

## **WCIDA Project Application Summary**

### **Applicant Information:**

February 09, 2026

JC Equipment Rentals, LLC  
3925 NY 19  
Silver Springs, New York 14550

### **Request:**

The Company requests abatement of sales tax on construction materials and non-production equipment, mortgage tax abatement and a PILOT agreement for temporary abatement of property tax using the standard IDA UTEP schedule. Approximate value of these incentives is expected to be more than \$100,000; therefore, a public hearing will be necessary

### **Company History:**

Since 2012, JC Equipment Rentals, LLC, a local contractor, has been constructing pole barns, dairy buildings, equestrian barns, and garages throughout Western New York. In 2019 the owner of JC Equipment Rentals purchased an existing building (previously the Broeder Machine Building) in South Warsaw from Warsaw Development Storage, LLC. The building was revitalized and reconstructed as a 50' x 160' solid core panel building to be used as an office, storage and maintenance building for the construction company. Jesse Cole, Owner, has more than 20 years of experience in the construction industry.

### **Project Description:**

JC Equipment Rental purchased property (previously Murph's Driving Range) on South Main Street Perry and will create a new business, Timber and Tin Building Supply, which will lease the location from JC Equipment. The project plans are to construct two 72' x 160' pole buildings to be used for roll forming metal, selling building packages and renting heavy equipment. There is an existing building that will be remodeled and used for roll forming metal and material storage for the company. Total project cost is projected to be \$1,549,780.

### **Employment Impact:**

JC Equipment currently employs 15 people. Timber and Tin Building Supply expects to create 5 new jobs over the next 3 years.

Proposed incentives include:

Sales Tax Exemption: In an amount not to exceed \$41,531

Mortgage Tax Exemption: For aggregate mortgage amount not to exceed \$1450,000

Real Property Tax Abatement: A 10 year PILOT schedule pursuant to the IDA Standard PILOT Agreement terms.

Attached Information:

Application and project costs provided by the project applicant to back up its request for WCIDA assistance.

**WYOMING COUNTY INDUSTRIAL DEVELOPMENT AGENCY**  
**NOTICE OF PUBLIC HEARING**

Pursuant to Section 859-a of NYS General Municipal Law, a public hearing will be conducted by the Wyoming County Industrial Development Agency (the "Agency") on February 09, 2026 at 3:00 p.m. at the Perry Village Hall, 46 North Main Street, Perry, New York regarding the project described below.

JC Equipment Rental, LLC (the "Company") has submitted an application to the Agency (a copy of which is on file at the office of the Agency) requesting that the Agency undertake a certain project consisting of the construction and equipping of a two 11,520+/- sq. ft. post frame buildings to serve as manufacturing space and warehousing for the Company (the "Project"). The Project will be located at 202-204 South Main Street in the Village of Perry. The total cost of the Project is \$1,549,780.

The Agency contemplates that it will provide financial assistance to the Company in the form of: (i) sales and use tax exemption benefits in an amount not to exceed \$41,531; (ii) mortgage recording tax abatement for one or more mortgages in the aggregate mortgage amount not to exceed \$1,450,000; and (iii) a ten (10) year partial abatement of real property taxes pursuant to the terms of a standard IDA payment-in-lieu-of-tax agreement ("PILOT Agreement"). The PILOT abatement will apply to the increased assessed value created by the construction associated with this Project.

A WCIDA representative will be present at the above stated time and place to hear and accept any oral and written comments from all persons with views regarding the proposed financial assistance to the Company. The Agency also encourages all interested parties to submit written comments to the Agency, all of which will be included within the public hearing record. Any written comments may be mailed to the Agency at 36 Center Street, Suite D, Warsaw, New York 14569 until the written comment period closes on February 10, 2026.

Dated: January 22, 2026

WYOMING COUNTY INDUSTRIAL  
DEVELOPMENT AGENCY  
By: Scott Gardner  
Executive Director

# Wyoming County Industrial Development Agency

## MRB Cost Benefit Calculator

Date: December 04 2025  
 Project Title: JC Equipment Rental LLC  
 Project Location: 3925 Rte 19 Silver Springs NY 14550



