

**PUBLIC HEARING Kilmer Solar LLC and/or
Individual(s) or Affiliate(s), Subsidiary(ies), or
Entity(ies) formed or to be formed on its behalf**

Public Hearing to be held on February 2, 2022 at 2:00 p.m.
at Town of Lewiston Hall

Andrea Klyczek: *Welcome. This public hearing is now open; it is 2 p.m. My name is Susan Langdon. I am the Executive Director of the Niagara County Industrial Development Agency, and I have been designated by the Agency to be the hearing officer to conduct this public hearing. Notice of this public hearing was published in the Niagara Gazette.*

We are here to solicit comments on on Kilmer Solar 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 proposed project (the "Project") includes the construction of a 5 megawatt community solar farm on 33 acres of vacant land located at 4616 Townline Road. Kilmer Solar LLC has received a site plan and special use permit approvals from the Town of Lewiston, which includes conditions for buffering and decommissioning. As per Niagara County policy, the NCIDA could not entertain the granting of incentives for this project unless the local municipality supported the project in writing. The Town of Lewiston has submitted a letter supporting this project to the NCIDA. I will now read that letter into this transcript.

The proposed financial assistance contemplated by the Agency includes New York State and local sales and use tax exemption benefits and mortgage recording tax exemption benefits. The Niagara County Industrial Development Agency will not provide a Payment in Lieu of Tax agreement for the project. Any potential Payment in Lieu of Tax agreement would be negotiated by the company directly with the Town of Lewiston.

It should also be noted that these incentives can only be realized by the company if the project moves forward successfully and is constructed.

The project application and project summary are posted on the Agency's website at niagaracountybusiness.com and I have copies with me today.

If you have a written comment to submit for the record, you may do so. Written comments may also be delivered to Agency at 6311 Inducon Corporate Drive, Suite One, Sanborn, New York 14132 until the comment period closes on September 3, 2021.

If anyone is interested in making a comment, please, state your name and address; if you are representing a company, please identify the company.

Are there any more comments? Hearing no further comments, I will now adjourn the meeting. It is now p.m. Thank you.

SIGN IN SHEET
PUBLIC HEARING

February 2, 2022 2 p.m.
Lewiston Town Hall

regarding:

Kilmer Solar LLC and/or Individual(s) or Affiliate(s), Subsidiary(ies),
or Entity(ies) formed or to be formed on its behalf

Name	Company and/or Address	X box to speak/ comment
JOHN STAMPFER	NCRPTS	
TIM MASTERS	Town of Lewiston	
Linda Johnson Assessor	Town of Lewiston	
JOHN JACOBY TOWN BOARD		

Niagara County Industrial Development Agency
6311 Inducon Corporate Drive, Suite One
Sanborn, New York
14132

Town of Lewiston
1375 Ridge Road
PO Box 330
Lewiston, New York
14092

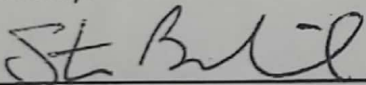
RE: Kilmer Solar LLC's *Kilmer Solar Project* - 4616 Townline Rd, Lewiston, NY 14131

Dear Ms. Langdon.

Please note, Kilmer Solar LLC has received a conditional Special Use Permit, a Site Plan Approval and a SEQR Negative Declaration for their above listed project. This Solar Project located at 4616 Townline Road, Lewiston, New York 14131 is requesting an application for **Sales and Mortgage Recording Tax Exemption** benefits from the Niagara County Industrial Development Agency (NCIDA). Please consider this letter to be our consent that the Town of Lewiston accepts and allows for the NCIDA to start these discussions.

If you have any questions, please feel free to contact me.

Sincerely,



Name: Steve Broderick
Title: Town of Lewiston - Supervisor

ALFONSO MARRA BAX, ESQ.

