



ECONOMIC DEVELOPMENT & PLANNING | INDUSTRIAL DEVELOPMENT AGENCY | LOCAL DEVELOPMENT CORPORATION

**Tioga County Industrial Development Agency
August 5, 2026 – 4:30 PM
Ronald E. Dougherty County Office Building
56 Main Street, Owego, NY 13827
Legislative Conference Room, 1st Floor
Agenda**

1. Call to Order and Introductions:

2. Attendance:

- a. Roll Call: J. Ward, B. Evanek, T. Monell, E. Knolles, K. Gillette, B. Case, R. Ciotoli
- b. Excused:
- c. Guests: J. Meagher, C. Yelverton, B. Woodburn, M. Schnabl, L. Williams

3. Privilege of the Floor:

4. Approval of Minutes: July 1, 2026, Regular BOD Meeting

5. Financials: June/July

- a. Balance Sheet
- b. Profit & Loss
- c. Transaction Detail

6. Committee Reports:

- a. Audit Committee Report: No update
- b. Governance Committee: No update.
- c. Finance Committee: Meeting in September to review draft budget
- d. Loan Committee: No update
- e. Railroad Committee: No update.
- f. Public Relations Committee: No update.

7. New Business:

- a. Board Member Discussion

8. Old Business:

- a. OPRHP EPF –Waiting on contract
- b. FAST NY Grant- in progress
- c. HUD “Small Cities” Loan Funds
- d. 48-50 Lake Street Redevelopment Project
- f. MRB Policy Review- PILOT application

9. PILOT Updates:

- a. Suneast Solar Pilot – Construction in process.
- b. Lockheed Martin PILOT – Closing in process.
- c. Sales Tax Exemptions Update:
 - i. Arteast Café LLC - \$18,865 / \$24,000 (July 2026)- Sales tax renewal documents
- d. Town/County Projections

10. Project/Grant Updates:

- a. Lounsberry Pre-engineering Study
 - i. USDA RBDG – Scope of work change was approved by USDA.
 - ii. Sign updates
- b. Northern Tioga Rail-With-Trail Preliminary Engineering Project
 - i. OPRHP EPF – Grant Agreement to be issued.
 - ii. ARC - Application for \$150,000 project match has been approved at state level. Corrections to application have been submitted.
- c. DRI Multisite Program
- d. USDA RBDG Equipment Lease program
- e. USDA IRP Loan Application –
 - i. The IDA was awarded \$299,000 in IRP Funds.
 - ii. IRP Loan Letter of Conditions package is ready to be issued by USDA

11. Motion to move into Executive Session

The proposed acquisition, sale or lease of real property or the proposed acquisition of securities, or sale or exchange of securities held by such public body, but only when publicity would substantially affect the value thereof.

12. Motion to adjourn the meeting

Next Regular Meeting: September 2, 2026, at 4:30 PM in the Legislative Conference room.



**Tioga County Industrial Development Agency
July 1, 2026 – 4:30 PM
Ronald E. Dougherty County Office Building
56 Main Street, Owego, NY 13827
Legislative Conference Room, 1st Floor
Minutes**

1. Call to Order and Introductions: 4:35 PM

2. Attendance:

- a. Roll Call: J. Ward, B. Evanek, T. Monell, E. Knolles, K. Gillette – in at 4:47 PM, R. Ciotoli
- b. Excused: B. Case
- c. Guests: J. Meagher, C. Yelverton, M. Schnabl - Virtual, L. Williams

3. Privilege of the Floor:

4. Approval of Minutes: June 3, 2026, Regular BOD Meeting

Motion to Approve June 3, 2026, regular Board of Directors meeting minutes as written (T. Monell, E. Knolles)

**Aye: 5 Abstain: 0
Nay: 0 Carried**

5. Financials: May/June

- a. Balance Sheet
- b. Profit & Loss
- c. Transaction Detail
- d. Railroad Revenue
- e. Loan Quarterly Report

Motion to Approve Financial Statements for May/June as written (B. Evanek, E. Knolles)

**Aye: 5 Abstain: 0
Nay: 0 Carried**

6. Committee Reports:

- a. Audit Committee Report: No update
- b. Governance Committee: No update.
- c. Finance Committee: No update.
- d. Loan Committee: No update
- e. Railroad Committee: No update.
- f. Public Relations Committee: No update.

7. New Business:

a. Village of Owego – NY PLAYS application – The Board discussed the Village of Owego’s application to the NY PLAYS Program. A concern regarding the Village’s ability to cover projects cost while awaiting reimbursement from the grant was discussed. The possibility of the IDA providing interim funding was discussed as a potential solution. It was noted that the Community Revitalization Revolving Loan Program could serve this purpose in the future by providing bridge financing to municipalities until grant reimbursements are received. C. Yelverton proposed adding municipalities as eligible applicants to the loan program. The board agreed to add the language to the loan program application and guidelines. It was noted that the funding decisions for the NY PLAYS Program may take approximately one year, so no immediate action is required. The Village was reportedly hesitant to move forward with the application without some level of confidence that interim funding assistance could be available. E. Knolles noted that the Village of Waverly also applied for this program and could potentially benefit from a similar funding option. It was noted that ED&P Community Development Specialist, M. Norton has been contacting other municipalities regarding the program and potential funding opportunities. No motion was needed at this time, as the application has just been submitted and no funding requirements are needed at this time. The proposed project would fund the installation of new playground equipment at Hyde Park.

b. CCTC CD 7150- 6 mo. at 3.55%-The Board discussed the maturity of an existing CD and reviewed the recommendations provided by the finance committee. The finance committee recommended rolling the funds into a new six-month CD at Chemung Canal Trust Company for an interest rate of 3.55%, which is deemed the most favorable rate. Following the motion a board member raised the option of investing through NYCLASS. While it was noted that NYCLASS offers greater liquidity, the available interest rates were lower than those offered at CCTC. Board members noted that the NYCLASS office is in Denver, CO versus CCTC being located locally. Additionally, the board noted that the IDA does not currently have a need for increased liquidity at this time.

Motion to affirm the finance committee’s recommendation to renew CD (7150) within Chemung Canal at an interest rate of 3.55% for 6- month term (R. Ciotoli, T. Monell)

**Aye: 5 Abstain: 0
Nay: 0 Carried**

c. At Your Door Mobile Dog Grooming IRP Loan – At Your Door Mobile Dog Grooming has fully paid off the IRP Loan as of July 2026. J. Meagher’s office is completing paperwork to remove lien on vehicles.

d. NAVO Sales Tax Exempt – NAVO previously had an active sales tax exemption agreement in place, for their DRI project that expired in October of 2025. NAVO Inc. requested an extension to the expired sales tax exemption agreement to complete a new NY Main Street Project. The board concluded that NAVO Inc. would need to reapply due to it being a new project.

e. NY Kicks Program – C. Yelverton presented information on the new NY KICKS program, a grant opportunity to support soccer-related projects. C. Yelverton explained that two local soccer organizations, TCYSA and Hiawatha Soccer Association have expressed interest in applying for funding. To facilitate their participation, it was proposed that the IDA serve as the applicant and if awarded, subgrant the funds to organizations in the county. The minimum grant request is \$75,000 and requires a 50% match contribution, resulting in a \$150,000 project cost. C. Yelverton noted that they are exploring alternative sources for the required match, as providing smaller subgrants would still require 50% match. The application is due July 31st. C. Yelverton sought the board’s feedback on whether the IDA would be willing to serve as

the applicant. It was explained that if awarded the IDA would be responsible for administering the grant. Board members expressed concern regarding whether serving as the applicant aligns with the IDA's statutory mission and responsibilities. One member commented that the program appears to be outside of the traditional role of an IDA and noted that there may be another organization such as a school district that would be a better fit. C. Yelverton noted that the applicants must be non-profit or public authority and that schools are not eligible to apply. The Board also discussed whether soccer organizations could apply directly. It was explained that the required 50% match could present significant financial challenge for the organization. The possibility of utilizing volunteers to help with the matching requirement was also brought up, although board members noted that those resources are already stretched thin. C. Yelverton noted that the organizations do not have the administrative capacity to manage the grant requirements. Board members requested additional information regarding the grant's administrative requirements, including whether administrative costs are eligible for reimbursement, what responsibilities the administering entity would assume, and whether inventory or other asset tracking would be required. While the board members expressed support for the intent of the program and the potential benefits to the local soccer organizations, they remained uncertain whether the IDA should serve as the administrator. The board agreed that another entity may be better suited to administer the program if one is eligible and willing to do so. Following discussion, the board agreed to table the matter until a proposed administrative plan is developed and additional information regarding grant requirements can be provided.

f. Belle's Blues IRP loan- The borrower requested a lien release for two nonfunctional vehicles currently serving as collateral for Belle's Blues' IRP Loan. The vehicles are no longer operational, and no replacement collateral was proposed.

