

collectively referred to as the “Act”) to promote, develop, encourage and assist in the acquiring, constructing, reconstructing, improving, maintaining, equipping and furnishing of manufacturing, warehousing, research, commercial and industrial facilities, among others, for the purpose of promoting, attracting and developing economically sound commerce and industry to advance the job opportunities, health, general prosperity and economic welfare of the people of the State of New York, to improve their prosperity and standard of living, and to prevent unemployment and economic deterioration; and

WHEREAS, to accomplish its stated purposes, the Agency is authorized and empowered under the Act to acquire, construct, reconstruct and install one or more “projects” (as defined in the Act), or to cause said projects to be acquired, constructed, reconstructed and installed, and to convey said projects or to lease said projects with the obligation to purchase; and

WHEREAS, on or about April 1, 2020 (the “Closing Date”), the Agency undertook the following project (the “Project”) for the benefit of 5744 County Road 20 LLC (the “Company”) consisting of the following: (A) (1) the acquisition of an interest in an parcel of land located at 5744 County Road 20 Town of Amity, Allegany County, New York (the “Land”), (2) the construction on the Land of a gas station, convenience store, truck stop and quick serve restaurant (the “Facility”) and (3) the acquisition and installation therein and thereon of related fixtures, machinery, equipment and other tangible personal property, including without limitation, tenant improvement and finish (then “Equipment”) (the Land, the Facility and the Equipment hereinafter collectively referred to as the “Project Facility”), all of the foregoing to constitute a gas station, convenience store, truck stop and quick serve restaurant and other directly and indirectly related activities; (B) the granting of certain “financial assistance” (within the meaning of Section 854(14) of the Act) with respect to the foregoing, including potential exemptions from certain sales and use taxes, real property taxes, real estate transfer taxes and mortgage recording taxes (collectively, the “Financial Assistance”); and (C) the lease (with an obligation to purchase) or sale of the Project Facility to the Company or such other person as may be designated by the Company and agreed upon by the Agency pursuant to a lease agreement dated as of April 1, 2020 (the “Lease Agreement”) by and between the Agency and the Company; and

WHEREAS, in connection with the Project, (A) the Company and the Agency executed and delivered a uniform agency project agreement dated as of April 1, 2020 (the “Uniform Agency Project Agreement”) by and between the Agency and the Company regarding the granting of the financial assistance and the potential recapture of such assistance, and (B) the Agency filed with the New York State Department of Taxation and Finance the form entitled “IDA Appointment of Project Operator or Agent for Sales Tax Purposes” (the form required to be filed pursuant to Section 874(9) of the Act) (the “Thirty-Day Sales Tax Report”); and

WHEREAS, as required by Section 874 of the General Municipal Law, the Agency filed a Thirty-Day Sales Tax Report with respect to the Project, and such form described an estimated exemption of sales and use tax equal to \$100,000; and

WHEREAS, subsequent to the Closing Date, the Company informed the Agency that it reviewed the sales tax exemption benefit granted by the Agency to the Company as described in the Uniform Agency Project Agreement, and that the amount of sales and use tax exemption the Company requires in order to complete the Project is instead equal to \$190,000; and

WHEREAS, the Company has requested an increase in the estimated exemption from sales and use tax up to an amount equal to \$190,000 for the Project (the “Request”), attached hereto as Exhibit A; and

WHEREAS, the Agency will need to amend the Uniform Agency Project Agreement and file a revised Thirty-Day Sales Tax Report in order to reflect the \$190,000 in sales and use tax exemption proposed to be received by the Company in connection with the Project; and

WHEREAS, pursuant to Article 8 of the Environmental Conservation Law, Chapter 43-B of the Consolidated Laws of New York, as amended (the "SEQR Act") and the regulations adopted pursuant thereto by the Department of Environmental Conservation of the State of New York, being 6 NYCRR Part 617, as amended (the "Regulations" and collectively with the SEQR Act, "SEQRA"), the Agency must satisfy the requirements contained in SEQRA prior to making a final determination whether to proceed with the Request; and

WHEREAS, pursuant to SEQRA, the Agency has examined the Request in order to make a determination as to whether the Request is subject to SEQRA, and it appears that the Request constitutes a Type II action under SEQRA; and

WHEREAS, pursuant to Section 859-a of the Act, as the Request will not result in additional financial assistance of more than \$100,000 to the Project, a public hearing held with respect to the Request is not required; and

WHEREAS, the Agency desires to encourage the Company to preserve and advance the job opportunities, health, general prosperity and economic welfare of the people of Allegany County, New York by undertaking the Project in Allegany County, New York; and

WHEREAS, in order to consummate the Request, the Agency proposes to (A) enter into (1) an amendment to the Uniform Agency Project Agreement (and any related document) and (2) various related documents and certificates relating to the Request, including an amended Thirty-Day Sales Tax Report (collectively, the "Amendments"), and (B) file an amended Thirty-Day Sales Tax Report;

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF ALLEGANY COUNTY INDUSTRIAL DEVELOPMENT AGENCY AS FOLLOWS:

Section 1. Based upon an examination of the Request, the Agency hereby determines that the Request constitutes a "Type II action" pursuant to 6 NYCRR 617.5(c)(29), and therefore that, pursuant to 6 NYCRR 617.6(a)(1)(i), the Agency has no further responsibilities under SEQRA with respect to the Request.

Section 2. The law firm of Hodgson Russ LLP is hereby appointed Counsel to the Agency with respect to all matters in connection with the Request. Counsel to the Agency is hereby authorized, at the expense of the Company, to work with the Company, counsel to the Company and others to prepare, for submission to the Agency, all documents necessary to effect the transactions contemplated by this Resolution.

Section 3. The Agency hereby finds and determines that:

(A) By virtue of the Act, the Agency 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;

(B) The Project constitutes a "project," as such term is defined in the Act;

(C) The Project site is located entirely within the boundaries of Allegany County, New York;

(D) The completion of the Project will not result in the removal of a plant or facility of any proposed occupant of the Project Facility from one area of the State of New York to another area in the State of New York and will not result in the abandonment of one or more plants or facilities of any occupant of the Project Facility located in the State of New York;

(E) The Request does not require an additional public hearing pursuant to Section 859-a of the Act; and

(F) It is desirable and in the public interest for the Agency to enter into the Amendments.

Section 4. Subject to (A) the receipt by the Agency of an application relating to the Request from the Company, (B) execution and delivery of the Amendments, (C) compliance with the terms and conditions in the Basic Documents and (D) payment by the Company of all fees and expenses of the Agency in connection with the delivery of the Amendments, including the administrative fee of the Agency and fees of Counsel to the Agency, the Agency hereby (a) consents to the Amendments, (b) determines to enter into the Amendments and (c) agrees to file an amended Thirty-Day Sales Tax Report.

Section 5. Subject to the satisfaction of the conditions described in Section 4 hereof, the Chairman (or Vice Chairman) of the Agency is hereby authorized to execute and deliver the Amendments to the Company, and, where appropriate, the Secretary (or Assistant Secretary) of the Agency is hereby authorized to affix the seal of the Agency thereto and to attest the same, all in substantially the forms thereof prepared by Counsel to the Agency, with such changes, variations, omissions and insertions as the Chairman (or Vice Chairman) shall approve, the execution thereof by the Chairman (or Vice Chairman) to constitute conclusive evidence of such approval.

Section 6. The officers, employees and agents of the Agency are hereby authorized and directed for and in the name and on behalf of the Agency to do all acts and things required or provided for by the provisions of the Amendments, and to execute and deliver all such additional 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 Resolution and to cause compliance by the Agency with all of the terms, covenants and provisions of the Amendments binding upon the Agency.

Section 7. This Resolution shall take effect immediately.

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

Richard Ewell	VOTING	AYE
Judy Hopkins	VOTING	AYE
Randy Shayler	VOTING	AYE
Douglas Frank	VOTING	AYE
Michael Johnsen	VOTING	AYE
Ward "Skip" Wilday	VOTING	ABSENT

The foregoing Resolution was thereupon declared duly adopted.

[Remainder of page left blank intentionally]

STATE OF NEW YORK)
) SS.:
COUNTY OF ALLEGANY)

I, the undersigned (Assistant) Secretary of Allegany County Industrial Development Agency (the "Agency"), DO HEREBY CERTIFY that I have compared the foregoing annexed extract of the minutes of the meeting of the members of the Agency, including the resolution contained therein, held on September 10, 2020 with the original thereof on file in my office, and that the same is a true and correct copy of said original and of such resolution contained therein and of the whole of said original so far as the same relates to the subject matters therein referred to.

I FURTHER CERTIFY that (A) all members of the Agency had due notice of said meeting; (B) said meeting was in all respects duly held; (C) pursuant to Article 7 of the Public Officers Law (the "Open Meetings Law"), except as modified by Executive Order 202.1, as supplemented, said meeting was open to the general public, and due notice of the time and place of said meeting was duly given in accordance with such Open Meetings Law; and (D) there was a quorum of the members of the Agency present, either in-person or appearing telephonically in accordance with Executive Order 202.1, as supplemented, 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 rescinded.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Agency this 10th day of September, 2020.



(Assistant) Secretary



EXHIBIT A
THE REQUEST

From: Ken Perelli <k.perelli@quicklees.com>
Date: September 4, 2020 at 7:53:44 AM EDT
To: "Clark, Craig R" <clarkcr@alleganyco.com>
Subject: Sales tax exemption request

Craig,

Please accept this email as formal written request to increase the sales tax exemption from \$100,000 to \$190,000 for the project located at 5744 County Road 20, Belmont, NY 14813. This sales tax exemption increase is being requested due to the additional build costs incurred and the addition of the Dunkin build out which was not originally included in the projected number.

If you have any questions regarding this matter please feel free to contact me.

Regards,
Ken

Ken Perelli
PEMM, LLC



Vice President/Chief Operating Officer
2697 Lakeville Rd., Suite 1
Avon, NY 14414
Ph. [585-226-3661](tel:585-226-3661)
Cell. [585-303-9925](tel:585-303-9925)
Fax. [585-226-3708](tel:585-226-3708)
Email. k.perelli@quicklees.com
www.quicklees.com