### Economic Impacts

Summary of Economic Impacts over the Life of the PILOT

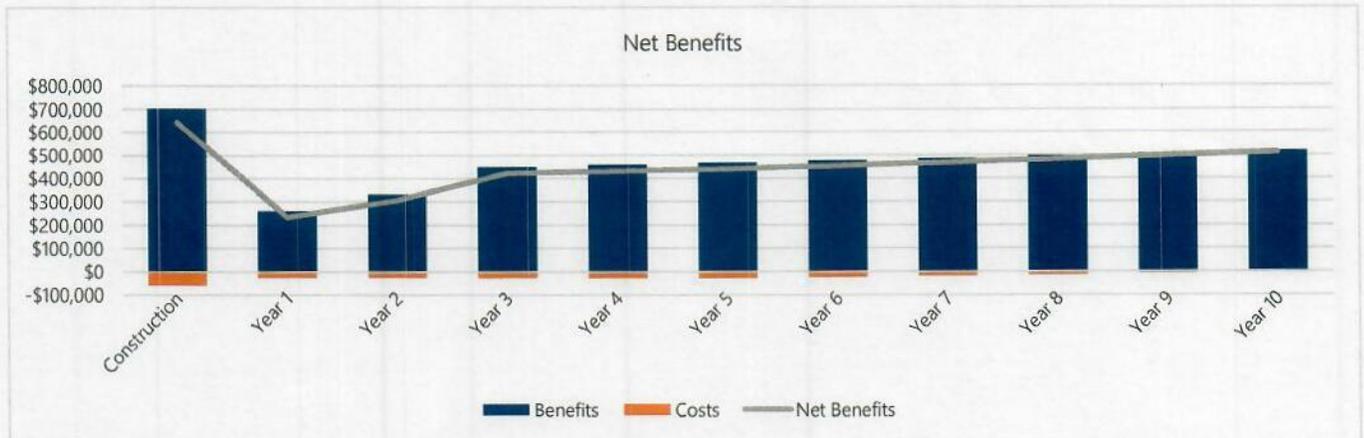
**Construction Project Costs**  
 \$1,549,780

Temporary (Construction)			
	Direct	Indirect	Total
Jobs	8	1	9
Earnings	\$596,896	\$66,100	\$662,996
Local Spend	\$1,549,780	\$277,220	\$1,827,000

Ongoing (Operations)			
Aggregate over life of the PILOT			
	Direct	Indirect	Total
Jobs	5	3	8
Earnings	\$3,070,720	\$1,131,645	\$4,202,366

Figure 1



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

Figure 2

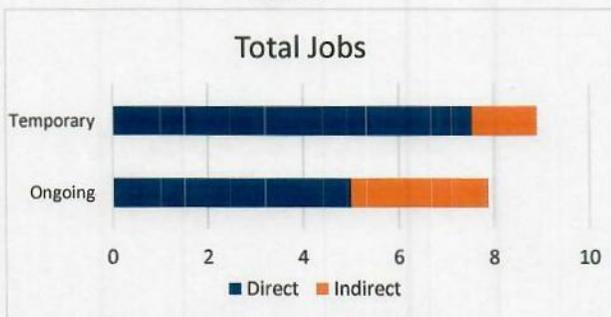


Figure 3



# Fiscal Impacts



Cost-Benefit Analysis Tool powered by MRB Group

## Estimated Costs of Exemptions

	Nominal Value	Discounted Value*
Property Tax Exemption	\$205,901	\$188,458
Sales Tax Exemption	\$41,531	\$41,531
Local Sales Tax Exemption	\$20,766	\$20,766
State Sales Tax Exemption	\$20,766	\$20,766
Mortgage Recording Tax Exemption	\$18,125	\$18,125
Local Mortgage Recording Tax Exemption	\$3,625	\$3,625
State Mortgage Recording Tax Exemption	\$14,500	\$14,500
<b>Total Costs</b>	<b>\$265,557</b>	<b>\$248,114</b>

## State and Local Benefits

	Nominal Value	Discounted Value*
<b>Local Benefits</b>	<b>\$4,977,119</b>	<b>\$4,501,536</b>
To Private Individuals	<b>\$4,865,362</b>	<b>\$4,405,233</b>
Temporary Payroll	\$662,996	\$662,996
Ongoing Payroll	\$4,202,366	\$3,742,237
Other Payments to Private Individuals	\$0	\$0
To the Public	<b>\$111,758</b>	<b>\$96,303</b>
Increase in Property Tax Revenue	\$77,700	\$65,467
Temporary Jobs - Sales Tax Revenue	\$4,641	\$4,641
Ongoing Jobs - Sales Tax Revenue	\$29,417	\$26,196
Other Local Municipal Revenue	\$0	\$0
<b>State Benefits</b>	<b>\$252,999</b>	<b>\$229,072</b>
To the Public	<b>\$252,999</b>	<b>\$229,072</b>
Temporary Income Tax Revenue	\$29,835	\$29,835
Ongoing Income Tax Revenue	\$189,106	\$168,401
Temporary Jobs - Sales Tax Revenue	\$4,641	\$4,641
Ongoing Jobs - Sales Tax Revenue	\$29,417	\$26,196
<b>Total Benefits to State &amp; Region</b>	<b>\$5,230,118</b>	<b>\$4,730,608</b>

## Benefit to Cost Ratio

	Benefit*	Cost*	Ratio
Local	\$4,501,536	\$212,848	21:1
State	\$229,072	\$35,266	6:1
<b>Grand Total</b>	<b>\$4,730,608</b>	<b>\$248,114</b>	<b>19:1</b>

\*Discounted at the public sector discount rate of: 2%

## Additional Comments from IDA

This is a good project.

