

**OFFICE OF THE BOARD
OF SUPERVISORS**

Government Center
143 N. Main Street
Warsaw, NY 14569



A. Douglas Berwanger
Chairman of the Board

Phone 585-786-8800
Fax 585-786-8802

February 18, 2015

To Whom It May Concern:

Pursuant to General Municipal Law Section 862(2)(c), the undersigned, being the Chief Executive Officer of the County of Wyoming, New York, hereby confirms the proposed action of the Wyoming County Industrial Development Agency as set forth in its inducement resolution relative to the T. J. Marquart & Sons, Inc. Project, a copy of such inducement resolution being attached hereto and made a part hereof.

Sincerely,

A. Douglas Berwanger, Chairman
Wyoming County Board of Supervisors

WYOMING COUNTY INDUSTRIAL DEVELOPMENT AGENCY

RESOLUTION TO APPROVE INCENTIVES FOR

T.J. Marquart & Sons, Inc.

February 12, 2015

Whereas, T. J. Marquart & Sons, Inc. on behalf of itself and affiliated individuals or entities (including entities to be formed to undertake the Project, as hereinafter defined) (collectively, the "Company") has completed an application to the WCIDA requesting financial assistance for the construction and equipping of a 30,375 sq. ft. addition to its existing facility (the "Project") located at 5195 Route 19 Gainesville, New York, and

Whereas, the Project will allow the Company to continue and expand its business in Wyoming County and create 40 new jobs, and

Whereas, the proposed benefits provided to the Company in connection with the Project exceed \$100,000, therefore a public hearing was necessary; and

Whereas, after the giving of all required notices (including published notice), WCIDA held a public hearing on the Project on February 4, 2015, and has considered all oral and written presentations made at or in connection with said public hearing; and

Whereas, the Company has completed and submitted to WCIDA Part 1 of an Environmental Assessment Form ("EAF") in accordance with the provisions of the State Environmental Quality Review Act and regulations adopted pursuant thereto (collectively, "SEQRA"); and

Whereas, WCIDA has completed Part 2 of the EAF and has considered the proposed Project and reviewed the EAF and the criteria set forth in SEQRA in order to determine whether the Project will have a significant effect on the environment and wishes to make the findings required of an agency under SEQRA, and

Whereas, based upon the application, the WCIDA has determined that the Project includes facilities or property which will be primarily used in making retail sales (as defined in Section 862(2) of the New York General Municipal Law) to customers who personally visit such facilities and that WCIDA is permitted to provide financial assistance with respect to the Project because the predominant purpose of the Project would be to make available goods or services which would not, but for the Project, be reasonably accessible to the residents of the city, town or village within which the proposed project would be located because of a lack of reasonably accessible retail trade facilities offering such goods or services, as evidenced by the following information contained in the application and

otherwise provided to WCIDA: the facility to be expanded and equipped as part of the Project will provide parts and service to municipalities and local businesses, including farms, who now travel outside the area, including outside of Wyoming County, to obtain parts and service for large trucks and machinery and the expansion of the business will provide residents of the Village and Town of Gainesville as well as residents of other areas within Wyoming County with goods and services that would not otherwise be reasonably accessible; and

Whereas, WCIDA further finds, based on the application, that the Project will serve the public purpose of Article 18-A of the General Municipal Law by preserving permanent, private sector jobs or increasing the overall number of permanent, private sector jobs in New York State.

Now therefore be it resolved that:

1. WCIDA hereby resolves that the proposed Project will not have a significant impact on the environment for the reasons more particularly set forth in the negative declaration prepared by WCIDA and, in accordance with SEQRA, hereby adopts such negative declaration with regard to the Project.
2. WCIDA hereby determines that (i) the Project and the financial assistance (as more particularly described below) by the Agency pursuant to the New York State Industrial Development Agency Act constituting Title 1 of Article 18-A of the General Municipal Law, Chapter 24 of the Consolidated Laws of New York, as amended, and Chapter 343 of the 1974 Laws of New York, as amended (collectively, the "Act") will promote and is authorized by and will be in furtherance of the policy of the State as set forth in said Act, (ii) the predominant purpose of the Project would be to make available goods or services which would not, but for the Project, be reasonably accessible to the residents of the Village and Town of Gainesville because of a lack of reasonably accessible retail trade facilities offering such goods or services, and (iii) the Project will serve the public purpose of Article 18-A of the General Municipal Law by preserving permanent, private sector jobs or increasing the overall number of permanent, private sector jobs in New York State.
3. Pursuant to the Act, the WCIDA, in order to secure this Project and the significant economic benefits that it could provide the people of Wyoming County approves the following tax incentives:
 - ◆ A one-year exemption from the payment of state and local sales tax on materials, supplies, and non-production equipment purchased for this Project having a total cost not to exceed \$2,800,000.
 - ◆ An exemption from the Wyoming County mortgage recording tax with respect to one or more mortgages in an aggregate amount approximately \$3,500,000.
 - ◆ A partial exemption from real estate taxes as specified in the following PILOT schedule. This schedule will apply to the increased assessed

value created by the construction associated with this Project. Full payments are required for special district charges.

Tax Years	Exemption
1 -5	100%
6	80%
7	60%
8	40%
9	20%
10	0% full taxes paid

4. The Company is authorized as agent of WCIDA, for the purpose of constructing and equipping the Project. The designation of the Company as agent hereunder is limited to purchases of sales-taxable tangible personal property and services in connection with the Project which do not exceed the amounts authorized in this resolution and shall not apply to any other purchase by the Company or any operating expenses of the Company. In addition, in the event, because of the involvement of WCIDA, the Company claims an exemption from state sales or use tax in connection with the Project, and such exemption is claimed with respect to property or services not authorized hereunder, or which exemption is in excess of the amounts authorized hereunder, or is otherwise not permitted under this resolution, or if the Company shall fail to comply with a material term or condition regarding the use of property or services acquired by the Company as agent for the Agency as set forth in this resolution or in any document authorized hereunder, then the Company shall be required to remit to WCIDA an amount equal to the amount of state sales and use taxes for which such exemption was improperly claimed. A failure to remit such amounts may result in an assessment against the Company by the New York State Commissioner of Taxation and Finance state sales and use taxes, together with any relevant penalties and interest.
5. The Chairman, Vice Chairman, Secretary, Treasurer and the CEO/CFO are each authorized to execute such documents as may be necessary or desirable to complete the transactions described in this resolution, to provide the financial assistance authorized herein and to otherwise carry out this resolution, subject however, to satisfaction of WCIDA's standard closing requirements and receipt of evidence of such municipal and other approvals as WCIDA shall deem appropriate.
6. This Resolution is subject to and contingent upon confirmation of the proposed actions by the WCIDA set forth herein by the chief executive officer of Wyoming County.

Agency Signature:

A handwritten signature in cursive script, appearing to read "Robert J. Sullivan, Secretary". The signature is written in dark ink and is positioned over a horizontal line.