



NYS DEPARTMENT OF TAXATION & FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES

RP-412-a (1/95)

INDUSTRIAL DEVELOPMENT AGENCIES
APPLICATION FOR REAL PROPERTY TAX EXEMPTION
(Real Property Tax Law, Section 412-a and General Municipal Law, Section 874)

1. INDUSTRIAL DEVELOPMENT AGENCY (IDA)

Name Oneida County Industrial Development Agency
Street 584 Phoenix Drive
City Rome NY 13441
Telephone no. Day (315) 338-0393
Evening ( )
Contact Shawna Papale
Title Executive Director

2. OCCUPANT (IF OTHER THAN IDA)

(If more than one occupant attach separate listing)

Name Griffiss Local Development Corporation
Street 584 Phoenix Drive
City Rome NY 13441
Telephone no. Day (315) 338-0393
Evening ( )
Contact Steve DiMeo
Title Authorized Representative

3. DESCRIPTION OF PARCEL

- a. Assessment roll description (tax map no./roll year) Part of 243.000-1-1.1
b. Street address Building 302, corner of Brooks Rd & March St, Griffiss Business & Technology Park
c. City, Town or Village Rome
d. School District Rome City School District
e. County Oneida
f. Current assessment
g. Deed to IDA (date recorded; liber and page) 12/3/2020 Instrument No. 2020-017045

4. GENERAL DESCRIPTION OF PROPERTY (if necessary, attach plans or specifications)

- a. Brief description (include property use) See Exhibit A attached
b. Type of construction
c. Square footage See Exhibit A attached
d. Total cost 0
e. Date construction commenced
f. Projected expiration of exemption (i.e. date when property is no longer possessed, controlled, supervised or under the jurisdiction of IDA) June 30, 2032

5. SUMMARIZE AGREEMENT (IF ANY) AND METHOD TO BE USED FOR PAYMENTS TO BE MADE TO MUNICIPALITY REGARDLESS OF STATUTORY EXEMPTION

(Attach copy of the agreement or extract of the terms relating to the project).

- a. Formula for payment Zero taxes years 1 - 10. See Exhibit A and PILOT Agreement attached hereto.

- b. Projected expiration date of agreement June 30, 2032

c. Municipal corporations to which payments will be made

	Yes	No
County _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Town/City _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Village _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
School District _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>

d. Person or entity responsible for payment

Name Griffiss Local Development Corp  
 Title Steve DiMeo, Auth Rep  
 Address 584 Phoenix Drive  
Rome NY 13441

e. Is the IDA the owner of the property?  Yes  No (check one)  
If "No" identify owner and explain IDA rights or interest in an attached statement.

Telephone 315-338-0393

6. Is the property receiving or has the property ever received any other exemption from real property taxation? (check one)  Yes  No

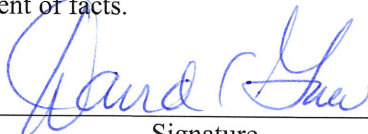
If yes, list the statutory exemption reference and assessment roll year on which granted:  
exemption Former Griffiss AFB; GML §854 assessment roll year (all)

7. A copy of this application, including all attachments, has been mailed or delivered on 12/9/2020 (date) to the chief executive official of each municipality within which the project is located as indicated in Item 3.

**CERTIFICATION**

I, David C. Grow, Chairman of Oneida County Industrial Development Agency hereby certify that the information on this application and accompanying papers constitutes a true statement of facts.

