

Mission: The mission of the County of Lewis IDA is to stabilize, strengthen and grow communities through strategic community partnerships, innovative incentive programs, responsible leverage of our financial resources and thoughtful policy development to advance economic growth and a brighter and more inclusive future for all.

- I. Call to Order 8:15AM
- II. Privilege of the Floor
- III. Minutes for March 6, 2025 Board Meeting
- IV. Financial Reports
 - I. February & March 2025
 - II. April 2025
- V. Items for Approval 8:30AM
 - I. Lewis County IDA Community Development Corporation Dissolution Resolutions
 - II. Investment Reports
 - i. January
 - ii. February
 - iii. March
 - III. Quarter 1 Installment Sale Report
 - IV. Installment Sale Risk Rating
 - V. Governance Committee Notes - Policy Readoption
 - i. Annual Project Assessment Policy
 - ii. Board of Directors Duties & Responsibilities
 - iii. Code of Ethics
 - iv. Compensation & Attendance Policy
 - v. Conflict of Interest
 - vi. Defense & Indemnification
 - vii. Extension of Credit
 - viii. Freedom of Information Law
 - ix. Project Recapture & Termination
 - x. Travel Policy
 - xi. Uniform Project Evaluation Policy
 - xii. Whistleblower Policy
- VI. IDA Report -May, June
- VII. Correspondence



County of Lewis IDA
Regular Board Meeting **Agenda**
June 5, 2025 | 8:15am – 9:45am
Lewis County JCC Education Center | Lowville, NY

VIII. Items for Discussion 9:00AM

- I. MA&N Lease expiring 12/31/25
 - i. Original Lease
 - ii. Extension
 - iii. Second Extension
- II. AES Sugar Maple Incentives

IX. Executive Session

X. Adjournment 9:45AM

Next Meeting:

LCIDA Regular Board Meeting – July 3, 2025 – 8:15am – LC JCC Education Center (Boardroom)

Present: Joe Lawrence, Gagan Singh, McKenzie Lehman, Herb Frost, Jerry Haenlin, Darlene Rowsam

Others Present: Eric Virkler (Lewis County), Candace Randall (Company, McArdle & Randall), Brittany Davis, Trish Michael, Cheyenne Steria, Kaylee Tabolt

- Call to Order
 - o Chairman Joe Lawrence called the meeting to order at 8:20am.
 - o Chairman Joe Lawrence read the mission statement of the County of Lewis IDA.
- Minutes for the February 2025 Regular Board Meeting
 - o The board reviewed and discussed the February 2025. A motion to approve the minutes of the **February 2025 Regular IDA Board Meeting** was made by Herb Frost and seconded by Jerry Haenlin. All present voted in favor and motion carried.
- January 2025 Financials
 - o The Board reviewed and discussed the previously distributed **January 2025 Financial Reports**.
 - A motion to approve the previously distributed **January 2025 Financial Reports** was made by McKenzie Lehman and seconded by Jerry Haenlin. All present voted in favor and motion carried.
 - o Trish Michael presented the previously distributed **Loan Fund Status Report**.
- Items for Approval
 - o The Backyardigans Refund
 - The Board discussed the refund request from the The Backyardigans. Trish Michael and Cheyenne Steria provided context for this request; the payment was made in the first deferral period granted to the business.
 - A motion to refund a payment of \$2,500 to The Backyardigans was made by Herb Frost and seconded by Gagan Singh. All present voted in favor and motion carried.
- IDA Report
 - o Brittany Davis presented notable items from the monthly **IDA Report** including potential large projects and legislative updates at the state-level.

- Discussion Items
 - o Harrisville Bank Building
 - Cheyenne Steria updated the Board on the purchase offer for the Harrisville Bank building; the next steps involve having a property inspection.
 - o Mandeville Studios
 - Cheyenne Steria updated the Board on the Mandeville Studios project at 7551 S. State St. in Lowville and the plan to go out to RFP for asbestos and continue to discuss development with interested parties.
 - o “Attract What We Want” Strategy
 - Brittany Davis and Cheyenne Steria updated the Board on the proposed “Attract What We Want Plan,” which is an outcome of the strategic planning sessions, which has been put together by Camoin Associates. Gagan Singh and Herb Frost are in favor. Darlene Rowsam agrees while questioning if there are references from other communities that have developed a similar plan. Brittany Davis will connect with Camoin to see the outcomes of similar plans in other communities.
 - A motion to approve funding the Camoin Associates “Attract What We Want” Plan was made by Gagan Singh and seconded by Jerry Haenlin. All present voted in favor and motion carried.
- Executive Session
 - o A motion to enter Executive Session to discuss contract negotiations was made by Herb Frost and seconded by Darlene Rowsam. All present voted in favor and motion carried.
 - o A motion to exit Executive Session was made by Jerry Haenlin and seconded by Herb Frost. All present voted in favor and motion carried.
- Adjournment
 - o A motion to adjourn was made by Herb Frost and seconded by McKenzie Lehman. All present voted in favor and motion carried.

Lewis County IDA

Expenses by Vendor Summary

February - March, 2025

	TOTAL
Adirondack Operations, LLC	2,293.25
Bond, Schoeneck & King, PLLC	5,000.00
Carthage Central School	8,882.54
Copenhagen Central School	317,084.31
County of Jefferson	25,899.34
County of Lewis	1,469,845.50
Cutro Professional Inspections, LLC	450.00
Deposit	-0.85
Lowville Central School	1,233,785.94
South Lewis Central School	15,860.36
The Hartford	469.48
Tops Market	35.60
Town of Champion	6,666.24
Town of Denmark	254,031.87
Town of Harrisburg	171,462.35
Town of Leyden	195.89
Town of Lowville	45,932.46
Town of Martinsburg	437,822.31
Town of Rutland	5,823.53
Town of Turin	4,813.11
Town of Watson	8,625.76
Village of Port Leyden	613.16
Village of Turin	1,214.50
Not Specified	2,500.00
TOTAL	\$4,019,306.65

Lewis County IDA

Balance Sheet

As of March 31, 2025

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Cash-Petty Cash	50.00
IDA CD 1M - x0868	1,010,049.61
IDA CD 500K - x0867	505,403.67
IDA Checking x1214	25,362.92
IDA Micro Rev Loan x2054 CLOSED	0.00
IDA Money Market x1248	651,062.28
IDA USDA Loan Fund x1511	98,513.17
NYCLASS	1,369,618.70
Total Bank Accounts	\$3,660,060.35
Accounts Receivable	\$0.00
Other Current Assets	
1090 Undeposited Funds	0.00
1150 Interest Receivable	0.00
1165-01 Lease Receivable - 2nd Place Brew Equip	131,874.06
1166-01 Installment Sale - 2nd Place Property	98,107.68
1169 Lease Receivable - BRVN Equip	10,701.25
1171 Loan Receivable Snow Ridge	0.00
1172 Lease Receivable - Snow Ridge Groomer 1	94,094.06
1176 Loan Receivable - Tack Shack	0.00
1178 Loan Receivable - Tug Hill AR	12,671.26
1179 Allowance for Loan Loss	-41,322.70
1200 Prepaid Insurance	0.00
Total Other Current Assets	\$306,125.61
Total Current Assets	\$3,966,185.96
Fixed Assets	\$0.00
Other Assets	\$478,548.27
TOTAL ASSETS	\$4,444,734.23
LIABILITIES AND EQUITY	
Liabilities	\$0.00
Equity	\$4,444,734.23
TOTAL LIABILITIES AND EQUITY	\$4,444,734.23

Lewis County IDA

Profit and Loss

February - March, 2025

	TOTAL
Income	
3022 Interest Income	
3020 IDA - Bank Accounts Interest	32,560.05
3091 IDA - Installment Sale Interest Income	2,770.36
Total 3022 Interest Income	35,330.41
3076 PILOT Payments passthrough	-4,008,559.17
Total Income	\$ -3,973,228.76
GROSS PROFIT	\$ -3,973,228.76
Expenses	
3074 Economic Development Expense	5,450.00
3075 Agency Exp	35.60
3550 7551 S. State Street Expenses	2,293.25
Occupancy	
3300 Insurance	469.48
Total Occupancy	469.48
Refund	2,499.15
Total Expenses	\$10,747.48
NET OPERATING INCOME	\$ -3,983,976.24
NET INCOME	\$ -3,983,976.24

