and any other expenses incurred in defending any suits or actions which may arise as a result of any of the foregoing. If, for any reason, the Applicant fails to conclude or consummate necessary negotiations, or fails, within a reasonable or specified period of time, to take reasonable, proper or requested action, or withdraws, abandons, cancels or neglects the Application, or if the Agency or the Applicant are unable to reach final agreement with respect to the Project, then, and in the event, upon presentation of an invoice itemizing the same, the Applicant shall pay to the Agency, its agents or assigns, all out of pocket costs incurred by the Agency in processing of the Application, including reasonable attorneys' fees, if any. Notwithstanding anything contained herein to the contrary, the foregoing indemnities shall not be applicable with respect to misconduct, negligence, or criminal activity on the part of the Agency. It is understood and agreed that the Applicant has the right to join in any defense, and participate in the management of the defense, of any claim for which the Agency seeks indemnification.

In addition to the foregoing, the Applicant understands and acknowledges that (i) this application does not create or give rise to any legal obligations on the part of the Niagara County Industrial Development Agency (the "Agency") or the Applicant except as expressly stated herein, (ii) the terms and conditions governing the award of the financial assistance described herein will be set forth in a separate agreement(s), with the Agency, the form of which will be provided to the Applicant only upon the processing and approval of this application, (iii) the requested financial assistance described in application is based upon the representations made by the Applicant, based upon the Applicant's actual knowledge as of the date of this application, to the Agency, regarding the project, and (iv) that the Agency reserves the right to revise the financial assistance described in this application if any aspect of the project changes after receipt of the application, including changes to the number of jobs, amount of capital investment, or wages, by way of example only. In addition, the Applicant reserves the right to retract, clarify, amend or modify any such representations made prior to (or concurrently with) the submittal of this application to the Agency.

(Applicant Signature)

By: [signature]

Name: Mike Hacikyan

Title: President

Barbara W. Klenke

(Notary Public)

Sworn to before me this 8th day

of July, 2026

BARBARA W. KLENKE
NOTARY PUBLIC, STATE OF NEW YORK
Registration No. 01KL5004462
Qualified in Niagara County
My Commission Expires 11/16/2026

[stamp]

Real Property Tax Benefits (Detailed):

** This section of this Application will be: (i) completed by IDA Staff based upon information contained within the Application, and (ii) provided to the Applicant for ultimate inclusion as part of this completed Application.

PILOT Estimate Table Worksheet

Dollar Value of New Construction and Renovation Costs	Estimated New Assessed Value of Property Subject to IDA*	County Tax Rate/1000	Local Tax Rate (Town/City/Village)/1000	School Tax Rate/1000
$2,700,000	$900,000	10.703696	16.465569	24.517832

*Apply equalization rate to value

PILOT Year	% Payment	County PILOT Amount	Local PILOT amount	School PILOT Amount	Total PILOT	Full Tax Payment w/o PILOT	Net Exemption
1	20%	$ 1,927	$ 2,964	$ 4,413	$ 9,304	$ 46,518	$ 37,215
2	20%	$ 1,927	$ 2,964	$ 4,413	$ 9,304	$ 46,518	$ 37,215
3	30%	$ 2,890	$ 4,446	$ 6,620	$ 13,956	$ 46,518	$ 32,563
4	30%	$ 2,890	$ 4,446	$ 6,620	$ 13,956	$ 46,518	$ 32,563
5	40%	$ 3,853	$ 5,928	$ 8,826	$ 18,607	$ 46,518	$ 27,911
6	40%	$ 3,853	$ 5,928	$ 8,826	$ 18,607	$ 46,518	$ 27,911
7	40%	$ 3,853	$ 5,928	$ 8,826	$ 18,607	$ 46,518	$ 27,911
8	40%	$ 3,853	$ 5,928	$ 8,826	$ 18,607	$ 46,518	$ 27,911
9	40%	$ 3,853	$ 5,928	$ 8,826	$ 18,607	$ 46,518	$ 27,911
10	50%	$ 4,817	$ 7,410	$ 11,033	$ 23,259	$ 46,518	$ 23,259
11	50%	$ 4,817	$ 7,410	$ 11,033	$ 23,259	$ 46,518	$ 23,259
12	50%	$ 4,817	$ 7,410	$ 11,033	$ 23,259	$ 46,518	$ 23,259
13	50%	$ 4,817	$ 7,410	$ 11,033	$ 23,259	$ 46,518	$ 23,259
14	50%	$ 4,817	$ 7,410	$ 11,033	$ 23,259	$ 46,518	$ 23,259
15	50%	$ 4,817	$ 7,410	$ 11,033	$ 23,259	$ 46,518	$ 23,259
TOTAL		**$ 57,800**	**$ 88,914**	**$ 132,396**	**$ 279,110**	**$ 697,776**	**$ 418,665**

*Estimates provided are based on current property tax rates and assessment value

617.20
Appendix B
Short Environmental Assessment Form

Instrnctions for Completing

Part 1 - Project Information. The applicant or project sponsor is responsible for the completion of Part 1. Responses become part of the application for approval or funding, are subject to public review, and may be subject to further verification. Complete Part 1 based on information currently available. If additional research or investigation would be needed to fully respond to any item, please answer as thoroughly as possible based on current information.

Complete all items in Part 1. You may also provide any additional information which you believe will be needed by or useful to the lead agency; attach additional pages as necessary to supplement any item.

Part 1 - Project and Sponsor Iuformation			
Name of Action or Project: 59 Thompson Business Incubator			
Project Location (describe, and attach a location map): 59 Thompson Street, North Tonawanda NY 14120			
Brief Description of Proposed Action: Construction of 12,000 square foot (24,000 total) commercial/industrial multi tenant buildings. 3,000 square feet to be occupied by Techniglass Corporation, supporting the company's growth and retention of employment in North Tonawanda, and the remaining square footage to be leased.			
Name of Applicant or Sponsor: IDEK, LLC	Telephone: 716-830-8889 E-Mail: mhacikyan@techniglass.com		
Address: 80 Thompson Street			
City/PO: North Tonawanda	State: NY	Zip Code: 14120	

	NO	YES
1. Does the proposed action only involve the legislative adoption of a plan, local law, ordinance, administrative rule, or regulation? If Yes, attach a narrative description of the intent of the proposed action and the environmental resources that may be affected in the municipality and proceed to Part 2. If no, continue to question 2.	☑	☐
2. Does the proposed action require a permit, approval or funding from any other governmental Agency? If Yes, list agency(s) name and permit or approval: City of North Tonawanda site plan approval	☐	☑

3.a. Total acreage of the site of the proposed action? 2.4 acres
b. Total acreage to be physically disturbed? 1.5 acres
c. Total acreage (project site and any contiguous properties) owned or controlled by the applicant or project sponsor? 4.14 acres

4. Check all land uses that occur on, adjoining and near the proposed action.
☑ Urban ☐ Rural (non-agriculture) ☑ Industrial ☑ Commercial ☐ Residential (suburban)
☐ Forest ☐ Agriculture ☐ Aquatic ☐ Other (specify): ____________
☐ Parkland

	NO	YES	N/A
5. Is the proposed action,			
a. A permitted use under the zoning regulations?	☐	☑	☐
b. Consistent with the adopted comprehensive plan?	☐	☑	☐

