STATE OF NEW YORK
COUNTY OF TIOGA
In the Matter of the Application by
SUNEAST VALLEY SOLAR, LLC,
for Financial Assistance
A public hearing held at 56 Main Street, Owego,
New York, on the 27th day of September, 2023,
commencing at 4:03 PM.
BEFORE: CHRISTINE CURTIS
Executive Director
Industrial Development Agency
BEFORE: CZERENDA COURT REPORTING, INC.
PO Box 903
Binghamton, New York 13902-0903
KEVIN CALLAHAN (via video)
Shorthand Reporter
Notary Public
Binghamton - (607) 723-5820
(800) 633-9149

HEARING OFFICER: Good afternoon.

My name is Christine Curtis, and I'm the

Director of the Tioga County Industrial

Development Agency.

The Agency is conducting this hearing pursuant to General Municipal Law, Section 859-a, to seek public comment on an application for financial assistance submitted by Suneast Valley Solar, LLC.

The acceptance of the filing by the Agency does not infer any position on the approval or disapproval of the financial assistance requested. No position will be taken by the Agency until all public hearings and comments are concluded.

A copy of the cost/benefit analysis provided by the Tioga County IDA is available on their website.

Notice of this hearing was published on September 13, 2023, in the PRESS & SUN BULLETIN.

Each person wishing to speak shall state his or her name, and if you are speaking on behalf of any organization or

entity, please, identify that organization or entity.

Each speaker shall be given five minutes to speak. This hearing shall remain open until 5:00 PM or longer if public comment warrants.

I want to remind you that the purpose of this hearing is to afford you an opportunity to make statements and comments on the application and project plan of the IDA. Your comments will be considered by the IDA in making a decision.

This is not a question-and-answer session. Please remember to identify yourself and the organization or entities that you are speaking on behalf of prior to comment.

First I will explain the benefits requested by Suneast Valley Solar. SED New York Holdings, LLC, is the 100 percent owner of the applicant, Suneast Valley Solar, LLC.

Suneast Valley Solar, LLC, proposes the installation of a ground-mounted utility scale solar energy generation system located

at 2593 Montrose Turnpike, Owego, New York, that will generate 20 megawatts of power.

This is the project.

The Suneast Valley Solar, LLC, project will add local generation to the grid, contribute towards grid reliability and resilience. The project will generate power that will help New York State meet its goal of 70 percent renewable energy by 2030.

The proposed site includes three properties at 2593 Montrose Turnpike in the Town of Owego. Tax map ID numbers representing the project area are 140.00-1-29.111. The second parcel is tax map ID 140.00-1-35.1, and the third parcel is ID number 140.00-1-36.111. And these three parcels together represent, approximately, 168 acres.

The proposed project will require necessary approvals from local code enforcement, NYSEG and NYSERDA. Applicable laws of the New York State Environmental Quality Review Act shall be followed.

The job creation anticipated from

this project is one permanent, full-time employee with an estimated payroll of 76,000 a year.

The project creates 10 solar arrays with the capacity to generate 20 megawatts of electricity.

This project's budget is estimated at above \$47 million based on the taxable items related to the construction, equipment and materials purchases anticipated at \$38,465,147, and allowing for the already granted sales tax exemption on the state portion and using the assumption that all materials will be purchased within Tioga County, the company has requested a tax sales savings estimated at \$1,538,605.88.

The company has also requested a mortgage tax abatement in the amount of \$248,844.

The estimated construction
employment impact during the project's
construction is 55 temporary construction
jobs, and this will result in an indirect
job creation of an approximate 16 additional

1.3

jobs in Tioga County, New York.

The proposed payment in lieu of tax is based on a 10,000-per-megawatt payment including a 2 percent annual escalation over the 18-year agreement.

The total real property tax abatement anticipated is \$209,900.04.

According to this estimated PILOT financial model, over a period of 18 years Suneast Valley Solar would be contributing a total of \$4,282,462.48 over the lifetime of the PILOT, which is 18 years. The proposal is that this -- these funds would be split into thirds to each the town, county and school so that each municipality would share an equal portion of this PILOT payment.

The justification for a deviation from uniform PILOT policy is that Real Property Tax Law, Section 487, provides for only a maximum 15-year exemption from real property taxation.

Additionally, the company has stated that the financing of new solar projects is traditionally accomplished on a

project finance basis.

In summary, the company is investing over \$47 million in capital improvements in Tioga County. The company will create one new full-time permanent position. The company is bringing 55 temporary construction jobs to Tioga County. It is stimulating 16 additional indirect jobs resulting from the construction.

They are requesting a real property tax abatement estimated at \$209,900.04 over 18 years. They are requesting local sales tax savings estimated at \$1,538,605.88 for construction materials and equipment purchases. They were requesting mortgage tax abatement in the amount of \$248,844, and the project will add local generation to the grid contributing toward grid reliability and resilience.