Expenses by Vendor Summary

Lewis County IDA

April 1-30, 2025

VENDOR	TOTAL
	74,314.27
Bowers & Company CPA's PLLC	210.00
Mount Vernon Fire Insurance Company	748.63
Naturally Lewis Inc.	68,679.27
TOTAL	\$143,952.17

Profit and Loss

Lewis County IDA

April 1-30, 2025

DISTRIBUTION ACCOUNT	TOTAL
Income	
3022 Interest Income	0
3020 IDA - Bank Accounts Interest	10,702.30
3091 IDA - Installment Sale Interest Income	\$1,217.79
Total for 3022 Interest Income	\$11,920.09
Total for Income	\$11,920.09
Cost of Goods Sold	
Gross Profit	\$11,920.09
Expenses	
3074 Economic Development Expense	\$74,314.27
Professional Services	0
3211 Staff Services Contract	68,679.27
Total for Professional Services	\$68,679.27
Total for 3074 Economic Development Expense	\$142,993.54
3075 Agency Exp	\$210.00
Occupancy	\$748.63
Total for Expenses	\$143,952.17
Net Operating Income	-\$132,032.08
Other Income	
Other Expenses	
Net Other Income	0
Net Income	-\$132,032.08

Balance Sheet

Lewis County IDA

As of April 30, 2025

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
Cash-Petty Cash	50.00
IDA CD 1M - x0868	1,013,534.47
IDA CD 500K - x0867	507,278.43
IDA Checking x1214	27,658.60
IDA Micro Rev Loan x2054 CLOSED	
IDA Money Market x1248	458,422.02
IDA USDA Loan Fund x1511	98,533.42
NYCLASS	1,374,315.98
Total for Bank Accounts	\$3,479,792.92
Accounts Receivable	0
Other Current Assets	
1090 Undeposited Funds	
1150 Interest Receivable	
1165-01 Lease Receivable - 2nd Place Brew Equip	131,112.61
1166-01 Installment Sale - 2nd Place Property	97,472.09
1169 Lease Receivable - BRVN Equip	10,701.25
1171 Loan Receivable Snow Ridge	
1172 Lease Receivable - Snow Ridge Groomer 1	93,040.72
1173 Lease Receivable - Snow Ridge Groomer 2 (2025)	125,000.00
1176 Loan Receivable - Tack Shack	
1178 Loan Receivable - Tug Hill AR	12,671.26
1179 Allowance for Loan Loss	-41,322.70
1200 Prepaid Insurance	
Total for Other Current Assets	\$428,675.23
Total for Current Assets	\$3,908,468.15
Fixed Assets	0
Other Assets	
1950 Purchase Option Real Est	
1952 Projects in Progress	0
1980 PILOT Admin Fee Installment	404,234.00
Total for Other Assets	\$404,234.00
Total for Assets	\$4,312,702.15
Liabilities and Equity	
Liabilities	0
Equity	\$4,312,702.15
Total for Liabilities and Equity	\$4,312,702.15

LEWIS COUNTY IDA INVESTMENT REPORT MONTH OF JANUARY 2025

INVESTMENT	BEGINNING BALANCE	INTEREST	ENDING BALANCE	RATE
NY CLASS	\$1,038,756.83	\$8,241.57	\$2,886,369.78	4.2%
COMMUNITY BANK 500K CD 6 MONTH CD	\$500,000.00	\$1,854.71	\$501,854.71	4.3%
COMMUNITY BANK 1M 12 MONTH CD	\$1,000,000.00	\$3,450.19	\$1,003,450.19	4.0%
MONEY MARKET	\$703,846.63	\$1,002.15	\$992,717.59	1.3%
TOTALS	\$3,242,603.46	\$14,548.62	\$5,384,392.27	

TOTAL YTD INTEREST

\$14,548.62

INVESTMENT NOTES

*PILOT PAYMENTS FOR JANUARY WERE MOVED INTO NY CLASS
TO COLLECT INTEREST UNTIL THEY WERE DUE TO BE PAID OUT.
REPRESENTS ABOUT \$3000 IN ADDITIONAL INTEREST
INTEREST WILL RETURN TO IT'S REGULAR LEVEL IN MARCH*

LEWIS COUNTY IDA INVESTMENT REPORT MONTH OF FEBRUARY 2025

INVESTMENT	BEGINNING BALANCE	INTEREST	ENDING BALANCE	RATE
NY CLASS	\$2,886,369.78	\$14,723.78	\$1,363,839.17	4.2%
COMMUNITY BANK 500K CD 6 MONTH CD	\$501,854.71	\$1,861.59	\$503,716.30	4.3%
COMMUNITY BANK 1M 12 MONTH CD	\$1,003,450.19	\$3,462.10	\$1,006,912.29	4.0%
MONEY MARKET	\$992,717.59	\$1,061.24	\$647,348.33	1.3%
TOTALS	\$5,384,392.27	\$21,108.71	\$3,521,816.09	

TOTAL YTD INTEREST

\$35,657.33

INVESTMENT NOTES

*PILOT PAYMENTS FOR FEBRUARY WERE MOVED INTO NY CLASS
TO COLLECT INTEREST UNTIL THEY WERE DUE TO BE PAID OUT.
REPRESENTS ABOUT \$9000 IN ADDITIONAL INTEREST
INTEREST WILL RETURN TO IT'S REGULAR LEVEL IN MARCH*

LEWIS COUNTY IDA INVESTMENT REPORT MONTH OF MARCH 2025

INVESTMENT	BEGINNING BALANCE	INTEREST	ENDING BALANCE	RATE
NY CLASS	\$1,363,839.17	\$5,779.53	\$1,369,618.70	4.2%
COMMUNITY BANK 500K CD 6 MONTH CD	\$503,716.30	\$1,687.37	\$505,403.67	4.3%
COMMUNITY BANK 1M 12 MONTH CD	\$1,006,912.29	\$3,137.32	\$1,010,049.61	4.0%
MONEY MARKET	\$647,348.33	\$714.80	\$649,446.04	1.3%
TOTALS	\$3,521,816.09	\$11,319.02	\$3,534,518.02	
TOTAL YTD INTEREST		\$46,976.35		
INVESTMENT NOTES				

LOAN FUND STATUS REPORT
As of March 31, 2025

	<u>RBE</u>	<u>USDA</u>	<u>TOTALS</u>	<u>PENDING</u>	<u>AVAILABLE TO LOAN</u>
Account Balance	\$0.00	\$98,513.17	\$98,513.17	\$0.00	\$98,513.17
Receivable	\$0.00	\$0.00	\$0.00		
Totals	\$0.00	\$98,513.17	\$98,513.17		

IDA - INSTALLMENT PAYMENT AGREEMENTS

<u>Business Name</u>	<u>Start Date</u>	<u>Type</u>	<u>Amount</u>	<u>Balance</u>	<u>0-30 days</u>	<u>31-60 days</u>	<u>> 60 days</u>
2nd Place Beer - Equipment	1/1/2025	Equipment	\$133,833.00	\$133,833.00			
2nd Place Beer - Property	1/1/2025	Property	\$100,000.00	\$100,000.00			
Black River Valley Natural, LLC	1/1/2019	Equipment	\$22,000.00	\$10,889.22	deferred		
Snow Ridge Resort LLC	9/1/2021	Equipment	\$135,000.00	\$97,231.82			
2nd Place Beer - Occupancy	10/1/2024	Occupancy	\$3,712.58	\$0.00			
Snow Ridge Resort LLC 2	3/1/2025	2nd Groomer	\$125,000.00	\$125,000.00			