Does the IDA believe that the project can be accomplished in a timely fashion? Yes  
 Does this project provide onsite childcare facilities? No

# WYOMING COUNTY INDUSTRIAL DEVELOPMENT AGENCY

## APPLICATION FOR LEASE/LEASEBACK ASSISTANCE

### Applicant Information

Company Name JC Equipment Rental LLC  
Address 3925 NY-19 Silver Springs NY 14550  
Phone number 585-469-9934  
Fax number \_\_\_\_\_  
Contact Person Jesse or Tristan Cole  
E-mail of contact jcole@colebuildingsolutions.com / tcole@colebuildingsolutions.com  
Federal ID 81-5001116  
Type of Business: Equipment / Real Estate Holding Company  
NAICS Code: \_\_\_\_\_

Incentives Applying for:  Sales Tax     Mortgage Recording     Real Property (Check all that apply)

### Corporate Structure

- Corporation
- Partnership:    general                       limited

Number of general partners \_\_\_\_\_ and, if applicable,

Number of limited partners \_\_\_\_\_

- Limited Liability Company /Partnership

Number of members/partners 1

- Sole Proprietorship

Date of establishment/incorporation 01/01/2016    Place of organization NY

Is the applicant authorized to do business in the State of New York? Yes

Names and titles of principal officers and owners:

Jesse Cole - Owner

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

### Applicant's Counsel

Name David DiMatteo  
Address 87 N Main St  
Warsaw NY 14569  
Phone number 585-786-2110    c-mail: ddimatteo@dimatteolaw.com

## Project Information

### PROJECT TYPE

- New building and/or equipment
- Refinancing
- Transfer
- Additional facility
- Amendment
- Second mortgage
- Other \_\_\_\_\_

Describe the proposed acquisition, construction or reconstruction, purchase of equipment and other project items. Explain the reason for the project and the benefits for the applicant.

Explain how the project will be used. (Attach an additional page if necessary.)

We have purchased a property on South Main St in Perry where we will have a new business, Timber and Tin Building Supply. Timber and Tin will be roll forming metal, selling building packages and renting heavy equipment.

There is an existing building that we will be remodeling, along with the construction of 2 new buildings where we will roll form the metal and house various material.

Project Address: 204 S Main St Perry NY 14530

Municipalities and school district: Perry

Tax map number: 100.15-1-6.1 / 100.11-5-38 Current assessed value: nknown

Is There an Existing Business Exemption? Yes or No

Present record owner of the site: JC Equipment Rental LLC

Proposed record owner of the site: \_\_\_\_\_

Site zoning: Current C2 - Commercial Proposed No Change

Necessary variances: \_\_\_\_\_

Principal use of project upon completion: Metal Forming / Materials storage

Size of building/addition: Two - 72' x 160'

Type of building: Pole Barn

If project site is not presently owned, is it under purchase contract/option? \_\_\_\_\_

Explain: \_\_\_\_\_

Will the project be subleased? Yes If so, please attach a copy of such sublease, if available.

Please explain, including relationship of sublessee to applicant: JC Equipment Rental owns the location Timber & Tin will be leasing the building from JCER. Jesse Cole owns JCER and is a part owner in Timber & Tin.

Is there likelihood that the project would not be undertaken without the financial assistance provided by the Agency? YES or NO

If "No" and project could be undertaken without financial assistance provided by the Agency include a statement indicating why the project should be undertaken by the Agency

---

Will the project result in the removal of a plant or facility of the applicant's or another proposed occupant of the project from one area of New York to another area of the state? No

Will the project result in the abandonment of one or more plants or facilities of the applicant or other occupant of the project located in New York State? No

If the answer to either of the proceeding two questions was "yes", please answer the following two questions:

1. Has the applicant or another proposed occupant of the project considered removing such other plant or facility to a location outside of New York State? No  
If yes, please explain in detail:

---

---

---

---

2. Is the project reasonably necessary to preserve the competitive position of the applicant or another proposed occupant of the project in its respective industry? \_\_\_\_\_ If yes, please explain in detail:

---

---

---

---

Does the project include facilities or property which will be primarily used in making the following sales to customers who personally visit such facilities: (i) sales of personal property which are subject to sales tax or (ii) sales of services? Not primarily - Most customers will not visit the facility If the answer is "yes", is the cost of the facilities or property more than one-third (1/3) of the total project cost? No

If the answer to both questions was "yes", please answer the following two questions:

1. Is the project a "tourism destination" which is likely to attract a significant number of visitors from outside the region? No  
If yes, please explain in detail:

---

---

---

2. Is the predominate purpose of the project to make available goods or services which would not otherwise be reasonably accessible to residents of the municipality in which the project is located? \_\_\_\_\_  
If yes, please explain in detail: \_\_\_\_\_

---

## Employment Information

Estimate the number of jobs to be created by this project, and the annual payroll, over the next three years.

