

ST. LAWRENCE COUNTY INDUSTRIAL DEVELOPMENT AGENCY
PROJECT AUTHORIZING RESOLUTION
 In-Law Brewing Company, LLC [Project Number 4001-20-16]
 Resolution No. IDA-20-09-14
 September 3, 2020

A regular meeting of the St. Lawrence County Industrial Development Agency (the “SLCIDA”) was convened on September 3, 2020 at 3:00 PM, local time, in the Main Conference Room of the Ernest J. LaBaff Industrial Building, 19 Commerce Lane, Canton, New York.

The meeting was called to order by the Chairman, and upon roll being called, the following members of the SLCIDA were:

MEMBER	PRESENT	ABSENT
Blevins, Lynn	X	
Hall, Mark C.	X	
LaBaff, Ernest	X	
McMahon, Andrew	X	
Morrill, Steven	X	
Reagen, James	X	
Staples, Brian W.	X	

The following persons were ALSO PRESENT: IDA Staff (Patrick Kelly, Richard Williams, and Lori Sibley); Andrew Silver, Esq. (SLCIDA Attorney)

After the meeting had been duly called to order, the Chairman announced that, among the purposes of the meeting, was to consider and take action on certain matters pertaining to proposed project for the benefit of In-Law Brewing Company, LLC.

On motion duly made by Mr. LaBaff and seconded by Mr. Reagen, the following resolution was placed before members of the St. Lawrence County Industrial Development Agency:

- (i) **ACCEPTING AN APPLICATION SUBMITTED BY THE COMPANY WITH RESPECT TO A CERTAIN PROJECT;**
- (ii) **TAKING OFFICIAL ACTION TOWARDS THE DEVELOPMENT OF A CERTAIN PROJECT (AS MORE FULLY DESCRIBED BELOW) BY IN-LAW BREWING COMPANY, LLC (THE “COMPANY”) AT 13623 STATE HIGHWAY 37, TOWN OF LOUISVILLE, ST. LAWRENCE COUNTY, STATE OF NEW YORK;**
- (iii) **ADOPTING FINDINGS PURSUANT TO THE STATE ENVIRONMENTAL QUALITY REVIEW ACT (“SEQRA”) IN RELATION TO THE PROJECT**
- (iv) **AUTHORIZING FINANCIAL ASSISTANCE TO THE COMPANY FOR THE PROJECT IN THE FORM OF (A) A SALES TAX EXEMPTION FOR PURCHASES AND RENTALS RELATED TO THE RENOVATION, IMPROVEMENT, AND EQUIPPING OF THE PROJECT; (B) A MORTGAGE RECORDING TAX EXEMPTION FOR THE FINANCING RELATED TO THE PROJECT (C) A REAL**

**PROPERTY TAX ABATEMENT STRUCTURED THROUGH A
PAYMENT-IN-LIEU-OF-TAX AGREEMENT (PILOT AGREEMENT”);**

WHEREAS, the St. Lawrence County Industrial Development Agency (the "SLCIDA") is authorized and empowered by Title 1 of Article 18-A of the General Municipal Law of the State of New York (the "State") as amended, and Chapter 358 of the Laws of 1971 of the State, as amended (collectively, the "Act") to promote, develop, encourage and assist in the acquiring, constructing, reconstructing, improving, maintaining, equipping and furnishing of industrial, manufacturing, warehousing, commercial, research, and recreation facilities, including industrial pollution control facilities, railroad facilities and certain horse racing facilities, for the purpose of promoting, attracting, encouraging and developing recreation and economically sound commerce and industry to advance the job opportunities, health, general prosperity and economic welfare of the people of the State, to improve their recreation opportunities, prosperity and standard of living, and to prevent unemployment and economic deterioration, and

WHEREAS, In-Law Brewing Company, LLC (the "Company") has submitted an application (the "Application") to the SLCIDA requesting the SLCIDA's assistance with the project, the terms and conditions of which are described in Exhibit A, attached hereto and made a part thereof, and as may be more thoroughly described within the Application, and

WHEREAS, there has been enacted into law Article 8 of the New York Environmental Conservation Law, Chapter 612 of the 1975 Laws of the State of New York, as amended (the "Environmental Act"), which provides for the review of certain "actions" undertaken by State and local agencies for purposes of regulating such activities in order for proper consideration be given to the prevention of environmental damage,

WHEREAS, the Company received a site plan approval from the Town of Louisville Planning Board (the "Planning Board"), wherein the Planning Board adopted a negative declaration dated June 15, 2020.

WHEREAS, the Company has submitted to the Agency a copy of the Environmental Assessment Form (the "EAF") submitted to the Planning Board, and, based upon the EAF and the Company's Application dated August 28, 2020 (the "Application"), the Project is an "Type II" action under Article 8 of the Environmental Conservation Law and Regulations adopted pursuant thereto by the Department of Environmental Conservation of the State (collectively, "SEQRA") which is attached hereto as Exhibit B, and

WHEREAS, it is contemplated that prior to taking any action the SLCIDA will (i) accept the Company's application for financial assistance in the form of a Sales and Use Tax Exemption; (ii) accept and adopt findings pursuant to SEQRA affirming the findings of the Town Planning Board;

NOW, THEREFORE, BE IT RESOLVED by the members of the St. Lawrence County Industrial Development Agency as follows:

Section 1. The Company has presented an Application in a form acceptable to the SLCIDA. Based upon the representations made by the Company to the SLCIDA in the Company's application, the SLCIDA hereby finds and determines that:

(A) By virtue of the Act, the SLCIDA has been vested with all powers necessary and convenient to carry out and effectuate the purposes and provisions of the Act and to exercise all powers granted to it under the Act; and

(B) The SLCIDA has the authority to take the actions contemplated herein under the Act; and

(C) The action to be taken by the SLCIDA will induce the Company to develop the Project in St. Lawrence County, New York, and otherwise furthering the purposes of the SLCIDA as set forth in the Act; and

(D) The Project will not result in the removal of a civic, commercial, industrial, or manufacturing plant of the Company or any other proposed occupant of the Project from one area of the State of New York (the "State") to another area of the State or result in the abandonment of one or more plants or facilities of the Company or any other proposed occupant of the Project located within the State; and the SLCIDA hereby finds that, based on the Company's application, to the extent occupants are relocating from one plant or facility to another, the Project is reasonably necessary to discourage the Project occupants from removing such other plant or facility to a location outside the State and/or is reasonably necessary to preserve the competitive position of the Project occupants in their respective industries.

Section 2. The SLCIDA has reviewed the SEQR assessment and its findings for the Project and hereby confirms and determines that the Project will not result in any significant adverse environmental impacts.

Section 3. Subject to the execution of an Agency Compliance Agreement and the delivery to the SLCIDA of a binder, certificate or other evidence of liability insurance policy for the Project satisfactory to the SLCIDA, the SLCIDA hereby authorizes the Company to proceed with the undertaking of the Project and hereby appoints the Company, and their respective agents and other designees, as the true and lawful agent of the SLCIDA: (i) to acquire, construct and equip the Project; (ii) to make, execute, acknowledge and deliver any contracts, orders, receipts, writings and instructions, as the stated agent for the SLCIDA with the authority to delegate such agency, in whole or in part, to agents, subagents, contractors, and subcontractors of such agents and subagents and to such other parties as the Company chooses; and (iii) in general, to do all things which may be requisite or proper for completing the Project, all with the same powers and the same validity that the SLCIDA could do if acting in its own behalf.

Section 4. The form and substance of a proposed Agency Compliance Agreement by and between SLCIDA and the Company with respect to the Sales and Use Tax Exemption is hereby approved, and the Chairman, Vice Chairman and/or Chief Executive Officer is authorized to execute and deliver said Agency Compliance Agreement and related documents.

Section 5. The Agency Compliance Agreement shall expire on **July 31, 2021** unless extended pursuant to the terms of the Agency Compliance Agreement.

Section 6. The public hearing, concerning the nature and location of the Facility and the contemplation of the provision of financial assistance is not required;

Section 7. The SLCIDA hereby authorizes the creation, execution and delivery of any and all Lease Agreements along with the issuance of a Payment in Lieu of Taxes agreement to the Company.

Section 8. The officers, employees and agents of the SLCIDA are hereby authorized and directed for and in the name and on behalf of the SLCIDA to do all acts and things required and to

execute and deliver all such certificates, instruments and documents, to pay all such fees, charges and expenses and to do all such further acts and things as may be necessary or, in the opinion of the officer, employee or agent acting, desirable and proper to effect the purposes of the foregoing resolutions and to cause compliance by the SLCIDA with all of the terms, covenants and provisions of the documents executed for and on behalf of the SLCIDA.

Section 9. These Resolutions shall take effect immediately.

The question of the adoption of the foregoing resolution was duly put to vote on roll call, which resulted as follows:

Member	Aye	Nay	Abstain	Absent
Blevins, Lynn	X			
Hall, Mark C.	X			
LaBaff, Ernest	X			
McMahon, Andrew	X			
Morrill, Steven	X			
Reagen, James	X			
Staples, Brian W.	X			

The resolution was thereupon declared duly adopted.

EXHIBIT A

1.	Applicant Name/Project Number: In-Law Brewing Company, LLC - Project [#4001-20-16]	
2.	Project Description (the “Project”): Assistance in the form of Mortgage Recording Tax Exemption and PILOT exemption from sales and use tax on purchases and rentals of goods and services related to the undertaking of a certain project, as the Company constructs new facilities at <u>13623 State Highway 37, Massena, NY</u> being more particularly described as TMID No 14.002-1-4.12 in the Town of Louisville, St. Lawrence County, New York, (herein, the “Facility”) together with new and existing buildings thereon (the “Existing Improvements”) acquisition and construction and, (collectively, the “Improvements”), (iii) the acquisition in and around the Land and Improvements and of certain items of equipment and other tangible personal property and equipment (the “Equipment” and, collectively with the Land and the Improvements, the “Facility”), and (iv) the lease of the Facility to the Company pursuant to a straight-lease transaction as defined within the Act.	
3.	Type of Financial Assistance Requested:	Exemption from Mortgage Recording Tax Exemption, PILOT and sales and use taxes on purchases and rentals of goods and services relating to the undertaking of the “Project” as described, above.
4.	Total Amount of Project:	\$403,000
5.	Benefited Project Amount:	\$275,000
6.	Estimated value of NYS Sales & local sales and use tax exemption to be provided to the Company for this Project:	\$13,600
7.	PILOT Structure	Standard 10-year IDA PILOT with estimated 10-year net exemption of \$29,871
8.	Mortgage Recording Tax Exemption	2,063
9.	Full-time Equivalent Jobs to be Retained as a Result of the Project:	2
10.	Full-Time Equivalent Jobs to be Created as a Result of the Project:	2
11.	Expiration of the Financial Assistance:	12/31/2031

SECRETARY’S CERTIFICATION

STATE OF NEW YORK)
COUNTY OF ST. LAWRENCE) SS.:

The undersigned, being the Secretary of the St. Lawrence County Industrial Development Agency, DOES HEREBY CERTIFY THAT:

I have compared the foregoing extract of the minutes of the meeting of the St. Lawrence County Industrial Development Agency (the “Agency”) including the resolution contained therein, held on September 3, 2020 with the original thereof on file in my office, and that the same is a true and correct copy of the proceedings of the Agency and of such resolution set forth therein and of the whole of said original insofar as the same relates to the subject in matters therein referred to.

I FURTHER CERTIFY that all members of said Agency had due notice of said meeting, that the meeting was in all respects duly held and that, pursuant to Article 7 of the Public Officers Law (Open Meetings Law), said meeting was open to the general public, and that public notice of the time and place of said meeting was duly given in accordance with such Article 7.

I FURTHER CERTIFY that there was a quorum of the members of the Agency present throughout said meeting.

I FURTHER CERTIFY that as of the date hereof, the attached resolution is in full force and effect and has not been amended, repealed or modified.

IN WITNESS WHEREOF, I have hereunto set my hand and seal of said Agency this 3rd day of September 2020.

Mr. Lynn Blevins