Lewis County IDA Finance Committee
Internal Loan Review Risk Rating as of 4/30/25

Key: Satisfactory - 1
 Watch - 2
 Substandard - 3

5%
 10%
 15%

Borrower	Original Loan Amount	Principal Balance	Status	Rate	Rating	Reserve	Description
USDA Loan Program		-				-	
Installment Lease Agreement							
The Backyardigans dba Second Place Beer Co. - Equipment	133,833.00	131,238.34	Current	5%	1	6,561.92	
The Backyardigans dba Second Place Beer Co. - Property	100,000.00	97,921.76	Current	5%	1	4,896.09	
Black River Valley Natural - Processing Equipment	22,000.00	10,178.43	Deferred	10%	2	1,017.84	Deferred until 12/31/2025
Snow Ridge Resort LLC - Groomer 1	135,000.00	92,002.13	Current	5%	1	4,600.11	
Snow Ridge Resort LLC - Groomer 2	125,000.00	121,759.88	Current	5%	1	6,087.99	
Totals	515,833.00	453,100.54				23,163.95	

LCIDA Governance Committee Notes

4.3.25

Members Present: Herb Frost, Joe Lawrence, Jessica Moser

Staff Present: Brittany Davis

Minutes:

The committee reviewed the following IDA policies. The intent is to re-review the policies and make any recommended changes, as it has been a few years since these were reviewed:

- I. Annual Project Assessment Policy
- II. Board of Directors Duties & Responsibilities
- III. Code of Ethics
- IV. Compensation & Attendance Policy
- V. Conflict of Interest
- VI. Defense & Indemnification
- VII. Extension of Credit
- VIII. Freedom of Information Law
- IX. Project Recapture & Termination
- X. Travel Policy
- XI. Uniform Project Evaluation Policy
- XII. Whistleblower Policy

The committee reviewed all policies as presented and recommended no changes. The committee recommends bringing all policies, as is, to the board for readoption.

This Code of Ethics shall apply to all directors, officers and employees of the County of Lewis Industrial Development Agency (hereinafter the "LCIDA"). These policies shall serve as a guide for official conduct and are intended to enhance the ethical and professional performance of the LCIDA directors, officers and employees, and to preserve public confidence in the LCIDA's mission.

1. No director, officer, or employee of the LCIDA shall accept other employment which will impair their independence of judgment in the exercise of their official duties.
2. No director, officer or employee of the LCIDA shall accept employment or engage in any business or professional activity which will require them to disclose confidential information which they have gained by reason of their official position of the LCIDA.
3. No director, officer or employee of the LCIDA shall disclose confidential information acquired by them in the course of their official duties nor use such information to further their personal interests.
4. No director, officer, or employee of the LCIDA shall use or attempt to use their official position to secure unwarranted privileges or exemptions for themselves or others.
5. No director, officer or employee of the LCIDA shall engage in any transaction as a representative or agent of the LCIDA with any business entity in which they have a direct or indirect financial interest that might reasonably tend to conflict with proper discharge of their official duties.
6. A director, officer or employee of the LCIDA shall not by their conduct give reasonable basis for the impression that any person can improperly influence them or duly enjoy their favor in the performance of their official duties, or that they are affected by the kinship, rank, position or influence of any party or person.
7. Directors and employees shall not accept or receive any gift or gratuities where the circumstances would permit the inference that: (a) the gift is intended to influence the individual in the performance of official business or (b) the gift constitutes a tip, reward, or sign of appreciation for any official act by the individual. This prohibition extends to any form of financial payments, services, loans, travel reimbursement, entertainment,

hospitality, thing or promise from any entity doing business with or before the LCIDA. A “gift” is defined as set forth in Legislative Law Section 1-c(j).

8. Nominal gifts or equivalent set forth in Title 19 Part 933 of the New York Codes, Rules and Regulations shall be exempt.
9. A director, officer, or employee of the LCIDA should abstain from making personal investments in enterprises which they have a reason to believe may be directly involved in projects or decisions which the LCIDA might be involved with, or which will otherwise create substantial conflict between their duty in the public interest and their private interest.
10. A director, officer, or employee of the LCIDA shall endeavor to pursue a course of conduct which will not raise suspicion among the public that they are likely to be engaged in acts that are in violation of public trust.
11. Directors and employees shall not use the LCIDA property, including equipment, telephones, vehicles, computers or other resources, or disclose information acquired in the course of their official duties in a manner inconsistent with State or local law or policy and the LCIDA’s mission and goals.
12. Directors and employees are prohibited from consulting, providing services, acting on behalf of an entity seeking benefits, or interacting with the LCIDA in a manner that could be deemed inappropriate for two (2) years following employment with the LCIDA, consistent with the provision of Public Officers Law. On a case by case basis, the LCIDA Board can overrule this restriction by motion and unanimous vote.
13. It is the responsibility of each director of the Corporation to disclose any actual or perceived conflict in writing to the Board and then recuse himself/herself from all discussion of the transaction and abstain from voting. It is the responsibility of each employee of the Corporation to disclose any actual or perceived conflict in writing to his/her immediate supervisor and then recuse himself/herself from any discussion or activity on such matter. The *Acknowledgement of Fiduciary Duties and Responsibilities* (ABO 10-01) will be provided to each director annually, to be completed and returned to the Corporation.



Subject: Code of Ethics
Board Approval: 05/01/2025

14. Directors, officers and employees of the Corporation may request a Conflicts of Interest Opinion from the Corporation's counsel in order to determine whether a certain set of facts may be an actual or perceived conflict of interest and the actions that must or should be taken, if any

Any and all previously-approved Code of Ethics of the County of Lewis Industrial Development Agency are hereby rescinded.

Purpose

The purpose of this policy is to set forth minimum standard of the conduct and responsibilities of the board of directors in furtherance of the effective operations of the County of Lewis Industrial Development Agency (“LCIDA”).

1. Understanding, reviewing and monitoring the implementation of fundamental procedures, financial and management controls, and operational decisions of the LCIDA;
2. Establishing policies regarding the payment of salary, compensation and reimbursements to, and establishing rules for the time and attendance of, the Executive Director and other organizational staff;
3. Adopting a code of ethics applicable to each officer, director and employee;
4. Establishing written policies and procedures on personnel including policies protecting employees for retaliation for disclosing information concerning acts of wrongdoing, misconduct, malfeasance, or other inappropriate behavior by an employee or board member of the LCIDA, investments, travel, the acquisition of real property and the disposition of real and personal property and the procurement of goods and services; and
5. Adopting a defense and indemnification policy and disclosing such plan to any and all prospective board members.
6. Understand the mission and purpose of the organization and economic development and working with the full membership to further the overall growth of Lewis County.

Training

Board members must participate in state approved training regarding their legal, fiduciary, financial and ethical responsibilities as directors of the LCIDA within one year of appointment to the board. Board members must participate in continued training as may be required to remain informed of best practices, and regulatory and statutory changes relating to effective oversight of management and financial activities of the LCIDA.



Subject: **Board of Directors Duties & Responsibilities**
Board Approval: 05/01/2025

Separation of Board and Management

No board member can serve as the LCIDA's Executive Director, CFO, or hold any other equivalent position while serving as a board member.



Subject: Annual Project Assessment and Employment
Verification
Board Approval: 05/01/2025

The Lewis County IDA will annually assess project progress toward achieving investment, job creation, retention or other objectives of the project applicant. To achieve this, the Lewis County IDA will annually collect a certified statement and documentation verifying the information provided in the application related to full time equivalent jobs to be retained and created as a result of the financial assistance is still accurate and if not require the company provide a revised list of salary and fringe benefit averages or ranges for categories of jobs retained and jobs created. The information will be collected as part of the PARIS reporting requirements annually and the data gathered will be reviewed by LCIDA staff for completeness. If the data is incomplete or the company demonstrates it has not met its project goals, LCIDA staff will meet with the company to assess project performance and the company's ability to fulfill the original project goals. Data on all individual projects will be compiled and submitted to the LCIDA Board of Directors for review. In the case where project goals cannot be met, LCIDA staff will report back to the board the findings of the individual company outreach and a determination will be made as to whether the LCIDA's recapture policy should be implemented

1. PURPOSE AND SCOPE

A. The People's right to know the process of government decision making and the documents and statistics leading to determination are basic to our society. Access to such information should not be thwarted by shrouding it with the cloak of secrecy or confidentiality.