November 3, 2020  
Date

  
Signature

**FOR USE BY ASSESSOR**

1. Date application filed \_\_\_\_\_
2. Applicable taxable status date \_\_\_\_\_
- 3a. Agreement (or extract) date \_\_\_\_\_
- 3b. Projected exemption expiration (year) \_\_\_\_\_
4. Assessed valuation of parcel in first year of exemption \$ \_\_\_\_\_
5. Special assessments and special as valorem levies for which the parcel is liable:

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Date

\_\_\_\_\_  
Assessor's signature

**Exhibit A**

Application for Real Property Tax Exemption  
(Form RP-412-a)

**Oneida County Industrial Development Agency  
Griffiss Local Development Corporation XIII Facility  
(Building 302)**

4(a). Description of Facility:

(i) acquisition from the United States of America, acting by and through the Secretary of the Air Force (the "Air Force") of a 1.742± acre parcel of land located on the southwest corner of the Brooks Road/March Street intersection in the Griffiss Business and Technology Park, City of Rome, Oneida County, shown on a map entitled "Property Survey, Building No. 302 – 1.742 Acres, AFRL – Rome Research Site – Parcel No. 2, City of Rome, Former Griffiss Air Force Base, Oneida County, New York" prepared by LaFave, White & McGivern, L.S., P.C., dated October 7, 1998 (the "Land") and the building situated thereon known as Building 302 (the "Existing Improvements"); (ii) remediation, demolition and renovation of the Existing Improvements; (iii) the construction of additions to the Existing Improvements and/or one or more new buildings or improvements (the "New Improvements") (the Existing Improvements and the New Improvements being, collectively, the "Improvements") (iv) acquisition and installation of equipment in the Improvements, all to be used for the continued coordination of redevelopment efforts for the realigned Griffiss Air Force Base, including the following, as they relate to the acquisition, remediation, demolition, construction, renovation, equipping, erection and completion of such buildings, whether or not any materials or supplies described below are incorporated into or become an integral part of such buildings: (a) all purchases, leases, rentals and other uses of tools, machinery and equipment in connection with acquisition, remediation, demolition, construction, renovation and equipping (collectively, the "Equipment") and (b) purchases, rentals, uses or consumption of supplies, materials and services of every kind and description used in connection with acquisition, remediation, demolition, construction, renovation and equipping.

4(d). Total Cost of Facility:

Acquisition of Land	0
Acquisition of Buildings	0
Renovation Costs	unknown
Machinery & Equipment	unknown
Fixtures	unknown
Installation Costs	unknown
Fees	unknown
Legal fees	10,000
Architectural/Engineering	20,000
Other (Demolition)	500,000
<b>Total:</b>	<b>\$ 530,000</b>

GRIFFISS LOCAL DEVELOPMENT CORPORATION

and

ONEIDA COUNTY INDUSTRIAL DEVELOPMENT AGENCY

---

PAYMENT-IN-LIEU-OF-TAX AGREEMENT

---

Oneida County Industrial Development Agency  
2020 Land Exchange and Real Estate Transfer

**GRIFFISS LOCAL DEVELOPMENT CORPORATION XIII FACILITY  
(Building 302)**

County of Oneida

and

City of Rome

and

Rome City School District

Tax Account Number: Part of 243.000-1-1.1

## PAYMENT-IN-LIEU-OF-TAX AGREEMENT

THIS AGREEMENT, dated as of November 1, 2020, is by and between **GRIFFISS LOCAL DEVELOPMENT CORPORATION**, a not-for-profit local development corporation duly organized and validly existing under the laws of the State of New York, having its principal office at 584 Phoenix Drive, Rome, New York 13441 (the "Company") and **ONEIDA COUNTY INDUSTRIAL DEVELOPMENT AGENCY**, an industrial development agency and a public benefit corporation of the State of New York having its principal office at 584 Phoenix Drive, Rome, New York 13441 (the "Agency").

### W I T N E S S E T H:

WHEREAS, the Agency is authorized and empowered by the provisions of 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 372 of the 1970 Laws of New York, as amended, constituting Section 901 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, among others, industrial facilities for the purpose of promoting, attracting and developing economically sound commerce and industry in order 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, the Agency has agreed to acquire title to certain industrial development facilities (the "Facility" as defined in the Lease Agreement as hereinafter defined) from the United States of America, acting by and through the Secretary of the Air Force (the "Air Force"); and

WHEREAS, the Agency has agreed to accept title to the Facility in order to advance the job opportunities, health, general prosperity and economic welfare of the people of the State of New York; and

WHEREAS, the Agency has agreed to lease the Facility to the Company pursuant to a Lease Agreement dated as of November 1, 2020 between the Agency and the Company (the "Lease Agreement") such that title will remain in the Agency throughout the Lease Term (as such term is defined in the Lease Agreement); and

WHEREAS, the Facility will be exempt from, among other things, real property taxes, general property taxes, general school district taxes, general assessments, service charges or other governmental charges of a similar nature levied and/or assessed upon the Facility or the interest therein of the Company or the occupancy thereof by the Company (the "Exempt Taxes") commencing on the first date of the Exemption Term, as that date is established by the parties and as described herein, because the Facility is, or will be, under the jurisdiction, supervision and/or control of the Agency and used for a

purpose within the meaning of the applicable Constitutional and statutory provisions, including the Enabling Act, provided, however, such exemption will not extend to special assessments or ad valorem levies; and

WHEREAS, the Company understands that it, as lessee of the Facility leased by the Agency, will, in fact, have Exempt Taxes to pay under the provisions of the Lease Agreement from the first date of the Exemption Term (as that date is determined by the parties and described herein) through the term of the Lease Agreement (the "Exemption Term"); and

WHEREAS, each year of the Exemption Term is more particularly set forth on Schedule B attached hereto (each year being referred to as an "Exemption Year"); and

WHEREAS, the Agency and the Company deem it necessary and proper to enter into an agreement making provision for payments-in-lieu-of-taxes and such assessments by the Company to the City of Rome or any village which may be incorporated after the date hereof, within which the Facility is or may be, wholly or partially located, Oneida County, the Rome City School District and appropriate special districts (hereinafter each a "Taxing Authority" and collectively the "Taxing Authorities") in which any part of the Facility is or is to be located; and

WHEREAS, all defined terms herein as indicated by the capitalization of the first letter thereof and not otherwise defined herein shall have the meanings ascribed to such terms as set forth in the Lease Agreement.

NOW, THEREFORE, to provide for certain payments to the Taxing Authorities, and for other good and valuable consideration, the receipt of which is hereby acknowledged, the parties hereto agree as follows:

1. The Company shall pay to each Taxing Authority:
  - (a) all taxes that are due with respect to the Facility prior to the Exemption Term, no later than the last day during which such payments may be made without penalty; and
  - (b) all special assessments and ad valorem taxes coming due and payable during the term of the Lease Agreement for which the Facility is not exempt, no later than the last day during which such payments may be made without penalty.
2. The Company shall pay to each Taxing Authority as set forth on Schedule A attached hereto and made a part hereof an amount in lieu of the Exempt Taxes (the "PILOT Payments") during each Exemption Year as follows:
  - (a) zero percent (0%) of such taxes from the first through and including the tenth Exemption Year; and

(b) one hundred percent (100%) of such taxes after the tenth Exemption Year.

Anything herein to the contrary, notwithstanding, this Agreement shall terminate on the date on which the Lease Agreement shall terminate and the Agency shall reconvey title to the Facility to the Company pursuant to the Lease Agreement.

Anything herein to the contrary, notwithstanding, upon the failure of the Company in making any payment when due hereunder and upon failure to cure such default within thirty (30) days of receipt of notice as herein provided, the Company shall henceforth pay as PILOT Payments one hundred percent (100%) of the Exempt Taxes together with interest at the rate of nine percent (9%) per annum on any delinquent PILOT Payments together with expenses of collection, including but not limited to, payment of attorneys' fees; provided, however, nothing herein contained shall be deemed to limit any other rights and remedies the Agency may have hereunder or under any other Transaction Document.

3. The Company will make PILOT Payments to each Taxing Authority hereunder for each Exemption Year by making the required payment to such Taxing Authority no later than the last day during which such Exempt Taxes could otherwise be made without penalty as if the Facility was owned by the Company and not by the Agency.

