

ST. LAWRENCE COUNTY INDUSTRIAL DEVELOPMENT AGENCY  
Resolution No. IDA-23-12-41  
December 20, 2023

**PROJECT MODIFICATION RESOLUTION**  
(ST. LAWRENCE SUDS PROJECT)  
IDA PROJECT # 4001-22-07

A regular meeting of St. Lawrence County Industrial Development Agency (the “Agency”) was convened on December 20, 2023, at 1:00 p.m., local time, at the Ernest J. LaBaff Industrial Building, 19 Commerce Lane, Canton, New York.

The meeting was called to order by Mr. LaBaff and, upon roll being called, the following members of the Agency were:

<b>MEMBER</b>	<b>PRESENT</b>	<b>ABSENT</b>
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, Lori Sibley, Richard Williams, and Kimberly Gilbert); IDA-LDC Staff (John Pinkerton)

After the meeting had been duly called to order, Mr. LaBaff announced that among the purposes of the meeting was to consider and take action on certain matters pertaining to a proposed project amendment for the benefit of St. Lawrence Suds, LLC.

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

**RESOLUTION OF THE ST. LAWRENCE COUNTY INDUSTRIAL DEVELOPMENT AGENCY AMENDING IDA PROJECT #4001-22-07 DATED October 28, 2022 (i) AUTHORIZING THE EXTENSION OF AGENT STATUS OF ST. LAWRENCE SUDS, LLC. (THE “COMPANY”) FOR A CERTAIN PROJECT (AS MORE PARTICULARLY DESCRIBED HEREIN); (ii) AMENDING THE FORMS OF FINANCIAL ASSISTANCE BEING CONVEYED BY THE SLCIDA WITH RESPECT TO THE PROJECT; (iii) AUTHORIZING THE EXECUTION AND DELIVERY OF RELATED DOCUMENTS.**

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, by resolution adopted October 28, 2022 (the "Project Authorizing Resolution"), the Agency previously appointed **ST. LAWRENCE SUDS, LLC.** (the "Company") as agent to undertake a certain project (the "Project") consisting of: (i) an exemption from sales and use tax on purchases and rentals of goods and services related to the undertaking of a certain project, and (ii) a mortgage recording tax exemption for the financing related to the project, the terms and conditions of which are described and amended in **Exhibit A**, attached hereto and made a part thereof, and as may be more thoroughly described within the Application, and

WHEREAS, the Company has requested the Agency's approval to extend their Agency status for Sale and Use Tax exemption through December 31, 2024 and to increase the Sales and Use Tax exemption to \$25,300, and

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

Section 1. The SLCIDA hereby authorizes an amendment to the Agency Compliance Agreement and accompanying forms to read as follows: The dates of exemption for Project 4001-22-07 will be extended through December 31, 2024.

Section 2. The value of New York state and local sales and use tax exemption provided to the Company under this project will increase from \$19,400 to \$25,300.

Section 3. 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 4. 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 5. This Resolution 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.

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**EXHIBIT A**

<b>1.</b>	<b>Applicant Name/Project Number:</b> St. Lawrence Suds, LLC. – Project [#4001-22-07]	
<b>2.</b>	<b>Project Description (the “Project”):</b> Assistance in the form of an 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 and makes improvements at <u>41 WEST MAIN STREET, Canton, NY</u> being more particularly described as TMID No <u>88.041-2-25.1</u> in the Village of Canton, St. Lawrence County, New York, together with new and existing buildings thereon (the “Existing Improvements”) acquisition and construction and, (collectively, the “Improvements”), 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”).	
<b>3.</b>	<b>Type of Financial Assistance Requested:</b>	Exemption from sales and use taxes on purchases and rentals of goods and services relating to the undertaking of the “Project” as described, above.
<b>4.</b>	<b>Total Amount of Project:</b>	\$780,000 \$1,120,653*
<b>5.</b>	<b>Benefited Project Amount:</b>	\$242,500 \$316,250*
<b>6.</b>	<b>Estimated value of NYS Sales &amp; local sales and use tax exemption to be provided to the Company for this Project:</b>	\$19,400 \$25,300*
<b>7.</b>	<b>PILOT Structure</b>	N/A
<b>8.</b>	<b>Mortgage Recording Tax Exemption</b>	\$1,818.75 (based on a MRT exemption provided on a maximum mortgage amount of \$242,500)
<b>9.</b>	<b>Full-time Equivalent Jobs to be Retained as a Result of the Project:</b>	0
<b>10.</b>	<b>Full-Time Equivalent Jobs to be Created as a Result of the Project:</b>	0 (3PT)
<b>11.</b>	<b>Expiration of the Financial Assistance:</b>	<del>12/31/2023</del> 12/31/2024**

\*Amounts amended by this Resolution

\*\*Date amended by this Resolution

**SECRETARY’S CERTIFICATION**

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

I, the undersigned Secretary of the St. Lawrence County Industrial Development Agency (the “Issuer”), DO HEREBY CERTIFY:

That I have compared the annexed extract of minutes of the meeting of the Issuer, including the resolution contained therein, held on December 20, 2023 with the original thereof on file in my office, and that the same is a true and correct copy of the said original and of such resolution set forth therein and of the whole of said original insofar as the same related to the subject matters therein referred to.

I FURTHER CERTIFY, that (A) all Directors of said Issuer had due notice of said meeting; (B) that the meeting was in all respects duly held; and (C) pursuant to Article 7 of the Public Officers Law (the “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 the Open Meetings Law.

I FURTHER CERTIFY, that there was a quorum of the Directors of the Issuer 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, rescinded, or modified.

IN WITNESS WHEREOF, I have hereunto set my hand of said Issuer as of December 20<sup>th</sup>, 2023.

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Ernest J. LaBaff, Secretary