	NO	YES
6. Is the proposed action consistent with the predominant character of the existing built or natural landscape?	☐	☑
7. Is the site of the proposed action located in, or does it adjoin, a state listed Critical Environmental Area? If Yes, identify: ______________________	☑	☐
8. a. Will the proposed action result in a substantial increase in traffic above present levels?	☑	☐
b. Are public transportation service(s) available at or near the site of the proposed action?	☑	☐
c. Are any pedestrian accommodations or bicycle routes available on or near site of the proposed action?	☐	☑
9. Does the proposed action meet or exceed the state energy code requirements? If the proposed action will exceed requirements, describe design features and technologies: ______________________	☑	☐
10. Will the proposed action connect to an existing public/private water supply? If No, describe method for providing potable water: ______________________	☐	☑
11. Will the proposed action connect to existing wastewater utilities? If No, describe method for providing wastewater treatment: ______________________	☐	☑
12. a. Does the site contain a structure that is listed on either the State or National Register of Historic Places?	☑	☐
b. Is the proposed action located in an archeological sensitive area?	☑	☐
13. a. Does any portion of the site of the proposed action, or lands adjoining the proposed action, contain wetlands or other waterbodies regulated by a federal, state or local agency?	☑	☐
b. Would the proposed action physically alter, or encroach into, any existing wetland or waterbody? If Yes, identify the wetland or waterbody and extent of alterations in square feet or acres: ______________________	☑	☐

14. Identify the typical habitat types that occur on, or are likely to be found on the project site. Check all that apply:
☐ Shoreline ☐ Forest ☐ Agricultural/grasslands ☐ Early mid-successional
☐ Wetland ☑ Urban ☐ Suburban

	NO	YES
15. Does the site of the proposed action contain any species of animal, or associated habitats, listed by the State or Federal government as threatened or endangered?	☑	☐
16. Is the project site located in the 100 year flood plain?	☑	☐
17. Will the proposed action create storm water discharge, either from point or non-point sources? If Yes,	☐	☑
a. Will storm water discharges flow to adjacent properties? ☑ NO ☐ YES		
b. Will storm water discharges be directed to established conveyance systems (runoff and storm drains)? ☐ NO ☑ YES If Yes, briefly describe: ______________________		

18. Does the proposed action include construction or other activities that result in the impoundment of water or other liquids (e.g. retention pond, waste lagoon, dam)? If Yes, explain purpose and size: ______	NO	YES
	☑	☐

19. Has the site of the proposed action or an adjoining property been the location of an active or closed solid waste management facility? If Yes, describe: ______	NO	YES
	☑	☐

20. Has the site of the proposed action or an adjoining property been the subject of remediation (ongoing or completed) for hazardous waste? If Yes, describe: ______	NO	YES
	☑	☐

I AFFIRM THAT THE INFORMATION PROVIDED ABOVE IS TRUE AND ACCURATE TO THE BEST OF MY KNOWLEDGE

Applicant/sponsor name: Mike Hacikyan Date: 07/1/2026

Signature: ______

Part 2 - Impact Assessment. The Lead Agency is responsible for the completion of Part 2. Answer all of the following questions in Part 2 using the information contained in Part 1 and other materials snbmitted by the project sponsor or otherwise available to the reviewer. When answering the questions the reviewer should be guided by the concept "Have my responses been reasonable considering the scale and context of the proposed action?"

	No, or small impact may occur	**Moderate to large impact may occur**
1. Will the proposed action create a material conflict with an adopted land use plan or zoning regulations?	☑	☐
2. Will the proposed action result in a change in the use or intensity of use of land?	☑	☐
3. Will the proposed action impair the character or quality of the existing community?	☑	☐
4. Will the proposed action have an impact on the environmental characteristics that caused the establishment of a Critical Environmental Area (CEA)?	☑	☐
5. Will the proposed action result in an adverse change in the existing level of traffic or affect existing infrastructure for mass transit, biking or walkway?	☑	☐
6. Will the proposed action cause an increase in the use of energy and it fails to incorporate reasonably available energy conservation or renewable energy opportunities?	☑	☐
7. Will the proposed action impact existing: a. public / private water supplies?	☑	☐
b. public / private wastewater treatment utilities?	☑	☐
8. Will the proposed action impair the character or quality of important historic, archaeological, architectural or aesthetic resources?	☑	☐
9. Will the proposed action result in an adverse change to natural resources (e.g., wetlands, waterbodies, groundwater, air quality, flora and fauna)?	☑	☐

	No, or small impact may occur	Moderate to large impact may occur
10. Will the proposed action result in an increase in the potential for erosion, flooding or drainage problems?	☑	☐
11. Will the proposed action create a hazard to environmental resources or human health?	☑	☐

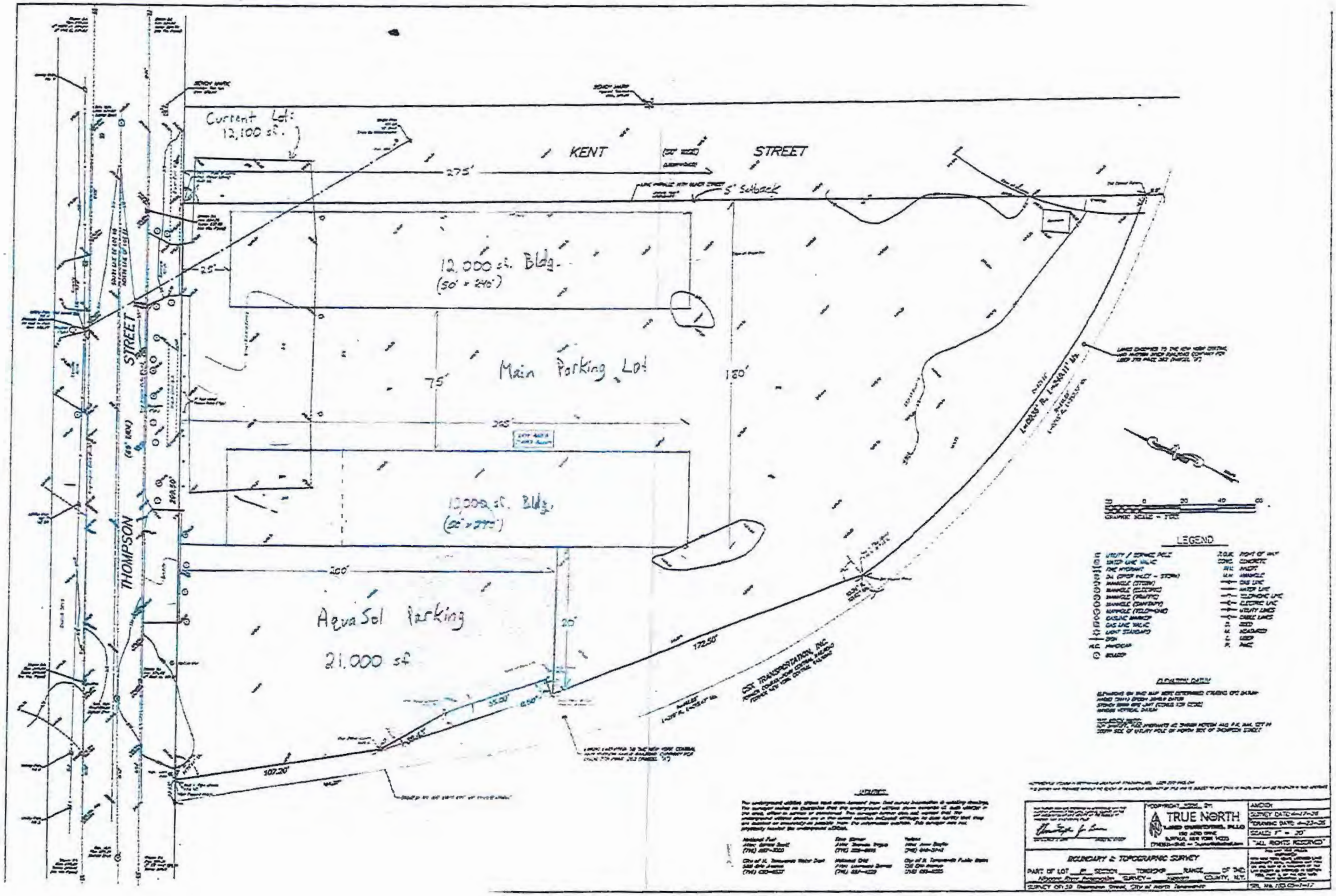
Part 3 - Determination of significance. The Lead Agency is responsible for the completion of Part 3. For every question in Part 2 that was answered "moderate to large impact may occur", or if there is a need to explain why a particular element of the proposed action may or will not result in a significant adverse environmental impact, please complete Part 3. Part 3 should, in sufficient detail, identify the impact, including any measures or design elements that have been included by the project sponsor to avoid or reduce impacts. Part 3 should also explain how the lead agency determined that the impact may or will not be significant. Each potential impact should be assessed considering its setting, probability of occurring, duration, irreversibility, geographic scope and magnitude. Also consider the potential for short-term, long-term and cumulative impacts.