Motion to approve the release of the IDA's Lien on two vehicles, 2012 and 2016 Honda Odessey serving as collateral for Belle's Blues' IRP Loan. (E. Knolles, T. Monell)

**Aye: 6 Abstain: 0
Nay: 0 Carried**

8. Old Business:

a. OPRHP EPF – Authorization Resolution – The award letter has been received and a resolution on IDA letterhead was requested to accept the funds.

Motion to approve signing the Authorization Resolution for the OPRHP EPF Grant Funds (T. Monell, K. Gillette)

**Aye: 6 Abstain: 0
Nay: 0 Carried**

b. Depot Road Property – The board discussed the appraisals completed by Finger Lakes and Southern Tier Appraisal Group. It was noted that the appraiser used comparable land sales from Hoosick, Webster and Clay for analysis. It was explained that the purpose of the updated appraisals was to better reflect the current market conditions and provide values that were more consistent with the landowners' asking price. Under the FAST NY program property acquisition is an eligible reimbursable expense, which can reimburse up to 90% of the project costs, the updated appraisals will be used in calculating the grant reimbursement. The board also discussed one property where the owner is seeking approximately \$60,000 per acre. The board agreed that continuing to pursue the acquisition of these properties was appropriate,

noting the importance of this area being one of the only defined industrial areas in the county.

- c. FAST NY Grant- This was discussed with the Depot Road Property
- d. HUD “Small Cities” Loan Fund – Per earlier in the meeting the board agreed to add municipalities as eligible applicants to the guidelines of this new loan program. No motion was needed at this time. The proposed program guidelines will be presented and reviewed by the Tioga County Legislature.
- e. 48-50 Lake Street Redevelopment Project – J. Meagher has approved the agreement between the IDA, Land Bank and Tioga County through the Economic Development and Planning Office. The agreements are available for the board to review, and a motion for approval will be presented at the next BOD meeting in August.
- f. MRB Policy Review – The documents are currently being reviewed by MRB.

9. PILOT Updates:

- a. Suneast Solar Pilot – Construction in process.
- b. Lockheed Martin PILOT – Closing in process.
- c. Sales Tax Exemptions Update:
 - i. Arteast Café LLC - \$18,865 / \$24,000 (May 2026)
 - ii. Expired April 2, 2026- The owners were unsure of project completion date, so a renewal was not requested back in April. The owner has reached out stating they would like to continue the project and would like an extension until the end of December 2026. A resolution was drafted to be signed.

Motion to sign the Resolution for the extension of Arteast Café LLC Sales Tax Exemption from April 4th, 2026, to December 31st, 2026. (E. Knolles, K. Gillette)

**Aye: 6 Abstain: 0
Nay: 0 Carried**

10. Project/Grant Updates:

- a. Lounsberry Pre-engineering Study
 - i. USDA RBDG – Scope of work change for the sign is being reviewed by USDA.
- b. Northern Tioga Rail-With-Trail Preliminary Engineering Project
 - i. OPRHP EPF – Grant Agreement to be issued.
 - ii. ARC – Application for \$150,000 project match has been submitted.
- c. DRI Multisite Program- No updates
- d. USDA RBDG Equipment Lease program- No updates
- e. USDA IRP Loan Application –
 - i. The IDA was awarded \$299,000 in IRP Funds.
 - ii. IRP Loan Letter of Conditions package is ready to be issued by USDA

11. Motion to move into Executive Session- No Executive Session requested

12. Motion to adjourn the meeting at 5:10 PM. (E. Knolles, T. Monell)

Next Regular Meeting: August 5, 2026, at 4:30 PM in the Legislative Conference room.

Tioga County Industrial Development Agency

Balance Sheet - updated report

As of Jun 30, 2026

TOTAL			
	As of Jun 30, 2026	As of Jun 30, 2025 (PY)	\$ Change (PY)
Assets			
Current Assets			
Bank Accounts			
1000 CCTC- CDs			
1001 Land Acquisition (7150)	619,507.54	595,684.95	23,822.59
1002 Site Dev 2487 (previously 0847)	113,635.90	109,455.36	4,180.54
1004.1 CD Site Development CCTC (3615)	112,173.65		112,173.65
1005.1 CD Site Development CCTC (3618)	112,173.65		112,173.65
Total for 1000 CCTC- CDs	\$957,490.74	\$705,140.31	\$252,350.43
1003 CD Cap Improvement TSB 1484	364,040.95	348,189.10	15,851.85
1004 CD Site Dev Com Bank 156	0.01	109,162.33	-109,162.32
1005 CD Site Dev Com Bank 158	0.00	109,154.02	-109,154.02
1006 Restricted Cash Accounts			
1007 USDA Funds			
1008 CCTC- Loan Loss Reserve	40,534.11	40,521.94	12.17
1009 TSB- IRP 2016 (Formerly IRP 4)	84,315.85	81,495.55	2,820.30
1010 TSB- RBEG	129,599.69	106,826.41	22,773.28
Total for 1007 USDA Funds	\$254,449.65	\$228,843.90	\$25,605.75
Community- Facade Improvement (deleted)	0.00	228,183.40	-228,183.40
Total for 1006 Restricted Cash Accounts	\$254,449.65	\$457,027.30	-\$202,577.65
1011 Temporarily Restricted Cash Acc			
1012 TSB- PILOTS (Previously OG)	428,974.91	426,481.73	2,493.18
Community- BestBuy PILOT Acct. (deleted)	0.00	369.98	-369.98
Total for 1011 Temporarily Restricted Cash Acc	\$428,974.91	\$426,851.71	\$2,123.20
1013 Unrestricted Cash Accounts			
1014 TSB ICS	1,170,225.41	0.00	1,170,225.41
1015 TSB- Checking	251,123.72	732,488.26	-481,364.54
1016 TSB- General Fund	25,900.20	25,859.12	41.08
Total for 1013 Unrestricted Cash Accounts	\$1,447,249.33	\$758,347.38	\$688,901.95
1017 TSB- Commercial Facade Loan Program	230,792.92		230,792.92
Total for Bank Accounts	\$3,682,998.51	\$2,913,872.15	\$769,126.36

Tioga County Industrial Development Agency

Balance Sheet - updated report

As of Jun 30, 2026

	TOTAL		
	As of Jun 30, 2026	As of Jun 30, 2025 (PY)	\$ Change (PY)
Other Current Assets			
1201 Accounts Receivable 1300.01	0.00	42,453.05	-42,453.05
1202 Allowance for Doubtful Accounts	0.00	-35,000.00	35,000.00
1205 Facade Loan Program			
1206 Loan Rec 2024-01	16,111.08	19,722.22	-3,611.14
Total for 1205 Facade Loan Program	\$16,111.08	\$19,722.22	-\$3,611.14
1210 IRP 4	\$0.00	\$0.00	\$0.00
1211 IRP 4 2023-01-A	48,434.37	53,785.03	-5,350.66
1212 Loan Rec - 2019 - 06A	34,292.66	44,840.43	-10,547.77
1213 Loan Rec 2017-01-A	1,569.25	4,911.49	-3,342.24
1214 Loan Rec 2017-04-A	19,829.02	22,542.14	-2,713.12
1215 Loan Rec 2018-01-A	39,485.64	43,940.92	-4,455.28
1216 Loan Rec 2019-07-A	27,628.92	29,970.60	-2,341.68
1217 Loan Rec 2021-01-A	42,493.93	49,074.60	-6,580.67
1218 Loan Rec 2021-02-A	0.00	3,387.31	-3,387.31
Total for 1210 IRP 4	\$213,733.79	\$252,452.52	-\$38,718.73
1230 Prepaid Expenses	7,637.75	4,090.00	3,547.75
1250 RBEG			
1251 Loan Rec - RBEG 2019 -06	27,434.11	35,872.50	-8,438.39
1252 RBEG 2023-01-A	77,494.75	86,055.91	-8,561.16
Total for 1250 RBEG	\$104,928.86	\$121,928.41	-\$16,999.55
Total for Other Current Assets	\$342,411.48	\$405,646.20	-\$63,234.72
Total for Current Assets	\$4,025,409.99	\$3,319,518.35	\$705,891.64
Fixed Assets			
1500 Equipment	0.00	0.00	0.00
1501 Land 434	376,800.36	376,800.36	0.00
1502 Land- Cavataio	2,500.00	2,500.00	0.00
1503 Land-general	601,707.05	601,707.05	0.00
1504 Land-Louns	\$143,812.53	\$143,812.53	\$0.00
1505 Berry	3,199.80	2,452.20	747.60
1506 Hess	259,561.43	259,561.43	0.00
1507 Lopke	8,993.03	8,993.03	0.00
1508 Town of Nichols	20,000.00	20,000.00	0.00
Total for 1504 Land-Louns	\$435,566.79	\$434,819.19	\$747.60