755 Center Street – Unit 7W, Post Office Box 24, Lewiston, New York 14092
Tel: (716) 754-4497 Fax: (716) 754-4222
email: ambax@roadrunner.com

February 1, 2022

Attn: Susan Langdon, Executive Director
Niagara County Industrial Development Agency
6311 Inducon Corporate Drive – Suite One
Sanborn, New York 14132

Re: Kilmer Solar LLC
Niagara County IDA Application for Financial Assistance

Dear Ms. Langdon,

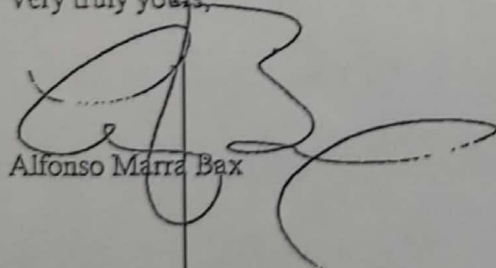
I am writing on behalf of the Town of Lewiston to clarify its official position relative to Kilmer Solar, LLC's application for financial incentives from the Niagara County IDA. Please be advised that the Town of Lewiston does not formally lend its endorsement or support to the Kilmer Solar, LLC application nor does it take any position relative to their application.

Recent correspondence from the Town of Lewiston to the Niagara County IDA should *only* be interpreted as an acknowledgement that the applicant, Kilmer Solar, LLC, has formally secured a Special Use Permit and Site Plan Approval from the Town of Lewiston and nothing further. I note that the applicant has yet to comply with the additional conditions of the Special Use Permit and, as such, has not applied for or received a building permit. Furthermore, the applicant has yet to enter into meaningful negotiations with the Town of Lewiston for a Payment in Lieu of Taxes (PILOT) Agreement. All of the above requirements are conditions precedent to the applicant's ability to begin construction.

Based on the foregoing, the Niagara County IDA should exercise its own discretion in considering the merits of the applicant's request

I thank you for your anticipated cooperation in this regard. Please feel free to contact me at my office with any questions relative to the above.

Very truly yours,



Alfonso Marra Bax

NIAGARA COUNTY INDUSTRIAL DEVELOPMENT AGENCY

PUBLIC HEARING FOR KILMER SOLAR, LLC

February 2, 2022
2:00 P.M.

Taken at: Lewiston Town Hall

1 PRESENT:

2

3 SUSAN LANGDON
4 Executive Director
5 Niagara County Industrial Development Agency
6 Appearing as Hearing Officer

7

8 DAWN M. SITERS
9 Court Reporter.

10

11 ATTENDANCE NOTED ON ATTACHED SIGN-IN SHEET

12

13 **MS. LANGDON:** Welcome.

14 This public hearing is now open. It's 2:00 p.m.

15 My name is Susan Langdon. I'm the
16 Executive Director of the Niagara County Industrial
17 Development Agency, and I have been designated by
18 the Agency to be the hearing officer to conduct this
19 public hearing.

20 Notice of this public hearing was
21 published in the Niagara Gazette.

22 We are here to solicit comments on
23 Kilmer Solar, LLC and/or individuals or affiliates,
24 subsidiaries or entities formed, or to be formed,
25 on its behalf. The transcript of this hearing will
26 be reviewed and considered by the Agency in

1 determination of this project.

2 The proposed project includes the
3 construction of a five megawatt community solar farm
4 on 33 acres of vacant land located at 4616 Townline
5 Road. Kilmer Solar, LLC has received a site plan
6 and special use permit approvals from the Town of
7 Lewiston, which includes the conditions for
8 buffering and decommissioning.

9 As per Niagara County policy, the
10 NCIDA could not entertain the granting of incentives
11 for this project unless the municipalities supported
12 the project in writing. The Town of Lewiston
13 submitted a letter to the IDA supporting the
14 project. It was dated -- I don't have an actual
15 date on here, but I'll read it to be included in the
16 transcript.

