

Annual Report for Tioga County Industrial Development Agency

Fiscal Year Ending: 12/31/2023

Run Date: 03/25/2025

Status: CERTIFIED

Certified Date: 08/29/2024

Governance Information (Authority-Related)

Question	Response	URL(If Applicable)
1. Has the Authority prepared its annual report on operations and accomplishments for the reporting period as required by section 2800 of PAL?	Yes	https://tiogacountyny.com/programs-agencies/industrial-development-agency/
2. As required by section 2800(9) of PAL, did the Authority prepare an assessment of the effectiveness of its internal controls?	Yes	https://tiogacountyny.com/programs-agencies/industrial-development-agency/
3. Has the lead audit partner for the independent audit firm changed in the last five years in accordance with section 2802(4) of PAL?	Yes	N/A
4. Does the independent auditor provide non-audit services to the Authority?	No	N/A
5. Does the Authority have an organization chart?	Yes	https://tiogacountyny.com/programs-agencies/industrial-development-agency/
6. Are any Authority staff also employed by another government agency?	No	
7. Does the Authority have Claw Back agreements?	Yes	N/A
8. Has the Authority posted their mission statement to their website?	Yes	https://tiogacountyny.com/programs-agencies/industrial-development-agency/
9. Has the Authority's mission statement been revised and adopted during the reporting period?	No	N/A
10. Attach the Authority's measurement report, as required by section 2824-a of PAL and provide the URL?		https://tiogacountyny.com/programs-agencies/industrial-development-agency/

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Governance Information (Board-Related)

Question	Response	URL(If Applicable)
1. Has the Board established a Governance Committee in accordance with Section 2824(7) of PAL?	Yes	N/A
2. Has the Board established an Audit Committee in accordance with Section 2824(4) of PAL?	Yes	N/A
3. Has the Board established a Finance Committee in accordance with Section 2824(8) of PAL?	Yes	N/A
4. Provide a URL link where a list of Board committees can be found (including the name of the committee and the date established):		https://tiogacountyny.com/programs-agencies/industrial-development-agency/
5. Does the majority of the Board meet the independence requirements of Section 2825(2) of PAL?	Yes	N/A
6. Provide a URL link to the minutes of the Board and committee meetings held during the covered fiscal year		https://tiogacountyny.com/programs-agencies/industrial-development-agency/
7. Has the Board adopted bylaws and made them available to Board members and staff?	Yes	https://tiogacountyny.com/programs-agencies/industrial-development-agency/
8. Has the Board adopted a code of ethics for Board members and staff?	Yes	https://tiogacountyny.com/programs-agencies/industrial-development-agency/
9. Does the Board review and monitor the Authority's implementation of financial and management controls?	Yes	N/A
10. Does the Board execute direct oversight of the CEO and management in accordance with Section 2824(1) of PAL?	Yes	N/A
11. Has the Board adopted policies for the following in accordance with Section 2824(1) of PAL?		
Salary and Compensation	Yes	N/A
Time and Attendance	Yes	N/A
Whistleblower Protection	Yes	N/A
Defense and Indemnification of Board Members	Yes	N/A
12. Has the Board adopted a policy prohibiting the extension of credit to Board members and staff in accordance with Section 2824(5) of PAL?	Yes	N/A
13. Are the Authority's Board members, officers, and staff required to submit financial disclosure forms in accordance with Section 2825(3) of PAL?	Yes	N/A
14. Was a performance evaluation of the board completed?	Yes	N/A
15. Was compensation paid by the Authority made in accordance with employee or union contracts?	Yes	N/A
16. Has the board adopted a conditional/additional compensation policy governing all employees?	Yes	https://tiogacountyny.com/programs-agencies/industrial-development-agency/
17. Has the board adopted a Uniform Tax Exemption Policy(UTEP) according to Section 874(4) of GML?	Yes	https://tiogacountyny.com/programs-agencies/industrial-development-agency/

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Board of Directors Listing

Name	Ceccherelli, Jenny	Nominated By	Local
Chair of the Board	Yes	Appointed By	Local
If yes, Chair Designated by	Elected by Board	Confirmed by Senate?	No
Term Start Date	3/1/2017	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	Pleasure of Authority	Complied with Training Requirement of Section 2824?	No
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	No
Designee Name		Ex-Officio	

Name	Gillette, Kevin	Nominated By	Local
Chair of the Board	No	Appointed By	Local
If yes, Chair Designated by		Confirmed by Senate?	No
Term Start Date	11/1/2014	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	Pleasure of Authority	Complied with Training Requirement of Section 2824?	No
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	No
Designee Name		Ex-Officio	

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Name	Knolles, Eric	Nominated By	Local
Chair of the Board	No	Appointed By	Local
If yes, Chair Designated by		Confirmed by Senate?	N/A
Term Start Date	6/12/2019	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	Pleasure of Authority	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	No
Designee Name		Ex-Officio	

Name	Monell, Tracy	Nominated By	Local
Chair of the Board	No	Appointed By	Local
If yes, Chair Designated by		Confirmed by Senate?	N/A
Term Start Date	1/1/2010	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	Pleasure of Authority	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	Yes
Designee Name		Ex-Officio	

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Name	Sauerbrey, Martha	Nominated By	Local
Chair of the Board	No	Appointed By	Local
If yes, Chair Designated by		Confirmed by Senate?	N/A
Term Start Date	2/3/2016	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	Pleasure of Authority	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	Yes
Designee Name		Ex-Officio	

Name	Townsend, Mari	Nominated By	Local
Chair of the Board	No	Appointed By	Local
If yes, Chair Designated by		Confirmed by Senate?	N/A
Term Start Date	2/10/2023	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	Pleasure of Authority	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	No
Designee Name		Ex-Officio	

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Name	Ward, Jon P	Nominated By	Local
Chair of the Board	No	Appointed By	Local
If yes, Chair Designated by		Confirmed by Senate?	N/A
Term Start Date	12/10/2019	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	Pleasure of Authority	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	No
Designee Name		Ex-Officio	