Tioga County Industrial Development Agency

Balance Sheet - updated report

As of Jun 30, 2026

TOTAL			
	As of Jun 30, 2026	As of Jun 30, 2025 (PY)	\$ Change (PY)
1509 Land-Rizzuto	78,395.16	78,395.16	0.00
1510 Railroad Improvements	2,077,650.50	2,077,650.50	0.00
1600 Accumulated Depreciation	-1,340,806.96	-1,308,664.24	-32,142.72
Asset WWTP	0.00	0.00	0.00
Total for Fixed Assets	\$2,231,812.90	\$2,263,208.02	-\$31,395.12
Total for Assets	\$6,257,222.89	\$5,582,726.37	\$674,496.52
Liabilities and Equity			
Liabilities			
Current Liabilities			
Accounts Payable			
20000 Accounts Payable	24,912.67	529.27	24,383.40
Total for Accounts Payable	\$24,912.67	\$529.27	\$24,383.40
Other Current Liabilities			
21000 Payroll Liabilities	0.00	0.00	0.00
22000 Accrued Expenses	545.00	0.00	545.00
23000 Bond Discount	0.00	0.00	0.00
23001 Interest Payable	0.00	0.00	0.00
23020 PILOT Payments			
23021 CNYOG	0.00	-0.01	0.01
23022 Crown Cork and Seal	299,989.13	300,000.00	-10.87
23023 Gateway Owego, LLC	2,200.00	2,100.00	100.00
23024 Midwestern Pet Foods, Inc.	0.01	0.00	0.01
23025 Nichols Cross Dock	0.01	0.01	0.00
23026 Owego Gardens	25,998.87	25,474.99	523.88
23027 Tioga Downs Racetrack	-148.46	0.00	-148.46
23028 V&S New York Galvanizing	0.00	-50.61	50.61
23029 Spencer-Tioga Solar	100,904.00	98,926.00	1,978.00
Total for 23020 PILOT Payments	\$428,943.56	\$426,450.38	\$2,493.18
Total for Other Current Liabilities	\$429,488.56	\$426,450.38	\$3,038.18
Total for Current Liabilities	\$454,401.23	\$426,979.65	\$27,421.58

Tioga County Industrial Development Agency

Balance Sheet - updated report

As of Jun 30, 2026

	TOTAL		
	As of Jun 30, 2026	As of Jun 30, 2025 (PY)	\$ Change (PY)
Long-term Liabilities			
24000 Tioga County HUD Prog - Principal	0.00	0.00	0.00
24001 Loan Pay- IRP 1	6,405.49	14,519.81	-8,114.32
24002 Loan Pay- IRP 2	43,209.25	55,116.17	-11,906.92
24003 Loan Pay- IRP 3	117,195.99	138,881.10	-21,685.11
24004 Loan Pay- IRP 4	160,403.97	160,511.26	-107.29
Total for Long-term Liabilities	\$327,214.70	\$369,028.34	-\$41,813.64
Total for Liabilities	\$781,615.93	\$796,007.99	-\$14,392.06
Equity			
3000 Opening Bal Equity	0.00	0.00	0.00
3001 Board Designated Funds	1,406,302.63	1,406,302.63	0.00
1110 Retained Earnings	4,013,304.86	3,415,716.80	597,588.06
Net Income	55,999.47	-35,301.05	91,300.52
Total for Equity	\$5,475,606.96	\$4,786,718.38	\$688,888.58
Total for Liabilities and Equity	\$6,257,222.89	\$5,582,726.37	\$674,496.52

Tioga County Industrial Development Agency

Profit and Loss correct
January-June, 2026

TOTAL			
	Jan 1 - Jun 30 2026	Jan 1 - Jun 30 2025 (PY)	\$ Change (PY)
Income			
4110 Grants		\$68,650.00	-\$68,650.00
4111 DRI-HCR	79,130.99	73,545.56	5,585.43
4113 Workforce Coordinator		2,500.00	-2,500.00
Total for 4110 Grants	\$79,130.99	\$144,695.56	-\$65,564.57
4160 RJ Corman	91,236.42	91,801.48	-565.06
4600 Leases/Licenses	17,869.24	17,441.65	427.59
4700 Interest Income- All Accounts	24,424.68	25,198.55	-773.87
4920 Loan Interest Income	6,736.85	8,084.54	-1,347.69
4940 Loan Program Fee	800.00		800.00
4850 Loan Administrative Fee		459.89	-459.89
Total for Income	\$220,198.18	\$287,681.67	-\$67,483.49
Cost of Goods Sold			
Gross Profit	\$220,198.18	\$287,681.67	-\$67,483.49
Expenses			
6120 Bank Service Charges	35.00	75.00	-40.00
6160 Dues and Subscriptions	1,330.00	210.00	1,120.00
6180 Insurance	11,513.18	13,069.70	-1,556.52
6210 Grant Expense		\$104,136.67	-\$104,136.67
DRI-HCR	79,130.99	81,179.49	-2,048.50
Total for 6210 Grant Expense	\$79,130.99	\$185,316.16	-\$106,185.17
6240 Miscellaneous	-148.54	-310.60	162.06
6250 Postage and Delivery	29.73		29.73
6270 Professional Fees	75,940.05	67,207.42	8,732.63
6360 Marketing & Advertising	3,958.18	2,968.18	990.00
6430 Loan Interest	2,182.54	2,708.98	-526.44
6440 Loan Program Expense	109.80	60.00	49.80
6550 Office Supplies	559.90	2,201.30	-1,641.40
6600 Property Taxes	784.97	774.71	10.26
6670 Program Expense			
6671 Facade Improvement Loan Program	220.40	190.40	30.00
Total for 6670 Program Expense	\$220.40	\$190.40	\$30.00
6420 Loan Admin Fee		459.89	-459.89

Tioga County Industrial Development Agency

Profit and Loss correct
January-June, 2026

TOTAL			
	Jan 1 - Jun 30 2026	Jan 1 - Jun 30 2025 (PY)	\$ Change (PY)
6998 Bad Debts		48,051.58	-48,051.58
Total for Expenses	\$175,646.20	\$322,982.72	-\$147,336.52
Net Operating Income	\$44,551.98	-\$35,301.05	\$79,853.03
Other Income			
7010 Interest Income	11,447.49		11,447.49
Total for Other Income	\$11,447.49		\$11,447.49
Other Expenses			
Net Other Income	\$11,447.49		\$11,447.49
Net Income	\$55,999.47	-\$35,301.05	\$91,300.52

Tioga County Industrial Development Agency

Transaction List by Date - Correct

June 1-July 30, 2026

Date	Transaction type	Name	Memo	Split	Amount
06/01/2026	Deposit	HeaHea Retreat	TRANSFER TIOGA ST BANK XXXX0348 TRANSFER 26/06/01 TRANSFER TIOGA ST BANK XXXXXX0348 TRANSFER 26/06/01		1,072.92
06/01/2026	Deposit	Pristine Vision, LLC	TRANSFER TIOGA ST BANK XXXX0348 TRANSFER 26/06/01 TRANSFER TIOGA ST BANK XXXXXX0348 TRANSFER 26/06/01		809.96
06/01/2026	Deposit	HeaHea Retreat	TRANSFER TIOGA ST BANK XXXX0348 TRANSFER 26/06/01 TRANSFER TIOGA ST BANK XXXXXX0348 TRANSFER 26/06/01		670.57
06/01/2026	Deposit	Pristine Vision, LLC	TRANSFER TIOGA ST BANK XXXX0348 TRANSFER 26/06/01 TRANSFER TIOGA ST BANK XXXXXX0348 TRANSFER 26/06/01		1,012.45
06/01/2026	Deposit	R&C Auto	TRANSFER TIOGA ST BANK XXXX0348 TRANSFER 26/06/01 TRANSFER TIOGA ST BANK XXXXXX0348 TRANSFER 26/06/01		306.00
06/03/2026	Bill Payment (Check)	Casey Yelverton		20000 Accounts Payable	-1,200.00
06/03/2026	Bill Payment (Check)	Brittany Woodburn	021308642	20000 Accounts Payable	-1,900.00
06/03/2026	Bill Payment (Check)	BiziLife LLC		20000 Accounts Payable	-579.09
06/03/2026	Bill Payment (Check)	Tioga County Treasurer		20000 Accounts Payable	-29.73
06/03/2026	Deposit	Jessica Jobbman	DEPOSIT		250.00
06/03/2026	Deposit	Coughlin and Gerhart LLP	DEPOSIT	1205 Facade Loan Program:1206 Loan Rec 2024-01	277.78
06/04/2026	Bill	MRB Group DPC	Professional Services from 4/5-5/2	6270 Professional Fees	1,200.00
06/05/2026	Deposit	Patrick Elston	TRANSFER TIOGA ST BANK XXXX0348 TRANSFER 26/06/05 TRANSFER TIOGA ST BANK XXXXXX0348 TRANSFER 26/06/05		321.55
06/07/2026	Deposit		INTEREST	4700 Interest Income- All Accounts	993.72

