

**RESOLUTION ADOPTING  
AMENDED AND RESTATED UNIFORM TAX EXEMPTION POLICY**

A regular meeting of Allegany County Industrial Development Agency (the "Agency") was convened in public session at the office of the Agency located at Crossroads Commerce & Conference Center, 6087 State Route 19 North, Belmont, New York on February 12, 2026 at 10:00 o'clock a.m., local time.

The meeting was called to order by the (Vice) Chair and, upon roll being called, the following board of directors of the Agency were:

**PRESENT:**

Judy Hopkins	Chairperson
Randy Shayler	Vice-Chairperson
Richard Ewell	Secretary
Douglas Frank	Treasurer
John Ricci	Member

**ABSENT:**

**AGENCY STAFF PRESENT INCLUDED THE FOLLOWING:**

Craig R. Clark, P.E., Ph.D.	Executive Director
Melissa A. Pingitore	Assistant Director
Barb Benjamin	Operations Director

The following resolution was offered by Richard Ewell, seconded by Randy Shayler, to wit:

Resolution No. 0226- 1

**RESOLUTION AMENDING AND RESTATING THE AGENCY'S UNIFORM TAX EXEMPTION POLICY.**

WHEREAS, the Agency is authorized and empowered by the provisions of Chapter 1030 of the 1969 Laws of New York, constituting Title 1 of Article 18-A of the General Municipal Law, Chapter 24 of the Consolidated Laws of New York, as amended (the "Enabling Act") and Chapter 99 of the 1973 Laws of New York, as amended, constituting Section 906-a of said General Municipal Law (said Chapter and the Enabling Act being hereinafter 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, subsection (4) of Section 874 of the Act, as added by Chapters 356 and 357 of the Laws of 1993 of the State of New York, requires that the Agency establish a uniform tax exemption policy, with input from affected tax jurisdictions; and

WHEREAS, the Agency has adopted a uniform tax exemption policy (the “Old Policy”) providing for guidelines for the claiming of real property, mortgage recording and sales tax exemptions; and

WHEREAS, board of directors of the Agency have conducted a review of the Old Policy; and

WHEREAS, the Agency desires to amend and restate the Old Policy; and

WHEREAS, by resolution adopted by the board of directors of the Agency on January 8, 2026 (the “Public Hearing Resolution”), the Agency authorized the Executive Director to (A) circulate a amended and restated uniform tax exemption policy (the “Draft Policy”) to the Affected Tax Jurisdictions (as such term is defined in the Act); (B) establish the time, date and place for a public hearing pursuant to Section 874(4)(b) of the Act (the “Public Hearing”); (C) provide notice of the Public Hearing with respect to the Draft Policy to the Affected Tax Jurisdictions; (D) review and respond to any correspondence received from the Affected Tax Jurisdictions prior to the Public Hearing; and (E) conduct the Public Hearing; and

WHEREAS, pursuant to the Public Hearing Resolution, the Agency, in compliance with Section 874 of the Act, (A) caused a letter dated January 23, 2026 (“Notice Letter”) to be mailed to the Affected Tax Jurisdictions, informing them of the Public Hearing to be held with respect to the Draft Policy; and (B) conducted the Public Hearing on February 4, 2026 at 6:40 o’clock p.m., local time at the Crossroads Commerce & Conference Center located at 6087 State Route 19 North, Belmont, New York; and

WHEREAS, the Draft Policy is attached hereto as Exhibit A;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE AGENCY, AS FOLLOWS:

Section 1. The Agency has reviewed the Draft Policy attached hereto as Exhibit A. The Agency makes the following findings and determinations with respect to the Draft Policy:

(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; and

(B) The approval of the Draft Policy and the resulting new policy from the Draft Policy will promote and maintain the job opportunities, general prosperity and economic welfare of the citizens of Allegany County, New York and the State of New York and improve their standard of living; and

(C) It is desirable and in the public interest for the Agency to approve the Draft Policy; and

(D) The adoption by the Agency of the Draft Policy constitutes continuing agency administration and management (not new programs or a major reordering of priorities), and is therefore a “Type II action” under 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 Environment Conservation of the State of New York, being 6 NYCRR Part 617, as amended (the “Regulations”) (the SEQR Act and the

Regulations being collectively referred to as “SEQRA”) and, according, no further action by the Agency under SEQRA is required.

Section 2. The Agency makes the following findings and determinations with respect to the Amendments:

(A) The Agency has taken the steps described below in connection with the adoption of the Draft Policy:

(1) The Agency sent the Notice Letter to all Affected Tax Jurisdictions in Allegany County. The Notice Letter is attached hereto as Exhibit B.

(2) The Agency staff has informed the board of directors of the Agency that (A) there no comments at the Public Hearing and (B) no written comments received at the Public Hearing regarding the Draft Policy and the Notice Letter were received by the Agency. Attached hereto as Exhibit C is the transcript of the minutes from the Public Hearing.

(3) The Agency staff has informed the board of directors of the Agency that the report attached hereto as Exhibit D (the “Correspondence Report”) contains an accurate summary of all written comments received by the Agency from the Affected Tax Jurisdictions regarding the Draft Policy.

(4) The Agency staff has informed the board of directors of the Agency that any representatives of the Affected Tax Jurisdiction present at this meeting and the comments offered by such representatives are described on Exhibit E attached to this resolution.

(B) The board of directors of the Agency have reviewed the Draft Policy and the comments received at this meeting (as described in Exhibit E attached hereto), the board of directors of the Agency agree to take the following steps in response to such comments: As there were no comments offered at the Public Hearing, the Agency took no further action.

Section 3. The form, terms and substance of the Draft Policy are hereby approved in all respects as the Agency’s new uniform tax exemption policy, replacing the Old Policy in its entirety. The Draft Policy will now be referred to as the Agency’s “Uniform Tax Exemption Policy”.

Section 4. The Agency hereby authorizes the Chairperson, Vice Chairperson or Executive Director to take all steps necessary to implement the Uniform Tax Exemption Policy.

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:

Judy Hopkins	VOTING	<u>  AYE  </u>
Randy Shayler	VOTING	<u>  AYE  </u>
Richard Ewell	VOTING	<u>  AYE  </u>
Douglas Frank	VOTING	<u>  AYE  </u>
John Ricci	VOTING	<u>  AYE  </u>

The resolution was thereupon declared duly adopted.

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

I, the undersigned Executive Director 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 board of directors of the Agency, including the resolution contained therein, held on February 12, 2026, 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 board of directors 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"), 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 board of directors 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 rescinded.

IN WITNESS WHEREOF, I have hereunto set my hand of the Agency on February 12, 2026.

  
\_\_\_\_\_  
Title: Executive Director



EXHIBIT A

DRAFT POLICY

ALLEGANY COUNTY INDUSTRIAL DEVELOPMENT AGENCY

UNIFORM TAX EXEMPTION POLICY

- SEE ATTACHED -

EXHIBIT B

NOTICE LETTER

- SEE ATTACHED -

EXHIBIT C

TRANSCRIPT MINUTES OF THE  
PUBLIC HEARING

- SEE ATTACHED -

EXHIBIT D

CORRESPONDENCE REPORT

- SEE ATTACHED -

EXHIBIT E

AFFECTED TAX JURISDICTIONS  
PRESENT AND COMMENTS FROM  
SUCH REPRESENTATIVES AT  
THIS MEETING AND BY MAIL

No one attended