☐ Check this box if you have determined, based on the information and analysis above, and any supporting documentation, that the proposed action may result in one or more potentially large or significant adverse impacts and an environmental impact statement is required.

☑ Check this box if you have determined, based on the information and analysis above, and any supporting documentation, that the proposed action will not result in any significant adverse environmental impacts.

Niagara County IDA	8/6/26
Name of Lead Agency	Date
Andrea Klyczek	Executive Director
Print or Type Name of Responsible Officer in Lead Agency	Title of Responsible Officer
[signature]	
Signature of Responsible Officer in Lead Agency	Signature of Preparer (if different from Responsible Officer)

PRINT



KENT
STREET
THOMPSON
STREET
Current Lot:
12,100 s.f.
275'
5' Setback
25'
12,000 s.f. Bldg.
(50' x 240')
Main Parking Lot
75'
180'
12,000 s.f. Bldg.
200'
AquaSol Parking
21,000 sf
20'
172.50'
107.20'
CSX TRANSPORTATION, INC.
LEGEND
TRUE NORTH
BOUNDARY & TOPOGRAPHIC SURVEY
"ALL RIGHTS RESERVED"

8.2
Moose and Squirrel Holdings, LLC

PROJECT SUMMARY
Moose and Squirrel Holdings, LLC

Applicant:	**116 - 120 Main Street, Lockport NY 14094**	
Project Location:	116 – 120 Main Street, Lockport NY 14094	
Assistance:	15 Year PILOT Sales Tax Abatement Mortgage Recording Tax Abatement	
Description:	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 of the project 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 provide indoor resident parking (22 spaces), offering roughly 14,900 sq ft of flexible, Main Street-facing commercial space. Together, the project preserves a prominent historic structure, adds new downtown housing, and creates commercial space to support future Main Street business activity.	
Project Costs:	Acquisition Construction/Improvements Furniture, Fixtures & Equipment Soft costs Other **TOTAL**	$ 700,000 $ 8,243,955 $ 225,000 $ 1,714,178 $ 1,748,377 **$ 12,631,510**
Employment:	Current jobs in Niagara County: 0 New Jobs in Niagara County within 3 years: 5 Estimated Annual Payroll for New Jobs: $205,000 Skills: Management, Administrative, Maintenance	
Evaluative Criteria:	Alignment with local planning and development efforts. Regional wealth creation, job retention, in region purchases, supports local business cluster, building has historic designation.	

Niagara County Industrial Development Agency

MRB Cost Benefit Calculator

Date	July 30, 2026
Project Title	Moose and Squirrel Holdings, LLC
Project Location	0

MRB | group
Cost-Benefit Analysis Tool powered by MRB Group

Economic Impacts

Summary of Economic Impacts over the Life of the PILOT

Project Total Investment

$12,631,510

Temporary (Construction)

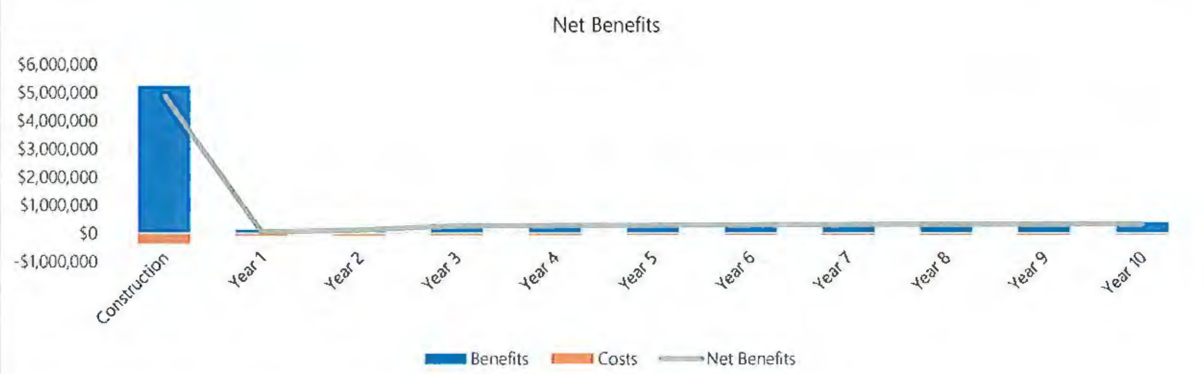
	Direct	Indirect	Total
Jobs	47	20	67
Earnings	$3,894,322	$1,054,762	$4,949,084
Local Spend	$10,105,208	$3,631,015	$13,736,223

Ongoing (Operations)

Aggregate over life of the PILOT

	Direct	Indirect	Total
Jobs	5	3	8
Earnings	$3,136,066	$1,922,402	$5,058,468

Figure 1



Net Benefits chart will always display construction through year 10, irrespective of the length of the PILOT.

Figure 2

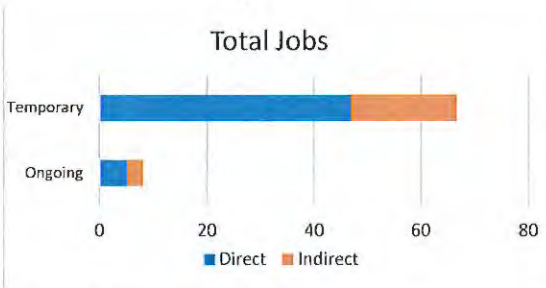
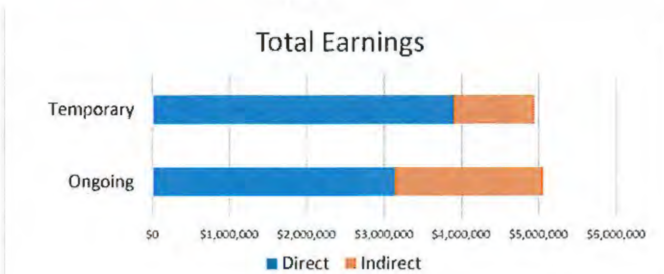


Figure 3



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Ongoing earnings are all earnings over the life of the PILOT.