Tioga County Industrial Development Agency

Transaction List by Date - Correct
June 1-July 30, 2026

Date	Transaction type	Name	Memo	Split	Amount
06/10/2026	Deposit	Broad Street Barber Shop	TRANSFER TIOGA ST BANK XXXX0348 TRANSFER 26/06/10 TRANSFER TIOGA ST BANK XXXXXX0348 TRANSFER 26/06/10		559.08
06/12/2026	Bill	Philadelphia Insurance Company	Annual Insurance premium 2026	6180 Insurance	4,083.00
06/12/2026	Bill	Finger Lakes and Southern Tier Appraisal Group	Appraisal Services for parcels in Nichols	6270 Professional Fees	2,000.00
06/16/2026	Bill	Factual Data	Identity Cross Check	6440 Loan Program Expense	17.20
06/16/2026	Bill Payment (Check)	Factual Data		20000 Accounts Payable	-17.20
06/16/2026	Bill Payment (Check)	MRB Group DPC		20000 Accounts Payable	-1,200.00
06/16/2026	Bill Payment (Check)	Tioga County ED&P		20000 Accounts Payable	-242.50
06/16/2026	Bill Payment (Check)	Finger Lakes and Southern Tier Appraisal Group		20000 Accounts Payable	-2,000.00
06/16/2026	Bill Payment (Check)	Philadelphia Insurance Company		20000 Accounts Payable	-4,083.00
06/16/2026	Bill	Tier One Settlement Agency LLC		6670 Program Expense:6671 Facade Improvement Loan Program	220.40
06/16/2026	Bill Payment (Check)	Tier One Settlement Agency LLC		20000 Accounts Payable	-220.40
06/16/2026	Bill	Smith Brothers Insurance		6180 Insurance	636.00
06/16/2026	Bill Payment (Check)	Smith Brothers Insurance		20000 Accounts Payable	-636.00
06/16/2026	Deposit	At Your Door Mobile Dog Grooming	DEPOSIT		572.36
06/16/2026	Deposit		DEPOSIT		25,069.49

Tioga County Industrial Development Agency

Transaction List by Date - Correct
June 1-July 30, 2026

Date	Transaction type	Name	Memo	Split	Amount
06/18/2026	Bill	Tioga County ED&P		6270 Professional Fees	12,500.00
06/21/2026	Deposit		INTEREST	4700 Interest Income- All Accounts	5,724.16
06/24/2026	Bill Payment (Check)	Economic Development & Planning	Voided	20000 Accounts Payable	0.00
06/26/2026	Deposit		INTEREST ADDED BACK	4700 Interest Income- All Accounts	3,245.30
06/30/2026	Bill	Thomas, Collison & Meagher		6270 Professional Fees	2,925.00
06/30/2026	Bill	Thomas, Collison & Meagher		6270 Professional Fees	4,308.40
06/30/2026	Bill	Thomas, Collison & Meagher		6270 Professional Fees	1,750.00
06/30/2026	Bill	New York Economic Development Council		6160 Dues and Subscriptions	1,000.00
06/30/2026	Bill	Brittany Woodburn	June 2026 Admin Services	6270 Professional Fees	1,900.00
06/30/2026	Deposit		INTEREST DEPOSIT	4700 Interest Income- All Accounts	15.97
06/30/2026	Deposit		INTEREST	4700 Interest Income- All Accounts	1.07
06/30/2026	Deposit		INTEREST DEPOSIT	4700 Interest Income- All Accounts	41.25
06/30/2026	Deposit		INTEREST DEPOSIT	4700 Interest Income- All Accounts	3.20
06/30/2026	Deposit		INTEREST DEPOSIT	4700 Interest Income- All Accounts	1.38
06/30/2026	Deposit	Tioga State Bank		7010 Interest Income	2,277.22
06/30/2026	Journal Entry				
07/01/2026	Bill	BiziLife LLC	May 2026 Social Media	6270 Professional Fees	579.09
07/01/2026	Bill Payment (Check)	Brittany Woodburn	021308642	20000 Accounts Payable	-1,900.00

Tioga County Industrial Development Agency

Transaction List by Date - Correct
June 1-July 30, 2026

Date	Transaction type	Name	Memo	Split	Amount
07/01/2026	Bill Payment (Check)	New York Economic Development Council		20000 Accounts Payable	-1,000.00
07/01/2026	Bill Payment (Check)	Tioga County ED&P		20000 Accounts Payable	-12,500.00
07/01/2026	Bill Payment (Check)	BiziLife LLC		20000 Accounts Payable	-579.09
07/01/2026	Bill Payment (Check)	Thomas, Collison & Meagher		20000 Accounts Payable	0.00
07/01/2026	Bill	Casey Yelverton	May 2026 Admin Services	6270 Professional Fees	1,200.00
07/01/2026	Bill Payment (Check)	Casey Yelverton		20000 Accounts Payable	-1,200.00
07/01/2026	Deposit	HeaHea Retreat	TRANSFER TIOGA ST BANK XXXX0348 TRANSFER 26/07/01 TRANSFER TIOGA ST BANK XXXXXX0348 TRANSFER 26/07/01		1,072.92
07/01/2026	Deposit	Pristine Vision, LLC	TRANSFER TIOGA ST BANK XXXX0348 TRANSFER 26/07/01 TRANSFER TIOGA ST BANK XXXXXX0348 TRANSFER 26/07/01		809.96
07/01/2026	Deposit	Pristine Vision, LLC	TRANSFER TIOGA ST BANK XXXX0348 TRANSFER 26/07/01 TRANSFER TIOGA ST BANK XXXXXX0348 TRANSFER 26/07/01		1,012.45
07/01/2026	Deposit	R&C Auto	TRANSFER TIOGA ST BANK XXXX0348 TRANSFER 26/07/01 TRANSFER TIOGA ST BANK XXXXXX0348 TRANSFER 26/07/01		306.00
07/01/2026	Deposit	HeaHea Retreat	TRANSFER TIOGA ST BANK XXXX0348 TRANSFER 26/07/01 TRANSFER TIOGA ST BANK XXXXXX0348 TRANSFER 26/07/01		670.57
07/01/2026	Check	FactualData	CHECK 7503	6440 Loan Program Expense	-17.20
07/02/2026	Bill	MRB Group DPC	Professional Services from 5/31-6/27	6270 Professional Fees	1,057.50

Tioga County Industrial Development Agency

Transaction List by Date - Correct
June 1-July 30, 2026

Date	Transaction type	Name	Memo	Split	Amount
07/06/2026	Bill Payment (Check)	Thomas, Collison & Meagher		20000 Accounts Payable	-529.27
07/06/2026	Bill Payment (Check)	Arteast Cafe		20000 Accounts Payable	0.00
07/06/2026	Bill Payment (Check)	Jan Nolis, CPA		20000 Accounts Payable	0.00
07/06/2026	Bill Payment (Check)	Larson Design Group		20000 Accounts Payable	0.00
07/06/2026	Bill Payment (Check)	Navo Properties		20000 Accounts Payable	0.00
07/06/2026	Bill Payment (Check)	Tartaglia Railroad Services		20000 Accounts Payable	0.00
07/06/2026	Deposit	Patrick Elston	TRANSFER TIOGA ST BANK XXXX0348 TRANSFER 26/07/06 TRANSFER TIOGA ST BANK XXXXXX0348 TRANSFER 26/07/06		321.55
07/07/2026	Bill Payment (Check)	Thomas, Collison & Meagher		20000 Accounts Payable	-8,983.40
07/07/2026	Bill Payment (Check)	MRB Group DPC		20000 Accounts Payable	-1,057.50
07/08/2026	Bill	Tioga County Treasurer	Fire Tax bill for Carmichael Rd- Late fee included	6600 Property Taxes	24.84
07/08/2026	Bill Payment (Check)	Tioga County Treasurer		20000 Accounts Payable	-24.84
07/10/2026	Deposit		DEPOSIT		1,758.32
07/10/2026	Deposit	Coughlin and Gerhart LLP	DEPOSIT	1205 Facade Loan Program:1206 Loan Rec 2024-01	277.78
07/10/2026	Deposit	Broad Street Barber Shop	TRANSFER TIOGA ST BANK XXXX0348 TRANSFER 26/07/10 TRANSFER TIOGA ST BANK XXXXXX0348 TRANSFER 26/07/10		559.08
07/10/2026	Deposit		DEPOSIT		25,210.10
07/13/2026	Bill	Tioga County Treasurer	Postage due for 2nd quarter	6250 Postage and Delivery	23.07