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Staff Listing

Name	Title	Group	Department / Subsidiary	Union Name	Bargaining Unit	Full Time/ Part Time	Exempt	Base Annualized Salary	Actual salary paid to the Individual	Over time paid by Authority	Performance Bonus	Extra Pay	Other Compensation/ Allowances/ Adjustments	Total Compensation	Individual also paid by another entity to perform the work of the authority	If yes Is payment made by state or local government
Curtis, Christine E	Executive Director	Executive	TCIDA			FT	No	\$60,035.00	\$60,035.00	\$0.00	\$0.00	\$0.00	\$2,259.00	\$62,294.00	No	

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Benefit Information

During the fiscal year, did the authority continue to pay for any of the above mentioned benefits for former staff or individuals affiliated with the authority after those individuals left the authority? No

Board Members

Name	Title	Severance Package	Payment For Unused Leave	Club Memberships	Use of Corporate Credit Cards	Personal Loans	Auto	Transportation	Housing Allowance	Spousal / Dependent Life Insurance	Tuition Assistance	Multi-Year Employment	None of these benefits	Other
Ceccherelli, Jenny	Board of Directors												X	
Gillette, Kevin	Board of Directors												X	
Knolles, Eric	Board of Directors												X	
Monell, Tracy	Board of Directors												X	
Sauerbrey, Martha	Board of Directors												X	
Townsend, Mari	Board of Directors												X	
Ward, Jon P	Board of Directors												X	

Staff

Name	Title	Severance Package	Payment For Unused Leave	Club Memberships	Use of Corporate Credit Cards	Personal Loans	Auto	Transportation	Housing Allowance	Spousal / Dependent Life Insurance	Tuition Assistance	Multi-Year Employment	None of these benefits	Other
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Subsidiary/Component Unit Verification

Is the list of subsidiaries, as assembled by the Office of the State Comptroller, correct?	Yes
Are there other subsidiaries or component units of the Authority that are active, not included in the PARIS reports submitted by this Authority and not independently filing reports in PARIS?	No

Name of Subsidiary/Component Unit	Status
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Request Subsidiary/Component Unit Change

Name of Subsidiary/Component Unit	Status	Requested Changes
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Request Add Subsidiaries/Component Units

Name of Subsidiary/Component Unit	Establishment Date	Purpose of Subsidiary/Component Unit
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Request Delete Subsidiaries/Component Units

Name of Subsidiary/Component Unit	Termination Date	Reason for Termination	Proof of Termination Document Name
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Summary Financial Information

SUMMARY STATEMENT OF NET ASSETS

			Amount
Assets			
Current Assets			
	Cash and cash equivalents		\$871,169.00
	Investments		\$1,192,688.00
	Receivables, net		\$84,453.00
	Other assets		\$471,072.00
	Total current assets		\$2,619,382.00
Noncurrent Assets			
	Restricted cash and investments		\$0.00
	Long-term receivables, net		\$446,873.00
	Other assets		\$0.00
Capital Assets			
		Land and other nondepreciable property	\$1,490,021.00
		Buildings and equipment	\$0.00
		Infrastructure	\$700,062.00
		Accumulated depreciation	\$0.00
		Net Capital Assets	\$2,190,083.00
	Total noncurrent assets		\$2,636,956.00
Total assets			\$5,256,338.00
Liabilities			
Current Liabilities			
	Accounts payable		\$50.00
	Pension contribution payable		\$0.00
	Other post-employment benefits		\$0.00
	Accrued liabilities		\$0.00
	Deferred revenues		\$0.00
	Bonds and notes payable		\$0.00
	Other long-term obligations due within one year		\$40,875.00
	Total current liabilities		\$40,925.00
Noncurrent Liabilities			

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	Pension contribution payable		\$0.00
	Other post-employment benefits		\$0.00
	Bonds and notes payable		\$0.00
	Long term leases		\$0.00
	Other long-term obligations		\$399,257.00
	Total noncurrent liabilities		\$399,257.00
Total liabilities			\$440,182.00
Net Asset (Deficit)			
Net Assets			
	Invested in capital assets, net of related debt		\$2,190,083.00
	Restricted		\$445,828.00
	Unrestricted		\$2,180,245.00
	Total net assets		\$4,816,156.00

SUMMARY STATEMENT OF REVENUE, EXPENSES AND CHANGES IN NET ASSETS

			Amount
Operating Revenues			
	Charges for services		\$132,183.00
	Rental and financing income		\$0.00
	Other operating revenues		\$542,286.00
	Total operating revenue		\$674,469.00
Operating Expenses			
	Salaries and wages		\$62,294.00
	Other employee benefits		\$0.00
	Professional services contracts		\$881,456.00
	Supplies and materials		\$0.00
	Depreciation and amortization		\$22,143.00
	Other operating expenses		\$6,093.00
	Total operating expenses		\$971,986.00
Operating income (loss)			(\$297,517.00)
Nonoperating Revenues			
	Investment earnings		\$0.00
	State subsidies/grants		\$0.00
	Federal subsidies/grants		\$0.00

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	Municipal subsidies/grants		\$0.00
	Public authority subsidies		\$0.00
	Other nonoperating revenues		\$0.00
	Total nonoperating revenue		\$0.00
Nonoperating Expenses			
	Interest and other financing charges		(\$12,800.00)
	Subsidies to other public authorities		\$0.00
	Grants and donations		\$0.00
	Other nonoperating expenses		\$0.00
	Total nonoperating expenses		(\$12,800.00)
	Income (loss) before contributions		(\$284,717.00)
Capital contributions			\$0.00
Change in net assets			(\$284,717.00)
Net assets (deficit) beginning of year			\$5,100,873.00
Other net assets changes			\$0.00
Net assets (deficit) at end of year			\$4,816,156.00

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Current Debt

Question	Response
1.	Did the Authority have any outstanding debt, including conduit debt, at any point during the reporting period?
	Yes
2.	If yes, has the Authority issued any debt during the reporting period?
	No

New Debt Issuances

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Schedule of Authority Debt

Type of Debt			Statutory Authorization(\$)	Outstanding Start of Fiscal Year(\$)	New Debt Issuances(\$)	Debt Retired (\$)	Outstanding End of Fiscal Year(\$)
State Obligation	State Guaranteed						
State Obligation	State Supported						
State Obligation	State Contingent Obligation						
State Obligation	State Moral Obligation						
Other State-Funded	Other State-Funded						
Authority Debt - General Obligation	Authority Debt - General Obligation						
Authority Debt - Revenue	Authority Debt - Revenue						
Authority Debt - Other	Authority Debt - Other		0.00	480,601.00	0.00	40,469.00	440,132.00
Conduit		Conduit Debt					
Conduit		Conduit Debt - Pilot Increment Financing					
TOTALS			0.00	480,601.00	0.00	40,469.00	440,132.00