B. These regulations provide information concerning the procedures by which records may be obtained.

C. Personnel shall furnish to the public the information and records required by the Freedom of Information Law (Section 84 et seq. of the Public Officers Law), as well as records otherwise available by law.

D. Any conflict among laws governing public access to records shall be construed in favor of the widest possible availability of public records.

2. RECORDS ACCESS OFFICER

The County of Lewis Industrial Development Agency (the "Agency") is responsible for ensuring compliance with the regulations herein and designates the Executive Director, and in the absence of the Executive Director, the Chairman of the Board of Directors as records access officer, who shall be responsible for ensuring appropriate agency response to public requests for access to records.

A. The records access officer shall ensure that personnel shall:

(1) Maintain an up-to-date subject matter list.

(2) Assist the requester in identifying requested records, if necessary.

(3) Upon locating the records, take one (1) of the following actions:

(a) Make records available for inspection.

(b) Deny access to the records in whole or in part and explain in writing the reasons therefore.

(4) Upon request for copies of records:

(a) Make a copy available upon payment or offer to pay established fees as set forth by the Agency.

(b) Permit the requester to copy those records.

(5) Upon request, certify that a record is a true copy.

(6) Upon failure to locate records, certify that:

(a) The Agency is not the custodian for such records; or

(b) The records of which the Agency is a custodian cannot be found after diligent search.

3. LOCATION OF RECORDS

Records shall be available for public inspection and copying at the office of the Agency.

4. HOURS FOR INSPECTION

Requests for public access to records shall be accepted and records produced during all hours that the Agency's office is regularly open for business. It is preferred that an appointment be made for review and copying.

5. REQUESTS FOR ACCESS

A. A written request may be required, but oral requests may be accepted.

B. A response shall be given regarding any request reasonably describing the record or records sought within five (5) business days of receipt of the request.

C. A request shall reasonably describe the record or records sought. Wherever possible, a person requesting records should supply information

regarding dates, file designation or other information that may help to describe the records sought.

D. A request shall be limited to records available during a one month time period. Blanket requests for future records will not be accepted.

E. If the records access officer does not provide or deny access to the records sought within five (5) business days of receipt of a request, he or she shall furnish a written acknowledgment of receipt of the request and a statement of the approximate date when the request will be granted or denied. If access to records is neither granted nor denied within ten (10) business days after the date of acknowledgment of receipt of a request, the request may be construed as a denial of access that may be appealed.

6. SUBJECT MATTER LIST

A. The records access officer shall maintain a reasonably detailed current list by subject matter or all records of the Agency, whether or not the records are available pursuant to Subdivision 2 of Section 87 of the Public Officers Law.

B. The subject matter list shall be sufficiently detailed to permit identification of the category of the record sought.

C. The subject matter list shall be updated not less than twice per year. The most recent update shall appear on the first page of the subject matter list.

7. DENIAL REQUEST

A. All documents of the IDA, with the following exceptions, are available for inspection by the public:

- (1) documents not otherwise subject to disclosure under state or federal law;
- (2) documents which would wrongly invade a private individual's right to privacy (Financial Statements, or Financials);
- (3) documents containing trade secrets; or

- (4) inter- or intra-agency materials which are not
 - (a) statistical or factual in nature,
 - (b) instructions to staff affecting the public, or
 - (c) final agency policy or findings.

8. DENIAL OF ACCESS; APPEALS

A. Denial of access to records shall be in writing, stating the reason therefor and advising the requester of the right to appeal to the individual or body established to hear appeals.

B. If requested records are not provided within the time frames hereinbefore set forth, such failure shall also be deemed a denial of access.

C. The members of the County of Lewis Industrial Development Agency shall hear appeals for denial of access to records under the provisions of Article 6 of the Public Officers Law. Such appeals shall be made within thirty (30) days of a denial.

D. The time for deciding an appeal by the body designated to hear appeals shall commence upon receipt of a written appeal identifying:

- (1) The date of the appeal.
- (2) The date and location of the request for records.
- (3) The records to which the requester was denied access.
- (4) Whether the denial of access was in writing or due to failure to provide records promptly.
- (5) The name and return address of the requester.

E. The body designated to hear appeals shall transmit to the Committee on Open Government copies of all appeals upon receipt of appeals. Such copies shall be addressed to the Committee on Open Government, Department of State, 162 Washington Albany, New York 12231.

F. The body designated to hear appeals shall inform the appellant and the Committee on Open Government of its determination in writing within ten (10) business days of receipt of an appeal. The determination shall be transmitted to the Committee on Open Government in the same manner as set forth in Subsection E of this section.

9. FEES

A. There shall be no fee charged for:

- (1) Inspection of records.
- (2) Search for records.
- (3) Any certification pursuant to this Article.

B. The fee for photocopies not exceeding eight and one-half by eleven (8 1/2 x 11) inches is twenty five cents (\$0.25) per copy.

C. The fees for copies of records not covered by Subsections A and B of this section shall not exceed the actual reproduction cost (which is the average unit cost for copying a record, excluding fixed costs of the Agency, such as operator salaries).

10. PUBLIC NOTICE

A notice containing the title or name and business address of the records officer and appeals body and the location where records can be seen or copied shall be posted in a conspicuous location wherever records are kept and/or published in a local newspaper of general circulation.



Subject: Extension of Credit Policy
Board Approval: 05/01/2025

**POLICY PROHIBITING EXTENSION OF CREDIT TO BOARD MEMBERS, OFFICERS AND
EMPLOYEES**

Pursuant to Section 2824(5) of the New York State Public Authorities Law, the Board of the Lewis County Industrial Development Agency shall not, directly or indirectly, including through any subsidiary, extend or maintain credit, arrange for the extension of credit or renew an extension of credit, in the form of a personal loan to or for any officer, board member or employee (or equivalent thereof) of the Lewis County Industrial Development Agency.

COUNTY OF LEWIS

IDA

Subject: Defense & Indemnification Policy
Board Approval: 05/01/2025

In accordance with Section 2824 of the Public Authorities Law, the County of Lewis Industrial Development Agency (the "Agency") adopts the following defense and indemnification policy (the "Policy"): The Agency shall indemnify and hold harmless the officers and members from and against all costs, losses, liabilities and damages paid or accrued by an officer or member action in his capacity in connection with the Agency, to the fullest extent permitted by Article 18A of the New York State General Municipal Law and any other applicable laws of the State of New York. In addition to this indemnification the Agency shall purchase Directors & Officers Liability Insurance for further protection. A copy of this Policy shall be disclosed to any and all prospective members.

Section 1. APPLICABILITY

This policy shall apply to every member of the board (the “Board”) of the Lewis County Industrial Development Agency (the “Agency”) and all officers and employees thereof.

Section 2. APPROVAL of TRAVEL

Travel involving overnight accommodation or travel outside of Northern New York requires the approval of the Executive Director (or the Board Chair in the case of the absence of Executive Director).

Section 3. PAYMENT of TRAVEL

The Agency will reimburse all reasonable expenses related to meals, travel and lodging that were incurred by any director, officer or employee as a result of the performance of their official duties with the LCIDA. All official travel shall be properly authorized, reported and reimbursed. Under no circumstances shall expenses for personal travel be charged to or temporarily funded by the Agency. It is the traveler’s responsibility to report his or her travel expenses in a responsible and ethical manner, in accordance with this policy.

Section 4. TRAVEL EXPENSES

Travelers may use their private vehicle for business purposes if it is less expensive than renting a car, taking a taxi, or using alternative transportation, or if it saves time. The traveler will be reimbursed at a standard mileage reimbursement rate.