Tioga County Industrial Development Agency

Transaction List by Date - Correct
June 1-July 30, 2026

Date	Transaction type	Name	Memo	Split	Amount
07/21/2026	Deposit	USDA	RD TREAS 310 072126 XXXXXXXXXXXX2004 MISC PAY	4110 Grants:4112 Lounsberry Industrial Area Expansion Study	9,998.50
07/22/2026	Expense	USDA	USDA RD RUS 260721 0000 PAYMENT		-12,339.00
07/24/2026	Transfer		DEPOSIT	1006 Restricted Cash Accounts:1007 USDA Funds:1009 TSB- IRP 2016 (Formerly IRP 4)	-250.00
07/24/2026	Expense	ESD	WIRE TRANSFER DEBIT ESD ED INCOME OWEGO NY US FAST NY APPLICATION FEE/TCIDA	6210 Grant Expense	-250.00
07/24/2026	Expense	Tioga State Bank.	WIRE TRANSFER FEE	6120 Bank Service Charges	-25.00
07/24/2026	Deposit	RJ Corman	DEPOSIT	4160 RJ Corman	14,345.62
07/29/2026	Bill	Brittany Woodburn	June 2026 Admin Services	6270 Professional Fees	1,900.00
07/29/2026	Bill	Casey Yelverton	May 2026 Admin Services	6270 Professional Fees	1,200.00
TOTAL					\$85,329.56

INSTRUCTIONS

- a. Please respond to all items either by filling in blanks, by attachment (by marking space "See Attachment Number 1," etc.) or by N.A., where not applicable. This application must be filed in 4 copies. A complete application is essential for the Agency's determination of whether to provide the financial assistance requested.
- b. If more space is needed to answer any specific question, attach separate.
- c. The attached Environmental Assessment Form ("EAF") is an integral part of this application. This application will not be deemed complete unless accompanied by a fully completed EAF.
- d. Completed application and EAF must be submitted to Tioga County Industrial Development Agency (TCIDA). Electronic applications can be submitted to tcida@tiogacountyny.gov . Hard copies can be mailed to: **Tioga County Industrial Development Agency 56 Main Street Owego, NY 13827**
- e. TCIDA has established a non-refundable application fee of \$2,500.00 and is required at the time of submission of this application. A check or money order payable to Tioga County Industrial Development Agency. In the event that multiple public hearings are required, \$500.00 per hearing will be charged in addition to the application fee.
- f. TCIDA has established a project fee for each project in which the IDA participates. The project fee is 1% of the total Project Cost. The applicant is required to pay the IDA Twenty-Five Percent (25%) of the project fee thirty (30) days after approval of benefit, with the remaining balance of the fee to be paid in Twenty-Five Percent (25%) increments every six (6) months, or in full at the time of closing, whichever occurs first. The project fee is non-refundable. The applicant will also be expected to pay all actual costs incurred in connection with the application including all costs incurred by general counsel and bond counsel. In addition, any cost associated with a requested change, modification or alteration to the PILOT agreement during the term of the PILOT including, but not limited to refinancing, renaming, reassignment and PILOT termination shall be the responsibility of the applicant.
- g. TCIDA has established an annual administration fee of \$1500 to cover ongoing compliance and oversight; the fee shall be payable January 1 of each year until all financing documents shall terminate and be discharged and satisfied.
- h. *The applicant is responsible for any costs the IDA incurs, including the CBA and Test of Reasonableness, legal fees and closing costs.*
- i. *Before inducement, Bond Counsel (or Transaction Counsel, in the case of a Sale/Leaseback) will require a \$2,500 deposit which will be applied to actual out-of-pocket fees and disbursements made during the inducement and negotiation processes and will be reflected on their final statement at closing. Information provided herein will not be made public by TCIDA prior to the passage of an Official Inducement Resolution but may be subject to disclosure under the New York Freedom of Information Law.*
- j. *Information provided herein will not be made public by the Agency prior to the passage of an Official Inducement Resolution, but may be subject to disclosure under the New York Freedom of Information Law*

I. APPLICANT:

NAME [BUSINESS OWNER(S)]:

APPLICANT STREET ADDRESS:

CITY: STATE: ZIP: PHONE:

NAME OF PERSON(S) AUTHORIZED TO SPEAK FOR APPLICANT WITH RESPECT TO THIS APPLICATION

NAME: PHONE:

TITLE: EMAIL:

II. TYPE OF APPLICATION:

- | | | |
|---|---|--|
| ☐ TAX-EXEMPT BONDS | ☐ TAXABLE BONDS | ☐ BOTH TAXABLE AND TAX-EXEMPT BONDS |
| ☐ SALE/LEASEBACK | ☐ BANK FINANCING | ☐ REFUNDING |
| ☐ SECOND MORTGAGE | ☐ TRANSFER | ☐ AMENDMENT |

III. PROJECT SUMMARY:

A. TYPE OF PROJECT: SELECT PROJECT TYPE FOR ALL END USERS AT PROJECT SITE (YOU MAY CHECK MORE THAN ONE)

- | | | | |
|---|--|--|--|
| ☐ INDUSTRIAL/MANUFACTURING | ☐ HOUSING | ☐ WAREHOUSING | ☐ COMMERCIAL/OFFICE |
| ☐ ENERGY/COGENERATION FACILITY | ☐ NONPROFIT/CIVIC | ☐ POLLUTION CONTROL | ☐ OTHER _____ |

B. DESCRIPTION OF PROJECT (CHECK ONE OR MORE):

- | | | |
|---|---|--|
| ☐ NEW CONSTRUCTION | ☐ ACQUISITION OF EXISTING FACILITY | ☐ PURCHASE OF NEW MACHINERY/EQUIPMENT |
| ☐ ADDITION TO EXISTING FACILITY- EXISTING IDA PROJECT | ☐ PURCHASE OF USED MACHINERY/EQUIPMENT | |
| ☐ RENOVATION/MODERNIZATION OF EXISTING FACILITY - EXISTING IDA PROJECT | | |

G. EMPLOYMENT IMPACT (TIOGA COUNTY): _____ NEW JOBS EXISTING/RETAINED JOBS

D. PROJECT COST: \$ _____

TYPE OF FINANCING: ☐ TAX-EXEMPT ☐ TAXABLE ☐ STRAIGHT-LEASE

E. AMOUNT OF BONDS REQUESTED: _____

F. AMOUNT OF NEW MORTGAGE(S) REQUIRED FOR PROJECT: _____

G. PROJECT-RELATED COSTS SUBJECT TO SALES TAX: _____

H. ESTIMATED VALUE OF TAX EXEMPTIONS: _____

I. NYS SALES AND COMPENSATING USE TAX \$ _____ MORTGAGE RECORDING TAXES \$ _____

REAL PROPERTY TAX EXEMPTIONS \$ _____ REQUESTED TERM OF PILOT: _____

Commented [GG1]: Consider deleting this summary section unless it is particularly useful to the IDA.

IV. APPLICANT INFORMATION:

EMPLOYER'S FEDERAL ID NO.

