

**Wayne County Industrial Development Agency**  
**Board Meeting – July 19, 2023**  
**MINUTES**

A regular meeting of the Wayne County Industrial Development Agency (WCIDA) was called to order by Vice-Chairman Phil Eygnor, at 9:08 a.m. at 9 Pearl Street, Lyons, Second Floor Conference Room. The meeting was held in person for board members. Members present in-person were Vice-Chairman Phil Eygnor, Kenneth VanFleet, Amanda McDonald, and Treasurer Julie DiLella. Members absent were Chairman Scott Johnson, Secretary Kaye Stone-Gansz, and Pamela Heald. Also present in person were staff members Brian Pincelli, CEO; Katie Bronson, COO; Jamie Corteville, CFO; Ariel Camp, Economic Development Specialist, and Deb Hall, Assistant Secretary as well as John Morell, agency counsel. Guest in attendance was Matthew Parrinello, Grant Building LLC General Counsel. The meeting was broadcast and available live on the WCIDA YouTube channel.

Mr. Eygnor asked for a motion to approve the Minutes from the May 31, 2023 board meeting. Ms. DiLella made the motion with a second from Ms. McDonald. All approved. Mr. Eygnor then asked for a motion to approve the minutes from the June 28, 2023 meeting, noting that the meeting was not official because there was no quorum. Ms. DiLella made the motion with a second from Mr. VanFleet. All approved.

Ms. Bronson introduced Mr. Matthew Parrinello and invited him to give the board an overview of the Grant Building, LLC project. He explained that property will be totally rehabilitated in order to convert distressed building into warehouse for Filer's Powersport. There will also be indoor self-storage in the location of the current office area. The majority owner already has 30 self-storage units around the country which will create 30-40 units. The project is based on the need for Filer's to have more storage for inventory and customer storage off season. The majority use of this site is for safety of the Filer's Powersport merchandise after multiple break-ins and theft over the last few years, up to \$100,000 in theft. The insurance claims could make them uninsurable which puts their location at risk of being unviable. If they cannot be insured at their current facility, they would have to move. The facility would also serve to increase the amount of watercraft they could sell. There will be four additional employees subsequent to this facility acquisition and use.

Ms. Bronson stated that the public hearing was held on June 26 in the Town of Macedon. Mr. Brongo from the Pal-Mac School was the only attendee and there were no comments. Ms. DiLella asked about the % ownership of majority owner Mr. Filer versus Mr. Quenell, the second owner. Mr. Parrinello confirmed it is 66.67% to 33.33%. Ms. DiLella asked about the % ownership for Mr. Filer of Filer's Powersport, which Mr. Parrinello confirmed was majority at 49% which has three owners. Mr. Eygnor asked for motion regarding the Project Authorizing Resolution. Ms. McDonald made a motion to approve the resolution. Mr. VanFleet asked for clarification on sales tax abatement, which was confirmed to be limited to sales tax paid on items purchased for the rehabilitation not sales tax from retail sales. Mr. VanFleet then offered a second on the motion. All members approved. Mr. Perno thanked the group and then left the meeting.

Ms. Bronson introduced the South Butler Solar Initial Project Resolution regarding a 4.8 MW solar farm located off of Rt. 89 and ultimately owned by Duke Energy. This project has been in the works since 2021. PILOT request is based on request of Town of Butler. Assessors are now using State assessment tool for solar projects to assess property tax. IDA has to work with town assessor to update the cost benefit analysis, which is different than in the past. Currently, the State assessment The Agency is still working through the details. Ms. DiLella noted that the total project cost of \$12.2 million is significantly higher than previously seen projects. Mr. Pincelli noted that this project is claiming almost twice the cost but the numbers are self-reported. The tax assessment valuation on solar projects does not affect the PILOT payment structure, but it does affect the tax benefit calculations. Whether a project begins under State Law 487 which exempts taxes for Solar, or the local jurisdiction requests a PILOT under local law, the assessment tool uses a future cash

flow model which creates an adjustment for assessors and agencies when analyzing the PILOT Project. This does not include the potential for future county charges when developed on prime soils. The cost benefit analysis will be more complete next month. Mr. Morrell asked if it was possible that a company could decide that it is not worth doing a PILOT. Mr. Pincelli explained that it depends on the jurisdiction and the legality of the local statute. A PILOT could be more predictable than the assessment tool, especially over the 15-year PILOT and 30 year life of the project. Ms. DiLella asked why there was a mortgage tax on a lease. Mr. Morrell said you can get mortgage on long term leasehold interest. Mr. Pincelli stated that they borrow money for the construction cost, and that is what gets taxed. Length of lease somewhat matches the power purchase and the life of the panels. PILOT aims to provide revenue on these projects in lieu of nothing. Still no case law on whether a project has the right to choose PILOT or assessment based on the local laws. Farmland protection costs may skew the project costs as well, based on the acreage used of Prime Soil, MSG 1-4. There are outstanding questions on negative assess values as well as issues relative to the State Public Subsidy Board. Mr. Eygnor asked for a motion on the Resolution. Mr. VanFleet made a motion to approve the Initial Project Resolution with a second from Ms. McDonald. All approved.

Ms. Bronson introduced the Uniform Tax Exemption Policy and Guidelines (UTEP) updates. The Governance Committee reviewed the document and recommended moving forward. The two main areas updated were for Renewable Energy Projects use of Mineral Soil Groups 1-4 and a new section for Adaptive Reuse Projects. The Agency made notice to all affected tax jurisdictions in June. Comments came in the form of letters of support and positive feedback. Mr. VanFleet made a motion to accept the Resolution Approve of the UTEP changes. Ms. DiLella asked if the acceptance of this policy affected any past projects. Mr. Pincelli stated it is for future projects only. Ms. DiLella offered a second. All approved.

Ms. Bronson then introduced the Adaptive Reuse Policy which is meant to address some of the UTEP policy items that were just approved. This provides a framework for non-typical PILOT projects such vacant or blighted properties. Staff will update the PILOT applicants to address adaptive reuse projects. Adaptive reuse is existing building structures that are underutilized or vacant with financial or environmental distress impeding their development. This would be when a non-industrial project is presented. Ms. McDonald made a motion to accept the Resolution. Mr. VanFleet offered a second. All approved.

Ms. Corteville presented the account balances and budget review. Revenue items are above budgeted amounts. Net income is 100% of expected annual income. More revenue is expected. Mr. Pincelli stated that a final sale of property in Ontario is expected within weeks. The IDA will then own no property; however, large industrial or business park site plan development could be a potential for IDA involvement as part of business attraction efforts.

Hearing no other business, Mr. Eygnor stated that the next WCIDA Board Meeting is set for August 23, 2023 at 9:00 a.m. Mr. VanFleet offered a motion to adjourn. Ms. DiLella offered a second. All approved. Meeting adjourned at 10:02 a.m.

Respectfully submitted,



Deborah Hall, Assistant Secretary