Fiscal Impacts

MRB group
Cost-Benefit Analysis Tool powered by MRB Group

Estimated Costs of Exemptions

	Nominal Value	Discounted Value*
Property Tax Exemption	$944,964	$820,626
Sales Tax Exemption	$347,758	$347,758
Local Sales Tax Exemption	*$173,879*	*$173,879*
State Sales Tax Exemption	*$173,879*	*$173,879*
Mortgage Recording Tax Exemption	$23,656	$23,656
Local Mortgage Recording Tax Exemption	*$7,885*	*$7,885*
State Mortgage Recording Tax Exemption	*$15,771*	*$15,771*
Total Costs	**$1,316,378**	**$1,192,040**

State and Local Benefits

	Nominal Value	Discounted Value*
Local Benefits	**$10,361,194**	**$9,511,975**
To Private Individuals	$10,007,552	$9,213,543
Temporary Payroll	*$4,949,084*	*$4,949,084*
Ongoing Payroll	*$5,058,468*	*$4,264,459*
Other Payments to Private Individuals	*$0*	*$0*
To the Public	$353,642	$298,431
Increase in Property Tax Revenue	*$283,589*	*$233,936*
Temporary Jobs - Sales Tax Revenue	*$34,644*	*$34,644*
Ongoing Jobs - Sales Tax Revenue	*$35,409*	*$29,851*
Other Local Municipal Revenue	*$0*	*$0*
State Benefits	**$520,393**	**$479,104**
To the Public	$520,393	$479,104
Temporary Income Tax Revenue	*$222,709*	*$222,709*
Ongoing Income Tax Revenue	*$227,631*	*$191,901*
Temporary Jobs - Sales Tax Revenue	*$34,644*	*$34,644*
Ongoing Jobs - Sales Tax Revenue	*$35,409*	*$29,851*
Total Benefits to State & Region	**$10,881,587**	**$9,991,079**

Benefit to Cost Ratio

	Benefit*	Cost*	Ratio
Local	$9,511,975	$1,002,391	9:1
State	$479,104	$189,650	3:1
Grand Total	**$9,991,079**	**$1,192,040**	**8:1**

*Discounted at 2%

Does the IDA believe that the project can be accomplished in a timely fashion Yes

Additional Revenues:

County	$146,915
City/Town/Village	$298,635
School District	$480,224

*Estimated Value of Goods and Services to be exempt from sales and use tax as a result of the Agency's involvement in the Project. PLEASE NOTE: These amounts will be verified and there is potential for a recapture of sales tax exemptions (see "Recapture" on page 11 of the Application)
(To be used on NYS ST-60) $4,346,975

Additional Comments from IDA

0

Does the IDA believe that the project can be accomplished in a timely fashion? Yes

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Niagara County Industrial Development Agency

MRB Cost Benefit Calculator

MRB group

Cost-Benefit Analysis Tool powered by MRB Group

Date	July 30, 2026
Project Title	Moose and Squirrel Holdings, LLC
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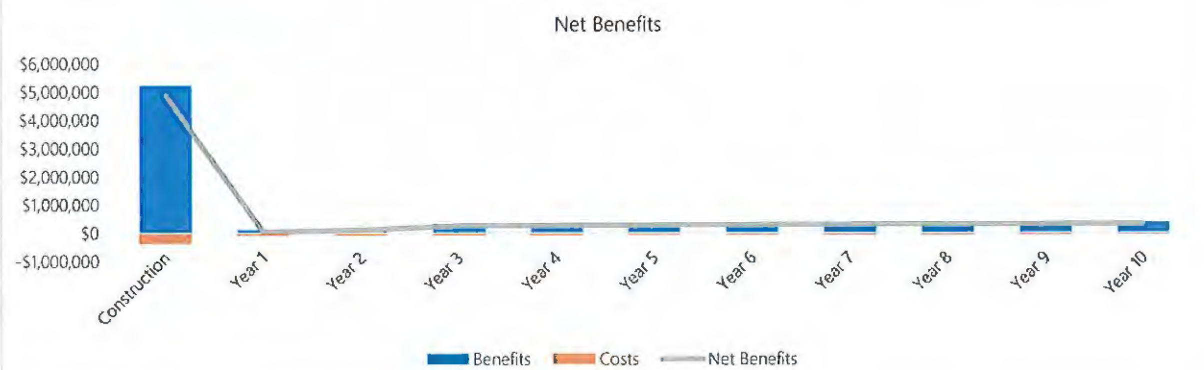

Net Benefits chart will always display construction through year 10, irrespective of the length of the PILOT.

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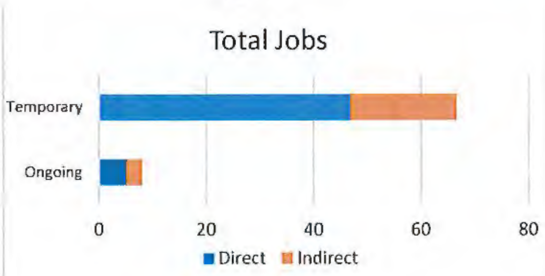

Figure 3

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Ongoing earnings are all earnings over the life of the PILOT.

Fiscal Impacts

MRB | group

Cost-Benefit Analysis Tool powered by MRB Group

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(To be used on NYS ST-60) $4,346,975

Additional Comments from IDA

0

Does the IDA believe that the project can be accomplished in a timely fashion? Yes

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NIAGARA COUNTY INDUSTRIAL DEVELOPMENT AGENCY

APPLICATION FOR FINANCIAL ASSISTANCE

Savarino Companies LLC on behalf of Moose and Squirrel Holdings, LLC

(Applicant Name)

6311 Inducon Corporate Drive, Suite One
Sanborn, New York 14132
Phone: 716-278-8760 Fax: 716-278-8769
http://niagaracountybusiness.com

2026

Please note the following Application conditions:

1. One (1) original signed copy of the Application for Assistance along with a signed Environmental Assessment form is to be submitted to the Niagara County Industrial Development Agency ("Agency").

2. A **$1,000.00 non-refundable application fee** payable to the Niagara County Industrial Development Agency MUST accompany the Application submission.

3. Subject to the applicable statute, information provided by applicant will be treated as confidential until such time as the Agency takes action on the request. However, in accordance with Article 6 of the Public Officers Law, all records in possession of the Agency are open to public inspection and copy.

4. At the time of the Project closing, the project Applicant is required to pay certain costs associated with the Project, including payment of an Agency Fee in the amount of 1% of the total value of the project, and payment of Agency Counsel fees as set forth in the Agency fee policy schedule, together with various related costs, including but not limited to public hearing expenses. Upon request, a fee summary will be provided to each applicant.

   IMPORTANT NOTE: In the event of a project termination or withdrawl, the Applicant will still be responsible for payment of the Agency Counsel fees mentioned above.

The Niagara County Industrial Development Agency does not discriminate on the basis of race, color, religion, sex, sexual orientation, marital status, age, national origin, disability or status as a disabled or Vietnam Veteran or any other characteristic protected by law.

