

501 Main Street | Utica, NY 13501 | bsk.com

LAURA S. RUBERTO, PARALEGAL Iruberto@bsk.com P: 315.218.8669

December 15, 2022

VIA EMAIL

Darlene Abbatecola Sole Assessor Town of New Hartford 8635 Clinton Street New Hartford, New York 13413

John Meagher, Assessor Village of New York Mills 1 Maple Street New York Mills, NY 13417

Re:

Oneida County Industrial Development Agency 2018 Real Estate Lease (STD Realty LLC/McCraith Beverages, Inc. 2022 Facility Expansion)

Dear Ms. Abbatecola and Mr. Meagher:

Enclosed you will please find Form RP-412-a (Application for Real Property Tax Exemption) in connection with the STD Realty LLC/McCraith Beverages, Inc. 2022 facility expansion project. Attached to the Application is a copy of the First Amended and Restated Payment-in-Lieu-of-Tax Agreement which sets forth the terms of the tax abatement that the Agency will grant to the Company, effective January 1, 2023. The enclosed document replaces the PILOT Agreement dated as of December 1, 2018, effective immediately.

Should you have any questions on the enclosed, please do not hesitate to contact our offices.

Very truly yours,

Laura S. Ruberto

Paralegal Enclosures

cc: Attached Distribution List (w/enclosures, via email)



Distribution List

County:

Anthony J. Picente, Jr. Oneida County Executive 800 Park Avenue Utica, New York 13501

Anthony R. Carvelli Commissioner of Finance Oneida County Finance Department 800 Park Avenue Utica, New York 13501

Kathy Pilbeam, Director Real Property Tax Services Oneida County 800 Park Avenue Utica. New York 13501

County of Oneida Receiver of Taxes 800 Park Avenue Utica, New York 13501

Village:

Ernie Talerico, Mayor Village of New York Mills 1 Maple Street New York Mills, NY 13417

Amy A. Topor, Village Clerk/Treasurer Village of New York Mills

1 Maple Street
New York Mills, NY 13417

Town:

Paul A. Miscione, Supervisor Town of New Hartford 8635 Clinton Street New Hartford, New York 13413

Cheryl Jassak-Huther Receiver of Taxes Town of New Hartford 8635 Clinton Street New Hartford, New York 13413

School District:

Kristin Hubley, President Board of Education New York Mills Union Free School 1 Marauder Boulevard New York Mills, NY 13417

Dr. Kathleen Davis Interim Superintendent New York Mills Union Free School 1 Marauder Boulevard New York Mills, NY 13417

Lisa Stamboly
District Treasurer
New York Mills Union Free School
1 Marauder Boulevard
New York Mills, NY 13417

RP-412-a (1/95)



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

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)	2. OCCUPANT (IF OTHER THAN IDA) (If more than one occupant attach separate listing)		
Name Oneida County Industrial Development Agency	Name STD Realty LLC		
Street 584 Phoenix Drive	Street 20 Burrstone Road		
City Rome NY 13441	City New York Mills NY 13417		
Telephone no. Day (315)338-0393	Telephone no. Day (3) 5 736-5555		
Evening ()	Evening ()		
Contact Shawna Papale	Contact Susan McCraith Szuba		
Title Executive Director	Title Member		
 a. Assessment roll description (tax map no.,/roll year) 317.014-1-16; 317.014-5-5; 317.014-5-12 b. Street address 20 Burrstone Road 	d. School District New York Mills UFSD e. County Oneida		
	f. Current assessment \$3,136,688		
c. City, Town or Village New Hartford/New York Mills	g. Deed to IDA (date recorded; liber and page)		
	Memo of Lease 12/7/18 Inst#R2018-001592		
GENERAL DESCRIPTION OF PROPERTY a. Brief description (include property use) See Exhibited b. Type of construction	it A attached		
c. Square footage See Exhibit A attached	f. Projected expiration of exemption (i.e.		
d. Total cost See Exhibit A attached	date when property is no longer possessed, controlled, supervised or under the jurisdiction of IDA)		
e. Date construction commenced	December 31, 2033		
SUMMARIZE AGREEMENT (IF ANY) AND MET MADE TO MUNICIPALITY REGARDLESS OF S (Attach copy of the agreement or extract of a. Formula for payment Company will pay 1/3 of taxer respect to the increase in assessment resulting from taxes years 5 - 9 and 2/3 of taxes years 10 - 14 only resulting from the 2022 Project. See First Amended.	of the terms relating to the project). It is years 1 - 5, and 2/3 of taxes years 6 - 10 only with m the 2018 Project; the Company will pay 1/3 of the lay with respect to the increase in asseement		
b. Projected expiration date of agreement December 31,	2033		

c. Municipal corporations to which payments will be made		d. Person or entity responsible for payment		
be made	Yes	No	Name	STD Realty LLC
County			Title	Susan McCraith Szuba, Member
Town/City New Hartford	_ Ø [
Village New Hartford	_ 🗷	l		ess 20 Burrstone Road
School District		1	New	York Mills NY 13417
e. Is the IDA the owner of the prop If "No" identify owner and explain an attached statement. IDA ov	nin IDA ri ns a lease	ghts or interest nold interest.	Telep	phone 315-736-5555
(check one)	Yes □ N	Ío		emption from real property taxation?
•		assessment ro	ll year 20	001, 2019
7. A copy of this application, include to the chief executive official of each	ling all att h municip	achments, has been ality within which	n mailed of the project	or delivered on 12/15/22 (date) et is located as indicated in Item 3.
		CERTIFICATION	<u>ON</u>	
ɪ, David C. Grow		, Chairm		of
Name	A		Title	
Oneida County Industrial Develor Organization	ment Age	ıcy	nere	by certify that the information
on this application and accompanying December 15, 2022 Date	ig papers	onstitutes a true st	atement	Signature
		FOR USE BY AS	SESSOF	
Date application filed				
Applicable taxable status da				
3a. Agreement (or extract) date				
3b. Projected exemption expira				
Assessed valuation of parce				
5. Special assessments and spe	ciai as va	orem revies for wi	men the p	arcer is natic.
-			-	A
Date				Assessor's signature