	Jobs	Annual Payroll
A.) Current in County:	_____	\$ _____
Project: Year 1 in County	<u>3</u>	<u>\$ 210,000</u>
Year 2 in County	<u>4</u>	<u>\$ 260,000</u>
Year 3 in County	<u>5</u>	<u>\$ 310,000</u>

B.) Projected Employment: Applicant or principal user(s) must complete Appendix A: (attached)

## Project Costs and Financing and Estimated Exemptions Sought

**A. Estimate the costs necessary for the construction. Acquisition, rehabilitation, improvement and/or equipping of the project by the applicant:**

### Estimated Costs Eligible for Sales Tax Exemption Benefits

Building Construction or Renovation	\$ 871,280
Site-work	\$ 42,000
Non-manufacturing equipment	\$ _____
Furniture, Fixtures	\$ 25,000
Other: (Specify) <u>Remodel existing building</u>	\$ 100,000
<b>Subtotal:</b>	<b>\$ 1,038,280</b>

### Estimated Costs Not Subject to Sales Tax

Land and/or building purchase	\$ 220,000
Manufacturing Equipment	\$ 280,000
<b>Soft costs:</b>	
Engineering	\$ 5,000
Architect	\$ 5,000
Fees/permits	\$ 1,500
Other : Specify _____	\$ _____
<b>TOTAL PROJECT COST</b>	<b>\$ 1,549,780</b>

\* Total Cost does not include WCIDA Administrative and/or Legal Fees.

### B. Indicate how the project will be financed

Bank Financing (Name of Bank) <u>Community Bank</u>	\$ 1,250,000
Equity	\$ 99,780
Public Financing	\$ 200,000
Tax Exempt Bond	\$ _____
<b>TOTAL SOURCES</b>	<b>\$ 1,549,780</b>

Expected mortgage, if any, necessary to finance this project: \$ 1,450,000

### C. Estimated Value of Exemptions Sought

Sales and Use Tax	\$ 41,531
Real Property Tax (to be provided by the Agency)	\$ 188,458
Mortgage Tax	\$ 18,125

### 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 Project receives any financial assistance from the Agency, then except as otherwise provided by collective bargaining agreements, new employment opportunities created as a result of the Project will be listed with the New York State Department of Labor Community Services Division (the "DOL") and the administrative entity (collectively with the DOL, the "JTPA Entities") of the service delivery area created by the Federal Job Training Partnership Act (Public Law 97-300) (or any successor legislation) in which the project is located.
- B) First Consideration for Employment.** In accordance with Section 858-b(2) of the New York State General Municipal Law, the Applicant understands and agrees that, if the Project receives any financial assistance from the Agency, then except as otherwise provided by collective bargaining agreements, where practicable, the Applicant will first consider persons eligible to participate in Workforce Investment Board (WIB) programs who shall be referred by the WIB entities for new employment opportunities created as a result of the Project.
- C) Annual Sales Tax Filings.** In accordance with Section 874(8) of the New York State General Municipal Law, the applicant understands and agrees that, if the Project receives any sales tax exemptions as part of the financial assistance from the Agency, the Applicant will 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 the sales tax exemptions claimed by the Applicant and all consultants or sub contractors retained by the Applicant. In addition, the Applicant shall be required to report to the Agency, at such times as the Agency may require (or as otherwise prescribed by the Department of Taxation and Finance), the value of all sales tax exemptions claimed by the Applicant and all consultants and subcontractors retained by the Applicant. If the Applicant claims an exemption from sales taxes for property or services not approved by the Agency, or for Project Costs in excess of the costs approved by the Agency, or fails to comply with the terms of any agreements entered into with the Agency, the Applicant will be required to pay the Agency the New York State portion of any sales tax for which an exemption was improperly claimed.
- D) New York State Department of Taxation and Finance Form ST-60.** In accordance with Section 874(9) of the New York General Municipal Law, the Applicant understands that the Applicant and each agent, subagent, contractor and/or sub contractor appointed by the Applicant and claiming a sales tax exemption in connection with the Project must complete a New York State Department of Taxation and Finance Form ST-60. Original copies of each completed Form St-60 must be delivered to the Agency within five (5) days of the appointment of the Applicant or any such agent, subagent, contractor and/or subcontractor as agent of the Agency for purposes of completing the Project. Failure to comply with these requirements may result in loss of sales tax exemptions for the Project.