6311 Inducon Corporate Drive, Suite One ■ Sanborn, NY 14132-9099 ■ 716-278-8760
Fax 716-278-8769 ■ www.niagaracountybusiness.com

NIAGARA COUNTY
INDUSTRIAL DEVELOPMENT AGENCY

APPLICATION FOR FINANCIAL ASSISTANCE

I. APPLICANT INFORMATION

Company Name: Savarino Companies on behalf of Moose and Squirrel Holdings LLC, or an affiliated single-purpose project entity to be formed and controlled by the Applicant

Mailing Address: 500 Seneca Street, Suite 630

City/Town/Village & Zip code: Buffalo, NY 14204

Phone: (716) 908-8322

Website: savarino.co

Fed Id. No.: 41-4793633

Contact Person and Title: Robert A. Savarino, Authorized Representative

Email: robert.savarino@ccim.net

Principal Owners/Officers/Directors (list owners with 15% or more in equity holdings with percentage ownership):

Samuel J. Savarino, Sole Member

Corporate Structure (*attach schematic if applicant is a subsidiary or otherwise affiliated with another entity*)

Form of Entity

☐ **Corporation**

Date of Incorporation: ____________________
State of Incorporation: ____________________

☐ **Partnership**

General ________ or Limited ____________________
Number of general partners ____________________
If applicable, number of limited partners ____________________

Date of formation ____________________
Jurisdiction of Formation ____________________

☒ **Limited Liability Company/Partnership** (number of members 1)

Date of organization: March 16, 2022
State of Organization: New York

☐ **Sole Proprietorship**

If a foreign organization, is the applicant authorized to do business in the State of New York?

____

Applicant's Counsel

Company Name: Cannon Heyman & Weiss, LLP

Contact Person, and Title: Lauren M. Gannon, Partner

Mailing Address: 726 Exchange Street, Suite 500

City/Town/Village & Zip code: Buffalo, NY 14210

Email: lgannon@chwattys.com

Phone: (716) 800-8721

Fax No.: (716) 270-7593

II. PROJECT INFORMATION

A) Project Address: 116 / 120 Main Street, Lockport NY 14094

Tax Map Number (SBL) 109.55-3-1 / 109.55-3-2
(Section/Block/Lot)
SWIS Number 290900
Located in City of Lockport
Located in Town of
Located in Village of
School District of

B) Current Assessment of Property:
Land 231,000
Total 620,000

C) Present legal owner of the site Moose and Squirrel Holdings LLC / E.A. Granchelli Developer LLC

If other than from applicant, by what means will the site be acquired for this project?

D) Describe the project:

Mixed-use adaptive reuse and redevelopment of 116 and 120 Main Street into 16 Market-rate apartments, first floor commercial space, basement / lower level leaseable space, residential common areas, building service areas, required code, life safety and building system improvements. Also includes the neighboring building to include indoor resident parking (22 spaces), new main street facing commercial space and code, safety improvements.

1. Project site (land)

   (a) Indicate approximate size (In acres or square feet) of project site.
   .82 acres

   (b) Indicate the present use of the project site.
   Vacant

2. Indicate number, size (in square feet) and approximate age of existing buildings on site

116 Main - 121 years, 19852 sf 120 Main - 51 Years, 31,800 sf

3. Does the project consist of the construction of a new building or buildings? If yes, indicate number and size (in square feet) of new buildings.

No

4. Does the project consist of additions and/or renovations to existing buildings? If yes, indicate nature of expansion and/or renovation.

See attached Exhibit A

5. If any space in the project is to be leased to third parties, indicate total square footage of the project amount to be leased to each tenant and proposed use by each tenant.

See attached Exhibit A

6. Will onsite childcare be provided at the project facility?

No

7. List principal items/categories of equipment to be acquired as part of the project.

Mechanical systems, HVAC, electrical, plumbing, fire safety systems, life safety systems,

elevator, access control / security, ventilation, lighting, residential appliances

8. Has construction work on this project begun?

No

E) Inter-Municipal Move Determination

Will the project result in the removal of a plant or facility of the applicant from one area of the State of New York to another?

☐ Yes or ☒ No

Will the project result in the removal of a plant or facility of another proposed occupant of the project from one area of the State of New York to another area of the State of New York?

☐ Yes or ☒ No

Will the project result in the abandonment of one or more plants or facilities located in the State of New York?

☐ Yes or ☒ No

If Yes to any of the questions above, explain how, notwithstanding the aforementioned closing or activity reduction, the Agency's Financial Assistance is required to prevent the Project from relocating out of the State, or is reasonably necessary to preserve the Project occupant's competitive position in its respective industry:

F) Furnish a copy of any environmental application presently in process of completion concerning this project, providing name and address of the agency, and copy all pending or completed documentation and determinations.

G) Project Annual Compliance Reporting Contact(s) - Upon project closing, there are several required annual compliance reports applicable to the Project that will need to be completed each year throughout the length of the financial assistance. Please list contact information for the Annual Reports that will include; Local Labor, Project Investment, Project Employment, Insurance verification.

Name/Title: Samuel Savarino / Managing Member	Name/Title:
Address: 500 Seneca Street, Suite 505	Address:
Buffalo, NY 14204	
Phone: (716) 332-5959	Phone:
Email: sams@savarinocompanies.com	Email:

III. SOURCES & USES OF FUNDS

A) Estimated Project Costs:

Property Acquisition	$	700,000
Construction (Improvements)	$	8,243,955
Equipment Purchases/Fixtures/Furnishings	$	225,000
Soft costs (i.e. engineering, architectural)	$	1,714,178
Other (describe)	$	1,748,377
TOTAL USES OF FUNDS	$	12,631,510

B) Sources of Funds for Project Costs *(Must match above Total Uses of Funds):*

Bank Financing	$	3,154,105
Equity	$	2,910,510
Grants/Tax Credits	$	5,566,895
Taxable or Tax Exempt Bond	$	
Other Brownfield Loan / Deferred Developer Fee (500,000 each)	$	1,000,000
TOTAL SOURCES OF FUNDS	$	12,631,510

C) Identify each state and federal grant/credit:

Restore NY	$	2,000,000
NYS DRI	$	1,350,860
NYS HTCs	$	1,353,304
Federal HTCs	$	862,731
TOTAL PUBLIC FUNDS	$	5,566,895

IV. FINANCIAL ASSISTANCE REQUESTED

A.) Benefits Requested:

[X] Sales Tax Exemption [X] Mortgage Recording Tax Exemption

[X] Real Property Tax Abatement (PILOT)

B.) Value of Incentives: LEAVE THIS SECTION BLANK (will be estimated by NCIDA Staff)

Property Tax Exemption

Estimated duration of Property Tax exemption: 15 Years

Sales and Use Tax

Estimated value of Sales Tax exemption for facility construction: $ 329,758

Estimated value of Sales Tax exemption for fixtures and equipment: $ 18,000

Estimated duration of Sales Tax exemption: 2 years

Mortgage Recording Tax Exemption Benefit

Estimated value of Mortgage Recording Tax exemption: $ 23,656

C.) Financial Assistance Determination:

If financial incentives are not provided by NCIDA, is the project financially viable?

[ ] Yes or [X] No

If the Project could be undertaken without Financial Assistance provided by the Agency, then provide a statement in the space provided below indicating why the Project should be undertaken by the Agency:

V. EMPLOYMENT PLAN

	# of Retained Jobs	Retained Jobs Average Annual Salary	# of Created Jobs *(3 yrs after project completion)*	Created Jobs Average Annual Salary
Full Time			3	$ 45,000
Part time		$ 0	4	$ 35,000
TOTAL FTEs		$ 0	5	$ 205,000

Annual Salary Range of Jobs to be Created: $ 25,000 to $ 45,000

Category of Jobs to be Retained and Created:

Job Categories (ie. Management, Administrative, Production, etc.)

Management, Administrative, Maintenance

VI. REPRESENTATIONS BY THE APPLICANT

The Applicant understands and agrees with the Agency as follows:

A. Job Listings: In accordance with Section 858-b(2) of the New York General Municipal Law, the applicant understands and agrees that, if the proposed project receives any Financial Assistance from the Agency, except as otherwise provided by collective bargaining agreements, new employment opportunities created as a result of the proposed project must be listed with the New York State Department of Labor Community Services Division (the"DOL") and with the administrative entity (collectively with the DOL, the "JTPA Entitle") of the service delivery area created by the federal job training partnership act (Public Law 97-300)("JPTA") in which the project is located.

B. First Consideration for Employment: In accordance with Section 858-b(2) of the General Municipal Law, the applicant understands and agrees that, if the proposed project receives any Financial Assistance from the Agency, except as otherwise provided by collective bargaining agreements, where practicable, the applicant must first consider persons eligible to participate in JTPA programs who shall be referred by the JPTA Entities for new employment opportunities created as a result of the proposed project.

C. Compliance with Section 224-a(8)(a) of N.Y Labor Law. The applicant acknowledges receipt of notice from the Agency pursuant to Section 224-a(8)(d) of the New York Labor Law that the estimated mortgage recording tax exemption benefit amount, the estimated sales and use tax exemption benefit amount, and the estimated real property tax abatement benefit amount as so identified within this Application are "public funds" and not otherwise excluded under Section 224-a(3) of the New York Labor Law. You further acknowledge and understand that you have certain obligations as related thereto pursuant to Section 224-a(8)(a) of the New York Labor.

D. Annual Sales Tax Filings: In accordance with Section 874(8) of the General Municipal Law, the Applicant understands and agrees that, if the proposed project receives any sales tax exemptions as part of the Financial Assistance from the Agency, in accordance with Section 874(8) of the General Municipal Law, the applicant agrees to file, or cause to be filed, with the New York State Department of Taxation and Finance, the annual form prescribed by the Department of Taxation and Finance, describing the value of all sales tax exemptions claimed by the applicant and all consultants or subcontractors retained by the Applicant.

E. Annual Employment Reports: The applicant understands and agrees that, if the proposed project receives any Financial Assistance from the Agency, the applicant agrees to file, or cause to be filed, with the Agency, on an annual basis, reports regarding the number of people employed at the project site.

F. Compliance with N.Y. GML Sec. 862(1): Applicant understands and agrees that the provisions of Section 862(1) of the New York General Municipal Law, as provided below, will not be violated if Financial Assistance is provided for the proposed Project:

§ 862. Restrictions on funds of the agency. (1) No funds of the agency shall be used in respect of any project if the completion thereof would result in the removal of an industrial or manufacturing plant of the project occupant from one area of the state to another area of the state or in the abandonment of one or more plants or facilities of the project occupant located within the state, provided, however, that neither restriction shall apply if the agency shall determine on the basis of the application before it that the project is reasonably necessary to discourage the project occupant from removing such other plant or facility to a location outside the state or is reasonably necessary to preserve the competitive position of the project occupant in its respective industry.

G. Compliance with Applicable Laws: The Applicant confirms and acknowledges that the owner, occupant, or operator receiving Financial Assistance for the proposed Project is in substantial compliance with applicable local, state and federal tax, worker protection and environmental laws, rules and regulations.

H. False and Misleading Information: The Applicant confirms and acknowledges that the submission of any knowingly false or knowingly misleading information may lead to the immediate termination of any Financial Assistance and the reimbursement of an amount equal to all or part of any tax exemption claimed by reason of the Agency's involvement the Project.

I. Recapture: Should the Applicant not expend or hire as presented, the Agency may view such information/
status as failing to meet the established standards of economic performance. In such events, some or all of the benefits taken by the Applicant will be subject to recapture.

J. Absence of Conflicts of Interest: The applicant has received from the Agency a list of the members, officers, and employees of the Agency. No member, officers or employee of the Agency has an interest, whether direct or indirect, in any transaction contemplated by this Application, except as herein described.

The Applicant and the individual executing this Application on behalf of applicant acknowledge that the Agency and its counsel will rely on the representations made in this Application when acting hereon and hereby represents that the statements made herein do not contain any untrue statement of a material fact and do not omit to state a material fact necessary to make the statements contained herein not misleading.

STATE OF NEW YORK)
COUNTY OF) ss.:

Samuel J. Savarino, being first duly sworn, deposes and says:

1. That I am the Managing Member (Corporate Office) of Moose and Squirrel Holdings LLC (Applicant) and that I am duly authorized on behalf of the Applicant to bind the Applicant.

2. That I have read the attached Application, I know the contents thereof, and that to the best of my knowledge and belief, this Application and the contents of this Application are true, accurate and complete.

(Signature of Officer)

Subscribed and affirmed to me under penalties of perjury
this 15th day of July, 2026

(Notary Public)

SILVIO N. LEONARDI
Notary Public, State of New York
Reg. No. 01LE6269111
Qualified In Erie County
Commission Expires 09/17/2028

This Application should be submitted to the Niagara County Industrial Development Agency, 6311 Inducon Corporate Drive, Suite One, Sanborn, New York 14132.

Attach copies of preliminary plans or sketches of proposed construction or rehabilitation or both.

HOLD HARMLESS AGREEMENT

Applicant hereby releases the NIAGARA COUNTY INDUSTRIAL DEVELOPMENT AGENCY and the members, officers, servants, agents and employees thereof (the "Agency") from, agrees that the Agency shall not be liable for and agrees to indemnify, defend and hold the Agency harmless from and against any and all liability arising from or expense incurred by (A) the Agency's examination and processing of, and action pursuant to or upon, the attached Application, regardless of whether or not the Application or the Project described therein or the tax exemptions and other assistance requested therein are favorably acted upon by the Agency, and (B) any further action taken by the Agency with respect to the Project; including without limiting the generality of the foregoing, all causes of action and reasonable attorneys' fees and any other expenses incurred in defending any suits or actions which may arise as a result of any of the foregoing. If, for any reason, the Applicant fails to conclude or consummate necessary negotiations, or fails, within a reasonable or specified period of time, to take reasonable, proper or requested action, or withdraws, abandons, cancels or neglects the Application, or if the Agency or the Applicant are unable to reach final agreement with respect to the Project, then, and in the event, upon presentation of an invoice itemizing the same, the Applicant shall pay to the Agency, its agents or assigns, all out of pocket costs incurred by the Agency in processing of the Application, including reasonable attorneys' fees, if any. Notwithstanding anything contained herein to the contrary, the foregoing indemnities shall not be applicable with respect to misconduct, negligence, or criminal activity on the part of the Agency. It is understood and agreed that the Applicant has the right to join in any defense, and participate in the management of the defense, of any claim for which the Agency seeks indemnification.