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Real Property Acquisition/Disposal List

1.Address Line1	Strong Road N/S
Address Line2	
City	OWEGO
State	NY
Postal Code	13827
Property Description	Industrial Facility/Plant
Fair Market Description	Other
Transaction Date	8/14/2023
Purchaser Organization	VEOLIA WATER NEW YORK INC
Market Rate(\$/square foot)	
Lease Rate(\$/square foot)	
Seller/Purchaser/Tenant Data	
Address Line1 Seller	162 Old Mill Road
State Seller	NY
Plus4 Seller	
Property Type Code	REAL
Address Line2:	
State	NY
Country	United States
Estimated Fair Market Value	1829624
Transaction Type	DISPOSITION SALE
Purchase Sale Price	\$1.00
Relation with Authority Ind	No
City Seller	WEST NYACK
Postal code seller	10994
Country Seller	USA

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Personal Property

This Authority has indicated that it had no personal property disposals during the reporting period.

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Property Documents

Question		Response	URL (If Applicable)
1.	In accordance with Section 2896(3) of PAL, the Authority is required to prepare a report at least annually of all real property of the Authority. Has this report been prepared?	Yes	https://tiogacountyny.com/programs-agencies/industrial-development-agency/
2.	Has the Authority prepared policies, procedures, or guidelines regarding the use, awarding, monitoring, and reporting of contracts for the acquisition and disposal of property?	Yes	https://tiogacountyny.com/programs-agencies/industrial-development-agency/
3.	In accordance with Section 2896(1) of PAL, has the Authority named a contracting officer who shall be responsible for the Authority's compliance with and enforcement of such guidelines?	Yes	N/A

