# Governance Committee Meeting

# ~Agenda~

# ST. LAWRENCE COUNTY IDA

# IDA Office, Main Conference Room

# March 30, 2023

4	O 11		1	ſ
1	Call	to	Ora	ıer

# 2. Governance Documents

1.	Resolution:	Review of: Compensation, Reimbursement, and Attendance	
		Policy	1
ii.	Resolution:	Review of: Whistleblower Policy & Procedures	
iii.	Resolution:	Review of: Code of Ethics	.5~6
iv.	Resolution:	Review of: Defense and Indemnification Policy	7
v.	Resolution:	Review of Disposition of Real Property Guidelines 8	s~13

- 3. Current Policies
  - i. Financial Disclosure
- 4. Executive Session
  - i. Board Self-Evaluations
- 5. General Discussion
  - i. Mission and Performance Review
- 6. Adjournment

# ST. LAWRENCE COUNTY INDUSTRIAL DEVELOPMENT AGENCY Res. No. IDA-23-03-xx

Governance Committee Review: March 30, 2023 March 30, 2023

WHEREAS, the St. Lawrence County Industrial Development Agency has caused to be conducted a review of its Compensation, Reimbursement and Attendance Policy, and

**THEREFORE, BE IT RESOLVED**, that the St. Lawrence County Industrial Development Agency authorizes the following policy:

# **Compensation, Reimbursement and Attendance**

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

The officers, employees and agents of the Authority shall serve at the discretion of the Authority Board at such compensation levels as may be approved by the Authority Board from time to time and may be reimbursed for reasonable expenses incurred in the performance of Authority duties at the approval of the Authority Board.

The members of the Authority Board and officers of the Authority shall be available as required to perform the operations of the Authority and as set forth within the By-Laws of the Authority, as may be amended, restated or revised by the Authority Board from time to time. Said members and officers of the Authority shall put forth their best efforts to perform their respective duties as outlined in the By-Laws of the Authority and any other directives of the Authority Board relating to same.

Any and all previously approved Compensation, Reimbursement and Attendance policies of the Authority are hereby rescinded.

Move:				
Second:				
VOTE	AYE	NAY	ABSTAIN	ABSENT
Blevins				
Hall				
LaBaff				
McMahon				
Morrill				
Reagen				
Staples				

I HEREBY CERTIFY that I have compared this copy of this Resolution with the original record in this office, and that the same is a correct transcript thereof and of the whole of said original record.

/s/

## ST. LAWRENCE COUNTY INDUSTRIAL DEVELOPMENT AGENCY

Res. No. IDA-23-03-xx Governance Committee Review: March 30, 2023 March 30, 2023

**WHEREAS**, the St. Lawrence County Industrial Development Agency has caused to be conducted a review of its Whistleblower Policy and Procedures, and

**THEREFORE, BE IT RESOLVED**, that the St. Lawrence County Industrial Development Agency authorizes the following policy:

# **Whistleblower Policy and Procedures**

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

#### Purpose:

It is the policy of the Authority to afford certain protections to individuals who, in good faith, report violations of the Authority's Code of Ethics or other instances of potential wrongdoing within the Authority. The Whistleblower Policy and Procedures set forth below are intended to encourage and enable employees to raise concerns in good faith within the Authority and without fear of retaliation or adverse employment action.

#### **Definitions:**

- "Good Faith" Information concerning potential wrongdoing is disclosed in "good faith" when the individual making the disclosure reasonably believes such information to be true and reasonably believes that it constitutes potential wrongdoing.
- "Authority Employee" All board members, officers and staff employed at the Authority, whether full-time, part-time, employed pursuant to contract, employees on probation, and temporary employees.
- "Whistleblower" Any Authority Employee (as defined herein) who, in good faith, discloses information regarding wrongdoing by another Authority employee, or concerning the business of the Authority itself.
- "Wrongdoing" Any alleged corruption, fraud, criminal or unethical activity, misconduct, waste, conflict of interest, intentional reporting of false or misleading information, or abuse of authority engaged in by an Authority Employee (as defined herein) that relates to the Authority.
- "Personnel Action" Any action affecting compensation, appointment, promotion, transfer, assignment, reassignment, reinstatement or evaluation of performance.