NAICS CODE:

INDICATE TYPE OF BUSINESS ORGANIZATION OF APPLICANT

1. ☐ CORPORATION INCORPORATED IN WHAT COUNTRY WHAT STATE
I) DATE INCORPORATED: TYPE OF CORPORATION :
II) AUTHORIZED TO DO BUSINESS IN NEW YORK: ☐ YES ☐ NO
2. ☐ PARTNERSHIP TYPE OF PARTNERSHIP # OF GENERAL PARTNERS
I) # OF LIMITED PARTNER
3. ☐ SOLE PROPRIETORSHIP
4. ☐ LIMITED LIABILITY APPLICANT DATE CREATED

IS THE APPLICANT A SUBSIDIARY OR DIRECT OR INDIRECT AFFILIATE OF ANY OTHER ORGANIZATION(S)? IF SO, NAME OF RELATED ORGANIZATION(S) AND RELATIONSHIP:

5. PRINCIPLE STOCKHOLDERS OR PARTNERS OF THE OWNER AND THE USER, IF ANY (I.E., OWNERS OF 5% OR MORE IN EQUITY IN THE OWNER OR THE USER):

NAME	ADDRESS	PERCENTAGE OF HOLDING

6. MANAGEMENT OF APPLICANT: LIST ALL OWNERS, DIRECTORS AND PARTNERS

NAME & ADDRESS	OFFICE HELD	OTHER PRINCIPAL BUSINESS

7. APPLICANTS' ATTORNEY:

ATTORNEY	FIRM NAME
ADDRESS	PHONE
E-MAIL	FAX

8. APPLICANTS' PRINCIPAL BANK(S) ACCOUNT:

9. Has the Owner or the User (or any related person) made a public offering or private placement of its stock within the last year? If so, please describe and provide the prospectus or other offering materials used.
10. Has the Owner or the User (or any related person) applied to any other Industrial Development Agency in regard to this Project? If so, please provide details of any action taken with respect to the Project and the current status of such application.
11. Within the past five years has the applicant, any affiliate, any predecessor company or company or entity, owner, director, officer, partner or any contractor affiliated with the proposed project been the subject to:
- A. AN INDICTMENT, JUDGMENT, CONVICTION, OR A GRANT OF IMMUNITY, INCLUDING PENDING ACTIONS, FOR ANY BUSINESS-RELATED CONDUCT CONSTITUTING A CRIME? ☐ YES ☐ NO
 - B. A GOVERNMENT SUSPENSION OR DEBARMENT, REJECTION OF ANY BID OR DISAPPROVAL OF ANY PROPOSED CONTRACT, INCLUDING PENDING ACTIONS, OR FOR LACK OF RESPONSIBILITY? ☐ YES ☐ NO
 - C. ANY FINAL GOVERNMENTAL DETERMINATION OF A VIOLATION OF ANY PUBLIC WORKS LAW OR REGULATION, OR LABOR LAW REGULATION? ☐ YES ☐ NO
 - D. A CONSENT ORDER WITH THE NYS DEPT. OF ENVIRONMENTAL CONSERVATION? ☐ YES ☐ NO
 - E. AN UNSATISFIED JUDGMENT, INJUNCTION OR LIEN FOR ANY BUSINESS-RELATED CONDUCT OBTAINED BY ANY FEDERAL, STATE OR LOCAL GOVERNMENT AGENCY INCLUDING, BUT NOT LIMITED TO, JUDGMENTS BASED ON TAXES OWED AND FINES AND PENALTIES ASSESSED? ☐ YES ☐ NO
 - F. HAS ANY PERSON LISTED ABOVE OR ANY CONCERN WITH WHOM SUCH PERSON HAS BEEN CONNECTED EVER BEEN IN RECEIVERSHIP OR BEEN ADJUDICATED IN BANKRUPTCY? ☐ YES ☐ NO

IF THE ANSWER TO ANY QUESTION A THROUGH F IS YES, PLEASE FURNISH DETAILS ON A SEPARATE ATTACHMENT

12. Has the Owner or the User been involved in or benefitted by any prior tax-exempt bond financing in the town/city/village in which this Project is located, whether through the Agency, JDA or another issuer? If so, please explain in full (e.g., name of issuer and beneficiary; original amount of issue; date of issue; current amount outstanding; purpose of issue; etc.).

13. FACILITY USER (TENANT USING MORE THAN 10% OF THE SQUARE FOOTAGE OF THE FACILITY, IF DIFFERENT THAN THE OWNER):

BUSINESS NAME	PHONE	FAX
ADDRESS		E-MAIL
CONTACT	POSITION	
FEDERAL EMPLOYER I.D.#	NAICS CODE	

14. INDICATE TYPE OF BUSINESS ORGANIZATION OF USER:

☐ CORPORATION	INCORPORATED IN WHAT COUNTRY	WHAT STATE
I) DATE INCORPORATED:		TYPE OF CORPORATION :
II) AUTHORIZED TO DO BUSINESS IN NEW YORK:	☐ YES ☐ NO	
☐ PARTNERSHIP	TYPE OF PARTNERSHIP	# OF GENERAL PARTNERS
III) # OF LIMITED PARTNERS		
☐ SOLE PROPRIETORSHIP		
☐ LIMITED LIABILITY	APPLICANT DATE CREATED	

V. OWNERS' OPERATIONS AT CURRENT LOCATION:

2. ADDRESS:
3. ACREAGE OF EXISTING FACILITY:
4. NUMBER OF BUILDINGS AND SQUARE FEET OF EACH:
5. ☐ OWNED OR ☐ LEASED
6. TYPE OF OPERATION (E.G., MANUFACTURING, WHOLESALE, DISTRIBUTION, RETAIL, ETC.) AND PRODUCTS AND SERVICES OFFERED AT CURRENT LOCATION:
7. CURRENT # OF FULL-TIME EMPLOYEES:
8. ANNUAL PAYROLL AMOUNT:

VI. USERS' OPERATIONS AT CURRENT LOCATION:

9. ADDRESS:
10. ACREAGE OF EXISTING FACILITY:
11. NUMBER OF BUILDINGS AND SQUARE FEET OF EACH:
12. ☐ OWNED OR ☐ LEASED

13. TYPE OF OPERATION (E.G., MANUFACTURING, WHOLESALE, DISTRIBUTION, RETAIL, ETC.) AND PRODUCTS AND SERVICES OFFERED AT CURRENT LOCATION:
14. CURRENT # OF FULL-TIME EMPLOYEES:
15. ANNUAL PAYROLL AMOUNT:

VII. PROJECT DATA:

ITEM	RESPONSE
EXISTING BUILDING SQFT	
NEW BUILDING SQFT	
SITE ACREAGE	
CONSTRUCTION START	
CONSTRUCTION COMPLETION	
ESTIMATED PROJECT COST	

VIII.

1. Project description: Please attach a detailed description of the project including the following:
 - a. location, proposed product lines and market projections, square feet by usage, type of construction, machinery for products, machinery for building, office, and parking.
 - b. Number of existing buildings or buildings to be acquired, acreage and square feet by usage.
 - c. Number of buildings being constructed, square feet of each building, contractor/architect contact information.
 - d. If the project site contains any underground or above ground storage tanks or wells please describe.
 - e. List any state, local or federal consents or approvals (e.g., site plan approval, special use permit, environmental permits, certificates of need) that will be necessary in connection with the Project and describe the status of each such consent or approval.
 - f. Attach copies of preliminary plans or sketches of proposed construction or floor plan of existing facility.
 - g. Attach a photo of the site or existing facility to be improved.
 - h. Are utilities on site or must they be brought in? If so, which ones?
 - i. Provide a project timeline including proposed date for commencement of construction or acquisition, and estimated project completion date.
2. Location of Project:
 - a. Please attach a map highlighting the location of the project. In addition, please give the real property tax map number and exact street address of the Project, including the

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Commented [GG2]: Consider breaking this out into a project data table that they could fill out, rather than attaching separate narrative. Then, have applicants include any other narrative they would like to.

city or village (if any) and town in which the Project will be located. (If no street address is available, please include a survey and the most precise description available.) Please identify the school district and zoning district within which the project will be located. If the project site is located in a historic district or involves historic buildings please provide relevant information.

~~3.~~ Project Site: Attach a complete narrative description of project including:

~~4.~~3. Who presently is legal owner of building or site?

~~5.~~4. Is there a purchase option in force or other legal or common control in the project?
☐ YES ☐ NO

If yes, furnish details in a separate attachment.

~~6.~~5. Is there an existing or proposed lease for all or a portion of the project? ☐ YES ☐ NO

~~7.~~6. If applicant will not occupy 100% of the building in a real estate related transaction, provide information on tenant(s) on a separate sheet including: name, present address, employer fed. ID no., percentage of project to be leased, type of business organization, relationship to applicant, date and term of lease.

~~8.~~7. Is the owner or tenants responsible for the payment of real property taxes?

~~9.~~8. List principal items or categories of equipment to be acquired as part of the project and identify whether equipment will be new or used.