Meals will be reimbursed at actual expense. Lodging will be reimbursed at actual expense up to certain daily rate caps established for various locations. The applicability of such caps shall be determined on a case by case basis taking into consideration availability of lodging and other extenuating circumstances.

Reimbursement for miscellaneous expenses shall be determined on a case by case basis. Mileage rates and lodging caps will be established and from time to time amended by the



Subject: Travel Policy
Board Approval: 05/01/2025

Treasurer. All determinations made pursuant to this section shall be made by the Treasurer. In the instance where such determinations regard the travel of the Treasurer, the Chairman shall make such determinations.



Subject: Compensation & Attendance Policy
Board Approval: 05/01/2025

Pursuant to and in accordance with Sections 856 and (GML enabling act) of the General Municipal Law of the State of New York, the members of the board of the County of Lewis Industrial Development Agency (the "Board") shall serve without salary but may be reimbursed for reasonable expenses incurred in the performance of Agency duties at the approval of the Board.

EMPLOYEES COMPENSATION

The Executive Director, Employees and Agents of the Agency shall serve at the pleasure of the Agency at such compensation levels as may be approved by the Board from time to time. Employees may be reimbursed for reasonable expenses incurred in the performance of Agency duties within guidelines established by the Board.



I. STATEMENT OF PURPOSE

The County of Lewis Industrial Development Agency (“Agency”) has adopted this Conflict of Interest Policy (the “Policy”) in order to implement Section 883 of Title One of Article 18-A of the General Municipal Law (the “Act”), which provides that Article 18 of the General Municipal Law (the “Conflict of Interest Law”) applies to all members, officers and employees of the Agency. This Policy is intended to complement the Agency’s Code of Ethics by providing specific procedures to deal with conflicts of interest. This Policy is intended to supplement, but not to replace, any applicable state and federal laws governing conflicts of interest applicable to public authorities.

II. DEFINITIONS

The definitions contained in Section 800 of the Conflict of Interest Law apply to this Policy.

III. CONFLICTS OF INTEREST

A. General Rule. Except as authorized by Section 802 of the Conflict of Interest Law, each of the following are a “Prohibited Interest”:

1. No member, officer or employee of the Agency shall have an interest in any contract with the Agency when such member, officer or employee, either individually or as a member of a board, has the power or duty to:
 - a. negotiate, prepare, authorize or approve the contract or authorize or approve payment thereunder;
 - b. audit bills or claims under the contract; or
 - c. appoint an officer or employee who has any of the powers or duties set forth above.

No chief financial officer, treasurer, or his or her deputy or employee, of the Agency shall have an interest in a bank or trust company that is designated as a depository, paying agent, registration agent or for investment of funds of the Agency.

2. Notwithstanding the remainder of this Policy, disclosure and recusal will not cure a Prohibited Interest. In order to avoid a violation of a “Prohibited Interest” the contract may not be acted upon or the member, officer or employee would have to resign.

- B. Conflicts of Interest Generally. A conflict of interest is a situation in which the financial, familial, or personal interests of a board member or employee come into actual or perceived conflict with their duties and responsibilities with the Agency. Perceived conflicts of interest are situations where there is the appearance that a board member and/or employee can personally benefit from actions or decisions made in their official capacity, or where a board member or employee may be influenced to act in a manner that does not represent the best interests of the Agency. The perception of a conflict may occur if circumstances would suggest to a reasonable person that a board member may have a conflict. The appearance of a conflict and an actual conflict should be treated in the same manner for the purposes of this Policy.

Board members and employees must conduct themselves at all times in a manner that avoids any appearance that they can be improperly or unduly influenced, that they could be affected by the position of or relationship with any other party, or that they are acting in violation of their public trust. While it is not possible to describe or anticipate all the circumstances that might involve a conflict of interest, a conflict of interest typically arises whenever a board member or employee has or will have:

1. A financial or personal interest in any person, firm, corporation or association which has or will have a transaction, agreement or any other arrangement in which the Agency participates.
2. The ability to use his or her position, confidential information or the assets of the Agency, to his or her personal advantage.

3. Solicited or accepted a gift of any amount under circumstances in which it could reasonably be inferred that the gift was intended to influence him/her, or could reasonably be expected to influence him/her, in the performance of his/her official duties or was intended as a reward for any action on his/her part.
 4. Any other circumstance that may or appear to make it difficult for the board member or employee to exercise independent judgment and properly exercise his or her official duties.
- C. Disclosure. Except as provided in subsection (D) below, any member, officer or employee of the Agency who has, will have, or later acquires an interest in any actual or proposed contract with the Agency shall publicly disclose the nature and extent of such interest in writing to the members of the Agency as soon as he or she has knowledge of such actual or prospective interest. Such written disclosure shall be set forth in and made part of the official record of the proceedings of the Agency. Once disclosure has been made with respect to an interest in a contract with a particular person, firm, corporation or association, no further disclosures are required by such member, officer or employee with respect to additional contracts with the same party during the remainder of the fiscal year.

The minutes of the Agency's meetings during which a perceived or actual conflict of interest is disclosed or discussed shall reflect the name of the interested person, the nature of the conflict, and a description of how the conflict was resolved.

The Governance Committee shall advise the individual who appears to have a conflict of interest how to proceed. The Governance Committee should seek guidance from counsel or New York State agencies, such as the Authorities Budget Office, State Inspector General or the Joint Commission on Public Ethics (JCOPE) when dealing with cases where they are unsure of what to do.

- D. Disclosure Not Required. Pursuant to Section 803(2) of the Conflict of Interest Law, the disclosure required in subsection (B) above is not required in the case of an interest in a contract described in Section 802(2) of the Conflict of Interest Law.
- E. Penalties for Violations. Pursuant to Section 805 of the Conflict of Interest Law, any officer or employee of the Agency who willfully and knowingly violates the foregoing provisions of the

Conflict of Interest Law may be guilty of a misdemeanor. Furthermore, pursuant to Section 804 of the Conflict of Interest Law, any contract that is willfully entered into by or with the Agency in which there is an interest prohibited by the Conflict of Interest Law shall be null, void and wholly unenforceable.

- F. Recusal and Abstention. No board member or employee may participate in any decision or take any official action with respect to any matter requiring the exercise of discretion, including discussing the matter and voting, when he or she knows or has reason to know that the action could confer a direct or indirect financial or material benefit on himself or herself, a relative, or any organization in which he or she is deemed to have an interest. Board members and employees must recuse themselves from deliberations, votes, or internal discussion on matters relating to any organization, entity or individual where their impartiality in the deliberation or vote might be reasonably questioned and are prohibited from attempting to influence other board members or employees in the deliberation and voting on the matter.

IV. PROHIBITED ACTIONS

A. General. Pursuant to Section 805-a of the Conflict of Interest Law, no member, officer or employee of the Agency shall:

1. either directly or indirectly, solicit, accept or receive any gift having a value of seventy-five dollars (\$75.00) or more, whether in the form of money, service, loan, travel, entertainment, hospitality, thing or promise, or in any other form, under circumstances in which it could reasonably be inferred that the gift was intended as a reward for any official action on his or her part, or that it was intended to or could reasonably be expected to influence him or her in the performance of his or her official duties;
2. disclose confidential information acquired in the course of his or her official duties or use such information to further his or her personal interests;
3. receive or enter into any express or implied agreement for compensation for services to be rendered in relation to any matter before the Agency; or

4. receive or enter into any express or implied agreement for compensation for service to be rendered in relation to any matter before the Agency whereby his or her compensation is to be dependent or contingent upon any action by such Agency with respect to that matter; provided, however, that this paragraph shall not prohibit the fixing at any time of fees based upon the reasonable value of the services rendered.
- B. Penalty for Violation. Pursuant to Section 805-a of the Conflict of Interest Law, any person who shall knowingly and intentionally violate the Conflict of Interest Law may be fined, suspended or removed from office or employment in the manner provided by law.