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IDA Projects

General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	4901 23 05 A			
Project Type	Tax Exemptions	State Sales Tax Exemption	\$1,575.54	
Project Name	231 Main LLC	Local Sales Tax Exemption	\$1,575.54	
		County Real Property Tax Exemption		
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption		
Original Project Code		School Property Tax Exemption		
Project Purpose Category	Other Categories	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$429,000.00	Total Exemptions	\$3,151.08	
Benefited Project Amount	\$34,320.00	Total Exemptions Net of RPTL Section 485-b		
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment			Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT		
Not For Profit		Local PILOT		
Date Project approved	6/7/2023	School District PILOT		
Did IDA took Title to Property	No	Total PILOT	\$0.00	\$0.00
Date IDA Took Title to Property		Net Exemptions	\$3,151.08	
Year Financial Assistance is Planned to End	2024	Project Employment Information		
Notes				
Location of Project		# of FTEs before IDA Status	1.00	
Address Line1	231 Main St	Original Estimate of Jobs to be Created	6.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	42,500.00	
City	OWEGO	Annualized Salary Range of Jobs to be Created	35,000.00	To: 50,000.00
State	NY	Original Estimate of Jobs to be Retained	1.00	
Zip - Plus4	13827	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	42,500.00	
Province/Region		Current # of FTEs	1.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	0.00	
Applicant Name	231 Main LLC			
Address Line1	1803 Castle Garden Road	Project Status		
Address Line2				
City	VESTAL	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project	Yes	
Zip - Plus4	13850	IDA Does Not Hold Title to the Property	Yes	
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	4901 23 04 A			
Project Type	Tax Exemptions	State Sales Tax Exemption	\$1,036.49	
Project Name	Arteast Cafe LLC	Local Sales Tax Exemption	\$1,036.49	
		County Real Property Tax Exemption		
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption		
Original Project Code		School Property Tax Exemption		
Project Purpose Category	Other Categories	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$300,000.00	Total Exemptions	\$2,072.98	
Benefited Project Amount	\$24,000.00	Total Exemptions Net of RPTL Section 485-b		
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment			Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT		
Not For Profit		Local PILOT		
Date Project approved	6/7/2023	School District PILOT		
Did IDA took Title to Property	No	Total PILOT	\$0.00	\$0.00
Date IDA Took Title to Property		Net Exemptions	\$2,072.98	
Year Financial Assistance is Planned to End	2024	Project Employment Information		
Notes				
Location of Project		# of FTEs before IDA Status	0.00	
Address Line1	37-41 Lake St	Original Estimate of Jobs to be Created	0.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	0.00	
City	OWEGO	Annualized Salary Range of Jobs to be Created	0.00	To: 0.00
State	NY	Original Estimate of Jobs to be Retained	0.00	
Zip - Plus4	13827	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00	
Province/Region		Current # of FTEs	0.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	0.00	
Applicant Name	Arteast Cafe LLC			
Address Line1	11 Frog Road	Project Status		
Address Line2				
City	ARMONK	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project	Yes	
Zip - Plus4	10504	IDA Does Not Hold Title to the Property	Yes	
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4901 23 01 A				
Project Type	Tax Exemptions	State Sales Tax Exemption		\$1,109,233.52	
Project Name	Best Bev LLC	Local Sales Tax Exemption		\$1,109,233.52	
		County Real Property Tax Exemption			
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption			
Original Project Code		School Property Tax Exemption			
Project Purpose Category	Manufacturing	Mortgage Recording Tax Exemption		\$0.00	
Total Project Amount	\$28,025,823.00	Total Exemptions		\$2,218,467.04	
Benefited Project Amount	\$2,242,066.00	Total Exemptions Net of RPTL Section 485-b			
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment				Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT			
Not For Profit		Local PILOT			
Date Project approved	2/1/2023	School District PILOT			
Did IDA took Title to Property	No	Total PILOT		\$0.00	\$0.00
Date IDA Took Title to Property		Net Exemptions		\$2,218,467.04	
Year Financial Assistance is Planned to End	2025	Project Employment Information			
Notes					
Location of Project		# of FTEs before IDA Status		0.00	
Address Line1	685 Broad Street Ext.	Original Estimate of Jobs to be Created		65.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)		21,538.00	
City	WAVERLY	Annualized Salary Range of Jobs to be Created		20,000.00	To: 100,000.00
State	NY	Original Estimate of Jobs to be Retained		0.00	
Zip - Plus4	14892	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)		0.00	
Province/Region		Current # of FTEs		138.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year		0.00	
Applicant Information		Net Employment Change		138.00	
Applicant Name	Best Bev LLC	Project Status			
Address Line1	6501 Red Hook Plaza, Ste 201				
Address Line2					
City	ST THOMAS	Current Year Is Last Year for Reporting			
State	VI	There is no Debt Outstanding for this Project		Yes	
Zip - Plus4	00802	IDA Does Not Hold Title to the Property		Yes	
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4901 21 01 A				
Project Type	Lease	State Sales Tax Exemption	\$0.00		
Project Name	Central New York Oil & Gas	Local Sales Tax Exemption	\$0.00		
		County Real Property Tax Exemption	\$1,536,888.00		
Project Part of Another Phase or Multi Phase	Yes	Local Property Tax Exemption	\$499,397.60		
Original Project Code	4901 07 01 A	School Property Tax Exemption	\$3,223,642.25		
Project Purpose Category	Transportation, Communication, Electric, Gas and Sanitary Services	Mortgage Recording Tax Exemption	\$0.00		
Total Project Amount	\$0.00	Total Exemptions	\$5,259,927.85		
Benefited Project Amount	\$0.00	Total Exemptions Net of RPTL Section 485-b	\$5,259,927.85		
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$0.00		Actual Payment Made	Payment Due Per Agreement	
Federal Tax Status of Bonds			County PILOT	\$1,536,888.00	\$1,536,888.00
Not For Profit	No		Local PILOT	\$499,397.60	\$499,397.60
Date Project approved	2/25/2021		School District PILOT	\$3,223,642.25	\$3,223,642.25
Did IDA took Title to Property	Yes		Total PILOT	\$5,259,927.85	\$5,259,927.85
Date IDA Took Title to Property	10/1/2007		Net Exemptions	\$0.00	
Year Financial Assistance is Planned to End	2026	Project Employment Information			
Notes					
Location of Project		# of FTEs before IDA Status	7.66		
Address Line1	800 Robinson Road	Original Estimate of Jobs to be Created	0.00		
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	0.00		
City	OWEGO	Annualized Salary Range of Jobs to be Created	0.00 To: 0.00		
State	NY	Original Estimate of Jobs to be Retained	7.66		
Zip - Plus4	13827	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	56,000.00		
Province/Region		Current # of FTEs	7.00		
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00		
Applicant Information		Net Employment Change	-0.66		
Applicant Name	Central New York Oil & Gas				
Address Line1	Two Brush Creek Blvd	Project Status			
Address Line2					