~~10.~~9. Have any of the items or categories listed above been ordered or obtained? If so, enclose copies of purchase orders, contracts and/or invoices. ☐ YES ☐ NO

~~11.~~10. Will the completion of the Project result in the removal of a plant or facility of the Applicant another proposed occupant of the project from one area of the State of New York to another area of the State? If yes, please explain: ☐ YES ☐ NO

~~12.~~11. Will the completion of the Project result in the abandonment/disposal of one or more plants or facilities of the Applicant located in New York state? If yes, please explain:
☐ YES ☐ NO

~~13.~~12. If the answer to question 11 or 12 is yes, indicate whether any of the following apply to the Project:

- a. Is the project reasonably necessary to preserve the competitive position of the applicant or such project occupant? If yes, please explain: ☐YES ☐NO
- b. Is the project reasonably necessary to discourage the applicant or such project occupant from relocating outside of New York State? If yes, please explain:
☐YES ☐NO

~~14.~~13. Does the Project include facilities or property that are primarily used in making retail sales of goods or services to customers who personally visit such facilities? If yes, please explain: ☐YES ☐NO

~~15.~~14. If the answer to question 14 is yes, what percentage of the cost of the project will be expended on such facilities or property primarily used in making retail sales of goods or services to customers who personally visit the Project?

~~16.~~15. If the answer to question 14 is yes, and the answer to question 15 is more than 33.33%, indicate whether any of the following apply to the Project:

- a. Will the Project be operated by a not-for-profit corporation? If yes, please explain:
☐YES ☐NO
- b. Will the Project likely attract a significant number of visitors from outside the economic development region in which the Project will be located? If yes, please explain: ☐YES ☐NO
- c. Would the project occupant, but for the contemplated financial assistance from The Agency, locate the related jobs outside New York state? If yes, please explain:
☐YES ☐NO
- d. Is the predominant purpose of the project 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 Project will be located, because of a lack of reasonably accessible retail trade facilities offering such goods or services? If yes, please explain: ☐ YES ☐ NO

- e. Will the Project be located in one of the following: 1) an area designed as an economic development zone pursuant to Article 18-B of the General Municipal Law; or 2) a census tract or block numbering area (or census tract or block numbering area contiguous thereto) which, according to the most Recent census data, has a poverty rate of at least 20% for the year in which the data relates, or at least 20% of households receiving public assistance; and 3) an unemployment rate of at least 1.25 times the statewide unemployment rate for the year to which the data relates? If yes, please explain: ☐ YES ☐ NO

- f. If the answers to any of subdivisions c. through e. of question 16 is yes, will the Project preserve permanent, private sector jobs or increase the overall number of permanent, private sector jobs in the State of New York? ☐ YES ☐ NO

~~17.~~16. Please indicate all other local agencies, boards, authorities, districts, commissions or governing bodies (including any federal, city, county and other political subdivision of the State of New York and all state departments, agencies, boards, public benefit corporations, public authorities or commissions) involved in approving or funding or directly undertaking action with respect to the Project. For example, do you need a municipal building permit to undertake the Project? State Historic Preservation? Do you need a zoning approval to undertake the Project? If so, you would list the appropriate municipal building department or planning or zoning commission which would give said approvals.

~~18.~~17. Describe the nature of the involvement of the federal, state or local agencies described above:

~~19~~.18. Has construction work on this project begun? If yes, please discuss in detail the approximate extent of construction and the extent of completion. Indicate in your answer whether such specific steps have been completed as site clearance and preparation, completion of foundations, installation of footings, etc. ☐ YES ☐ NO

~~20~~.19. Please indicate amount of funds expended on this Project by the Applicant in the past three (3) years and the purposes of such expenditures:

~~21~~.20. Does the project utilize resource conservation, energy efficiency, green technologies, and alternative and renewable energy measures? Please explain:

VIII. PROJECT COSTS:

1. NAME OF PROJECT APPLICANT

2. ESTIMATED AMOUNT OF PROJECT BENEFITS SOUGHT:

VALUE OF MORTGAGE RECORDING TAX EXEMPTION SOUGHT	\$
VALUE OF SALES TAX EXEMPTION SOUGHT	\$
VALUE OF REAL PROPERTY TAX EXEMPTION SOUGHT	\$
AMOUNT OF TAX-EXEMPT & TAXABLE BONDS SOUGHT	\$
AMOUNT OF TAX-EXEMPT BONDS SOUGHT	\$
AMOUNT OF TAXABLE BONDS SOUGHT	\$

3. SOURCES AND USES OF FUNDS:

FINANCING SOURCES	
EQUITY	\$
LOCAL BANKS	\$
	\$
	\$
	\$
	\$
TOTAL	\$

APPLICATION OF FUNDS	
LAND	\$
BUILDING ACQUISITION/CONSTRUCTION	\$
EXPANSION/RENOVATION	\$
MACHINERY & EQUIPMENT	\$
WORKING CAPITAL	\$
OTHER	\$
TOTAL	\$

Commented [GG3]: Delete this table as it is essentially repeated under the Projected Project Investment section.

4. Are costs of working capital, moving expenses, work in progress or stock in trade included in the proposed uses of the tax-exempt bond proceeds? If yes, please explain:

5. Will any of the funds to be borrowed through the Agency be used to repay or refinance an existing mortgage, outstanding loan or outstanding bond issue? If yes, please explain:
6. Has the Owner made any arrangements for the marketing or the purchase of the bond or bonds? If yes, please indicate with whom and provide copies of any commitments and/or term sheets
7. Attach the following financial information of the owner and
 - i) Financial statements for last two fiscal years (unless included in the Owner's or User's annual report).
 - ii) Owner's and User's annual reports (or Form 10-Ks) for the two most recent fiscal years.
 - iii) Quarterly reports (Form 10-Qs) and current reports (Form 8-Ks) since the most recent annual report, if any.
 - iv) In addition, if applicable, please attach the financial information described above in items A, B, and C of any expected guarantor of a proposed bond issue other than the Owner or the User.
 - v) Upon the request of the Applicant, TCIDA will review the information submitted pursuant to this Section VIII and return all copies to the Applicant within two weeks after the inducement date. Please indicate whether you require the information to be returned. ☐ YES ☐ NO

8. **PROJECTED PROJECT INVESTMENT:**

(1) **BUILDING AND LAND RELATED COSTS**

- I. **LAND ACQUISITION**
- II. **ACQUISITION OF EXISTING STRUCTURES**
- III. **RENOVATION OF EXISTING STRUCTURES**
- IV. **NEW CONSTRUCTION**

(2) **MACHINERY AND EQUIPMENT COSTS**

(3) **FURNITURE AND FIXTURE COSTS**

(4) **WORKING CAPITAL COSTS**

(5) **PROFESSIONAL SERVICES/DEVELOPMENT COSTS**

- I. **ARCHITECTURE AND ENGINEERING**
- II. **ACCOUNTING/LEGAL**
- III. **DEVELOPMENT FEE**
- IV. **OTHER SERVICE-RELATED COSTS**

(6) **OTHER COSTS**

(7) **SUMMARY OF EXPENDITURES**

- I. **TOTAL LAND-RELATED COSTS**
- II. **TOTAL BUILDING-RELATED COSTS**
- III. **TOTAL MACHINERY AND EQUIPMENT COSTS**
- IV. **TOTAL FURNITURE AND FIXTURE COSTS**
- V. **TOTAL WORKING CAPITAL COSTS**
- VI. **TOTAL PROFESSIONAL SERVICES/DEVELOPMENT COSTS**
- VII. **TOTAL OTHER COSTS**

(8) **TOTAL PROJECT COST**

Commented [GG4]: Consider adding a question about the percentage of spending that will occur locally for labor and materials. ("Locally" is usually defined by IDAs as within the county or within a REDC or set labor shed. Whatever makes the most sense to you.)

