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October 7, 2016

Mr. Randall Snodgrass
Tioga Downs Racetrack, LLC
PO Box 509
Nichols NY 13812

RE: Phases 2 and 3 Sales Tax Exemption Documentation Extension

Dear Randall:

The Tioga County IDA Board of Directors approved Tioga Down's request for the extension of the sales tax exemption period on October 5, 2016. Enclosed are the following documents that illustrate the modified sales tax exemption period effective 11/04/2015 through 5/31/2018.

Enclosed for your review and use is the ST-123 Form, IDA Agent or Project Operator Exempt Purchase Certificate for the Tioga Downs project. The ST-123 Form must be completed by the purchaser and given to the seller for the sales tax exemption to be in effect. Please return a copy of each of the executed ST-123's for my files.

Also enclosed is the ST-60 Form, which needs to be completed by the purchaser (agent, subagent, contractor and/or subcontractor) when purchasing goods or services that will be exempt from sales tax for the project. Once the ST-60 Form is completed, please either mail or email to my attention. I will have the TCIDA Chairperson sign and will send on to the NYS Tax Department.

I've included instructions on how to complete the forms as well as extra copies for your use. Please provide this information to the general contractor who is handling the project or make sure the forms are distributed to each agent, subagent, contractor and/or subcontractor that will be providing goods and services for the project.

If you have any questions I can be reached at (607) 687-8259 or by email at myersb@co.tioga.ny.us.

Sincerely,

Bryant R. Myers
Tioga County Industrial Development Agency

Enclosures