Since there is no one present wishing to speak, we will adjourn and we will hold this meeting open providing an opportunity for latecomers to come and make a presentation.

1	As such, I will call a recess until
2	4:30 PM or such time as anyone requests that
3	the hearing reopen.
4	(Whereupon a short break was taken)
5	HEARING OFFICER: So, the time is
6	4:32 PM, and the hearing is concluded.
7	(Whereupon Exhibits 1 through 5
8	were marked for identification)
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1		I N D E X	
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3	ATTAC	CHED EXHIBITS:	
4	1	Notice of Public Hearing	
5	2	Affidavit of Publication	
6	3	Letter to taxing authorities	
7	4	Affidavit of Mailing	
8	5	Affidavit of Posting	
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1	STATE OF NEW YORK :
2	COUNTY OF BROOME :
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4	I, KEVIN CALLAHAN, Shorthand Reporter, do
5	certify that the foregoing is a true and accurate
6	transcript of the proceedings in the matter of Suneast
7	Valley Solar, LLC, held in Owego, New York, on
8	September 27, 2023.
9	
10	
11	Kem C. Will
12	KEVIN CALLAHAN
13	Shorthand Reporter
14	Notary Public
15	CZERENDA COURT REPORTING, INC
16	PO Box 903
17	Binghamton, New York 13902-0903
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NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that a public hearing, pursuant to Article 18-A of the New York State General Municipal Law, will be held by the Tioga County Industrial Development Agency (the "Agency") on the 27th day of September, 2023 at 4:00 p.m., local time, in the Legislative Conference Room at the Ronald E. Dougherty County Office Building, 56 Main Street in the Village of Owego, Tioga County, New York 13827.

The public hearing is being held in connection with the following matters:

Suneast Valley Solar LLC, a limited liability company organized and existing under the laws of the State of Delaware, and authorized to do business in the State of New York, (the "Company") has requested that the Agency assist in the financing of the acquisition of 168+/-acres of land situate at 2593 Montrose Turnpike in the Town of Owego, Tioga County, New York (the "Land") and the construction thereon of a ground mounted utility scale solar energy generation system (the "Facility") and the acquisition and installation in the Facility of certain equipment (the "Equipment"). The Land, the Facility and the Equipment are hereinafter, collectively, the "Project". The Project will be initially owned, operated and/or managed by the Company.

The Agency will acquire a leasehold interest in the Project from the Company and lease the Project back to the Company. At the end of the lease term, the Agency's interest in the Project will be reconveyed to the Company. The Agency contemplates that it will provide financial assistance to the Company in the form of the issuance of exemptions from sales and use taxes, mortgage taxes, and an abatement of real property taxes deviating from the Agency's Uniform Tax Exemption Policy.

A copy of the Company's application to the Agency will be available for review at the Agency's website located at https://www.tiogacountyny.com/programs-agencies/industrial-development-agency/.

A representative of the Agency will, at the above-stated time and place, hear and accept written comments from all persons with views in favor of or opposed to either the proposed financial assistance to the Company or the location or nature of the Project.

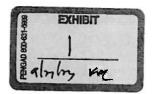
Minutes of the hearing will be made available to the Tioga County Legislative Chairperson at the County Office Building.

TIOGA COUNTY INDUSTRIAL DEVELOPMENT AGENCY

Dated: September 8, 2023

By: Jenny Ceccherelli, Chairperson

SEE NEXT PAGE FOR ZOOM MEETING INSTRUCTIONS



Join Zoom Meeting

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- +1 646 931 3860 US
- +1 301 715 8592 US (Washington DC)
- +1 305 224 1968 US
- +1 309 205 3325 US
- +1 312 626 6799 US (Chicago)
- +1 669 444 9171 US
- +1 669 900 9128 US (San Jose)
- +1 689 278 1000 US
- +1 719 359 4580 US
- +1 253 205 0468 US
- +1 253 215 8782 US (Tacoma)
- +1 346 248 7799 US (Houston)
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AFFIDAVIT OF PUBLICATION

PRESS & SUN-BULLETIN

State of New York City of Binghamton County of Broome,

linuu tutt being duly sworn, deposes and says she is	the Duin sine Classes
the Binghamton Press Company Inc., publisher of the following newspaper	and rancipal Cierk of
City published in the City of Binghamton, New York and of general circumstance of the tonowing newspapers of the tonowing newspapers.	per printed in Johnson
Broome, Chenango, Delaware, Tioga, State of New York and Susquehan	ulation in the Counties of
Pennsylvania PRESS & SUN BULLETIN	na County, State of
On the 13 day of September in the year 2023, before me, the undersigned for said State, personally appeared	
personally known to me or proved to me on the basis of satisfactory evid	ence to be the
individual(s) whose name(s) is (are) subscribed to the within instrument	and acknowledged to me
that he/she/they executed the same in his/her/their capacity(ies), and that	hy his/her/their
signature(s) on the instrument, the individual(s), or the person upon beha	of manormen If of which the
individual(s) acted, executed, the instrument. (Signature of Notary)	u of which the
(o-g-ment of 140em)	
A notice of which the annexed is a printed copy, as published in the edition	ons dated:
99/13/2023	
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	Legal Clerk
Curbonibad and many (1.5	
Subscribed and sworn to before me this 13 day of September, 2023	
	Mice Jacobs
	// Notary Public
	State of Wisconsin. County of Brown
	8-21-26
	My commission expires