(9) AGENCY FEE 1%

(10) TOTAL PROJECT EXPENDITURES

9. Have any of the expenditures already been made by the applicant? If yes please describe:
☐ YES ☐ NO

10. Please list any non-financial public benefits that the project will provide?

IX. PROJECTED CONSTRUCTION EMPLOYMENT IMPACT:

Please provide estimates of total construction jobs at the project

YEAR	CONSTRUCTION JOBS (ANNUAL WAGES AND BENEFITS \$40,000 AND UNDER)	CONSTRUCTION JOBS (ANNUAL WAGES AND BENEFITS OVER \$40,000)
CURRENT		
YEAR 1		
YEAR 2		
YEAR 3		

Please provide estimates of total annual wages and benefits of total construction jobs at the project:

YEAR	TOTAL ANNUAL WAGES AND BENEFITS
CURRENT	
YEAR 1	
YEAR 2	
YEAR 3	

X. PROJECTED PERMANENT EMPLOYMENT IMPACT

PROJECTED EMPLOYMENT FIGURES- YEAR ONE	UNDER \$30,000	\$30,000-\$50,000	\$50,000-\$75,000	OVER \$75,000
# of Full-Time Employees (FTE) Earning				
# of Part-Time Employees Earning				
Total Payroll for Full-Time Employees	\$	\$	\$	\$
Total Payroll for Part-Time Employees	\$	\$	\$	\$
Total Payroll for All Employees	\$	\$	\$	\$

PROJECTED EMPLOYMENT FIGURES- YEAR TWO	UNDER \$30,000	\$30,000-\$50,000	\$50,000-\$75,000	OVER \$75,000
# of Full-Time Employees (FTE) Earning				
# of Part-Time Employees Earning				
Total Payroll for Full-Time Employees	\$	\$	\$	\$
Total Payroll for Part-Time Employees	\$	\$	\$	\$
Total Payroll for All Employees	\$	\$	\$	\$

PROJECTED EMPLOYMENT FIGURES- YEAR THREE	UNDER \$30,000	\$30,000-\$50,000	\$50,000-\$75,000	OVER \$75,000
# of Full-Time Employees (FTE) Earning				
# of Part-Time Employees Earning				
Total Payroll for Full-Time Employees	\$	\$	\$	\$
Total Payroll for Part-Time Employees	\$	\$	\$	\$
Total Payroll For All Employees	\$	\$	\$	\$

TOTAL JOBS:

XI. DOCUMENT LISTS:

(A COPY OF THIS LIST SHOULD BE PROVIDED TO APPLICANT'S LEGAL COUNSEL)

Please ensure that the following items are delivered with the application:

1. A \$2,500 Application Fee.
2. An EAF (Environmental Assessment Form).
3. Have financing arrangements been made

Required documentation prior to closing (if applicable):

- 1) Insurance
 - a) Certificate of Worker's Compensation Insurance (*TCIDA named as additional insured*).
☐ YES ☐ NO
 - b) Certificate of General Liability Insurance (*Tioga County IDA named as additional insured*).
Limits not less than \$1,000,000 per occurrence/accident and a blanket excess liability not less than \$3,000,000.
☐ YES ☐ NO
 - c) Certificate of insurance against loss/damage by fire, lightning or other casualties with uniform standard extended coverage endorsement in an amount not less than the full replacement value of the Facility (*Tioga County IDA named as additional insured*).
☐ YES ☐ NO
- 2) Certificate of Incorporation/Articles of Organization together with all amendments
or restatements thereto. ☐ YES ☐ NO
- 3) By-Laws/Operating Agreement together with any amendments thereto. ☐ YES ☐ NO
- 4) Good Standing Certificate(s) issued by the State of Incorporation/Organization of the
Applicant and NYS. ☐ YES ☐ NO
- 5) Resolutions of the Board of Directors/Members of the Applicant approving the Project. ☐ YES ☐ NO
- 6) List of all Material Pending Litigation of the Applicant. ☐ YES ☐ NO
- 7) List of all Underground Storage Tanks containing Hazardous Materials at the Project. ☐ YES ☐ NO
- 8) List of all Required Environmental Permits for the Project. ☐ YES ☐ NO
- 9) Legal Description of the Project Premises. ☐ YES ☐ NO
- 10) Name and title of person signing on behalf of the Applicant. ☐ YES ☐ NO

- 11) Copy the Mortgage of proposed (if any). ☐ YES ☐ NO
- 12) Applicant's Federal Tax ID Number (EIN). ☐ YES ☐ NO
- 13) Tax Map Number Parcel(s) the Project. ☐ YES ☐ NO
- 14) Copy of the certificate of occupancy comprising (as soon as available) ☐ YES ☐ NO

XII. CERTIFICATION:

_____ (name of representative of entity submitting application, or name of individual submitting application) deposes and says that s/he (choose and complete one of the following two options) (i) is a/the _____ (title) of _____ (entity name), the entity named in the attached application, or (ii) is the individual named in the attached application; that s/he has read the foregoing application and knows the contents thereof; and that the same is true to his/her knowledge.

Deponent further says that s/he is duly authorized to make this certification on behalf of her/himself or on behalf of the entity named in the attached application. The grounds of deponent's belief relative to all matters in said application which are not stated upon his/her own personal knowledge are investigations which deponent has caused to be made concerning the subject matter of this application as well as, if deponent is not an individual applicant, information acquired by deponent in the course of his/her duties in connection with said entity and from the books and papers of said entity.

As (i) the representative of said entity, or (ii) the individual applicant (such entity or individual applicant hereinafter referred to as the "Applicant"), deponent acknowledges and agrees that the Applicant shall be and is responsible for all costs incurred by the Tioga County Industrial Development Agency (hereinafter referred to as the "Agency") acting on behalf of the Applicant in connection with this application and all matters relating to the issuance of bonds or the provision of financial assistance to which this application relates. If, for any reason whatsoever, the Applicant fails to conclude or consummate necessary negotiations or fails to act within a reasonable or specified period of time to take reasonable, proper or requested action or withdraws, abandons, cancels or neglects the application, then upon presentation of an invoice, the Applicant shall pay to the Agency, its agents or assigns, all actual costs incurred with respect to the application up to that date and time, including fees to bond counsel or transaction counsel for the Agency and fees of general counsel for the Agency. Upon the successful conclusion of the transaction or sale of the bond issue contemplated herein, the Applicant shall pay to the Agency an administrative fee set by the Agency in accordance with its fee schedule in effect on the date of the foregoing application, which amount is payable at closing. The Applicant understands that the Agency's bond counsel's fees and general counsel's fees are considered issuance expenses and, therefore, can be paid or reimbursed out of the proceeds of any resultant tax-exempt bond issue only up to an aggregate amount not exceeding 2% of the face amount of such tax-exempt issue.

Name: _____
Title: _____

Sworn to before me this _____
day of _____, 20____
(Seal)

XIII. NEW YORK STATE FINANCIAL REPORTING REQUIREMENTS FOR INDUSTRIAL DEVELOPMENT AGENCIES:

Please be advised that the New York General Municipal Law imposes certain reporting requirements on IDAs and recipients of IDA financial assistance. Of particular importance to IDA applicants is Section 859 (copy attached). This section requires IDAs to transmit financial statements within 90 days following the end of an Agency's fiscal year (Tioga County IDA FY is calendar), prepared by an independent, certified public accountant, to the New York State Comptroller, the Commissioner of the New York State Department of Economic Development and the governing body of the municipality for whose benefit the Agency was created (Tioga County). These audited financial statements shall include supplemental schedules listing the following information:

- (1) All straight-lease ("sale-leaseback") transactions and whether or not they are obligations of TCIDA
- (2) All bonds and notes issued, outstanding or retired during the period and whether or not they are or were obligations of TCIDA.
- (3) All new bond issues shall be listed and for each new bond issue, the following information is required:
 - (a) Name of the project financed with the bond proceeds.
 - (b) Whether the project occupant is a not-for-profit corporation.
 - (c) Name and address of each owner of the project.
 - (d) The estimated amount of tax exemptions authorized for each project.
 - (e) Purpose for which the bond was issued.
 - (f) Bond interest rate at issuance and, if variable, the range of interest rates applicable.
 - (g) Bond maturity date.
 - (h) Federal tax status of the bond issue.
 - (i) Estimate of the number of jobs created and retained for the project.
- (4) All new straight lease transactions shall be listed and for each new straight lease transaction, the following information is required:
 - (a) Name of the project.
 - (b) Whether the project occupant is a not-for-profit corporation.
 - (c) Name and address of each owner of the project.
 - (d) The estimated amount of tax exemptions authorized for each project.
 - (e) Purpose for which each transaction was made.
 - (f) Method of financial assistance utilized for each project, other than the tax exemptions claimed by the project.
 - (g) Estimate of the number of jobs created and retained for the project.

Also of importance to IDA applicants is Section 874(8) of the General Municipal Law (copy attached), which requires agents (i.e., project owners and/or occupants) of the Agency to file an annual statement with the State Department of Taxation and Finance, of the value of all sales tax exemptions claimed by such agents or their agents, including but not limited to consultants or

subcontractors, who claim exemption from sales tax by virtue of the Agency's involvement in a transaction. The penalty for failure to file the statement is removal of authority to act as agent of the Agency.

Please sign below to indicate that you have read and understood the above.

Name:

Date:

Title:

Company: