

# St. Lawrence County Industrial Development Agency

19 Commerce Lane, Suite 1, Canton, New York 13617  
Phone: (315) 379-9806 Fax: (315) 386-2573

Patrick J. Kelly  
Chief Executive Officer

## PROJECT ACTIVITY REPORT

**Project:** High Peaks Winery, LLC  
**Project Address:** 801 Pickle Street  
Winthrop NY  
**Application Date:** April 10, 2013  
**Board Approval Date:** April 30, 2013 and May 30, 2013  
**Assistance Date:** May 22, 2013

### Project Overview:

High Peaks is a small winery located in the foothills of the Adirondack mountain range. During the past few years, owner and winemaker Matthew Whalen has established relationships with trusted vineyard managers from throughout the country. Because of this, the winery has gained the ability to obtain some of the best wine grape products from vineyards throughout the country including California, Washington and New York.

During 2011, its first year of operation, High Peaks produced and sold approximately 500 cases of wine to wholesale to local liquor retailers. By the end of that year it had run out of stock in three out of four of our offerings and gained a comfort level that it was creating a product with enough demand to expand the operation.

The winery would like to increase its production to 1,000 cases per year to continue to meet the growing demand of our products locally and to extend into new distributing areas in upstate New York. In order to do so it needed to upgrade some equipment to increase capacity and improve efficiency of our winemaking operation. In 2012 it worked with the St. Lawrence County IDA on an application to the USDA Rural Business Enterprise Grant program for funding to be used for the acquisition of equipment that would enable doubled production capability. The grant was awarded, equipment purchased, and as of August 1, 2012 the winery began leasing the equipment from the IDA.

In 2012 owner Matt Whalen purchased vacant land in the Town of Stockholm with the intention of planting vines and eventually building a facility to house our wine production on location. High Peaks Winery plans to move its winery location from where it's currently leased to its vineyard site. The project includes the construction of a two story, 30'x50" structure, for the winery and tasting room. The additional space will enable increased production and attraction of customers to its tasting room.

High Peaks Winery applied to the St. Lawrence County IDA for Sales & Use Tax Exemption, Mortgage Recording Tax Exemption, and Real Property Tax Exemption. Additionally, the winery applied for loan financing totaling \$73,000.

### Actions Taken:

St. Lawrence County Industrial Development Agency Tax Exemptions.....	\$41,156
St. Lawrence River Valley Redevelopment Agency loan financing .....	\$36,500
Greater Massena Economic Development Fund loan financing .....	\$36,500

### Economic Indicators:

- Jobs Maintained and Generated – This project will retain 1 and create 2-3 full-time equivalent jobs over the next three years.
- Other Financing Leveraged:

Company Equity .....	\$39,000
Bank Financing .....	\$110,000

- Improve Corporate Performance: This project will double production capacity and allow expansion into a larger building footprint where the company will add a tasting room for direct sales to consumers in addition to continuing to serve their wholesale customers.

ST. LAWRENCE COUNTY INDUSTRIAL DEVELOPMENT AGENCY  
(ST. LAWRENCE COUNTY, NEW YORK)

and

HIGH PEAKS WINERY, LLC

---

AGENCY COMPLIANCE AGREEMENT

---

Dated as of April 30, 2013

(ST. LAWRENCE COUNTY, NEW YORK)  
(HIGH PEAKS WINERY, LLC)  
(2013 FACILITY)  
(PROJECT NUMBER 4001-13-02)

**AGENCY COMPLIANCE AGREEMENT**

THIS AGENCY COMPLIANCE AGREEMENT, dated as of April 30, 2013 (the "Agency Compliance Agreement"), is by and between the ST. LAWRENCE COUNTY INDUSTRIAL DEVELOPMENT AGENCY, an industrial development agency and a public benefit corporation of the State of New York, having its principal office at 19 Commerce Lane, Suite 1, Canton, New York 13617 (the "SLCIDA"), and HIGH PEAKS WINERY, LLC., a business corporation duly organized and validly existing under the laws of the State of New York, having offices at P.O. Box 228, North Lawrence, New York 12967 (the "Company").

WITNESSETH:

WHEREAS, the SLCIDA was created by Chapter 132 of the Laws of 1973 of the State of New York, as amended, pursuant to Title 1 of Article 18-A of the General Municipal Law of the State of New York, as amended (collectively, the "Act");

WHEREAS, the SLCIDA proposes to provide assistance to the Company in the form of Sales and Use Tax Exemptions for a certain project located at 801 Pickle Street, Winthrop, New York 13697 (the "Facility") and described as the construction of a two story 30' x 50' foot commercial building (the "Improvements" and collectively with the Facility, the "Project") and as such has appointed the Company, its agents and other designees as the SLCIDA's agents for the purposes of acquiring, constructing, renovating, and equipping the Facility;

WHEREAS, said appointment includes the following as they relate to any proposed acquisition, construction, renovation, equipping and completion of any buildings, whether or not any materials or supplies described below are incorporated into or become an integral part of such Facility: (i) all purchases, leases, rentals and other uses of tools, machinery and equipment in connection with acquisition, construction, renovation and equipping of the Facility, and (ii) all purchases, rentals, uses or consumption of supplies, materials and services of every kind and description used in connection with acquisition, construction, renovation and equipping of the Facility, and (iii) all purchases, leases, rentals and uses of equipment, machinery, and other tangible personal property (including installation costs with respect thereto), installed or placed in, upon or under such Facility, entering into contracts and doing all things requisite and proper for completing the Facility;

WHEREAS, the Company has agreed with the SLCIDA, on behalf of the SLCIDA and as the SLCIDA's agent, to limit its activities as agent for the SLCIDA under the authority of the appointing resolution to acts reasonably related to the construction and equipping of the Facility in accordance with the Plans and Specifications;

NOW, THEREFORE, the parties hereto hereby agree as follows:

**ARTICLE I: REPRESENTATIONS AND COVENANTS OF THE COMPANY and SLCIDA**

Section 1.1 Representations and Covenants of Company. Company makes the following representations and covenants as the basis for the undertakings on its part herein contained:

(a) Company is a business corporation duly authorized to do business in the State of New York, is in good standing under the laws of the State of New York, and has full legal right, power and authority to execute, deliver and perform this Agency Compliance Agreement. This Agency Compliance Agreement has been duly authorized, executed and delivered by Company.

(b) To the best of Company's knowledge, neither the execution and delivery of this Agency Compliance Agreement nor the consummation of the transactions contemplated hereby nor the fulfillment

of or compliance with the provisions hereof will conflict with or result in a breach of or constitute a default under any of the terms, conditions or provisions of any law or ordinance of the State or any political subdivision thereof, Company's organizational documents, as amended, or any restriction or any agreement or instrument to which Company is a party or by which it is bound.

(c) Any and all leasehold improvements undertaken by Company with respect to the Facility and the design, construction, equipping and operation of the Facility will conform with all applicable zoning, planning, building and environmental laws, ordinances, rules and regulations of governmental authorities having jurisdiction over the Facility. Company shall defend, indemnify and hold the SLCIDA harmless from any liability or expenses, including reasonable attorneys' fees, resulting from any failure by Company to comply with the provisions of this subsection.

(d) This Agency Compliance Agreement constitutes a legal, valid and binding obligation of Company enforceable against Company in accordance with its terms.

(e) The SLCIDA hereby appoints and the Company hereby agrees to act on behalf of the SLCIDA, as its Agent, under the terms of this Agreement, to construct and equip the Facility in accordance with the Plans.

## ARTICLE II: INSURANCE

Section 2.1. Insurance Required. Company shall, effective as of the date hereof and until the SLCIDA consents in writing to a termination of this Agency Compliance Agreement, and at its sole cost and expense, maintain or cause to be maintained insurance against such risks and for such amounts as are customarily insured against by businesses of like size and type and shall pay, as the same become due and payable, all premiums with respect thereto, including but not necessarily limited to:

(a) Insurance protecting the SLCIDA and Company against loss or losses from liability imposed by law or assumed in any written contract (including the contractual liability assumed by Company under Section 3.2 hereof) or arising from personal injury, including bodily injury or death, or damage to the property of others, caused by an accident or other occurrence, with a limit of liability of not less than \$1,000,000 (combined single limit for personal injury, including bodily injury or death, and property damage); comprehensive automobile liability insurance covering all owned, non-owned and hired auto, with a limit of liability of not less than \$1,000,000 (combined single limit or equivalent for personal injury, including bodily injury or death, and property damage); and blanket excess liability coverage, in an amount not less than \$3,000,000 combined single limit or equivalent, protecting the SLCIDA and Company against any loss or liability or damage for personal injury, including bodily injury or death, or property damage.

### Section 2.2 Additional Provisions Respecting Insurance.

(a) All insurance required by Section 2.1 hereof shall be procured and maintained in financially sound and generally recognized responsible insurance companies authorized to write such insurance in the State and selected by the entity required to procure the same. Such insurance may be written with deductible amounts comparable to those on similar policies carried by other companies engaged in businesses similar in size, character and other respects to those in which the procuring entity is engaged. The policy evidencing the insurance required by Section 2.1(c) hereof shall name the SLCIDA as an additional insured.

(b) The policies (or certificates or binders) of insurance required by Section 2.1 shall be deposited with the SLCIDA on or before the effective date of this Agency Compliance Agreement and remain in full force and effect until the SLCIDA consents in writing to a termination of this Agency Compliance Agreement. Company shall deliver to the SLCIDA before the first Business Day of each calendar year thereafter a certificate dated not earlier than the immediately preceding month reciting that there is in full

force and effect, with a term covering at least the next succeeding calendar year, insurance of the types and in the amounts required by Section 2.1 hereof and complying with the additional requirements of Section 2.2(a) hereof. Prior to the expiration of each such policy or policies, Company shall furnish to the SLCIDA and any other appropriate person a new policy or policies of insurance or evidence that such policy or policies are no longer required by this Agency Compliance Agreement. Company shall provide such further information with respect to the insurance coverage required by this Agency Compliance Agreement as the SLCIDA may from time to time reasonably require.

**Section 2.3** Right of SLCIDA to Pay Taxes, Insurance Premiums and Other Charges. If Company fails (i) to pay any tax, together with any fine, penalty, interest or cost which may have been added thereto or become due or been imposed by operation of law for nonpayment thereof, or payments in lieu of taxes pursuant to any PILOT Agreement, or assessment or other governmental charge required to be paid, (ii) to maintain any insurance required to be maintained by Section 2.1 hereof, (iii) to pay any amount required to be paid by any law or ordinance relating to the use or occupancy of the Facility or by any requirement, order or notice of violation thereof issued by any governmental person, (iv) to pay any mechanic's Lien which is recorded or filed against the Facility or any part thereof (unless contested in accordance with the provisions of Section 3.9(b) hereof), or (v) to pay any other amount or perform any act hereunder required to be paid or performed by Company hereunder, the SLCIDA may pay or cause to be paid such tax, payments in lieu of taxes pursuant to any PILOT Agreement, assessment or other governmental charge, or the premium for such insurance or any such other payment, or may perform any such act. No such payment shall be made or act performed by the SLCIDA until at least ten (10) days shall have elapsed since notice shall have been given by the SLCIDA, with a copy of such notice being given to Company, and in the case of any tax, assessment or governmental charge, or the amounts specified in clauses (iii) and (iv) of this Section, no such payment shall be made in any event if Company is contesting the same in good faith to the extent and as permitted by this Agency Compliance Agreement, unless an Event of Default under the Lease Agreement shall have occurred and be continuing. No such payment by the SLCIDA shall affect or impair any rights of the SLCIDA hereunder arising in consequence of such failure by Company. Company shall, on demand, reimburse the SLCIDA for any amount so paid or for expenses or costs incurred in the performance of any such act by the SLCIDA pursuant to this Section (which shall include all reasonable legal fees and disbursements), together with interest thereon from the date of payment of such amount, expense or cost by the SLCIDA at two percent (2%) in excess of the Prime Rate.

### ARTICLE III: SPECIAL COVENANTS

**Section 3.1** No Warranty of Condition or Suitability by SLCIDA. The SLCIDA makes no warranty, either express or implied, as to the condition, design, operation, merchantability or fitness of, or title to, the Facility or that it is or will be suitable for Company's purposes or needs.

**Section 3.2** Hold Harmless Provisions.

(a) Company agrees that the SLCIDA, its directors, members, officers, agents (except the Company and Company) and employees shall not be liable for, and agrees to defend, indemnify, release and hold the SLCIDA, its directors, members, officers, agents (except the Company and Company) and employees harmless from and against, any and all (i) liability for loss or damage to Property or injury to or death of any and all Persons that may be occasioned by, directly or indirectly, any cause whatsoever pertaining to the Facility or arising by reason of or in connection with the occupation or the use thereof or the presence of any Person or Property on, in or about the Facility or the Land, and (ii) liability arising from or expense incurred in connection with the SLCIDA's acquisition, construction, renovation, equipping and owning and leasing of the Facility, including, without limiting the generality of the foregoing, all claims arising from the breach by Company of any of its covenants contained herein, the exercise by Company of the authority conferred upon them pursuant to this Agency Compliance Agreement and all causes of action and attorneys' fees (whether by reason of third party claims or by

reason of the enforcement of any provision of this Agency Compliance Agreement (including without limitation this Section) or any of the other documents delivered by the SLCIDA), and any other expenses incurred in defending any claims, suits or actions which may arise as a result of any of the foregoing, provided that any such losses, damages, liabilities or expenses of the SLCIDA are not incurred and do not result from the gross negligence or intentional or willful wrongdoing of the SLCIDA or any of its directors, members, agents (except the Company and Company) or employees. The foregoing indemnities shall apply notwithstanding the fault or negligence in part of the SLCIDA, or any of its members, directors, officers, agents or employees, and irrespective of the breach of a statutory obligation or the application of any rule of comparative or apportioned liability. The foregoing indemnities are limited only to the extent of any prohibitions imposed by law, and upon the application of any such prohibition by the final judgment or decision of a competent court of law, the remaining provisions of these indemnities shall remain in full force and effect.

(b) Notwithstanding any other provisions of this Agency Compliance Agreement, the obligations of Company pursuant to this Section shall remain in full force and effect after the termination of this Agency Compliance Agreement until the expiration of the period stated in the applicable statute of limitations during which a claim, cause of action or prosecution relating to the matters herein described may be brought, and the payment in full or the satisfaction of such claim, cause of action or prosecution relating to the matters herein described and the payment of all expenses and charges incurred by the SLCIDA, or its members, directors, officers, agents and employees, relating to the enforcement of the provisions herein specified.

(c) In the event of any claim against the SLCIDA or its members, directors, officers, agents or employees by any employee or contractor of Company or anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable, the obligations of Company hereunder shall not be limited in any way by any limitation on the amount or type of damages, compensation, disability benefits or other employee benefit acts.

Section 3.3 Right to Inspect Facility. The SLCIDA and its duly authorized agents shall have the right at all reasonable times to inspect the Facility.

Section 3.4 Qualification in State. Company, throughout the term of this Agency Compliance Agreement, shall continue to be duly authorized to do business in the State.

Section 3.5. Sales Tax Exemption Letter. SLCIDA will provide to the Company a fully-executed Sales Tax Exemption Letter to evidence the authority conveyed to the Company. The letter is provided for the sole purpose of securing exemption from New York State Sales and Use Tax and for the sole purpose of this project. No other principal/agent relationship is intended or may be implied or inferred by this letter.

Section 3.6 Appointment of Project Operator and Agents. Company, effective of the date hereof and until the SLCIDA consents in writing to a termination of this Agency Compliance Agreement, shall accept authority to purchase on behalf of SLCIDA all materials to be incorporated into and made an integral part of the Facility, and the following activities as they related to any construction, erection and completion of any building(s), whether or not any materials, equipment or supplies described below are incorporated into or become an integral part of such buildings: (1) all purchases, leases, rentals and other uses of tools, machinery and equipment in connection with construction and equipping, (2) all purchases, rentals, uses of consumption of supplies, materials, utilities and services of every kind and description used in connection with construction and equipping, and (3) all purchases, leases, rentals and uses of equipment, machinery and other tangible personal property (including installation costs), installed or placed in upon or under such building or facility, including all repairs and replacements of such property.

Section 3.7 Agreement to Maintain List of Appointed Agents. The agency appointment includes the power to delegate such agency, in whole or in part, to agents, subagents, contractors, subcontractors,

contractors and subcontractors of such agents and subagents and to other parties as the Company chooses. Company agrees to maintain an accurate list of all parties acting as agent for the SLCIDA and comply with any process and/or procedure to do so as outlined in this Agency Compliance Agreement and the Sales Tax Exemption Letter.

Section 3.8 Agreement to File Appointment of Project Operator Information. Company, throughout the term of the Agency Compliance Agreement and pursuant to applicable law, agrees to complete "IDA Appointment of Project Operator or Agency for Sales Tax Purposes" (Form ST-60) for itself and each agent, subagent, contractor, subcontractor, contractors or subcontractors of such agents and subagents and to such other parties as the Company chooses who provide materials, equipment, supplies or services and execute said form as agent for the SLCIDA (or have the general contractor, if any or other designated subagent execute). Company agrees that it will ensure that the Form ST-60 will be presented to the SLCIDA within twenty-one (21) days, to enable the SLCIDA to process and forward the Form ST-60 to the State Department of Taxation and Finance within thirty (30) days of appointment.

Section 3.9 Agreement to File Annual Statements and Provide Information. In the event that Company has claimed exemptions from sales and use taxes as agent for the SLCIDA, Company shall file with the New York State Department of Taxation and Finance an annual statement of the value of all sales and use tax exemptions claimed in connection with the Facility in compliance with Sections 874(8) and (9) of the New York State General Municipal Law (Form ST-340). Company shall submit a copy of such annual statement to the SLCIDA at the time of filing with the Department of Taxation and Finance. Company further agrees to provide and certify or cause to be provided and certified whenever requested by the SLCIDA such information concerning Company, its finances, its operations, its employment and its affairs necessary to enable the SLCIDA to make any report required by law, governmental regulation or any of the SLCIDA documents. Such information shall be provided within thirty (30) days following written request from the SLCIDA.

Section 3.10 Books of Record and Account; Financial Statements. Company, at all times, agrees to maintain proper accounts, records and books in which full and correct entries shall be made, in accordance with generally accepted accounting principles, of all transactions and events relating to the business and affairs of Company and any and all records relating to the sales and use tax exemptions claimed in connection with the Facility in compliance with this Agency Compliance Agreement.

Section 3.11 Recovery Provisions. In compliance with §875(3) the SLCIDA shall recover, recapture, receive or otherwise obtain from the Company, any of its designated agents, subagents, contractors, subcontractors, contractors and subcontractors of any agents and subagents, and to any other parties as the Company may designate, or other person or entity State Sales and Use Exemption benefits taken or purported to be taken by any such person to which the person is not entitled or which are in excess of the amounts authorized or which are for property or services not authorized or taken in cases where such agent or project operator, or other person or entity failed to comply with a material term or condition to use property or services in the manner required by the Company through this Agency Compliance Agreement. The Company shall cooperate with the SLCIDA in its efforts to recover, recapture, receive or otherwise obtain such State Sales and Use Exemption benefits and shall promptly pay over any such amounts to the SLCIDA that it requests. Failure to pay over such amounts to the SLCIDA shall be grounds for the New York State Commissioner of Taxation and Finance to assess and determine State Sales and Use taxes due as a result of this violation, together with any relevant penalties and interest due on such amounts. This provision shall survive the expiration or termination of the Agency Compliance Agreement.

Section 3.12 Compliance with Orders, Ordinances, Etc.

(a) Company, throughout the term of this Agency Compliance Agreement, agrees that it will promptly comply, and cause any tenant or occupant of the Facility to comply, with all statutes, codes,



laws, acts, ordinances, orders, judgments, decrees, injunctions, rules, regulations, permits, licenses, authorizations, directions and requirements, ordinary or extraordinary, which now or at any time hereafter may be applicable to the Facility or any part thereof, or to the acquisition, construction, renovation and equipping thereof, or to any use, manner of use or condition of the Facility or any part thereof, of all federal, state, county, municipal and other governments, departments, commissions, boards, courts, authorities, officials and officers having jurisdiction of the Facility or any part thereof, and companies or associations insuring the premises.

(b) Company shall keep or cause the Facility to be kept free of Hazardous Substances. Without limiting the foregoing, Company shall not cause or permit the Facility to be used to generate, manufacture, refine, transport, treat, store, handle, dispose, transfer, produce or process Hazardous Substances, except in compliance with all applicable federal, state and local laws or regulations, nor shall Company cause or permit, as a result of any intentional or unintentional act or omission on the part of Company or any contractor, subcontractor, tenant or subtenant, a release of Hazardous Substances onto the Facility or onto any other property from the Facility. Company shall comply with, and ensure compliance by all of its contractors, subcontractors, tenants and subtenants with, all applicable federal, state and local laws, ordinances, rules and regulations, whenever and by whomever triggered, and shall obtain and comply with, and ensure that all of its contractors, subcontractors, tenants and subtenants obtain and comply with, any and all approvals, registrations or permits required thereunder. Company shall (i) conduct and complete all investigations, studies, sampling, and testing and all remedial, removal, and other actions necessary to clean up and remove all Hazardous Substances on, from, or affecting the Facility as a result of the conduct of Company, its contractors and subcontractors (A) in accordance with all applicable federal, state and local laws, ordinances, rules, regulations and policies, (B) in accordance with the orders and directives of all federal, state and local governmental authorities; and (ii) defend, indemnify, and hold harmless the SLCIDA, its employees, agents, officers, members and directors, from and against any claims, demands, penalties, fines, liabilities, settlements, damages, costs or expenses of whatever kind or nature, known or unknown, contingent or otherwise, arising out of, or in any way related to (A) the presence, disposal, release, or threatened release of any Hazardous Substances which are on, from or affecting the soil, water, vegetation, buildings, personal property, persons, animals or otherwise, (B) any bodily injury, personal injury (including wrongful death) or property damage (real or personal) arising out of or related to such Hazardous Substances, (C) any lawsuit brought or threatened, settlement reached, or government order relating to such Hazardous Substances, and/or (D) any violation of laws, orders, regulations, requirements or demands of government authorities which are based upon or in any way related to such Hazardous Substances, including, without limitation, reasonable attorney and consultant fees, investigation and laboratory fees, court costs, and litigation expenses. The provisions of this Section shall be in addition to any and all other obligations and liabilities Company may have to the SLCIDA at common law and shall survive the transactions contemplated herein.

(c) Notwithstanding the provisions of subsections (a) and (b) hereof, Company may in good faith contest the validity or the applicability of any requirement of the nature referred to in such subsections (a) and (b) by appropriate legal proceedings conducted in good faith and with due diligence. In such event, Company may fail to comply with the requirement or requirements so contested during the period of such contest and any appeal therefrom, unless the SLCIDA shall notify Company that, by failure to comply with such requirement or requirements, the Facility or any part thereof may be subject to loss, penalty or forfeiture, in which event Company shall promptly take such action with respect thereto or provide such security as shall be reasonably satisfactory to the SLCIDA. If at any time the then existing use or occupancy of the Facility shall, pursuant to any zoning or other law, ordinance or regulation, be permitted only so long as such use or occupancy shall continue, Company shall use its best efforts not to cause or permit such use or occupancy to be discontinued without the prior written consent of the SLCIDA.

(d) Notwithstanding the provisions of this Section 3.11, if, because of a breach or violation of the provisions of subsection (a) or (b) hereof (without giving effect to subsection (c) hereof), the SLCIDA, or any of its members, directors, officers, agents, or employees shall be threatened with a fine, liability, expense or imprisonment, then, upon notice from the SLCIDA, Company shall immediately provide legal protection and/or pay amounts necessary in the opinion of the SLCIDA and of its members, directors, officers, agents and employees, to the extent permitted by applicable law, to remove the threat of such fine, liability, expense or imprisonment.

(e) Notwithstanding any provisions of this Section 3.11, the SLCIDA retains the right to defend itself in any action or actions which are based upon or in any way related to such Hazardous Substances. In any such defense of itself, the SLCIDA shall select its own counsel, and any and all costs of such defense, including, without limitation, reasonable attorney and consultant fees, investigation and laboratory fees, court costs and litigation expenses, shall be paid by Company.

### Section 3.13 Liens and Encumbrances.

(a) Company, throughout the term of the Agency Compliance Agreement, shall not permit or create or suffer to be permitted or created any Lien, except for Permitted Encumbrances, upon the Facility or any part thereof by reason of any labor, services or materials rendered or supplied or claimed to be rendered or supplied with respect to the Facility or any part thereof.

(b) Notwithstanding the provisions of subsection (a) hereof, Company may in good faith contest any such Lien. In such event, Company may permit the items so contested to remain undischarged and unsatisfied during the period of such contest and any appeal therefrom, unless the SLCIDA shall notify Company that, by nonpayment of any such item or items, the Facility or any part thereof may be subject to loss or forfeiture, in which event Company shall promptly secure payment of all such unpaid items by filing a bond, in form and substance satisfactory to the SLCIDA, thereby causing such Lien to be removed, or by taking such other actions as may be satisfactory to the SLCIDA to protect its interests. Mechanics' Liens shall be discharged or bonded within thirty (30) days of the filing or perfection thereof.

Section 3.14 Identification of Equipment. If any equipment is to or may become the Property of the SLCIDA pursuant to the provisions of this Agency Compliance Agreement then such equipment shall be properly identified by Company by such appropriate records, including computerized records, as may be approved by the SLCIDA. All Equipment and other Property of whatever nature affixed or attached to the Land or used or to be used by Company in connection with the Facility shall be deemed presumptively to be owned by the SLCIDA, rather than Company, unless the same were utilized for purposes of construction of the Facility or were installed by Company and title thereto was retained by Company in a manner provided subsequent to any Lease Agreement and such Equipment and other Property were properly identified by such appropriate records as were approved by the SLCIDA.

Section 3.15 Depreciation Deductions and Investment Tax Credit. The parties agree that, as between them, Company shall be entitled to all depreciation deductions with respect to any depreciable property comprising a part of the Facility and to any investment credit with respect to any part of the Facility.

Section 3.16 Aggregate Sales and Use Tax Exemption. Company agrees that the aggregate Sales and Use Tax Exemption afforded to the Company by the SLCIDA under this Agency Compliance Agreement shall be limited to \$100,000.

Section 3.17 Expiration. The agency created by this Agency Compliance Agreement is limited to the Facility and will expire on **October 31, 2013**. Company may apply to extend this agency authority by showing good cause; provided, however, the exemption for leases executed prior to said date shall continue through the term or extended term of said lease and any acquisition of said leased property.

Section 3.18 Disclosure. Pursuant to GML §875(7) this Agency Compliance Agreement and related

project documents shall be made available on the Internet and copies of same shall also be provided, without charge to any person who asks for it in writing or in person. Any information exempted from disclosure under Article 6 of the Public Officers Law, will be blacklined.

Section 3.19 Execution of Counterparts. This Agency Compliance Agreement may be executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

Section 3.20 Notices. All notices, certificates and other communications hereunder shall be in writing and shall be either delivered personally or sent by certified mail, postage prepaid, return receipt requested, addressed as follows or to such other address as any party may specify in writing to the other:

To the SLCIDA:  
\_\_\_\_\_  
St. Lawrence County  
Industrial Development Agency  
80 State Highway 301, Suite 6  
Canton, New York 13617  
Attn: Patrick J. Kelly, Chief Executive Officer

With a copy to:  
\_\_\_\_\_  
Silver and Collins, Attorneys at Law  
44 Court Street  
Canton, New York 13617  
Attn: Andrew Silver, Esq.

To the Company:  
\_\_\_\_\_  
High Peaks Winery, LLC  
P.O. Box 228  
North Lawrence, New York 12967  
Attn: Matthew Whalen, President

IN WITNESS WHEREOF, the SLCIDA and Company have each caused this Agency Compliance Agreement to be executed in their respective names by affixing his signature thereto, or by duly authorized officers, all as of the date first above written.

For St. Lawrence County Industrial  
Development Agency:  
By: \_\_\_\_\_  
Name: Patrick J. Kelly  
Title: Chief Executive Officer

For High Peaks Winery, LLC  
By: \_\_\_\_\_  
Name: Matthew Whalen  
Title: President



# IDA Appointment of Project Operator or Agent For Sales Tax Purposes

# ST-60

(4/13)

The industrial development agency or authority (IDA) must submit this form within 30 days of the appointment of a project operator or agent, whether appointed directly by the IDA or indirectly by the operator or another agent.

**For IDA use only**

Name of IDA St. Lawrence County Industrial Development Agency		IDA project number (use OSC numbering system for projects after 1998) 4001-13-02	
Street address 19 Commerce Lane, Suite 1		Telephone number (315) 379-9806	
City Canton		State NY	ZIP code 13617
Name of IDA project operator or agent High Peaks Winery, LLC	Mark an X in the box if directly appointed by the IDA: <input checked="" type="checkbox"/>	Employer identification or social security number 27-██████████	
Street address 2442 State Highway 72		Telephone number (315) 250-██████	Primary operator or agent? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
City Potsdam		State NY	ZIP code 13676
Name of project High Peaks Winery, LLC (4001-13-02)		Purpose of project (see instructions) Wholesale Trade	
Street address of project site 801 Pickle Street			
City Winthrop		State NY	ZIP code 13697
Description of goods and services intended to be exempted from New York State and local sales and use taxes Purchases, leases and rental of all materials & equipment necessary for construction and equipping of a 2-store, 30'x50' winery and tasting room.			

Date project operator or agent appointed (mm/dd/yy) 04/30/13	Date project operator or agent status ends (mm/dd/yy) 10/31/13	Mark an X in the box if this is an extension to an original project: <input type="checkbox"/>
Estimated value of goods and services that will be exempt from New York State and local sales and use tax: \$173,000.00 (All Agents/All In/Total Project)	Estimated value of New York State and local sales and use tax exemption provided: \$12,110.00 (All Agents/All In/Total Project)	

**Certification:** I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements with the knowledge that willfully providing false or fraudulent information with this document may constitute a felony or other crime under New York State Law, punishable by a substantial fine and possible jail sentence. I also understand that the Tax Department is authorized to investigate the validity of any information entered on this document.

Print name of officer or employee signing on behalf of the IDA Thomas Plastino	Print title Chief Financial Officer
Signature	Date 05/22/2013
	Telephone number (315) 379-9806

## Instructions

### Filing requirements

An IDA must file this form within 30 days of the date the IDA appoints any project operator or other person as agent of the IDA, for purposes of extending any sales and compensating use tax exemptions.

The IDA must file a separate form for each person it appoints as agent, whether directly or indirectly, and regardless of whether the person is the primary project operator or agent. If the IDA authorizes a project operator or agent to appoint other persons as agent of the IDA, the operator or agent making such an appointment must advise the IDA that it has done so, so that the IDA can file a form within 30 days of the date of the new agent's appointment. The IDA should not file this form for a person hired to work on an IDA project if that person is not appointed as agent of the IDA. The IDA need not file this form if the IDA does not extend any sales or use tax exemption benefits for the project.

If an IDA modifies a project, such as by extending it beyond its original completion date, or by increasing or decreasing the amount of sales and use tax exemption benefits authorized for the project, the IDA must, within 30 days of the change, file a new form with the new information.

If an IDA amends, revokes, or cancels the appointment of an agent, or if an agent's appointment becomes invalid for any reason, the IDA must, within 30 days, send a letter to the address below for filing this form, indicating that the appointment has been amended, revoked, or cancelled, or is no longer valid, and the effective date of the change. It should attach to the letter a copy of the form it originally filed. The IDA need not send a letter for a form that is not valid merely because the "Completion date of project" has passed.

### Purpose of project

For Purpose of project, enter one of the following:

- Services
- Agriculture, forestry, fishing
- Finance, insurance, real estate
- Transportation, communication, electric, gas, sanitary services
- Construction
- Wholesale trade
- Retail trade
- Manufacturing
- Other (specify)

### Mailing instructions

Mail completed form to:

**NYS TAX DEPARTMENT  
IDA UNIT  
W A HARRIMAN CAMPUS  
ALBANY NY 12227**

### Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1088, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

### Need help?

	<b>Internet access: <a href="http://www.tax.ny.gov">www.tax.ny.gov</a></b> (for information, forms, and publications)
	<b>Sales Tax Information Center:</b> (518) 485-2889 To order forms and publications: (518) 457-5431
	<b>Text Telephone (TTY) Hotline</b> (for persons with hearing and speech disabilities using a TTY): (518) 485-5082



# St. Lawrence County Industrial Development Agency

Ernest J. LaBaff Industrial Building ~ 19 Commerce Lane, Suite 1 ~ Canton, New York 13617

Phone: (315) 379-9806 / TDD: 711 ~ Fax: (315) 386-2573 ~ www.slcida.com

## MEMBERSHIP

### CHAIRMAN

**Brian W. Staples**  
Brian Staples, CPA

\*

### VICE CHAIRMAN

**Ernest LaBaff**  
President Emeritus,  
Aluminum Brick & Glass  
Workers International Union

\*

### SECRETARY

**Lynn Blevins**  
Blevins Brothers, Inc.

\*

**Mark C. Hall**

Town of Fine, New York

\*

**Andrew McMahon**

Massena Electric Department

\*

**Donald Peck**

St. Lawrence County  
Board of Legislators

\*

**R. Joseph Weekes, Jr.**

Weekes Agency

\*

**CHIEF EXECUTIVE  
OFFICER**

**Patrick J. Kelly**

St. Lawrence County  
Industrial Development Agency

\*

**CHIEF FINANCIAL  
OFFICER**

**Thomas A. Plastino**

St. Lawrence County  
Industrial Development Agency

October 11, 2013

New York State Tax Department  
IDA Unit  
W.A. Harriman Campus  
Albany, New York 12227

Re: IDA Appointment of Project Operator or Agent  
**High Peaks Winery, LLC Project (Number: 4001-13-02)**  
Agent Appointments: Adirondack Storage Barns (30- [REDACTED])  
Cornerstone Services (26- [REDACTED])  
Jeffrey A. Crump (TF [REDACTED])  
Bryan Kirk (xxx-xx-3964)

Dear Sir or Madam:

Enclosed please find four (4) original forms ST-60 relative to the above-cited project.

Please feel free to contact this office if you have any questions or concerns.

Sincerely,

ST. LAWRENCE COUNTY  
INDUSTRIAL DEVELOPMENT AGENCY

By: [REDACTED]  
Natalie A. Sweatland

Enclosures: 1  
CC: High Peaks Winery, LLC File



# IDA Appointment of Project Operator or Agent For Sales Tax Purposes

# ST-60

(4/13)

The industrial development agency or authority (IDA) must submit this form within 30 days of the appointment of a project operator or agent, whether appointed directly by the IDA or indirectly by the operator or another agent.

**For IDA use only**

Name of IDA St. Lawrence County Industrial Development Agency		IDA project number (use OSC numbering system for projects after 1998) 4001-13-02	
Street address 19 Commerce Lane, Suite 1		Telephone number (315) 379-9806	
City Canton		State NY	ZIP code 13617
Name of IDA project operator or agent Adirondack Storage Barns	Mark an X in the box if directly appointed by the IDA: <input type="checkbox"/>	Employer identification or social security number 30- [REDACTED]	
Street address 11726 US Highway 11		Telephone number (315) 389-5032	Primary operator or agent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
City North Lawrence		State NY	ZIP code 12967
Name of project High Peaks Winery, LLC (4001-13-02)		Purpose of project (see instructions) Wholesale Trade	
Street address of project site 801 Pickle Street			
City Winthrop		State NY	ZIP code 13697
Description of goods and services intended to be exempted from New York State and local sales and use taxes Purchases, leases and rental of all materials & equipment necessary for construction and equipping of a 2-store, 30'x50' winery and tasting room.			

Date project operator or agent appointed (mm/dd/yy) 10/07/13	Date project operator or agent status ends (mm/dd/yy) 10/31/13	Mark an X in the box if this is an extension to an original project: <input type="checkbox"/>
Estimated value of goods and services that will be exempt from New York State and local sales and use tax: \$173,000.00 (All Agents/All In/Total Project)	Estimated value of New York State and local sales and use tax exemption provided: \$12,110.00 (All Agents/All In/Total Project)	

**Certification:** I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements with the knowledge that willfully providing false or fraudulent information with this document may constitute a felony or other crime under New York State Law, punishable by a substantial fine and possible jail sentence. I also understand that the Tax Department is authorized to investigate the validity of any information entered on this document.

Print name of officer or employee signing on behalf of the IDA Patrick J. Kelly	Print title Chief Executive Officer
Signature 	Date 10/11/2013
	Telephone number (315) 379-9806

## Instructions

### Filing requirements

An IDA must file this form within 30 days of the date the IDA appoints any project operator or other person as agent of the IDA, for purposes of extending any sales and compensating use tax exemptions.

The IDA must file a separate form for each person it appoints as agent, whether directly or indirectly, and regardless of whether the person is the primary project operator or agent. If the IDA authorizes a project operator or agent to appoint other persons as agent of the IDA, the operator or agent making such an appointment must advise the IDA that it has done so, so that the IDA can file a form within 30 days of the date of the new agent's appointment. The IDA should not file this form for a person hired to work on an IDA project if that person is not appointed as agent of the IDA. The IDA need not file this form if the IDA does not extend any sales or use tax exemption benefits for the project.

If an IDA modifies a project, such as by extending it beyond its original completion date, or by increasing or decreasing the amount of sales and use tax exemption benefits authorized for the project, the IDA must, within 30 days of the change, file a new form with the new information.

If an IDA amends, revokes, or cancels the appointment of an agent, or if an agent's appointment becomes invalid for any reason, the IDA must, within 30 days, send a letter to the address below for filing this form, indicating that the appointment has been amended, revoked, or cancelled, or is no longer valid, and the effective date of the change. It should attach to the letter a copy of the form it originally filed. The IDA need not send a letter for a form that is not valid merely because the "Completion date of project" has passed.

### Purpose of project

For Purpose of project, enter one of the following:

- Services
- Agriculture, forestry, fishing
- Finance, insurance, real estate
- Transportation, communication, electric, gas, sanitary services
- Construction
- Wholesale trade
- Retail trade
- Manufacturing
- Other (specify)

### Mailing Instructions

Mail completed form to:

**NYS TAX DEPARTMENT  
IDA UNIT  
WA HARRIMAN CAMPUS  
ALBANY NY 12227**

### Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, WA Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

### Need help?



**Internet access: [www.tax.ny.gov](http://www.tax.ny.gov)**  
(for information, forms, and publications)



**Sales Tax Information Center:** (518) 485-2889  
**To order forms and publications:** (518) 457-5431



**Text Telephone (TTY) Hotline**  
(for persons with hearing and speech disabilities using a TTY): (518) 485-5082



# IDA Appointment of Project Operator or Agent For Sales Tax Purposes

# ST-60

(4/13)

The industrial development agency or authority (IDA) must submit this form within 30 days of the appointment of a project operator or agent, whether appointed directly by the IDA or indirectly by the operator or another agent.

**For IDA use only**

Name of IDA St. Lawrence County Industrial Development Agency		IDA project number (use OSC numbering system for projects after 1998) 4001-13-02	
Street address 19 Commerce Lane, Suite 1		Telephone number (315) 379-9806	
City Canton		State NY	ZIP code 13617
Name of IDA project operator or agent Cornerstone Services	Mark an X in the box if directly appointed by the IDA: <input type="checkbox"/>	Employer identification or social security number 26- [REDACTED]	
Street address 32 South Main Street, Suite 2		Telephone number (315) 353-4515	Primary operator or agent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
City Norwood		State NY	ZIP code 13668
Name of project High Peaks Winery, LLC (4001-13-02)		Purpose of project (see instructions) Wholesale Trade	
Street address of project site 801 Pickle Street			
City Winthrop		State NY	ZIP code 13697
Description of goods and services intended to be exempted from New York State and local sales and use taxes Purchases, leases and rental of all materials & equipment necessary for construction and equipping of a 2-store, 30'x50' winery and tasting room.			

Date project operator or agent appointed (mm/dd/yy) 09/03/13	Date project operator or agent status ends (mm/dd/yy) 10/31/13	Mark an X in the box if this is an extension to an original project: <input type="checkbox"/>
Estimated value of goods and services that will be exempt from New York State and local sales and use tax: \$173,000.00 (All Agents/All In/Total Project)	Estimated value of New York State and local sales and use tax exemption provided: \$12,110.00 (All Agents/All In/Total Project)	

**Certification:** I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements with the knowledge that willfully providing false or fraudulent information with this document may constitute a felony or other crime under New York State Law, punishable by a substantial fine and possible jail sentence. I also understand that the Tax Department is authorized to investigate the validity of any information entered on this document.

Print name of officer or employee signing on behalf of the IDA Patrick J. Kelly	Print title Chief Executive Officer
Signature [REDACTED]	Date 10/11/2013
	Telephone number (315) 379-9806

## Instructions

### Filing requirements

An IDA must file this form within 30 days of the date the IDA appoints any project operator or other person as agent of the IDA, for purposes of extending any sales and compensating use tax exemptions.

The IDA must file a separate form for each person it appoints as agent, whether directly or indirectly, and regardless of whether the person is the primary project operator or agent. If the IDA authorizes a project operator or agent to appoint other persons as agent of the IDA, the operator or agent making such an appointment must advise the IDA that it has done so, so that the IDA can file a form within 30 days of the date of the new agent's appointment. The IDA should not file this form for a person hired to work on an IDA project if that person is not appointed as agent of the IDA. The IDA need not file this form if the IDA does not extend any sales or use tax exemption benefits for the project.

If an IDA modifies a project, such as by extending it beyond its original completion date, or by increasing or decreasing the amount of sales and use tax exemption benefits authorized for the project, the IDA must, within 30 days of the change, file a new form with the new information.

If an IDA amends, revokes, or cancels the appointment of an agent, or if an agent's appointment becomes invalid for any reason, the IDA must, within 30 days, send a letter to the address below for filing this form, indicating that the appointment has been amended, revoked, or cancelled, or is no longer valid, and the effective date of the change. It should attach to the letter a copy of the form it originally filed. The IDA need not send a letter for a form that is not valid merely because the "Completion date of project" has passed.

### Purpose of project

For Purpose of project, enter one of the following:

- Services
- Agriculture, forestry, fishing
- Finance, insurance, real estate
- Transportation, communication, electric, gas, sanitary services
- Construction
- Wholesale trade
- Retail trade
- Manufacturing
- Other (specify)

### Mailing instructions

Mail completed form to:

**NYS TAX DEPARTMENT  
IDA UNIT  
WA HARRIMAN CAMPUS  
ALBANY NY 12227**

### Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, WA Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

### Need help?

**Internet access: [www.tax.ny.gov](http://www.tax.ny.gov)**  
(for information, forms, and publications)

**Sales Tax Information Center:** (518) 485-2889  
To order forms and publications: (518) 457-5431

**Text Telephone (TTY) Hotline**  
(for persons with hearing and speech disabilities using a TTY): (518) 485-5082



# IDA Appointment of Project Operator or Agent For Sales Tax Purposes

# ST-60

(4/13)

The industrial development agency or authority (IDA) must submit this form within 30 days of the appointment of a project operator or agent, whether appointed directly by the IDA or indirectly by the operator or another agent.

**For IDA use only**

Name of IDA St. Lawrence County Industrial Development Agency		IDA project number (use OSC numbering system for projects after 1998) 4001-13-02	
Street address 19 Commerce Lane, Suite 1		Telephone number (315) 379-9806	
City Canton		State NY	ZIP code 13617
Name of IDA project operator or agent Jeffrey A. Crump	Mark an X in the box if directly appointed by the IDA: <input type="checkbox"/>	Employer identification or social security number TF [REDACTED]	
Street address 47 Wilson Road		Telephone number (315) 262-7037	Primary operator or agent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
City St. Regis Falls		State NY	ZIP code 12980
Name of project High Peaks Winery, LLC (4001-13-02)		Purpose of project (see instructions) Wholesale Trade	
Street address of project site 801 Pickle Street			
City Winthrop		State NY	ZIP code 13697
Description of goods and services intended to be exempted from New York State and local sales and use taxes Purchases, leases and rental of all materials & equipment necessary for construction and equipping of a 2-store, 30'x50' winery and tasting room.			

Date project operator or agent appointed (mm/dd/yy) 09/03/13	Date project operator or agent status ends (mm/dd/yy) 10/31/13	Mark an X in the box if this is an extension to an original project: <input type="checkbox"/>
Estimated value of goods and services that will be exempt from New York State and local sales and use tax: \$173,000.00 (All Agents/All In/Total Project)	Estimated value of New York State and local sales and use tax exemption provided: \$12,110.00 (All Agents/All In/Total Project)	

**Certification:** I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements with the knowledge that willfully providing false or fraudulent information with this document may constitute a felony or other crime under New York State Law, punishable by a substantial fine and possible jail sentence. I also understand that the Tax Department is authorized to investigate the validity of any information entered on this document.

Print name of officer or employee signing on behalf of the IDA Patrick J. Kelly	Print title Chief Executive Officer
Signature 	Date 10/11/2013
	Telephone number (315) 379-9806

## Instructions

### Filing requirements

An IDA must file this form within 30 days of the date the IDA appoints any project operator or other person as agent of the IDA, for purposes of extending any sales and compensating use tax exemptions.

The IDA must file a separate form for each person it appoints as agent, whether directly or indirectly, and regardless of whether the person is the primary project operator or agent. If the IDA authorizes a project operator or agent to appoint other persons as agent of the IDA, the operator or agent making such an appointment must advise the IDA that it has done so, so that the IDA can file a form within 30 days of the date of the new agent's appointment. The IDA should not file this form for a person hired to work on an IDA project if that person is not appointed as agent of the IDA. The IDA need not file this form if the IDA does not extend any sales or use tax exemption benefits for the project.

If an IDA modifies a project, such as by extending it beyond its original completion date, or by increasing or decreasing the amount of sales and use tax exemption benefits authorized for the project, the IDA must, within 30 days of the change, file a new form with the new information.

If an IDA amends, revokes, or cancels the appointment of an agent, or if an agent's appointment becomes invalid for any reason, the IDA must, within 30 days, send a letter to the address below for filing this form, indicating that the appointment has been amended, revoked, or cancelled, or is no longer valid, and the effective date of the change. It should attach to the letter a copy of the form it originally filed. The IDA need not send a letter for a form that is not valid merely because the "Completion date of project" has passed.

### Purpose of project

- For Purpose of project, enter one of the following:
- Services
  - Agriculture, forestry, fishing
  - Finance, insurance, real estate
  - Transportation, communication, electric, gas, sanitary services
  - Construction
  - Wholesale trade
  - Retail trade
  - Manufacturing
  - Other (specify)

### Mailing Instructions

Mail completed form to:

**NYS TAX DEPARTMENT  
IDA UNIT  
WA HARRIMAN CAMPUS  
ALBANY NY 12227**

### Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, WA Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

### Need help?

	<b>Internet access: <a href="http://www.tax.ny.gov">www.tax.ny.gov</a></b> (for information, forms, and publications)
	<b>Sales Tax Information Center:</b> (518) 485-2889
	To order forms and publications: (518) 457-5431
	<b>Text Telephone (TTY) Hotline</b> (for persons with hearing and speech disabilities using a TTY): (518) 485-5082





# IDA Appointment of Project Operator or Agent For Sales Tax Purposes

# ST-60

(4/13)

The industrial development agency or authority (IDA) must submit this form within 30 days of the appointment of a project operator or agent, whether appointed directly by the IDA or indirectly by the operator or another agent.

**For IDA use only**

Name of IDA St. Lawrence County Industrial Development Agency		IDA project number (use CSC numbering system for projects after 1996) 4001-13-02	
Street address 19 Commerce Lane, Suite 1		Telephone number ( 315 ) 379-9806	
City Canton		State NY	ZIP code 13617
Name of IDA project operator or agent bryan Kirk	Mark an X in the box if directly appointed by the IDA: <input type="checkbox"/>	Employer identification or social security number [REDACTED]-3964	
Street address 118 Route 47		Telephone number ( 315 ) 566-9590	Primary operator or agent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
City Potsdam		State NY	ZIP code 13676
Name of project High Peaks Winery, LLC (4001-13-02)		Purpose of project (see instructions) Wholesale Trade	
Street address of project site 801 Pickle Street			
City Winthrop		State NY	ZIP code 13697

Description of goods and services intended to be exempted from New York State and local sales and use taxes: Purchases, leases and rental of all materials & equipment necessary for construction and equipping of a 2-store, 30'x50' winery and tasting room.

Date project operator or agent appointed (mm/dd/yy) 09/03/13	Date project operator or agent status ends (mm/dd/yy) 10/31/13	Mark an X in the box if this is an extension to an original project: <input type="checkbox"/>
Estimated value of goods and services that will be exempt from New York State and local sales and use tax: \$173,000.00 (All Agents/All In/Total Project)	Estimated value of New York State and local sales and use tax exemption provided: \$12,110.00 (All Agents/All In/Total Project)	

**Certification:** I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements with the knowledge that willfully providing false or fraudulent information with this document may constitute a felony or other crime under New York State Law, punishable by a substantial fine and possible jail sentence. I also understand that the Tax Department is authorized to investigate the validity of any information entered on this document.

Print name of officer or employee signing on behalf of the IDA Patrick J. Kelly	Print title Chief Executive Officer
Signature [REDACTED]	Date 10/11/2013
	Telephone number ( 315 ) 379-9806

## Instructions

### Filing requirements

An IDA must file this form within 30 days of the date the IDA appoints any project operator or other person as agent of the IDA, for purposes of extending any sales and compensating use tax exemptions.

The IDA must file a separate form for each person it appoints as agent, whether directly or indirectly, and regardless of whether the person is the primary project operator or agent. If the IDA authorizes a project operator or agent to appoint other persons as agent of the IDA, the operator or agent making such an appointment must advise the IDA that it has done so, so that the IDA can file a form within 30 days of the date of the new agent's appointment. The IDA should not file this form for a person hired to work on an IDA project if that person is not appointed as agent of the IDA. The IDA need not file this form if the IDA does not extend any sales or use tax exemption benefits for the project.

If an IDA modifies a project, such as by extending it beyond its original completion date, or by increasing or decreasing the amount of sales and use tax exemption benefits authorized for the project, the IDA must, within 30 days of the change, file a new form with the new information.

If an IDA amends, revokes, or cancels the appointment of an agent, or if an agent's appointment becomes invalid for any reason, the IDA must, within 30 days, send a letter to the address below for filing this form, indicating that the appointment has been amended, revoked, or cancelled, or is no longer valid, and the effective date of the change. It should attach to the letter a copy of the form it originally filed. The IDA need not send a letter for a form that is not valid merely because the "Completion date of project" has passed.

### Purpose of project

For Purpose of project, enter one of the following:

- Services
- Agriculture, forestry, fishing
- Finance, insurance, real estate
- Transportation, communication, electric, gas, sanitary services
- Construction
- Wholesale trade
- Retail trade
- Manufacturing
- Other (specify)

### Mailing instructions

Mail completed form to:

**NYS TAX DEPARTMENT  
IDA UNIT  
WA HARRIMAN CAMPUS  
ALBANY NY 12227**

### Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, WA Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

### Need help?

**Internet access: [www.tax.ny.gov](http://www.tax.ny.gov)**  
(for information, forms, and publications)

**Sales Tax Information Center:** (518) 485-2889  
To order forms and publications: (518) 457-5431

**Text Telephone (TTY) Hotline**  
(for persons with hearing and speech disabilities using a TTY): (518) 485-5082