NICOLE JACOBS
Notary Public
State of Wisconsin



NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that a public hearing, pursuant to Article 18-A of the New York State General Municipal Law, will be held by the Tloga County Industrial Development Agency (the "Agency") on the 27th day of September, 2023 at 4:00 p.m., local time, in the Legislative Conference Room at the Ronald E. Dougherty County Office Building, 56 Main Street in the Village of Owego, Tloga County, New York 13827.

The public hearing is being held in connection with the following matters:

Suneast Valley Solar LLC, a limited flability company organized and existing under the laws of the State of Delaware, and authorized to do business in the State of New York, (the "Company") has requested that the Agency assist in the financing of the acquisition of 1684-acres of land situate at 2593 Montrose Turnpike in the Town of Owego, Tioga County, New York (the "Land") and the construction thereon of a ground mounted utility scale solar energy generation system (the "Facility") and the acquisition and installation in the Facility of certain equipment (the "Equipment"). The Land, the Facility and the Equipment are hereinafter, collectively, the "Project". The Project will be initially owned, operated and/or managed by the Company.

The Agency will acquire a leasehold interest in the Project from the Company and lease the Project back to the Company. At the end of the lease term, the Agency's interest in the Project will be reconveyed to the Company. The Agency contamplates that it will provide financial assistance to the Company in the form of the Issuance of exemptions from sales and use taxes, mortgage taxes, and an abatement of real property taxes deviating from the Agency's Uniform Tax Exemption Policy.

A copy of the Company's application to the Agency will be available for review at the Agency's website located at https://www.tiogacountyny.com/programs-agencies/industrial-development-agency/.

A representative of the Agency will, at the above-stated time and place, hear and accept written comments from all persons with views in favor of or opposed to either the proposed financial assistance to the Company or the location or nature of the Project.

Minutes of the hearing will be made available to the Tioga County Legislative Chairperson at the County Office Building.

TIOGA COUNTY INDUSTRIAL DEVELOPMENT AGENCY

Dated: September 8, 2023 By: Jenny Ceccherelli, Chairperson

SEE NEXT PAGE FOR ZOOM MEETING INSTRUCTIONS

Join Zoom Meeting https://us02web.zoom.us/j/84306259404?pwd=Ry9sbEU0T 1M5NI9EU1pYV1BnV58vQT09

Meeting ID: 843 0625 9404 Passcode: 821882

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Meeting ID: 843 0625 9404 Passcode: 821882

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THOMAS, COLLISON & MEAGHER

Attorneys at Law 1201 Monroe Street Post Office Box 329 Endicott, NY 13761-0329

Telephone: (607) 754-0410 Facsimile: (607) 754-6293 E-Mail Address: imeagher@tcmslaw.com

Robert B. Thomas (1925 – 2017) Joseph B. Meagher * Charles H. Collison (1938 - 2021) *Also Admitted in Pennsylvania

Gary H. Collison

September 13, 2023

Donald Castellucci, Jr. Supervisor Town of Owego 2354 New York State Route 434 Apalachin, New York 13732

Richard J. Pedro Assessor Town of Owego 2354 New York State Route 434 Apalachin, New York 13732

Corey A. Green Superintendent Owego Apalachin Central School District 5 Sheldon Guile Boulevard Owego, New York 13827

Board of Education Owego Apalachin Central School District 5 Sheldon Guile Boulevard Owego, New York 13827

Steven Palinosky Director Tioga County Real Property 56 Main Street Owego, New York 13827

James McFadden Treasurer **Tioga County** 56 Main Street Owego, New York 13827

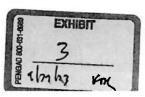
Martha Sauerbrev Legislative Chair Tioga County Legislature 56 Main Street Owego, New York 13827

Ladies and Gentlemen:

Re:

TIOGA COUNTY INDUSTRIAL DEVELOPMENT AGENCY PROPOSED SUNEAST VALLEY SOLAR LLC PROJECT

Pursuant to Section 912 of the New York General Municipal Law (the "Act"), the Tioga County Industrial Development Agency (the "Agency") hereby informs you that the Agency has received an application (the "Application") from Suneast Valley Solar LLC (the "Company") for financial assistance in connection with a project (the "Project") consisting of the following: (A)