In addition to the foregoing, the Applicant understands and acknowledges that (i) this application does not create or give rise to any legal obligations on the part of the Niagara County Industrial Development Agency (the "Agency") or the Applicant except as expressly stated herein, (ii) the terms and conditions governing the award of the financial assistance described herein will be set forth in a separate agreement(s), with the Agency, the form of which will be provided to the Applicant only upon the processing and approval of this application, (iii) the requested financial assistance described in application is based upon the representations made by the Applicant, based upon the Applicant's actual knowledge as of the date of this application, to the Agency, regarding the project, and (iv) that the Agency reserves the right to revise the financial assistance described in this application if any aspect of the project changes after receipt of the application, including changes to the number of jobs, amount of capital investment, or wages, by way of example only. In addition, the Applicant reserves the right to retract, clarify, amend or modify any such representations made prior to (or concurrently with) the submittal of this application to the Agency.

(Applicant Signature)

By: Moose and Squirrel Holdings LLC

Name: Samuel J. Savarino

Title: Managing Member

(Notary Public)

Sworn to before me this 15TH day

of JULY, 2026

SILVIO N. LEONARDI
Notary Public, State of New York
Reg. No. 01LE6269111
Qualified in Erie County
Commission Expires 09/17/2028

[stamp]

Real Property Tax Benefits (Detailed):

** This section of this Application will be: (i) completed by IDA Staff based upon information contained within the Application, and (ii) provided to the Applicant for ultimate inclusion as part of this completed Application.

PILOT Estimate Table Worksheet

Dollar Value of New Construction and Renovation Costs	Estimated New Assessed Value of Property Subject to IDA*	County Tax Rate/1000	Local Tax Rate (Town/City/Village)/1000	School Tax Rate/1000
$8,243,955	$3,250,000	5.126842	10.421379	16.758250

*Apply equalization rate to value

PILOT Year	% Payment	County PILOT Amount	Local PILOT amount	School PILOT Amount	Total PILOT	Full Tax Payment w/o PILOT	Net Exemption
1	20%	$ 3,332	$ 6,774	$ 10,893	$ 20,999	$ 104,996	$ 83,997
2	25%	$ 4,166	$ 8,467	$ 13,616	$ 26,249	$ 104,996	$ 78,747
3	30%	$ 4,999	$ 10,161	$ 16,339	$ 31,499	$ 104,996	$ 73,497
4	35%	$ 5,832	$ 11,854	$ 19,063	$ 36,749	$ 104,996	$ 68,247
5	40%	$ 6,665	$ 13,548	$ 21,786	$ 41,998	$ 104,996	$ 62,998
6	45%	$ 7,498	$ 15,241	$ 24,509	$ 47,248	$ 104,996	$ 57,748
7	50%	$ 8,331	$ 16,935	$ 27,232	$ 52,498	$ 104,996	$ 52,498
8	55%	$ 9,164	$ 18,628	$ 29,955	$ 57,748	$ 104,996	$ 47,248
9	60%	$ 9,997	$ 20,322	$ 32,679	$ 62,998	$ 104,996	$ 41,998
10	65%	$ 10,830	$ 22,015	$ 35,402	$ 68,247	$ 104,996	$ 36,749
TOTAL		**$ 70,815**	**$ 143,945**	**$ 231,473**	**$ 446,233**	**$ 1,049,960**	**$ 603,727**

*Estimates provided are based on current property tax rates and assessment value

Real Property Tax Benefits (Detailed):

** This section of this Application will be: (i) completed by IDA Staff based upon information contained within the Application, and (ii) provided to the Applicant for ultimate inclusion as part of this completed Application.

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2	20%	$ 3,332	$ 6,774	$ 10,893	$ 20,999	$ 104,996	$ 83,997
3	30%	$ 4,999	$ 10,161	$ 16,339	$ 31,499	$ 104,996	$ 73,497
4	30%	$ 4,999	$ 10,161	$ 16,339	$ 31,499	$ 104,996	$ 73,497
5	40%	$ 6,665	$ 13,548	$ 21,786	$ 41,998	$ 104,996	$ 62,998
6	40%	$ 6,665	$ 13,548	$ 21,786	$ 41,998	$ 104,996	$ 62,998
7	40%	$ 6,665	$ 13,548	$ 21,786	$ 41,998	$ 104,996	$ 62,998
8	40%	$ 6,665	$ 13,548	$ 21,786	$ 41,998	$ 104,996	$ 62,998
9	40%	$ 6,665	$ 13,548	$ 21,786	$ 41,998	$ 104,996	$ 62,998
10	50%	$ 8,331	$ 16,935	$ 27,232	$ 52,498	$ 104,996	$ 52,498
11	50%	$ 8,331	$ 16,935	$ 27,232	$ 52,498	$ 104,996	$ 52,498
12	50%	$ 8,331	$ 16,935	$ 27,232	$ 52,498	$ 104,996	$ 52,498
13	50%	$ 8,331	$ 16,935	$ 27,232	$ 52,498	$ 104,996	$ 52,498
14	50%	$ 8,331	$ 16,935	$ 27,232	$ 52,498	$ 104,996	$ 52,498
15	50%	$ 8,331	$ 16,935	$ 27,232	$ 52,498	$ 104,996	$ 52,498
TOTAL		**$ 99,973**	**$ 203,217**	**$ 326,786**	**$ 629,976**	**$ 1,574,940**	**$ 944,964**

*Estimates provided are based on current property tax rates and assessment value

617.20
Appendix B
Short Environmental Assessment Form

Instructions for Completing

Part 1 - Project Information. The applicant or project sponsor is responsible for the completion of Part 1. Responses become part of the application for approval or funding, are subject to public review, and may be subject to further verification. Complete Part 1 based on information currently available. If additional research or investigation would be needed to fully respond to any item, please answer as thoroughly as possible based on current information.

Complete all items in Part 1. You may also provide any additional information which you believe will be needed by or useful to the lead agency; attach additional pages as necessary to supplement any item.

Part 1 - Project and Sponsor Information			
Name of Action or Project: Proposed Mixed-Use Residential & Commercial Redevelopment Project			
Project Location (describe, and attach a location map): 116 - 120 Main Street Lockport NY 14094			
Brief Description of Proposed Action: See Exhibit "1" Attached			
Name of Applicant or Sponsor: Savarino Companies on behalf of Moose and Squirrel Holdings LLC	Telephone: 716-908-8322 E-Mail: robert.savarino@ccim.net		
Address: 500 Seneca Street, Suite 505			
City/PO: Buffalo	State: NY	Zip Code: 14204	

	NO	YES
1. Does the proposed action only involve the legislative adoption of a plan, local law, ordinance, administrative rule, or regulation? If Yes, attach a narrative description of the intent of the proposed action and the environmental resources that may be affected in the municipality and proceed to Part 2. If no, continue to question 2.	☑	☐
2. Does the proposed action require a permit, approval or funding from any other governmental Agency? If Yes, list agency(s) name and permit or approval:	☐	☑

3.a. Total acreage of the site of the proposed action? 0.81 +/- acres
b. Total acreage to be physically disturbed? 0.81 +/- acres
c. Total acreage (project site and any contiguous properties) owned or controlled by the applicant or project sponsor? 0.81 +/- acres

4. Check all land uses that occur on, adjoining and near the proposed action.
☑ Urban ☐ Rural (non-agriculture) ☐ Industrial ☑ Commercial ☐ Residential (suburban)
☐ Forest ☐ Agriculture ☐ Aquatic ☐ Other (specify): ____________
☐ Parkland

	NO	YES	N/A
5. Is the proposed action,			
a. A permitted use under the zoning regulations?	☐	☑	☐
b. Consistent with the adopted comprehensive plan?	☐	☑	☐

	NO	YES
6. Is the proposed action consistent with the predominant character of the existing built or natural landscape?	☐	☑
7. Is the site of the proposed action located in, or does it adjoin, a state listed Critical Environmental Area? If Yes, identify: ____________	☑	☐
8. a. Will the proposed action result in a substantial increase in traffic above present levels?	☑	☐
b. Are public transportation service(s) available at or near the site of the proposed action?	☐	☑
c. Are any pedestrian accommodations or bicycle routes available on or near site of the proposed action?	☐	☑
9. Does the proposed action meet or exceed the state energy code requirements? If the proposed action will exceed requirements, describe design features and technologies: ____________	☐	☑
10. Will the proposed action connect to an existing public/private water supply? If No, describe method for providing potable water: ____________	☐	☑
11. Will the proposed action connect to existing wastewater utilities? If No, describe method for providing wastewater treatment: ____________	☐	☑
12. a. Does the site contain a structure that is listed on either the State or National Register of Historic Places?	☐	☑
b. Is the proposed action located in an archeological sensitive area?	☐	☑
13. a. Does any portion of the site of the proposed action, or lands adjoining the proposed action, contain wetlands or other waterbodies regulated by a federal, state or local agency?	☐	☑
b. Would the proposed action physically alter, or encroach into, any existing wetland or waterbody? If Yes, identify the wetland or waterbody and extent of alterations in square feet or acres: ____________	☑	☐

14. Identify the typical habitat types that occur on, or are likely to be found on the project site. Check all that apply:
☐ Shoreline ☐ Forest ☐ Agricultural/grasslands ☐ Early mid-successional
☐ Wetland ☐ Urban ☐ Suburban

	NO	YES
15. Does the site of the proposed action contain any species of animal, or associated habitats, listed by the State or Federal government as threatened or endangered?	☐	☑
16. Is the project site located in the 100 year flood plain?	☑	☐
17. Will the proposed action create storm water discharge, either from point or non-point sources? If Yes,	☐	☑
a. Will storm water discharges flow to adjacent properties? ☑ NO ☐ YES		
b. Will storm water discharges be directed to established conveyance systems (runoff and storm drains)? If Yes, briefly describe: ☐ NO ☑ YES Existing stormwater		

	NO	YES
18. Does the proposed action include construction or other activities that result in the impoundment of water or other liquids (e.g. retention pond, waste lagoon, dam)? If Yes, explain purpose and size:	☑	☐
19. Has the site of the proposed action or an adjoining property been the location of an active or closed solid waste management facility? If Yes, describe:	☑	☐
20. Has the site of the proposed action or an adjoining property been the subject of remediation (ongoing or completed) for hazardous waste? If Yes, describe:	☐	☑

I AFFIRM THAT THE INFORMATION PROVIDED ABOVE IS TRUE AND ACCURATE TO THE BEST OF MY KNOWLEDGE

Applicant/sponsor name: Savarino Companies on bhealf of Moose and Squirrel Holdings, LLC Date: 7/13/2026

Signature: ____________________

Part 2 - Impact Assessment. The Lead Agency is responsible for the completion of Part 2. Answer all of the following questions in Part 2 using the information contained in Part 1 and other materials submitted by the project sponsor or otherwise available to the reviewer. When answering the questions the reviewer should be guided by the concept "Have my responses been reasonable considering the scale and context of the proposed action?"

	No, or small impact may occur	**Moderate to large impact may occur**
1. Will the proposed action create a material conflict with an adopted land use plan or zoning regulations?	☑	☐
2. Will the proposed action result in a change in the use or intensity of use of land?	☑	☐
3. Will the proposed action impair the character or quality of the existing community?	☑	☐
4. Will the proposed action have an impact on the environmental characteristics that caused the establishment of a Critical Environmental Area (CEA)?	☑	☐
5. Will the proposed action result in an adverse change in the existing level of traffic or affect existing infrastructure for mass transit, biking or walkway?	☑	☐
6. Will the proposed action cause an increase in the use of energy and it fails to incorporate reasonably available energy conservation or renewable energy opportunities?	☑	☐
7. Will the proposed action impact existing: a. public / private water supplies?	☑	☐
b. public / private wastewater treatment utilities?	☑	☐
8. Will the proposed action impair the character or quality of important historic, archaeological, architectural or aesthetic resources?	☑	☐
9. Will the proposed action result in an adverse change to natural resources (e.g., wetlands, waterbodies, groundwater, air quality, flora and fauna)?	☑	☐

	No, or small impact may occur	Moderate to large impact may occur
10. Will the proposed action result in an increase in the potential for erosion, flooding or drainage problems?	☑	☐
11. Will the proposed action create a hazard to environmental resources or human health?	☑	☐

Part 3 - Determination of significance. The Lead Agency is responsible for the completion of Part 3. For every question in Part 2 that was answered "moderate to large impact may occur", or if there is a need to explain why a particular element of the proposed action may or will not result in a significant adverse environmental impact, please complete Part 3. Part 3 should, in sufficient detail, identify the impact, including any measures or design elements that have been included by the project sponsor to avoid or reduce impacts. Part 3 should also explain how the lead agency determined that the impact may or will not be significant. Each potential impact should be assessed considering its setting, probability of occurring, duration, irreversibility, geographic scope and magnitude. Also consider the potential for short-term, long-term and cumulative impacts.

☐ Check this box if you have determined, based on the information and analysis above, and any supporting documentation, that the proposed action may result in one or more potentially large or significant adverse impacts and an environmental impact statement is required.

☐ Check this box if you have determined, based on the information and analysis above, and any supporting documentation, that the proposed action will not result in any significant adverse environmental impacts.

Name of Lead Agency	Date
Print or Type Name of Responsible Officer in Lead Agency	Title of Responsible Officer
Signature of Responsible Officer in Lead Agency	Signature of Preparer (if different from Responsible Officer)

PRINT

	No, or small impact may occur	Moderate to large impact may occur
10. Will the proposed action result in an increase in the potential for erosion, flooding or drainage problems?	☑	☐
11. Will the proposed action create a hazard to environmental resources or human health?	☑	☐

Part 3 - Determination of significance. The Lead Agency is responsible for the completion of Part 3. For every question in Part 2 that was answered "moderate to large impact may occur", or if there is a need to explain why a particular element of the proposed action may or will not result in a significant adverse environmental impact, please complete Part 3. Part 3 should, in sufficient detail, identify the impact, including any measures or design elements that have been included by the project sponsor to avoid or reduce impacts. Part 3 should also explain how the lead agency determined that the impact may or will not be significant. Each potential impact should be assessed considering its setting, probability of occurring, duration, irreversibility, geographic scope and magnitude. Also consider the potential for short-term, long-term and cumulative impacts.

☐ Check this box if you have determined, based on the information and analysis above, and any supporting documentation, that the proposed action may result in one or more potentially large or significant adverse impacts and an environmental impact statement is required.

☑ Check this box if you have determined, based on the information and analysis above, and any supporting documentation, that the proposed action will not result in any significant adverse environmental impacts.

Niagara County IDA	8/6/26
Name of Lead Agency	Date
Andrea Klyczek	Executive Director
Print or Type Name of Responsible Officer in Lead Agency	Title of Responsible Officer
[signature]	
Signature of Responsible Officer in Lead Agency	Signature of Preparer (if different from Responsible Officer)

PRINT