# **Section I:** Reporting Wrongdoing

All Authority employees who discover or have knowledge of potential wrongdoing concerning board members, officers, or employees of the Authority; or a person having business dealings with the Authority; or concerning the Authority itself, shall report such activity in accordance with the following procedures:

- a) The Authority employee shall disclose any information concerning wrongdoing either orally or in writing to the Chief Executive Officer or Counsel of the Authority.
- b) All Authority employees who discover or have knowledge of wrongdoing shall report such wrongdoing in a prompt and timely manner.
- c) The identity of the Whistleblower and the substance of his or her allegations will be kept confidential to the best extent possible.
- d) The individual to whom the potential wrongdoing is reported shall investigate and handle the claim in a timely and reasonable manner, which may include referring such information to the Authorities Budget Office or an appropriate law enforcement agency, where applicable.
- e) Should an Authority employee believe in good faith that disclosing information within the Authority pursuant to Section 1(a) above would likely subject him or her to adverse personnel action or be wholly ineffective, the Authority employee may instead disclose the information to the Authorities Budget Office or an appropriate law enforcement agency, if applicable. The Authorities Budget Office's toll-free number (1-800-560-1770) should be used in such circumstances.

## **Section II:** No Retaliation or Interference

No Authority employee shall retaliate against any Whistleblower for the disclosure of potential wrongdoing, whether through threat, coercion, or abuse of authority; and no Authority employee shall interfere with the right of any other Authority employee by any improper means aimed at deterring disclosure of potential wrongdoing. Any attempts at retaliation or interference are strictly prohibited, and

- a) No Authority employee who, in good faith, discloses potential violations of the Authority's Code of Ethics or other instances of potential wrongdoing, shall suffer harassment, retaliation or adverse personnel action.
- b) All allegations of retaliation against a Whistleblower or interference with an individual seeking to disclose potential wrongdoing will be thoroughly investigated by the Authority.
- c) Any Authority employee who retaliates against or had attempted to interfere with any individual for having in good faith disclosed potential violations of the Authority's Code of Ethics or other instances of potential wrongdoing is subject to discipline, which may include termination of employment.
- d) Any allegation of retaliation or interference will be taken and treated seriously and irrespective of the outcome of the initial complaint, will be treated as a separate matter.

# **Section III: Other Legal Rights Not Impaired**

The Whistleblower Policy and Procedures set forth herein are not intended to limit, diminish or impair any other rights or remedies that an individual may have under the law with respect to disclosing potential wrongdoing free from retaliation or adverse personnel action.

- a) Specifically, these Whistleblower Policy and Procedures are not intended to limit any rights or remedies that an individual may have under the laws of the State of New York, including but not limited to the following provisions: Civil Service Law § 75-b, Labor Law § 740, State Finance Law § 191 (commonly known as the "False Claims Act") and Executive Law § 55(1).
- b) With respect to any rights or remedies that an individual may have pursuant to Civil Service Law § 75-B or Labor Law § 740, any employee who wishes to preserve such rights shall prior to disclosing information to a government body, have made a good faith effort to provide the appointing authority or his or her designee the information to be disclosed and shall provide the appointing authority or designee a reasonable time to take appropriate action unless there is imminent and serious danger to public health or safety. (Ref: Civil Service Law § 75-b[2][b]; Labor Law § 740[3])

Move:				
Second:				
VOTE	AYE	NAY	ABSTAIN	ABSENT
Blevins				
Hall				
LaBaff				
McMahon				
Morrill				
Reagen				
Staples				

I HEREBY CERTIFY that I have compared this copy of this Resolution with the original record in this office, and that the same is a correct transcript thereof and of the whole of said original record.

/S/

## ST. LAWRENCE COUNTY INDUSTRIAL DEVELOPMENT AGENCY

Res. No. IDA-23-03-xx Governance Committee Review: March 30, 2023 March 30, 2023

**WHEREAS,** the members of the Board and employees of the St. Lawrence County Industrial Development Agency (the "Authority") are bound by the provisions of, among others, Public Authorities Law and Public Officers Law, and

WHEREAS, the Authority has caused to be conducted a review of its Code of Ethics, and

WHEREAS, after review, the Code has been updated, and

**THEREFORE, BE IT RESOLVED**, that the St. Lawrence County Industrial Development Agency authorizes the following policy:

# **Code of Ethics**

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

- 1. No board member, officer, or employee of the Authority shall accept other employment which will impair his or her independence of judgment in the exercise of his/her official duties.
- 2. No board member, officer, or employee of the Authority shall accept employment or engage in any business or professional activity which will require him/her to disclose confidential information which he/she has gained by reason of his/her official position of authority.
- 3. No board member, officer, or employee of the Authority shall disclose confidential information acquired by him/her in the course of his/her official duties nor use such information to further his/her personal interests.
- 4. No board member, officer, or employee of the Authority shall use or attempt to use his/her official position to secure unwarranted privileges or exemptions for himself/herself or others.
- 5. No board member, officer, or employee of the Authority shall engage in any transaction as a representative or agent of Authority with any business entity in which he/she has a direct or indirect financial interest that might reasonably tend to conflict with proper discharge of his/her official duties.
- 6. A board member, officer, or employee of the Authority shall not by his/her conduct give reasonable basis for the impression that any person can improperly influence him/her or unduly enjoy his/her favor in the performance of his/her official duties, or that he/she is affected by the kinship, rank, position or influence of any party or person.
- 7. Board members and employees shall not accept or receive any gift or gratuities where the circumstances would permit the inference that: (a) the gift is intended to influence the individual in the performance of official business or (b) the gift constitutes a tip, reward, or sign of appreciation for any official act by the individual. This prohibition extends to any form of financial payments, services, loans, travel reimbursement, entertainment, hospitality, thing or promise form any entity doing business with or before the Authority.

- 8. A board member, officer, or employee of the Authority should abstain from making personal investments in enterprises which he/she has reason to believe may be directly involved in decisions to be made by him/her or which will otherwise create substantial conflict between his/her duty in the public interest and his/her private interest.
- 9. A board member, officer, or employee of the Authority shall endeavor to pursue a course of conduct which will not raise suspicion among the public that he/she is likely to be engaged in acts that are in violation of his/her trust.
- 10. Board members and employees shall not use Authority property, including equipment, telephones, vehicles, computers or other resources, or disclose information acquired in the course of their official duties in a manner inconsistent with State or local law or policy and the Authority's mission and goals.
- 11. Board members and employees are prohibited from appearing or practicing before the Authority for two (2) years following employment with the Authority, consistent with the provisions of Public Officers Law.

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

Move:				
Second:				
VOTE	AYE	NAY	ABSTAIN	ABSENT
Blevins				
Hall				
LaBaff				
McMahon				
Morrill				
Reagen				
Staples				

I HEREBY CERTIFY that I have compared this copy of this Resolution with the original record in this office, and that the same is a correct transcript thereof and of the whole of said original record.

/S/

## ST. LAWRENCE COUNTY INDUSTRIAL DEVELOPMENT AGENCY

Res. No. IDA-23-03-xx Governance Committee Review: March 30, 2023 March 30, 2023

WHEREAS, the St. Lawrence County Industrial Development Agency has caused to be conducted a review of its Defense and Indemnification Policy, and

**THEREFORE, BE IT RESOLVED**, that the St. Lawrence County Industrial Development Agency authorizes the following policy:

# **Defense and Indemnification**

The St. Lawrence County Industrial Development Agency (the "Authority") shall indemnify all members of the Board of the Authority and each officer and employee thereof, in the performance and scope of their duties, and to the extent authorized by the Authority Board, each other person authorized to act for the Authority or on its behalf, to the full extent to which indemnification is permitted under the General Municipal Law of the state of New York.

Any and all previously-approved Defense and Indemnification policies of the Authority are hereby rescinded.

Move:				
Second:				
VOTE	AYE	NAY	ABSTAIN	ABSENT
Blevins				
Hall				
LaBaff				
McMahon				
Morrill				
Reagen				
Staples				

I HEREBY CERTIFY that I have compared this copy of this Resolution with the original record in this office, and that the same is a correct transcript thereof and of the whole of said original record.

/s/

# ST. LAWRENCE COUNTY INDUSTRIAL DEVELOPMENT AGENCY Resolution No. IDA-23-03-0x March 30, 2023

# 2023 REVIEW OF DISPOSITION OF REAL PROPERTY GUIDELINES And 2022 REPORT OF PROPERTY

**WHEREAS**, Section 2896 of the Public Authority Law addresses the duties of public authorities with respect to (i) the adoption of guidelines for and (ii) the disposition of property, and

**WHEREAS,** under this section, "Guidelines approved by the public authority shall be annually reviewed and approved by the governing body of the public authority,"

**WHEREAS,** [St. Lawrence County Industrial Development Agency] staff recommend designating the [SLCIDA]'s Chief Executive Officer as the "Contracting Officer,"

**NOW, THEREFORE, BE IT RESOLVED** the [St. Lawrence County Industrial Development Agency], having reviewed said guidelines does hereby approve its "Guidelines for Disposition of Real Property" and

**BE IT FURTHER RESOLVED** that said guidelines, along with the required report (per Section 2896 (3) (a) of the Public Authorities Law) shall be forwarded to:

- o The Comptroller of the State of New York
- o Director of the Budget of the State of New York
- o Commissioner of the New York State Office of General Services
- New York State Legislature (via distribution to the Majority Leader of the Senate and the Speaker of the Assembly)
- o Authority Budget Office (Electronically through PARIS)

**BE IT FURTHER RESOLVED** that (also pursuant to Section 2896 (1) (b) of the PAL) this document shall be published electronically where it shall remain until the guidelines for the following year are reviewed and posted.

Move:				
Second:				
VOTE	AYE	NAY	ABSTAIN	ABSENT
Blevins				
Hall				
LaBaff				
McMahon				
Morrill				
Reagen				
Staples				

I HEREBY CERTIFY that I have compared this copy of this Resolution with the original record in this office, and that the same is a correct transcript thereof and of the whole of said original record.

/s/

#### ST. LAWRENCE CO. INDUSTRIAL DEVELOPMENT AGENCY

# **DISPOSITION OF PROPERTY GUIDELINES**

RESOLUTION NO. IDA-23-03-XX (MARCH 30, 2023)

#### PURSUANT TO SECTION 2896 OF THE PUBLIC AUTHORITIES LAW

#### **SECTION 1. DEFINITIONS**

- A. "Contracting officer" shall mean the officer or employee of the St. Lawrence County Industrial Development Agency (hereinafter, the "Local Authority") who shall be appointed by resolution to be responsible for the disposition of property.
- B. "Dispose" or "disposal" shall mean transfer of title or any other beneficial interest in personal or real property in accordance with section 2897 of the Public Authorities Law.
- C. "Property" shall mean personal property in excess of five thousand dollars (\$5,000) in value, and real property, and any inchoate or other interest in such property, to the extent that such interest may be conveyed to another person for any purpose, excluding an interest securing a loan or other financial obligation of another party.

#### **SECTION 2. DUTIES**

# A. The Local Authority shall:

- (i) maintain adequate inventory controls and accountability systems for all property owned by the Local Authority and under its control;
- (ii) periodically inventory such property to determine which property shall be disposed of;
- (iii) produce a written report of such property in accordance with subsection B herewith; and
- (iv) transfer or dispose of such property as promptly and practicably as possible in accordance with Section 2 below.

# B. The Local Authority shall

- (i) publish, not less frequently than annually, a report listing all real property owned in fee by the Local Authority. Such report shall consist of a list and full description of all real and personal property disposed of during such period. The report shall contain the price received by the Local Authority and the name of the purchaser for all such property sold by the Local Authority during such period; and
- (ii) shall deliver copies of such report to the Comptroller of the State of New York, the Director of the Budget of State of New York, the Commissioner of the New York State Office of General Services, and the New York State Legislature (via distribution to the majority leader of the senate and the speaker of the assembly) and the Authorities Budget Office.

## SECTION 2. TRANSFER OR DISPOSITION OF PROPERTY

- A. <u>Supervision and Direction</u>. Except as otherwise provided herein, the duly appointed contracting officer (the "Contracting Officer") shall have supervision and direction over the disposition and sale of property of the Local Authority. The Local Authority shall have the right to dispose of its property for any valid corporate purpose.
- B. <u>Custody and Control</u>. The custody and control of Local Authority property, pending its disposition, and the disposal of such property, shall be performed by the Local Authority or by the Commissioner of General Services when so authorized under this section.
- C. Method of Disposition. Unless otherwise permitted, the Local Authority shall dispose of property for not less than its fair market value by sale, exchange, or transfer, for cash, credit, or other property, with or without warranty, and upon such other terms and conditions as the Local Authority and/or contracting officer deems proper. The Local Authority may execute such documents for the transfer of title or other interest in property and take such other action as it deems necessary or proper to dispose of such property under the provisions of this section. Provided, however, except in compliance with all applicable law, no disposition of real property, any interest in real property, or any other property which because of its unique nature is not subject to fair market pricing shall be made unless an appraisal of the value of such property has been made by an independent appraiser and included in the record of the transaction and, provided further, that no disposition of any other property, which because of its unique nature or the unique circumstances of the proposed transaction is not readily valued by reference to an active market for similar property, shall be made without a similar appraisal.
- D. <u>Sales by the Commissioner of General Services (the "Commissioner")</u>. When the Local Authority shall have deemed that transfer of property by the Commissioner will be advantageous to the State of New York, the Local Authority may enter into an agreement with the Commissioner of pursuant to which Commissioner may dispose of property of the Local Authority under terms and conditions agreed to by the Local Authority and the Commissioner. In disposing of any such property, the Commissioner shall be bound by the terms hereof and references to the contracting officer shall be deemed to refer to such Commissioner.
- E. <u>Validity of Deed, Bill of Sale, Lease, or Other Instrument</u>. A deed, bill of sale, lease, or other instrument executed by or on behalf of the Local Authority, purporting to transfer title or any other interest in property of the Local Authority in accordance herewith shall be conclusive evidence of compliance with the provisions of these guidelines and all applicable law insofar as concerns title or other interest of any bona fide grantee or transferee who has given valuable consideration for such title or other interest and has not received actual or constructive notice of lack of such compliance prior to the closing.
  - F. Bids for Disposal; Advertising; Procedure; Disposal by Negotiation; Explanatory Statement.
    - (i) Except as permitted by all applicable law, all disposals or contracts for disposal of property made or authorized by the Local Authority Contracting Officer shall be made after publicly advertising for bids except as provided in subsection (iii) of this Section F.
    - (ii) Whenever public advertising for bids is required under subsection (i) of this Section F:
      - (A) the advertisement for bids shall be made at such time prior to the disposal or contract, through such methods, and on such terms and conditions as shall permit full and free competition consistent with the value and nature of the property proposed for disposition;
      - (B) all bids shall be publicly disclosed at the time and place stated in the advertisement; and
      - (C) the award shall be made with reasonable promptness by notice to the responsible bidder whose bid, conforming to the invitation for bids, will be most advantageous to the Local Authority, price and other factors considered; provided, that all bids may be rejected at the Local Authority's discretion.
    - (iii) Disposals and contracts for disposal of property may be negotiated or made by public auction without regard to subsections (i) and (ii) of this Section F but subject to obtaining such competition as is feasible under the circumstances, if:

- (A) the personal property involved has qualities separate from the utilitarian purpose of such property, such as artistic quality, antiquity, historical significant, rarity, or other quality of similar effect, that would tend to increase its value, or if the personal property is to be sold in such quantity that, if it were disposed of under subsections (i) and (ii) of this Section F, would adversely affect the state or local market for such property, and the estimated fair market value of such property and other satisfactory terms of disposal can be obtained by negotiation;
- (B) the fair market value of the property does not exceed fifteen thousand dollars;
- (C) bid prices after advertising therefore are not reasonable, either as to all or some part of the property, or have not been independently arrived at in open competition;
- (D) the disposal will be to the state or any political subdivision or public benefit corporation, and the estimated fair market value of the property and other satisfactory terms of disposal are obtained by negotiation; or
- (E) under those circumstances permitted by subdivision seven of this section; or
- (F) such action is otherwise authorized by law.
- (iv) (A) An explanatory statement shall be prepared of the circumstances of each disposal by negotiation of:
  - (1) any personal property which has an estimated fair market value in excess of fifteen thousand dollars;
  - (2) any real property that has an estimated fair market value in excess of one hundred thousand dollars, except that any real property disposed of by lease or exchange shall only be subject to clauses (3) and (4) of this subparagraph;
  - (3) any real property disposed of by lease if the estimated annual rent over the term of the lease is in excess of fifteen thousand dollars;
  - (4) any real property or real and related personal property disposed of by exchange, regardless of value, or any property any part of the consideration for which is real property.
  - (B) Each such statement shall be transmitted to the persons entitled to receive copies of the report required under all applicable law not less than ninety (90) days in advance of such disposal, and a copy thereof shall be preserved in the files of the Local Authority making such disposal.
- G. Disposal of Property for Less Than Fair Market Value
  - (i) No asset owned, leased or otherwise in the control of the Local Authority may be sold, leased, or otherwise alienated for less than its fair market value except if:
    - (A) the transferee is a government or other public entity, and the terms and conditions of the transfer require that the ownership and use of the asset will remain with the government or any other public entity;
    - (B) the purpose of the transfer is within the purpose, mission or governing statue of the Local Authority; or
    - (C) in the event the Local Authority seeks to transfer an asset for less than its fair market value to other than a governmental entity, which disposal would not be consistent with the Local Authority's mission, purpose or governing statues, the Local Authority shall provide written notification thereof to the Governor, the Speaker of the Assembly, and the Temporary President of the Senate, and such proposed transfer shall be subject to denial by the Governor, the Senate, or the Assembly. Denial by the Governor shall take the form of a signed certification by the Governor. Denial by either House of the Legislature shall take the form of a resolution by such House. The Governor and each House of the legislature shall take any such action within sixty days of receiving notification of such proposed transfer during the months of January through June, provided that if the Legislature receives notification of a proposed transfer during the months of July through December, the legislature may

take such action within sixty days of January first of the following year. If no such resolution or certification is performed within sixty days of such notification of the proposed transfer to the Governor, Senate, and Assembly, the Local Authority may effectuate such transfer. Provided, however, that with respect to a below market transfer by the Local Authority that is not within the purpose, mission or governing statute of the Local Authority, if the governing statute provides for the approval of such transfer by the executive and legislative branches of the political subdivision in which the Local Authority resides, and the transfer is of property obtained by the Local Authority from that political subdivision, then such approval shall be sufficient to permit the transfer.

- (ii) In the event a below fair market value asset transfer is proposed, the following information must be provided to the Local Authority Board and to the public:
  - (A) a full description of the asset;
  - (B) an appraisal of the fair market value of the asset and any other information establishing the fair market value sought by the Board;
  - (C) a description of the purpose of the transfer, and a reasonable statement of the kind and amount of the benefit to the public resulting from the transfer, including but not limited to the kind, number, location, wages or salaries of jobs created or preserved as required by the transfer, the benefits, if any, to the communities in which the asset is situated as are required by the transfer;
  - (D) a statement of the value to be received compared to the fair market value;
  - (E) the names of any private parties participating in the transfer, and if different than the statement required by subparagraph (D) of this paragraph, a statement of the value to the private party; and
  - (F) the names of other private parties who have made an offer for such asset, the value offered, and the purpose for which the asset was sought to be used.
- (iii) Before approving the disposal of any property for less than fair market value, the Local Authority Board shall consider the information described in paragraph (ii) of this subdivision and make a written determination that there is no reasonable alternative to the proposed below-market transfer that would achieve the same purpose of such transfer.

The Guidelines are subject to modification and amendment at the discretion of the Local Authority board and shall be filed annually with all local and state agencies as required under all applicable law.

The designated Contracting Officer for the Local Authority is its Chief Executive Officer.

# **Inventory of IDA Real Estate -2022 Report**

SWIS	Tax Map Number	Street	Town	Property Identification	Property ID (Internal)	Occupant(s)	Lot Size	Building Size	Value in our Books	Status	Assessment
404001	173.034-2-2	Factory St	Gouverneur	Gouverneur Ind. Park land		Vacant Land	26.3	N/A	\$74,140	N/A	\$123,000
402201	88.049-1-2.121	19 Commerce Ln	Canton	Canton Ind. Building	1CIB	SLCIDA (Owner)	22.5	15,400	\$2,190,697	Lease	\$1,300,000
402201	88.049-1-2.121	19 Commerce Ln	Canton	Canton Industrial Park	CIP	SLCIDA (Owner)	20.4	N/A	\$343,240	N/A	1,300,000
405801	016.027-4-08	24 Trade Road	Massena	Lot 12 – Massena Ind. Park	MIB-L12	Vacant Land	2.3	N/A	\$40,963	N/A	\$30,700
402600	214.000-4-26	CR60	Clifton	Newton Falls Rail	MANRR	Rail	43.3	N/A	\$00	N/A	\$350,000
403600	213.000-6-46	N/A	Fine	Newton Falls Rail	MANRR	Rail	85.1	N/A	\$00	N/A	\$3,036,000
407200	222.001-1-9	Jayville Rd	Pitcairn	Newton Falls Rail	MANRR	Rail	82.5	N/A	\$00	N/A	\$1,000,000

Disposition	on in 2022:									
SWIS				Property ID		Lot	Building		Fair Market	Sale/Lease
	Tax Map #	Town	Property Identification	(Internal)	Occupant	Size	Size	Appraisal	Value	Price
None										