V. POSTING

The Chief Executive Officer of the Agency shall have a copy of the Conflict of Interest Law and of this Policy posted in the office of the Agency in a place which is conspicuous to the officers, members and employees of the Agency.

VI. MISCELLANEOUS PROVISIONS

- A. Financial Disclosure. Pursuant to Section 810(3) of the Conflict of Interest Law, members, officers and employees of the Agency are deemed to be officers or employees of the Town of Colonie for purposes of Sections 811 and 812 of the Conflict of Interest Law (said sections deal generally with financial disclosure).
- B. Compensation. Pursuant to Section 858-a(1) of the Act, the compensation of an officer or full-time employee of the Agency (but not including part-time employees or consultants, including accountants, attorneys and bond counsel to the Agency) shall not be contingent on the granting of financial assistance by the Agency.



Pursuant to and in accordance with Section 874 (10)-(12) of the General Municipal Law (“GML”), the County of Lewis Industrial Development Agency (the “Agency”) hereby establishes a Project Recapture and Termination Policy for the suspension, discontinuance and/or recapture of Financial Assistance (as defined herein), or for the modification of any Payment in lieu of Tax Agreement (“PILOT Agreement”) to require increased payments under circumstances as specified herein, which may include but shall not be limited to events of material violation of the terms and conditions of any Project Agreement (as defined herein).

The Agency reserves the right pursuant to this policy and any applicable Project Agreement to suspend, discontinue and/or recapture any financial assistance granted for a project that may include: (i) sales and use tax exemptions; (ii) mortgage recording tax exemptions; and (iii) real property tax abatements governed by a PILOT Agreement (collectively, “Financial Assistance”). The Agency’s provision of Financial Assistance shall be administered and governed pursuant to one or more Project Agreements, which shall include (i) an Agent, Financial Assistance and Project Agreement, (ii) Leaseback Agreement, and/or (iii) PILOT Agreement, along with related documents and herein, each a “Project Agreement”.

I. Sales and Use Tax Benefits – Mandatory Recapture

In accordance with GML Section 875(3), if the Agency grants any sales and use tax exemptions to any applicant (hereinafter, the “Company”) and it is determined that:

- i. the Company is not entitled to the sales and use tax exemption benefits;
- ii. the sales and use tax exemption benefits are in excess of the amounts authorized by the Agency to be taken by the Company;
- iii. the sales and use tax exemption benefits are claimed outside the period authorized by the Agency:

- iv. the sales and use tax exemption benefits are for property or services not authorized by the Agency as part of the Project; or
- v. the sales and use tax exemption benefits are taken in cases where the Company fails to comply with a material term or condition to use property or services in the manner approved by the Agency in connection with the Project, then the Agency is bound and shall recapture the sales and use tax benefits from the Company and the Agency, in its sole discretion, may terminate all applicable Project Agreements.

The Agency's Project Agreements shall include provisions whereby the Company will:

- i. cooperate with the Agency in its efforts to recover or recapture any sales and use tax exemption benefits, and
- ii. promptly pay over any such amounts to the Agency that the Agency demands in connection therewith.

The Agency shall cooperate with the New York State Tax Commissioner in connection with any efforts by the State of New York to assess and determine New York State and local sales and use taxes due from the Company, together with any relevant penalties and interest due on such amounts. Upon receipt, the Agency shall remit any recaptured sales and use tax benefits to applicable affected tax jurisdiction(s).

II. Termination of Project Agreements

The Agency reserves the right to terminate any Project Agreement if a Company incurs any uncured event of default thereunder. In such an event, all prospective Financial Assistance will be terminated by the Agency for a violation of any material term contained within an Application for Financial Assistance and/or any Project Agreement. Any such termination shall

be undertaken upon prior notice delivered to the Company in accordance with the provisions hereof and of the applicable Project Agreement(s). In addition, the Agency further reserves the right to terminate any Project Agreement upon submission by a Company of any knowingly false or knowingly misleading information within any Application for Financial Assistance or within any Project Agreement. Upon termination of Project Agreements, all prospective Financial Assistance shall cease as of the date of such termination and the Agency reserves the right to undertake recapture of prior Financial Assistance conferred in accordance with this policy and the provisions of the Project Agreements.

III. Recapture and Cessation of Financial Assistance; Due Process

Recapture of Financial Assistance: The Agency reserves the right to undertake and enforce the recapture of Financial Assistance previously conferred to a Company where it is determined through the process specified below, that:

- i. Financial Assistance was obtained as a result of a knowing, misstatement of a material fact where such misstatement occurred in the Application for Financial Assistance, in any written submission, or in any on the record verbal statement made to the Agency or Agency staff.

- ii. An applicant failed to achieve the goals identified as Material Factors by the Agency at the time that the Financial Assistance was approved. Such recapture of Financial Assistance, to the extent provided by law, may consider extenuating and mitigating circumstances and may consider the extent to which the Applicant failed to achieve and maintain the Material Factors.

For purposes of this Policy, “*Material Factors*” are factors determined by the Agency as being so significant that without such factors at the level specified, it is unlikely that the Agency would

have agreed to grant the Financial Assistance. Such factors generally include, but are not limited to, the number of net new permanent jobs, the dollar value of net new investment, the use of local labor and in some circumstances the number of construction jobs. The quantity of such Material Factors (said Material Factors typically determined at the time a Project is granted Financial Assistance) and the threshold for the termination of Financial Assistance and for the recapture thereof shall be determined by the Agency and Agency staff, as appropriate (and as further identified, below), on a case by case basis.

Cessation of Financial Assistance: The Agency further reserves the right to undertake the cessation of Financial Assistance to be conferred by the Agency to any Company without undertaking termination of a Project Agreement (including, but not limited to any PILOT Agreement), where any Material Factor is identified by the Agency as having been violated and/or not satisfied by a Company within any particular reporting period. Specifically, the Agency reserves the right and shall require within all Project Agreements that the Company acknowledge and agree that the Agency may in its unilateral discretion cease and curtail all or portions of Financial Assistance to be conferred where a Company fails to achieve or maintain job creation and retention goals as set forth within a Company's Application for Financial Assistance.

For the purposes of this Policy and any Project Agreement, "Full-Time Employee" shall mean, with respect to any specific date or period, a person directly employed on such date or during such period by the Company (inclusive of its Affiliates, and in the case of a multi-tenanted facility, all tenants of such facility), and who shall on such date or for such period have carried out the terms of such employment on a "full-time basis" at the Project. "Full-time basis" shall mean a person working at least 35-40 hours per week. The term Company Employee shall also include a part-time employee ("Part-Time Employee"), which will count as a fraction of a Full-Time Employee (an employee working 17.5-20.0 hours per week will count as .5). A seasonal employee will also count as a fraction of a Full-Time Employee based on the number of full months worked in a year (an employee hired to work only for three months in a year will count as .25).

If it is determined upon review of the Annual Report that the number of Full-Time Employees at the Facility is less than what was represented in the Application (the “Employment Target”), the Agency shall require within all PILOT Agreements that an additional PILOT Payment that represents a pro rata recapture of ad valorem taxes that would otherwise be due and owing in the absence of the PILOT Agreement.

IV. Due Process for Recapture of Prior Financial Assistance

Knowledge of Potential Termination of Benefits or Recapture Issue: When Agency staff become aware of a potential issue with respect to a Material Factor(s) related to the provision of Financial Assistance to an Applicant and is unable to otherwise remedy the issue, staff shall notify the Agency board. It is understood that this due process policy shall not apply to termination of Financial Assistance related to the typical/standard events of default (not otherwise involving a Material Factor) as so identified within Project Agreements.

- a. Agency Decision to Commence a Proceeding: The Chair of the Agency shall cause a proceeding to be commenced to determine if Financial Assistance should be recaptured.

- b. Notice to the Applicant: If a decision is made to commence a proceeding to recapture Financial Assistance, then the Applicant shall be provided written notice (“Notice”) of: (i) the alleged Material Factor(s) violation, (ii) the potential for recapture of Financial Assistance as may be considered with respect to the commencement of such a proceeding, (iii) their rights to be heard and to appeal any such determination, and (iv) the date and time where a meeting will take place to consider the matter.

- c. Due Process Provisions.

- i. **Sufficient Time to Prepare a Response:** An Applicant shall be given ten (10) business days from the date said Notice is received or deemed received to prepare and submit a written response to any alleged Material Factor(s) violation.
- ii. **Opportunity to be Heard:** An Applicant will be provided an opportunity to make a written or written and oral presentation to the Agency following the ten (10) day Notice period.
- iii. **Representation:** An Applicant shall have the right to be represented by counsel, or to appear without counsel.
- iv. **Creation of Written Record:** The Agency shall create a full written or electronic record that includes a statement of the alleged Material Factor(s) violation, the response, all evidence that has been submitted and a transcript or summary of any oral presentations that have been made. The record shall also include the vote, if any, taken by the Agency.
- v. **Executive Session:** To the extent allowed by the New York State Open Meetings Law, at the request of an Applicant, the Agency may go into executive session to receive certain confidential information that pertains to the considerations being made by the Agency.
- vi. **Agency Recommendation:** The Agency shall vote on a resolution recommending a recapture of Financial Assistance.

If a determination is made to recapture New York State and local sales and use tax exemptions and mortgage recording tax exemptions, in accordance with GML and Agency policies, the amount the Agency shall recapture shall be equal to 100% of the amount of New York State and local sales and use tax exemption and/or mortgage recording tax exemption benefit so obtained and utilized.

If a determination is made to recapture an abated amount of real property tax payment or payments provided by and through the Agency to an Applicant under the terms of a PILOT Agreement, the maximum amount that may be recaptured is equal to, but may be less than, the sum total of real property tax abatement received by the Applicant in the year or years that the

violation(s) of Material Factors occurred as so determined by the Agency and as provided in the related inducement resolution authorizing the provision of Financial Assistance to the Applicant.

All determinations by the Agency with respect to recapture shall be final. The Agency reserves all rights and remedies pursuant to applicable law, including the right to enforce payment of all recaptured sums through applicable provisions of the Project Agreement(s) and to institute legal actions to recover any recaptured sums.

V. Flexible Application of Termination of Agency Benefits and Recapture of Agency Benefits.

To the extent permitted by law and Agency policies, the Agency Board shall have broad discretion in recommending how to implement the termination of Project Agreements, Cessation of Financial Assistance and recapture of Financial Assistance. Such recommendation related thereto shall be based upon the circumstances that trigger such action. The Agency Board shall consider the extent of the violation of a Material Factor, the duration of such violation, the cause of such violation and the extent to which there was a creation of net new jobs, new investment, the use of local labor and such other Material Factors as may have been considered at the time of the inducement.

Pursuant to and in accordance with Section 859-a(5) of the General Municipal Law (“GML”), the County of Lewis Industrial Development Agency (the “Agency”) hereby establishes a Uniform Project Evaluation Policy for the evaluation and selection for all qualifying categories of projects for which the Agency may provide Financial Assistance (as defined herein) in accordance with its Uniform Tax Exemption Policy (“UTEP”).

For each Application for Financial Assistance received by the Agency, the following must occur prior to authorizing the project and provision of Financial Assistance:

1) The Agency shall undertake an assessment of all material information included in connection with the Application for Financial Assistance as necessary to afford a reasonable basis for the decision by the Agency to provide Financial Assistance for the Project, including, but not limited to qualification of the proposed project under the GML (including any retail analysis, as applicable), conducting a full application review, review of applicant financial history and project pro-formas, and consideration of all local development priorities;

2) A written cost-benefit analysis shall be developed by the Agency that identifies the extent to which a project will create or retain permanent, private or non-profit sector jobs, the estimated value of any tax exemptions to be provided; the amount of private or non-profit sector investment generated or likely to be generated by the proposed project; the likelihood of accomplishing the proposed project in a timely fashion; and the extent to which the proposed project will provide additional sources of revenue for municipalities and school districts; and any other public benefits that might occur as a result of the project, including the economic condition of the area at the time of the application, the effect of the proposed project upon the environment and surrounding property, and the extent to which the proposed project will provide a benefit (economic or otherwise) not otherwise available within the municipality in which the project is located;

3) The Agency’s Application for Financial Assistance shall include a statement by the applicant that the project, as of the date of the application, is in substantial compliance with all provisions of GML Article 18-A, including, but not limited to, the provisions of GML Section 859-a(5) and 862(1); and

4) If the proposed project involves the removal or abandonment of a facility or plant within the State of New York, the Agency shall notify the chief executive officer or officers of the municipality or municipalities in which the facility or plant was located.

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Required State Criteria, Material Terms & Evaluative Criteria

State Required Criteria	Project Type	Material Terms (Suggested)	Evaluative Criteria (Suggested)
1. Extent to which a project will create or retain permanent jobs 2. Estimated value of tax exemptions	<u>Manufacturing,</u> <u>Warehouse,</u> <u>Distribution</u>	1. Create or Retain Jobs 2. Private Sector Investment 3. Local Labor Construction 4. Wage Rates above Median Wage for Area 5. Community Benefit	1. Wage Rates (above Median Wage for Area) 2. Regional Wealth Creation (% Sales/Customers Outside Area) 3. In Region Purchases (% of overall Purchases) 4. Research and Development Activities 5. Investments in Energy Efficiency 6. Locational Land Use Factors, Brownfields or Locally Designated Development Areas 7. LEED/Renewable Resources 8. Retention/Flight Risk



<p>3. Amount of private sector investment</p> <p>4. Likelihood of project being accomplished in a timely fashion</p> <p>5. Extent of new revenue provided to local taxing jurisdictions</p> <p>6. Any other misc. public benefits</p>	<p><u>Agricultural,</u></p> <p><u>Food Processing</u></p>	<p>1. Create or Retain Jobs</p> <p>2. Private Sector Investment</p> <p>3. Local Labor Construction</p> <p>4. Wage Rates above Median Wage for Area</p> <p>5. Community Benefit</p>	<p>1. Wage Rates (above Median Wage for Area)</p> <p>2. Regional Wealth Creation (% Sales/Customers Outside Area)</p> <p>3. In Region Purchases (% of overall Purchases, from Local Growers)</p> <p>4. Research and Development Activities</p> <p>5. Investments in Energy Efficiency</p> <p>6. Locational Land Use Factors, Proximity to Local Ag. Production</p> <p>7. LEED/Renewable Resources 8. Retention/Flight Risk</p>
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State Required Criteria	Project Type	Material Terms (Suggested)	Evaluative Criteria (Suggested)
<p>1. Extent to which a project will create or retain permanent jobs</p> <p>2. Estimated value of tax exemptions</p> <p>3. Amount of private sector investment</p> <p>4. Likelihood of project being accomplished in a timely fashion</p>	<p><u>Adaptive Reuse, Community Development</u></p>	<p>1. Private Sector Investment</p> <p>2. Retain or Create Jobs (if applicable)</p> <p>3. Local Labor Construction</p> <p>4. Increased Property Value</p> <p>5. Increased Revenue to Local Taxing Jurisdictions</p> <p>6. Community Benefit</p>	<p>1. Distressed Census Tracts</p> <p>2. Age of Structure</p> <p>3. Elimination of Slum and Blight</p> <p>4. Building or Facility Vacancy</p> <p>5. Redevelopment Supports Local Community Development Plan</p> <p>6. Environmental or Safety Issues</p> <p>7. LEED/Renewable Resources</p> <p>8. Building or site has Historic designation</p> <p>9. Site or Structure has delinquent Property or other local Taxes</p> <p>10. Project/Developer's Return on Investment</p> <p>11. Impediments to Conventionally Finance Project</p>

<p>5. Extent of new revenue provided to local taxing jurisdictions</p> <p>6. Any other misc. public benefits</p>	<p><u>Tourism</u></p>	<ol style="list-style-type: none"> 1. Private Sector Investment 2. Create or Retain Jobs (if applicable) 3. Local Labor Construction 4. Regional Wealth Creation (% Sales/Customers Outside Area) 5. Community Benefit 	<ol style="list-style-type: none"> 1. Market Study (Document Demand and Impact on Existing Operators) 2. Regional Wealth Creation 3. Proximity/Support of Regional Tourism Attractions/Facilities 4. Local Official(s), Convention Visitors Bureau Support 5. In Region Purchases, Support of Local Vendors 6. LEED/Renewable Resources 7. Generation of Local Revenues (i.e. Hotel Bed Taxes)
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State Required Criteria	Project Type	Material Terms (Suggested)	Evaluative Criteria (Suggested)
<p>1. Extent to which a project will create or retain permanent jobs</p> <p>2. Estimated value of tax exemptions</p>	<p><u>Retail</u></p>	<p>1. Private Sector Investment</p> <p>2. Create or Retain Jobs (if applicable)</p> <p>3. Local Labor Construction</p> <p>4. Regional Wealth Creation (% Sales/Customers Outside Area)</p> <p>5. Community Benefit</p>	<p>1. Market Study/Goods or Services Not Readily Available, Impact on Existing Businesses (Municipal CEO approval)</p> <p>2. Regional Wealth Creation</p> <p>3. Highly Distressed Census Tracts</p> <p>4. Urban or Town Center Location</p> <p>5. Elimination of Slum and Blight</p> <p>6. Alignment with Local Planning and Development Efforts</p>
<p>3. Amount of private sector investment</p> <p>4. Likelihood of project being accomplished in a timely fashion</p> <p>5. Extent of new revenue provided to local taxing jurisdiction</p>	<p><u>Back Office, Data, Call Centers</u></p>	<p>1. Private Sector Investment</p> <p>2. Create or Retain Jobs (if applicable)</p> <p>3. Local Labor Construction</p> <p>4. Wage Rates above Median Wage for Area</p> <p>5. Community Benefit</p>	<p>1. Wage Rates (above Median Wage for Area)</p> <p>2. Regional Wealth Creation (% Sales/Customers Outside Area)</p> <p>3. In Region Purchases (% of Purchases from Local Vendors)</p> <p>4. Supports Local Business or Cluster</p> <p>5. Retention/Flight Risk</p> <p>6. LEED/Renewable Resources</p>

<p>6. Any other misc. public benefits</p>			
<p>State Required Criteria</p>	<p><u>Project Type</u></p>	<p>Material Terms (Suggested)</p>	<p>Evaluative Criteria (Suggested)</p>
<p>1. Extent to which a project will create or retain permanent jobs</p> <p>2. Estimated value of tax exemptions</p>	<p><u>Energy Production</u></p>	<p>1. Private Sector Investment 2. Create or Retain Jobs (if applicable)</p> <p>3. Local Labor Construction</p> <p>4. Wage Rates above Median Wage for Area</p> <p>5. Community Benefit</p>	<p>1. Wage Rates (above Median Wage for Area)</p> <p>2. In Region Purchases (% of Overall Purchases, Local Construction Jobs/Suppliers)</p> <p>3. Advances Renewable Energy Production/Transmission Goals</p> <p>4. Provides Capacity or Transmission to Meet Local Demand or Shortage</p> <p>5. Community Benefit</p> <p>6. Location of Project (prime vs. Marginal land)</p>

<p>3. Amount of private sector investment</p> <p>4. Likelihood of project being accomplished in a timely fashion</p> <p>5. Extent of new revenue provided to local taxing jurisdictions</p> <p>6. Any other misc. public benefits</p>	<p><u>Market Rate</u></p> <p><u>Senior Housing</u></p>	<p>1. Private Sector Investment</p> <p>2. Create or Retain Jobs (if applicable)</p> <p>3. Local Labor Construction</p> <p>4. Senior Residents at or Below Median Income for Community</p> <p>5. Community Benefit</p>	<p>1. Market Study (Document Need and Impact on Existing Facilities)</p> <p>2. Highly Distressed Census Tract</p> <p>3. Alignment with Local Planning and Development Efforts</p> <p>4. Urban, Town/Village Center Location</p> <p>5. Local Official(s) Support</p> <p>6. Located in Areas that Serve Below Median Income Seniors</p> <p>7. Facility Promotes Walkable Community Areas</p> <p>8. Review of Project/Developer's Return on Investment</p> <p>9. Ability to Conventionally Finance</p> <p>10. Provides Specific Senior Amenities (Community Rooms, Health Services etc.)</p> <p>11. Senior Residents at or Below Median Income for Community</p>
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State Required Criteria	Project Type	Material Terms (Suggested)	Evaluative Criteria (Suggested)
<p>1. Extent to which a project will create or retain permanent jobs</p> <p>2. Estimated value of tax exemptions</p> <p>3. Amount of private sector investment</p>	<p><u>Commercial</u></p> <p><u>Housing</u></p>	<p>1. Private Sector Investment</p> <p>2. Create or Retain Jobs (if applicable)</p> <p>3. Local Labor Construction</p> <p>4. Community Benefit</p>	<p>1. Market Study (Document Unmet Need and Impact on Existing Facilities)</p> <p>2. Highly Distressed Census Tracts</p> <p>3. Alignment with Local Planning and Development Efforts</p> <p>4. Urban or Town/Village Center Location</p> <p>5. Local Official(s) Support</p> <p>6. Located in Areas that have Inadequate Housing Supply</p>
<p>4. Likelihood of project being accomplished in a timely fashion</p> <p>5. Extent of new revenue provided to local taxing jurisdictions</p> <p>6. Any other misc. public benefits</p>			<p>7. Facility Promotes Transit Oriented or Walkable Community Areas</p> <p>8. Review of Project/Developer's Return on Investment</p> <p>9. Impediments to Ability to Conventionally Finance Project</p>

WHISTLEBLOWER POLICY

Every member of the board (the “Board”) of the County of Lewis Industrial Development Agency (the “Agency”) and all officer and employees thereof, in the performance of their duties shall conduct themselves with honesty and integrity and observe the highest standards of business and personal ethics as set forth in the Code of Ethics of the Agency (the “Code”).

Employees, board members, consultants and agents are encouraged to report suspected acts of Ethical, Fraudulent, or Dishonest Conduct by an employee, board member or agent of the Agency.

Ethical, Fraudulent, or Dishonest Conduct: The act of wrongdoing, misconduct, malfeasance or other inappropriate behavior by an employee, board member or agent of the Agency, including a deliberate act or failure to act with the intention of obtaining an unauthorized benefit.

Examples of such conduct include, but are not limited to:

- Forgery or alteration of documents.
- Unauthorized alteration or manipulation of computer files.
- Fraudulent financial reporting.
- Violation of the Agency’s Policies & Procedures.
- Misappropriation or misuse of the Agency’s resources, such as funds, supplies, or other assets.
- Authorizing or receiving compensation for goods not received or services not performed.
- Authorizing or receiving compensation for hours not worked; and
- The violation of any Law, Rule or Regulation



Subject: Whistleblower Policy
Board Approval: 05/01/2025

Each member, officer or employee is responsible for reporting any violation (whether suspected or known) to the Agency's Executive Director. If for any reason a person finds it difficult to report his or her concerns to the Executive Director, the person may report the concerns directly to the Board's Chairman or if needed to any board member. Reports of violations will be kept confidential to the extent possible. No individual, regardless of their position with the Agency, will be subject to any retaliation for making a good faith claim and any employee who chooses to retaliate against someone who has reported a violation shall be subject to disciplinary action which may include termination of employment. Regardless, any claim of retaliation will be taken and treated seriously and irrespective of the outcome of the initial complaint, will be treated as a separate offense.

Whistleblowers must be cautious to avoid baseless allegations. The Executive Director is responsible for immediately informing the Board Chair and, if appropriate, the Agency's counsel who shall investigate and handle the claim in a timely manner.