City	KANSAS CITY	Current Year Is Last Year for Reporting			
State	MO	There is no Debt Outstanding for this Project			
Zip - Plus4	64112	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4901 15 05A				
Project Type	Lease	State Sales Tax Exemption	\$0.00		
Project Name	Crown Cork & Seal USA, Inc.	Local Sales Tax Exemption	\$0.00		
		County Real Property Tax Exemption	\$411,243.83		
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$99,102.65		
Original Project Code		School Property Tax Exemption	\$870,971.09		
Project Purpose Category	Manufacturing	Mortgage Recording Tax Exemption	\$0.00		
Total Project Amount	\$132,800,000.00	Total Exemptions	\$1,381,317.57		
Benefited Project Amount	\$132,800,000.00	Total Exemptions Net of RPTL Section 485-b	\$1,381,317.57		
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement	
Federal Tax Status of Bonds			County PILOT	\$89,315.56	\$89,315.56
Not For Profit			Local PILOT	\$21,523.50	\$21,523.50
Date Project approved	11/4/2015		School District PILOT	\$189,160.94	\$189,160.94
Did IDA took Title to Property	Yes		Total PILOT	\$300,000.00	\$300,000.00
Date IDA Took Title to Property	12/18/2015		Net Exemptions	\$1,081,317.57	
Year Financial Assistance is Planned to End	2047	Project Employment Information			
Notes					
Location of Project		# of FTEs before IDA Status	0.00		
Address Line1	650 Berry Rd	Original Estimate of Jobs to be Created	0.00		
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	46,000.00		
City	NICHOLS	Annualized Salary Range of Jobs to be Created	0.00	To: 0.00	
State	NY	Original Estimate of Jobs to be Retained	0.00		
Zip - Plus4	13812	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	46,000.00		
Province/Region		Current # of FTEs	274.00		
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00		
Applicant Information		Net Employment Change	274.00		
Applicant Name	Crown Holdings Inc.				
Address Line1	1 Crown Way	Project Status			
Address Line2					
City	PHILADELPHIA	Current Year Is Last Year for Reporting			
State	PA	There is no Debt Outstanding for this Project			
Zip - Plus4	19154	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4901-16-02A				
Project Type	Lease	State Sales Tax Exemption	\$0.00		
Project Name	Gateway	Local Sales Tax Exemption	\$0.00		
		County Real Property Tax Exemption	\$10,764.44		
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$17,551.13		
Original Project Code		School Property Tax Exemption	\$22,578.54		
Project Purpose Category	Construction	Mortgage Recording Tax Exemption	\$0.00		
Total Project Amount	\$2,690,352.00	Total Exemptions	\$50,894.11		
Benefited Project Amount	\$2,690,352.00	Total Exemptions Net of RPTL Section 485-b	\$50,894.11		
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement	
Federal Tax Status of Bonds			County PILOT	\$401.86	\$401.86
Not For Profit	No		Local PILOT	\$655.23	\$655.23
Date Project approved	11/30/2016		School District PILOT	\$842.91	\$842.91
Did IDA took Title to Property	Yes		Total PILOT	\$1,900.00	\$1,900.00
Date IDA Took Title to Property	8/30/2017		Net Exemptions	\$48,994.11	
Year Financial Assistance is Planned to End	2034	Project Employment Information			
Notes					
Location of Project		# of FTEs before IDA Status	0.00		
Address Line1	200-202 & 204 Front Street	Original Estimate of Jobs to be Created	1.00		
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	37,440.00		
City	OWEGO	Annualized Salary Range of Jobs to be Created	37,440.00	To: 41,600.00	
State	NY	Original Estimate of Jobs to be Retained	0.00		
Zip - Plus4	13827	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00		
Province/Region		Current # of FTEs	1.00		
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00		
Applicant Information		Net Employment Change	1.00		
Applicant Name	Gateway Owego, LLC				
Address Line1	1803 Castle Gardens Road	Project Status			
Address Line2					
City	VESTAL	Current Year Is Last Year for Reporting			
State	NY	There is no Debt Outstanding for this Project			
Zip - Plus4	13850	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4901 06 01 A				
Project Type	Lease	State Sales Tax Exemption	\$0.00		
Project Name	Lockheed Martin	Local Sales Tax Exemption	\$0.00		
		County Real Property Tax Exemption	\$365,605.94		
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$118,800.28		
Original Project Code		School Property Tax Exemption	\$766,863.15		
Project Purpose Category	Manufacturing	Mortgage Recording Tax Exemption	\$0.00		
Total Project Amount	\$29,000,000.00	Total Exemptions	\$1,251,269.37		
Benefited Project Amount	\$29,000,000.00	Total Exemptions Net of RPTL Section 485-b	\$1,251,269.37		
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$20.00		Actual Payment Made	Payment Due Per Agreement	
Federal Tax Status of Bonds			County PILOT	\$0.00	\$0.00
Not For Profit	No		Local PILOT	\$0.00	\$0.00
Date Project approved	2/2/2005		School District PILOT	\$0.00	\$0.00
Did IDA took Title to Property	Yes		Total PILOT	\$0.00	\$0.00
Date IDA Took Title to Property	2/1/2006		Net Exemptions	\$1,251,269.37	
Year Financial Assistance is Planned to End	2027	Project Employment Information			
Notes	new construction, purchase machinery and equipment. FTE #'s were split between this project and the other Lockheed PILOT.				
Location of Project		# of FTEs before IDA Status	2,445.00		
Address Line1	1801 State Route 17C	Original Estimate of Jobs to be Created	175.00		
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	75,983.00		
City	OWEGO	Annualized Salary Range of Jobs to be Created	0.00	To: 0.00	
State	NY	Original Estimate of Jobs to be Retained	2,445.00		
Zip - Plus4	13827	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	75,983.00		
Province/Region		Current # of FTEs	2,459.00		
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00		
Applicant Information		Net Employment Change	14.00		
Applicant Name	Lockheed Martin Corp.	Project Status			
Address Line1	1801 State Route 17C				
Address Line2					
City	OWEGO	Current Year Is Last Year for Reporting			
State	NY	There is no Debt Outstanding for this Project			
Zip - Plus4	13827	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	4901 15 03A			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	Midwestern Pet Foods	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$29,944.04	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$6,939.02	
Original Project Code		School Property Tax Exemption	\$49,121.41	
Project Purpose Category	Manufacturing	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$9,923,590.00	Total Exemptions	\$86,004.47	
Benefited Project Amount	\$9,923,590.00	Total Exemptions Net of RPTL Section 485-b	\$86,004.47	
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$17,966.43	\$17,966.43
Not For Profit		Local PILOT	\$4,163.41	\$4,163.41
Date Project approved	8/8/2015	School District PILOT	\$34,384.99	\$34,384.99
Did IDA took Title to Property	Yes	Total PILOT	\$56,514.83	\$56,514.83
Date IDA Took Title to Property	2/24/2016	Net Exemptions	\$29,489.64	
Year Financial Assistance is Planned to End	2027	Project Employment Information		
Notes	Intent of PILOT was to retain existing jobs by enticing an out of state pet food company to utilize the existing manufacturing site that was going to be abandoned.			
Location of Project		# of FTEs before IDA Status	43.00	
Address Line1	702-705 Broad St. Ext.	Original Estimate of Jobs to be Created	7.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	33.47	