17 *Town of Lewiston, 1375 Ridge Road,*
18 *P.O. Box 330, Lewiston, New York regarding Kilmer*
19 *Solar, LLC's, Kilmer Solar Project, 4616 Townline*
20 *Road, Lewiston, New York 14131.*

21 *Dear Ms. Langdon, please note;*
22 *Kilmer Solar, LLC has received a conditional Special*
23 *Use Permit, a Site Plan Approval and a SEQR Negative*

1 *Declaration for their above-listed project.*

2 *This solar project located at 4616*
3 *Townline Road, Lewiston, New York is requesting an*
4 *application for sales and mortgage recording tax*
5 *exemption benefits from the Niagara County*
6 *Industrial Development Agency.*

7 *Please consider this letter to be*
8 *our consent that the Town of Lewiston accepts and*
9 *allows for the NCIDA to start these discussions.*

10 *If you have any questions, please*
11 *feel free to contact me. Sincerely, Steve Broderick.*

12 *The proposed financial assistance*
13 *contemplated by the Agency involves New York State*
14 *and local sales and use tax exemption benefits and*
15 *mortgage recording tax exemption benefits. The*
16 *Niagara County Industrial Development Agency will*
17 *not provide a Payment in Lieu of Tax agreement for*
18 *the project. Any potential Payment in Lieu of Tax*
19 *agreement would be negotiated by the company*
20 *directly with the Town of Lewiston.*

21 *It should also be noted that these*
22 *incentives can only be realized by the company if*
23 *the project moves forward successfully and is*

1 constructed.

2 The project application and
3 project summary are listed on the Agency's website
4 at *niagaracountybusiness.com*, and I have copies with
5 me on the table today.

6 If anybody has a written comment
7 to submit for the record, you may do so. I will add
8 the one that I received. It was handed to me a
9 couple minutes ago.

10 If anybody here today is
11 interested in making a comment, please state your
12 name and address. If you are representing a
13 company, please identify the company.

14 Does anybody wish to comment?

15 **MR. MASTERS:** I'll comment.

16 **MS. LANGDON:** Okay. Can we
17 have your name and address for the record?

18 **MR. MASTERS:** Timothy Masters.

19 **MS. LANGDON:** And your address?

20 **MR. MASTERS:** 1897 Swann Road,
21 Ransomville, New York 14131.

22 **MS. LANGDON:** Go ahead.

23 **MR. MASTERS:** Can I ask a

1 question, or just a statement?

2 **MS. LANGDON:** Well, we're
3 here to take comments. So it's not really a
4 question-and-answer, but.

5 **MR. MASTERS:** I guess this
6 was all new to me. And what I was wondering is,
7 have all the solar farms in Niagara County done this
8 exact same thing?

9 And the other thing I was
10 wondering about was what the total value of this
11 incentive would be?

12 **MS. LANGDON:** The answer to
13 the question is, this is our first -- this is the
14 first application to the NCIDA from a solar project.

15 **MR. MASTERS:** Okay.

16 **MS. LANGDON:** The total
17 between the sales tax exemptions on the construction
18 materials, furniture, fixtures and equipment that
19 they're purchasing, that's valued at 209,000
20 dollars. And the mortgage regarding tax is 61,000
21 dollars. So the total is around 270,000 -- 271 --
22 271,566.

23 **MR. MASTERS:** And that

1 money, that money gets paid to whom, normally?

2 **MS. LANGDON:** That money
3 would get paid to whoever sells them the equipment.
4 It's sales tax, and through the IDA project it's
5 abated. So they receive a letter that they give to
6 the vendor, and they don't have to pay the eight
7 percent. Actually, it's four percent. New York
8 State abates their four percent of the sales tax.
9 The other four percent is Niagara County. So that's
10 just sale tax that's not paid.

11 And the mortgage recording tax is
12 paid to New York State when someone files a mortgage
13 with the clerk.

14 **MR. MASTERS:** And Lewiston
15 gets a portion of that mortgage tax, correct?

16 **MS. LANGDON:** I don't
17 believe so, no.

18 **MR. MASTERS:** Because we
19 get -- according to our assessor, we get 420,000
20 dollars per year mortgage tax.

21 **MS. LANGDON:** I don't know,
22 sir. Is that a portion? I'm not sure in this case.

23 **MR. MASTERS:** Okay.