4. The PILOT Payments to be made by the Company pursuant to this Agreement are intended to be in lieu of all Exempt Taxes that would have to be paid on the Facility leased to the Company by the Lease Agreement.

5. If, by reason of a change in the Constitution or laws of the State of New York, or an interpretation of the Constitution or the laws of the State of New York by the Court of Appeals (or such lower court from which the time to appeal has expired) of the State of New York, or for any other reason, the Company is required to pay any tax which the payments specified herein are intended to be in lieu of, the Company may deduct the aggregate of any such payments made by it from the amount herein agreed to be paid in lieu of such taxes and need only pay the difference (if such difference is a positive number). Furthermore, inasmuch as the PILOT Payments herein agreed to be made by the Company are intended to be in lieu of all Exempt Taxes, it is agreed that said payments shall not, as to any Exemption Year, be in an amount greater than would be payable for such year for such Exempt Taxes, in the aggregate, by a private corporation on account of its ownership of the Facility.

6. This Agreement shall be binding upon the successors and assigns of the parties.

7. It is the intent of the parties that the Company will have all the rights and remedies of a taxpayer with respect to any real property or other tax, service charge, special benefit, ad valorem levy, assessment or special assessment because of which, or in lieu of which, the Company is obligated to make a payment hereunder, as if and to the same extent as if the Company were the owner of the Facility. It is the further intent of the parties that the Company will have all of the rights and remedies of a taxpayer as

if and to the same extent as if the Company were the owner of the Facility with respect to any proposed assessment or change in assessment concerning the property, or any portion thereof, whether through an assessor, board of assessment review, court of law, or otherwise and likewise will be entitled to protest before and be heard by such assessor, board of assessment review, court of law or otherwise and will be entitled to take any and all appropriate appeals or initiate any proceedings to review the validity or amount of any assessment or the validity or amount of any taxes that would have been payable but for the provisions hereof. In the event, however, that a court of competent jurisdiction shall enter an order or judgment determining or declaring that, by reason of the Agency's ownership of the Facility, the Company does not have the right to bring a proceeding to review such assessment under the Real Property Tax Law or any other law, then the Company shall have the right to contest such assessment in the name and as the agent of the Agency, and the Agency agrees to cooperate with the Company in all respects in any such proceeding.

8. All amounts payable by the Company hereunder will be paid to the respective Taxing Authority and will be payable in such lawful money of the United States of America as at the time of payment is legal tender for the payment of public and private debts, including a check payable in such money.

9. (a) If any term or provision hereof should be for any reason held or adjudged to be invalid, illegal or unenforceable by any court of competent jurisdiction, such term or provision will be deemed separate and independent and the remainder hereof will remain in full force and effect and will not be invalidated, impaired or otherwise affected by such holding or adjudication.

(b) This Agreement may not be effectively amended, changed, modified, altered or terminated except by an instrument in writing executed by the parties hereto.

(c) All notices, certificates or other communications hereunder shall be in writing and shall be sufficiently given and shall be deemed given when received or upon refusal of receipt by United States registered or certified mail, postage prepaid, return receipt requested, to the Agency or the Company, as the case may be, addressed as follows:

If to the Agency:

Oneida County Industrial Development Agency  
584 Phoenix Drive  
Rome, New York 13441  
Attn: Chairman

With a copy to:

Bond, Schoeneck & King, PLLC  
501 Main Street  
Utica, New York 13501



Attn: Linda E. Romano, Esq.

If to the Company:

Griffiss Local Development Corporation  
584 Phoenix Drive  
Rome, New York 13441  
Attn: Steven J. DiMeo, Authorized Representative

With a copy to:

Joseph E. Saunders, Esq.  
Saunders Kahler, L.L.P.  
185 Genesee Street, Suite 1400  
Utica, New York 13501

provided, that the Agency or the Company may, by notice given hereunder to the other, designate any further or different addresses to which subsequent notices, certificates or other communications to them shall be sent.

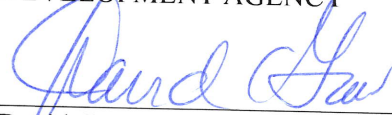
(d) This Agreement shall be governed by and construed in accordance with the law of the State of New York, exclusive of its conflicts of law principles.

[signature page follows]

IN WITNESS WHEREOF, the parties have executed this **PILOT Agreement** as of the date first above written.

ONEIDA COUNTY INDUSTRIAL  
DEVELOPMENT AGENCY

By:



David C. Grow  
Its Chairman

GRIFFISS LOCAL DEVELOPMENT  
CORPORATION

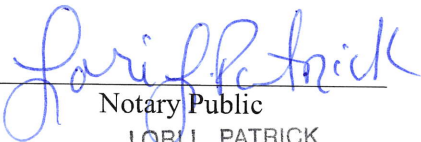
By:



Steven J. DiMeo  
Its Authorized Representative

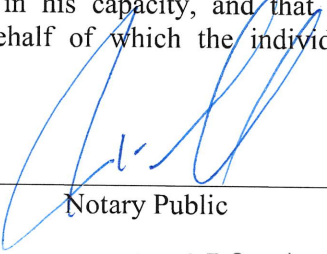
STATE OF NEW YORK        )  
  )   SS:  
COUNTY OF ONEIDA        )

On the 3<sup>rd</sup> day of November 2020 before me, the undersigned a notary public in and for said state, personally appeared **David C. Grow**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.

  
\_\_\_\_\_  
Notary Public  
LORI L. PATRICK  
Notary Public, State of New York  
No. 01PA6034055  
Qualified in Oneida County  
My Commission Expires Dec. 6, 2021

STATE OF NEW YORK        )  
  )   SS:  
COUNTY OF ONEIDA        )

On the 9<sup>th</sup> day of November 2020 before me, the undersigned a notary public in and for said state, personally appeared **Steven J. DiMeo**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.

  
\_\_\_\_\_  
Notary Public  
Joseph E. Saunders  
NOTARY PUBLIC, State of New York  
Appointed in Oneida County  
License No. 02SA4745082  
My Commission Expires: 11/30/ 2021

**SCHEDULE A**

Receiver of Taxes  
Oneida County  
800 Park Avenue  
Utica, NY 13501

Receiver of Taxes  
City of Rome  
City Hall  
198 North Washington Street  
Rome, New York 13440  
Attn.: City Treasurer

Receiver of Taxes  
Rome City School District  
Attn.: District Treasurer  
409 Bell Street  
Rome, New York 13440

**SCHEDULE B**

**EXEMPTION YEARS**

<b><u>Exemption Year (Assessment Roll Year)</u></b>	<b><u>County/City Taxes</u></b>	<b><u>School Taxes</u></b>
Year One (07/27/2021)	01/01/2022 – 12/31/2022	07/01/2022 – 06/30/2023
Year Two (07/26/2022)	01/01/2023 – 12/31/2023	07/01/2023 – 06/30/2024
Year Three (07/25/2023)	01/01/2024 – 12/31/2024	07/01/2024 – 06/30/2025
Year Four (07/30/2024)	01/01/2025 – 12/31/2025	07/01/2025 – 06/30/2026
Year Five (07/29/2025)	01/01/2026 – 12/31/2026	07/01/2026 – 06/30/2027
Year Six (07/28/2026)	01/01/2027 – 12/31/2027	07/01/2027 – 06/30/2028
Year Seven (07/27/2027)	01/01/2028 – 12/31/2028	07/01/2028 – 06/30/2029
Year Eight (07/31/2028)	01/01/2029 – 12/31/2029	07/01/2029 – 06/30/2030
Year Nine (07/30/2029)	01/01/2030 – 12/31/2030	07/01/2030 – 06/30/2031
Year Ten (07/30/2030)	01/01/2031 – 12/31/2031	07/01/2031 – 06/30/2032