City	WAVERLY	Annualized Salary Range of Jobs to be Created	23.43	To: 43.50
State	NY	Original Estimate of Jobs to be Retained	43.00	
Zip - Plus4	14892	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	33.47	
Province/Region		Current # of FTEs	77.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	34.00	
Applicant Name	Midwestern Pet Foods Inc	Project Status		
Address Line1	9634 Hedden Rd			
Address Line2				
City	EVANSVILLE	Current Year Is Last Year for Reporting		
State	IN	There is no Debt Outstanding for this Project		
Zip - Plus4	47725	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4901 23 03 A				
Project Type	Tax Exemptions	State Sales Tax Exemption		\$564.00	
Project Name	NAVO Properties LLC	Local Sales Tax Exemption		\$564.00	
		County Real Property Tax Exemption			
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption			
Original Project Code		School Property Tax Exemption			
Project Purpose Category	Other Categories	Mortgage Recording Tax Exemption		\$0.00	
Total Project Amount	\$14,100.00	Total Exemptions		\$1,128.00	
Benefited Project Amount	\$1,128.00	Total Exemptions Net of RPTL Section 485-b			
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment				Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT			
Not For Profit		Local PILOT			
Date Project approved	6/7/2023	School District PILOT			
Did IDA took Title to Property	No	Total PILOT		\$0.00	\$0.00
Date IDA Took Title to Property		Net Exemptions		\$1,128.00	
Year Financial Assistance is Planned to End	2024	Project Employment Information			
Notes					
Location of Project		# of FTEs before IDA Status		0.00	
Address Line1	53-55 North Ave	Original Estimate of Jobs to be Created		0.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)		0.00	
City	OWEGO	Annualized Salary Range of Jobs to be Created		0.00	To: 0.00
State	NY	Original Estimate of Jobs to be Retained		0.00	
Zip - Plus4	13827	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)		0.00	
Province/Region		Current # of FTEs		0.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year		0.00	
Applicant Information		Net Employment Change		0.00	
Applicant Name	NAVO Properties LLC				
Address Line1	PO Box 105	Project Status			
Address Line2					
City	OWEGO	Current Year Is Last Year for Reporting			
State	NY	There is no Debt Outstanding for this Project		Yes	
Zip - Plus4	13827	IDA Does Not Hold Title to the Property		Yes	
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4901 15 02A				
Project Type	Lease	State Sales Tax Exemption		\$0.00	
Project Name	Nichols Cross Dock, LLC	Local Sales Tax Exemption		\$0.00	
		County Real Property Tax Exemption		\$113,031.05	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption		\$27,238.53	
Original Project Code		School Property Tax Exemption		\$239,387.86	
Project Purpose Category	Construction	Mortgage Recording Tax Exemption		\$0.00	
Total Project Amount	\$12,974,601.00	Total Exemptions		\$379,657.44	
Benefited Project Amount	\$12,974,601.00	Total Exemptions Net of RPTL Section 485-b		\$379,657.44	
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$1.00			Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$56,515.53		\$56,515.53
Not For Profit	No	Local PILOT	\$13,619.26		\$13,619.26
Date Project approved	6/3/2015	School District PILOT	\$143,632.71		\$143,632.71
Did IDA took Title to Property	Yes	Total PILOT	\$213,767.50		\$213,767.50
Date IDA Took Title to Property	6/30/2016	Net Exemptions	\$165,889.94		
Year Financial Assistance is Planned to End	2029	Project Employment Information			
Notes					
Location of Project		# of FTEs before IDA Status	0.00		
Address Line1	Buck Road	Original Estimate of Jobs to be Created	73.00		
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	24.59		
City	NICHOLS	Annualized Salary Range of Jobs to be Created	24.59	To: 24.59	
State	NY	Original Estimate of Jobs to be Retained	0.00		
Zip - Plus4	13812	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00		
Province/Region		Current # of FTEs	40.00		
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00		
Applicant Information		Net Employment Change	40.00		
Applicant Name	Nichols Cross Dock, LLC	Project Status			
Address Line1	One Websters Landing				
Address Line2					
City	SYRACUSE	Current Year Is Last Year for Reporting			
State	NY	There is no Debt Outstanding for this Project			
Zip - Plus4	13202	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4901 02 01 A				
Project Type	Bonds/Notes Issuance	State Sales Tax Exemption	\$0.00		
Project Name	Nichols Distribution	Local Sales Tax Exemption	\$0.00		
		County Real Property Tax Exemption	\$148,825.71		
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$35,864.42		
Original Project Code		School Property Tax Exemption	\$316,247.18		
Project Purpose Category	Construction	Mortgage Recording Tax Exemption	\$0.00		
Total Project Amount	\$43,002,000.00	Total Exemptions	\$500,937.31		
Benefited Project Amount	\$42,770,000.00	Total Exemptions Net of RPTL Section 485-b	\$500,937.31		
Bond/Note Amount	\$7,005,000.00	Pilot payment Information			
Annual Lease Payment			Actual Payment Made	Payment Due Per Agreement	
Federal Tax Status of Bonds	Taxable		County PILOT	\$148,825.71	\$148,825.71
Not For Profit	No		Local PILOT	\$35,864.42	\$35,864.42
Date Project approved	5/1/2002		School District PILOT	\$316,247.18	\$316,247.18
Did IDA took Title to Property	Yes		Total PILOT	\$500,937.31	\$500,937.31
Date IDA Took Title to Property	9/1/2002		Net Exemptions	\$0.00	
Year Financial Assistance is Planned to End	2011	Project Employment Information			
Notes	construction of warehouse distribution center The actual planned Year End of the PILOT was always 2022, not 2011, as supported by the PILOT Agreement posted to our website.				
Location of Project		# of FTEs before IDA Status	0.00		
Address Line1	55 Berry Road	Original Estimate of Jobs to be Created	367.00		
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	16,893.73		
City	NICHOLS	Annualized Salary Range of Jobs to be Created	0.00	To: 0.00	
State	NY	Original Estimate of Jobs to be Retained	0.00		
Zip - Plus4	13812	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00		
Province/Region		Current # of FTEs	233.00		
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00		
Applicant Information		Net Employment Change	233.00		
Applicant Name	Nichols Distribution/Best Buy				
Address Line1	55 Berry Road	Project Status			
Address Line2					
City	NICHOLS	Current Year Is Last Year for Reporting			
State	NY	There is no Debt Outstanding for this Project			
Zip - Plus4	13812	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	4901 19 02 A			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	Owego Gardens II - Home Leasing	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$1,220.57	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$152,448.37	
Original Project Code		School Property Tax Exemption	\$216,158.99	
Project Purpose Category	Other Categories	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$24,008,398.00	Total Exemptions	\$369,827.93	
Benefited Project Amount	\$5,328,519.00	Total Exemptions Net of RPTL Section 485-b	\$369,827.93	
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$0.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$9,786.78	\$9,786.78
Not For Profit	No	Local PILOT	\$15,723.04	\$15,723.04
Date Project approved	3/6/2019	School District PILOT	\$20,990.18	\$20,990.18