1 **MS. LANGDON:** I know it's a
2 one percent fee. A quarter of that goes to NFTA.
3 And I don't know if the rest is -- if it goes to the
4 municipality. I really don't know the answer to
5 that.

6 **MR. MASTERS:** So without
7 knowing a whole lot about it, if this were going to
8 affect the Lewiston budget, where a portion of that
9 260,000 dollars or 70,000 would go into the town's
10 general fund, I personally, as a Lewiston resident,
11 would be against that.

12 **MS. LANGDON:** Yeah, the
13 mortgage recording tax was 61,000. The 209 was
14 county sales tax, however that's distributed.

15 **MR. MASTERS:** For the
16 record, I would be against it.

17 **MS. LANGDON:** Okay. Thank
18 you.

19 **MR. MASTERS:** Yep.

20 **MS. LANGDON:** Anybody else
21 wish to speak?

22 **MS. JOHNSON:** Linda Johnson,
23 595 Seneca Street, Unit 29.

1 I have pretty much the same
2 concerns.

3 MS. LANGDON: Could you just
4 speak up a little bit for Dawn.

5 MS. JOHNSON: Linda Johnson,
6 595 Seneca Street, Unit 29.

7 I am also kind of concerned about
8 it, not really knowing. This is all new.

9 As to dispersion of these amounts,
10 and I always thought -- I guess I'm missing a part
11 of the Niagara County IDA, as to why they get
12 certain breaks as far as the taxes and exemptions.

13 What is the reason for giving them
14 these tax breaks? I mean, are they -- what are they
15 offering back to the community that they're getting
16 these breaks? I'm a little confused.

17 MS. LANGDON: The IDA does
18 projects with companies that are going to build
19 something and hire people.

20 MS. JOHNSON: Yes.

21 MS. LANGDON: In this case,
22 it's a capital investment --

23 MS. JOHNSON: Okay.

1 **MS. LANGDON:** -- of over
2 nine million dollars into the local economy.

3 **MS. JOHNSON:** Okay.

4 **MS. LANGDON:** And solar, as
5 we know, does not create a lot of jobs. They have
6 one job to be created, which we understand to be a
7 maintenance-type position.

8 **MS. JOHNSON:** Okay.

9 **MS. LANGDON:** If you're
10 talking in general about IDAs, if someone's building
11 a manufacturing facility, they get a property tax
12 abatement for a period of time.

13 **MS. JOHNSON:** Yes.

14 **MS. LANGDON:** And then when
15 they're done, the asset is paying full taxes and
16 they're hiring people.

17 **MS. JOHNSON:** Right.

18 **MS. LANGDON:** So all this
19 money goes back into the economy.

20 **MS. JOHNSON:** Okay. So this --

21 **MS. LANGDON:** So this
22 particular project, Kilmer, no Payment in Lieu of
23 Tax through us, so it's nothing to do with the

1 property taxes.

2 **MS. JOHNSON:** I understand.
3 But I didn't know that part of it, and I wanted to
4 know more about the fact that they could actually do
5 this and bring money into the --

6 **MS. LANGDON:** Yeah. The
7 three components are part of the IDA leaseback. The
8 Payment in Lieu of Tax usually, not in this case;
9 the mortgage recording tax, if they file a mortgage,
10 sometimes they don't; and the sales tax, if they're
11 buying stuff that is sales taxable, so.

12 **MS. JOHNSON:** And is some of
13 that information in here?

14 **MS. LANGDON:** There's a
15 project summary, and it breaks down the benefits
16 that are being given.

17 **MS. JOHNSON:** Oh, okay.

18 **MS. LANGDON:** And the
19 spin-offs, the cost/benefit analysis, as per New
20 York State Law, we have to do on every project.

21 **MS. JOHNSON:** Thank you.

22 **MS. LANGDON:** You're welcome.
23 Anyone else wish to speak?

1 Okay. Thank you. That being
2 said, it is now 2:08 p.m., and I'll close the public
3 hearing.

4 Thank you, all, for attending.

5
6 (The hearing was concluded at 2:08 p.m.)

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