Donald Castelluci, Jr., Supervisor Richard J. Pedro, Assessor Corey A. Green, Superintendent Steven Palinosky, Director of Real Property James McFadden, Treasurer Martha Sauerbrey, Legislative Chair Board of Education – Owego Apalachin CSD September 13, 2023 Page 2

the acquisition of 168+/- acres of land located at 2593 Montrose Turnpike in the Town of Owego, Tioga County, New York (the "Land"), the construction thereon of a ground mounted utility scale solar energy generation system (the "Facility"), and the acquisition and installation in the Facility of certain equipment (the "Equipment") (the Land, the Facility, and the Equipment being hereinafter, collectively, referred to as the "Project"); (B) the granting of certain "financial assistance" (within the meaning of Section 854(14) of the Act) with respect to the foregoing, including potential exemptions from certain sales and use taxes, mortgage recording taxes and an abatement of real property taxes, deviating from the Agency's Uniform Tax Exemption Policy, (collectively, the "Financial Assistance"); and (C) the lease (with an obligation to purchase) or sale of the Project to the Company or such other person or entity as may be designated by the Company and agreed upon by the Agency.

Enclosed is a notice of public hearing to be held by the Agency relating to the proposed Project, together with the Cost/Benefit Analysis under date of September 12, 2023. The financial assistance being contemplated by the Agency in connection with the Project is described in said notice of public hearing.

If you have any questions regarding the foregoing, please do not hesitate to contact me.

Very truly yours,

TIOGA/COUNTY/INDUSTRIAL DEVELOPMENT AGENCY

Joseph B. Meagher Agency Counsel

JBM/sm Enc.

cc: Christine Curtis (w/out enc.)



SENDER: COMPLETE THIS SECTION Complete items 1, 2, and 3. Print your name and address on the reverse so that we can return the card to you. Attach this card to the back of the malipiece, or on the front if space pages.	A. Signature X. A. Signature B. Recoi (ed by (Printed Name)	Agent 3-Addresse
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P8 Form 3811, July 2020 PSN 7530-02-000-9053

Domestic Return Receipt

AFFIDAVIT OF MAILING OF NOTICE OF PUBLIC HEARING (SUNEAST VALLEY SOLAR LLC PROJECT)

STATE OF NEW YORK:

: ss.:

COUNTY OF BROOME:

The undersigned, being duly sworn, hereby states:

That on September 13, 2023, I mailed a copy of the Notice of Public Hearing in connection with the Tioga County Industrial Development Agency's proposed Suneast Valley Solar LLC Project to the individuals on the following page:

IN WITNESS WHEREOF, I have hereunto set my hand this 18th day of September, 2023.

Susan McGregor

Subscribed to and Sworn to before me this 18th day of September, 2023

Notary Public

MARION E. GOETZ Notary Public, State Of New York Broome County 4636322 My Commission Expires Sept. 30, 2026



DISTRIBUTION LIST

Don Castellucci, Jr. Supervisor Town of Owego 2354 State Route 434 Apalachin, New York 13732

Richard J. Pedro
Assessor
Town of Owego
2354 State Route 434
Apalachin, New York 13732

Corey A. Green Superintendent Owego-Apalachin Central School District 5 Sheldon Guile Boulevard Owego, New York 13827

Board of Education Owego Apalachin Central School District 5 Sheldon Guile Boulevard Owego, New York 13827 Steven Palinosky Director Tioga County Real Property 56 Main Street Owego, New York 13827

James McFadden Tioga County Treasurer 56 Main Street Owego, New York 13827

Martha Sauerbrey Legislative Chair Tioga County Legislature 56 Main Street Owego, New York 13827

AFFIDAVIT OF POSTING OF NOTICE OF PUBLIC HEARING ON PROPOSED PROJECT AND FINANCIAL ASSISTANCE RELATING THERETO (SUNEAST VALLEY SOLAR LLC PROJECT)

STATE OF NEW YORK:

: SS.:

COUNTY OF BROOME:

The undersigned, being duly sworn, hereby states:

- 1. That on September 12, 2023, I posted a copy of a Notice of Public Hearing in connection with the proposed Suneast Valley Solar LLC Project to be undertaken by the Tioga County Industrial Development Agency.
- 2. Said Notice was posted on a bulletin board located at the Town of Owego Town Hall, 2354 State Route 434, Apalachin, New York 13732.

IN WITNESS WHEREOF, I have hereunto set my hand this 13th day of September, 2023.

Daniel Yarnovich

Subscribed to and Sworn before me this 12th day of September, 2023

Notary Public

SUSAN M. MCGREGOR
Notary Public, State of New York
No. 01MC6215671
Qualified in Broome County
Commission Expires January 4,