Did IDA took Title to Property	Yes	Total PILOT	\$46,500.00	\$46,500.00
Date IDA Took Title to Property	12/17/2020	Net Exemptions	\$323,327.93	
Year Financial Assistance is Planned to End	2044	Project Employment Information		
Notes				
Location of Project		# of FTEs before IDA Status	0.00	
Address Line1	140 Belva Lockwood Lane	Original Estimate of Jobs to be Created	0.50	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	14,172.00	
City	OWEGO	Annualized Salary Range of Jobs to be Created	14,172.00	To: 14,172.00
State	NY	Original Estimate of Jobs to be Retained	0.00	
Zip - Plus4	13827	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00	
Province/Region		Current # of FTEs	4.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	4.00	
Applicant Name	Owego Gardens Associates II LLC			
Address Line1	180 Clinton Square	Project Status		
Address Line2				
City	ROCHESTER	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project		
Zip - Plus4	14604	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4901 15 01A				
Project Type	Lease	State Sales Tax Exemption	\$0.00		
Project Name	Owego Gardens/Home Leasing	Local Sales Tax Exemption	\$0.00		
		County Real Property Tax Exemption	\$21,765.72		
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$35,488.43		
Original Project Code		School Property Tax Exemption	\$45,653.97		
Project Purpose Category	Construction	Mortgage Recording Tax Exemption	\$0.00		
Total Project Amount	\$12,295,571.00	Total Exemptions	\$102,908.12		
Benefited Project Amount	\$10,309,117.00	Total Exemptions Net of RPTL Section 485-b	\$102,908.12		
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement	
Federal Tax Status of Bonds			County PILOT	\$1,652.50	\$1,652.50
Not For Profit	No		Local PILOT	\$19,319.36	\$19,319.36
Date Project approved	6/3/2015		School District PILOT	\$3,466.14	\$3,466.14
Did IDA took Title to Property	Yes		Total PILOT	\$24,438.00	\$24,438.00
Date IDA Took Title to Property	10/15/2016		Net Exemptions	\$78,470.12	
Year Financial Assistance is Planned to End	2046	Project Employment Information			
Notes					
Location of Project		# of FTEs before IDA Status	0.00		
Address Line1	130 Southside Dr	Original Estimate of Jobs to be Created	2.00		
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	40,000.00		
City	OWEGO	Annualized Salary Range of Jobs to be Created	30,000.00	To: 40,000.00	
State	NY	Original Estimate of Jobs to be Retained	0.00		
Zip - Plus4	13827	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	40,000.00		
Province/Region		Current # of FTEs	3.00		
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00		
Applicant Information		Net Employment Change	3.00		
Applicant Name	Owego Gardens Associates LLC				
Address Line1	180 Clinton Square	Project Status			
Address Line2					
City	ROCHESTER	Current Year Is Last Year for Reporting			
State	NY	There is no Debt Outstanding for this Project			
Zip - Plus4	14604	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	4901 23 02 A			
Project Type	Tax Exemptions	State Sales Tax Exemption	\$5,237.79	
Project Name	SEASON II LLC	Local Sales Tax Exemption	\$5,237.79	
		County Real Property Tax Exemption		
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption		
Original Project Code		School Property Tax Exemption		
Project Purpose Category	Services	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$224,263.00	Total Exemptions	\$10,475.58	
Benefited Project Amount	\$17,941.04	Total Exemptions Net of RPTL Section 485-b		
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment			Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT		
Not For Profit		Local PILOT		
Date Project approved	6/7/2023	School District PILOT		
Did IDA took Title to Property	No	Total PILOT	\$0.00	\$0.00
Date IDA Took Title to Property		Net Exemptions	\$10,475.58	
Year Financial Assistance is Planned to End	2025	Project Employment Information		
Notes				
Location of Project		# of FTEs before IDA Status	0.00	
Address Line1	229 North Ave	Original Estimate of Jobs to be Created	15.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	38,480.00	
City	OWEGO	Annualized Salary Range of Jobs to be Created	31,200.00	To: 45,760.00
State	NY	Original Estimate of Jobs to be Retained	0.00	
Zip - Plus4	13827	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00	
Province/Region		Current # of FTEs	15.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	15.00	
Applicant Name	SEASON II LLC			
Address Line1	229 North Ave	Project Status		
Address Line2				
City	OWEGO	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project	Yes	
Zip - Plus4	13827	IDA Does Not Hold Title to the Property	Yes	
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4901 18 01 A				
Project Type	Lease	State Sales Tax Exemption		\$0.00	
Project Name	Spencer-Tioga Solar LLC	Local Sales Tax Exemption		\$0.00	
		County Real Property Tax Exemption		\$23,404.98	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption		\$17,209.54	
Original Project Code		School Property Tax Exemption		\$50,128.39	
Project Purpose Category	Other Categories	Mortgage Recording Tax Exemption		\$0.00	
Total Project Amount	\$26,945,080.00	Total Exemptions		\$90,742.91	
Benefited Project Amount	\$26,096,214.00	Total Exemptions Net of RPTL Section 485-b		\$90,742.91	
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$0.00			Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds				County PILOT	\$24,524.66
Not For Profit	No			Local PILOT	\$18,032.84
Date Project approved	4/4/2018			School District PILOT	\$52,526.50
Did IDA took Title to Property	No			Total PILOT	\$95,084.00
Date IDA Took Title to Property				Net Exemptions	-\$4,341.09
Year Financial Assistance is Planned to End	2021	Project Employment Information			
Notes					
Location of Project		# of FTEs before IDA Status		0.00	
Address Line1	350 VanEtten Rd	Original Estimate of Jobs to be Created		0.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)		0.00	
City	SPENCER	Annualized Salary Range of Jobs to be Created		0.00	To: 0.00
State	NY	Original Estimate of Jobs to be Retained		0.00	
Zip - Plus4	14883	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)		0.00	
Province/Region		Current # of FTEs		0.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year		0.00	
Applicant Information		Net Employment Change		0.00	
Applicant Name	Spencer-Tioga Solar LLC	Project Status			
Address Line1	c/o True Green Capital Management LLC				
Address Line2					
City	WESTPORT	Current Year Is Last Year for Reporting			
State	CT	There is no Debt Outstanding for this Project			
Zip - Plus4	06880	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	4901 15 04A			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	Tioga Downs Casino and Hotel Expansion	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$962,310.55	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$231,900.19	
Original Project Code		School Property Tax Exemption	\$1,178,025.55	
Project Purpose Category	Construction	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$134,825,000.00	Total Exemptions	\$2,372,236.29	
Benefited Project Amount	\$134,825,000.00	Total Exemptions Net of RPTL Section 485-b	\$2,372,236.29	
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$243,396.37	\$243,396.37
Not For Profit	No	Local PILOT	\$58,654.32	\$58,654.32
Date Project approved	11/4/2015	School District PILOT	\$356,858.26	\$356,858.26
Did IDA took Title to Property	Yes	Total PILOT	\$658,908.95	\$658,908.95
Date IDA Took Title to Property	10/1/2016	Net Exemptions	\$1,713,327.34	
Year Financial Assistance is Planned to End	2032	Project Employment Information		
Notes				
Location of Project		# of FTEs before IDA Status	256.00	
Address Line1	2384 West River Rd	Original Estimate of Jobs to be Created	150.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	19.50	
City	NICHOLS	Annualized Salary Range of Jobs to be Created	12.00	To: 29.00
State	NY	Original Estimate of Jobs to be Retained	256.00	
Zip - Plus4	13812	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	19.50	
Province/Region		Current # of FTEs	217.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	-39.00	
Applicant Name	Tioga Downs Racetrack, LLC			
Address Line1	2384 West River Road	Project Status		
Address Line2				
City	NICHOLS	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project		
Zip - Plus4	13812	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4901 13 01A				
Project Type	Lease	State Sales Tax Exemption	\$0.00		
Project Name	Tioga Downs Garage	Local Sales Tax Exemption	\$0.00		
		County Real Property Tax Exemption	\$39,405.21		
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$9,495.97		
Original Project Code		School Property Tax Exemption	\$48,238.43		
Project Purpose Category	Construction	Mortgage Recording Tax Exemption	\$0.00		
Total Project Amount	\$52,310,410.00	Total Exemptions	\$97,139.61		
Benefited Project Amount	\$47,281,995.00	Total Exemptions Net of RPTL Section 485-b	\$97,139.61		
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement	
Federal Tax Status of Bonds			County PILOT	\$15,762.08	\$15,762.08
Not For Profit	No		Local PILOT	\$3,798.39	\$3,798.39
Date Project approved	1/8/2013		School District PILOT	\$21,707.29	\$21,707.29
Did IDA took Title to Property	Yes		Total PILOT	\$41,267.76	\$41,267.76
Date IDA Took Title to Property	2/26/2015		Net Exemptions	\$55,871.85	
Year Financial Assistance is Planned to End	2034	Project Employment Information			
Notes	#FTE's before IDA Status was 0. There was no garage prior to the Garage PILOT #1. The Garage PILOT contributed to the overall employment gain at Tioga Downs. The Garage employees will remain at 0. Please adjust the #FTE's prior to IDA status to show 0.				
Location of Project		# of FTEs before IDA Status	235.00		
Address Line1	2384 West River Road	Original Estimate of Jobs to be Created	70.00		
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	29,818.00		
City	NICHOLS	Annualized Salary Range of Jobs to be Created	29,818.00	To: 29,818.00	
State	NY	Original Estimate of Jobs to be Retained	235.00		
Zip - Plus4	13812	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	29,818.00		
Province/Region		Current # of FTEs	0.00		
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00		
Applicant Information		Net Employment Change	-235.00		
Applicant Name	Tioga Downs Racetrack, LLC	Project Status			
Address Line1	2834 West River Road				
Address Line2					
City	NICHOLS	Current Year Is Last Year for Reporting			
State	NY	There is no Debt Outstanding for this Project			
Zip - Plus4	13812	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4901 16 01A				
Project Type	Lease	State Sales Tax Exemption	\$0.00		
Project Name	Tioga Downs Golf Course	Local Sales Tax Exemption	\$0.00		
		County Real Property Tax Exemption	\$35,161.34		
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$10,811.80		
Original Project Code		School Property Tax Exemption	\$43,043.24		
Project Purpose Category	Construction	Mortgage Recording Tax Exemption	\$0.00		
Total Project Amount	\$3,280,000.00	Total Exemptions	\$89,016.38		
Benefited Project Amount	\$3,280,000.00	Total Exemptions Net of RPTL Section 485-b	\$89,016.38		
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement	
Federal Tax Status of Bonds			County PILOT	\$8,790.34	\$8,790.34
Not For Profit	No		Local PILOT	\$3,224.54	\$3,224.54
Date Project approved	11/30/2016		School District PILOT	\$12,912.97	\$12,912.97
Did IDA took Title to Property	Yes		Total PILOT	\$24,927.85	\$24,927.85
Date IDA Took Title to Property	3/22/2017		Net Exemptions	\$64,088.53	
Year Financial Assistance is Planned to End	2037	Project Employment Information			
Notes					
Location of Project		# of FTEs before IDA Status	1.00		
Address Line1	151 RoKi Blvd.	Original Estimate of Jobs to be Created	3.00		
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	40,522.00		
City	NICHOLS	Annualized Salary Range of Jobs to be Created	40,522.00	To: 40,522.00	
State	NY	Original Estimate of Jobs to be Retained	1.00		
Zip - Plus4	13812	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	40,522.00		
Province/Region		Current # of FTEs	1.00		
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00		
Applicant Information		Net Employment Change	0.00		
Applicant Name	Tioga Recreation Association/Tioga Downs Racetrack, LLC				
Address Line1	151 RoKi Blvd	Project Status			
Address Line2					
City	NICHOLS	Current Year Is Last Year for Reporting			
State	NY	There is no Debt Outstanding for this Project			
Zip - Plus4	13812	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4901 19 01 A				
Project Type	Lease	State Sales Tax Exemption	\$0.00		
Project Name	V&S New York Galvanizing	Local Sales Tax Exemption	\$0.00		
		County Real Property Tax Exemption	\$51,150.92		
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$16,621.02		
Original Project Code		School Property Tax Exemption	\$107,289.71		
Project Purpose Category	Manufacturing	Mortgage Recording Tax Exemption	\$0.00		
Total Project Amount	\$14,000,000.00	Total Exemptions	\$175,061.65		
Benefited Project Amount	\$12,841,000.00	Total Exemptions Net of RPTL Section 485-b	\$175,061.65		
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$0.00		Actual Payment Made	Payment Due Per Agreement	
Federal Tax Status of Bonds			County PILOT	\$10,230.18	\$10,230.18
Not For Profit	No		Local PILOT	\$3,324.10	\$3,324.10
Date Project approved	10/3/2018		School District PILOT	\$32,186.91	\$32,186.91
Did IDA took Title to Property	Yes		Total PILOT	\$45,741.19	\$45,741.19
Date IDA Took Title to Property	3/25/2019		Net Exemptions	\$129,320.46	
Year Financial Assistance is Planned to End	2030	Project Employment Information			
Notes					
Location of Project		# of FTEs before IDA Status	0.00		
Address Line1	272 Corporate Drive	Original Estimate of Jobs to be Created	34.00		
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	49,175.00		
City	OWEGO	Annualized Salary Range of Jobs to be Created	30,000.00	To: 100,000.00	
State	NY	Original Estimate of Jobs to be Retained	0.00		
Zip - Plus4	13827	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00		
Province/Region		Current # of FTEs	33.00		
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00		
Applicant Information		Net Employment Change	33.00		
Applicant Name	TBD HD LLC aka V&S NY Galvanizing	Project Status			
Address Line1	987 Buckeye Park Road				
Address Line2					
City	COLUMBUS	Current Year Is Last Year for Reporting			
State	OH	There is no Debt Outstanding for this Project			
Zip - Plus4	43207	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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IDA Projects Summary Information:

Total Number of Projects	Total Exemptions	Total PILOT Paid	Net Exemptions	Net Employment Change
19	\$14,442,235.69	\$7,269,915.24	\$7,172,320.45	514

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Additional Comments