Exhibit A

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

Oneida County Industrial Development Agency (STD Realty, LLC/McCraith Beverages, Inc. 2022 Facility Expansion)

4(a) Brief description:

2018 Facility: Construction of (a) a 19,000± square foot connector building to expand current warehouse space; (b) a 14,250± square foot truck storage garage; (c) loading docks at the existing truck garage and (d) new asphalt truck access drives and stone pavement (collectively the "2018 Improvements"), such 2018 Improvements to be added to an existing 108,000± square foot facility (the "Existing Improvements") (the 2018 Improvements and the Existing Improvements referred to collectively as the "Improvements"), situated on a 9.37± acre parcel of land located at 20 Burrstone Road, Village of New York Mills, Town of New Hartford, Oneida County, New York (the "Land"), and acquire and install equipment in the Improvements (the "Equipment"), all to be used for the purpose of the wholesale distribution of beer, wine, soda, water, spirits and snacks.

2022 Facility: Construction of a 23,000± square foot warehouse addition, which will connect the main building at the recycling building to the existing truck garage (the "Addition") and acquisition and installation of equipment in the Addition (the "Equipment"), all for the purpose of expanding the operations and increasing productivity of the Sublessee.

4(d) Total Cost of 2022 Facility:

New Building Construction	\$ 2,403,427
Site Preparation/Parking Lot	101,900
Construction	
Architectural/Engineering	21,000
Machinery and Equipment	1,202,589
Legal fees	15,000
Total:	\$3,743,916.00

Transcript Document No. 3

STD REALTY LLC

and

MCCRAITH BEVERAGES, INC.

and

ONEIDA COUNTY INDUSTRIAL DEVELOPMENT AGENCY

FIRST AMENDED AND RESTATED PAYMENT-IN-LIEU-OF-TAX AGREEMENT

Oneida County Industrial Development Agency 2018 Real Estate Lease (STD Realty LLC/McCraith Beverages, Inc. 2022 Facility Expansion)

Oneida County, Town of New Hartford, Village of New York Mills, New York Mills Union Free School District

Tax Account Nos.: 317.014-1-16

317.014-5-5 317.014-5-12

FIRST AMENDED AND RESTATED PAYMENT-IN-LIEU-OF-TAX AGREEMENT

THIS FIRST AMENDED AND RESTATED PAYMENT-IN-LIEU-OF-TAX AGREEMENT, dated as of December 15, 2022, is by and among **STD REALTY LLC**, a limited liability company duly organized, validly existing and in good standing under the laws of the State of New York, with an address of 20 Burrstone Road, New York Mills, New York 13417 (the "Company"), **MCCRAITH BEVERAGES, INC.**, a corporation duly organized, validly existing and in good standing under the laws of the State of New York, with an address of 20 Burrstone Road, New York Mills, New York 13417 (the "Sublessee") 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").

WITNESSETH:

WHEREAS, the Agency is authorized and empowered by the provisions of Title 1 of Article 18-A of the General Municipal Law, Chapter 99 of the Consolidated Laws of New York, as amended, (the "Enabling Act"), and Chapter 372 of the Laws of 1970 of the State 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 Company constructed (a) a 19,000± square foot connector building to expand current warehouse space; (b) a 14,250± square foot truck storage garage; (c) loading docks at the existing truck garage and (d) new asphalt truck access drives and stone pavement (collectively the "2018 Improvements"), such 2018 Improvements to be added to an existing 108,000± square foot facility (collectively, the "2018 Improvements"), situated on a 9.37± acre parcel of land located at 20 Burrstone Road, Village of New York Mills, Town of New Hartford, Oneida County, New York (the "Land"), and acquire and install equipment in the Improvements (the "Existing Equipment"), all to be used for the purpose of the wholesale distribution of beer, wine, soda, water, spirits and snacks (the Land, the Existing Improvements and the Existing Equipment referred to collectively as the "Existing Facility"); and

WHEREAS, the Company leases the Existing Facility to the Agency pursuant to a Lease Agreement dated as of December 6, 2018 (the "Lease Agreement"); and

WHEREAS, the Agency leases the Existing Facility back to the Company pursuant to a Leaseback Agreement dated as of December 6, 2018 (the "Leaseback Agreement"); and

WHEREAS, the Company subleases the Exising Facility to the Sublessee for its operation pursuant to a Real Estate Lease Agreement dated June 1, 2015, as amended by a First Amendment to Real Estate Lease Agreement dated December 6, 2018 (collectively, the "Sublease Agreement"); and

WHEREAS, the Agency and the Company entered into a PILOT Agreement dated as of December 6, 2018 (the "PILOT Agreement") with respect to the Existing Facility; and

WHEREAS, the Company and the Sublessee have applied to the Agency to enter into a transaction in which the Agency will assist in the construction of a 23,000± square foot warehouse addition, which will connect the main building at the recycling building to the existing truck garage (the "Addition") and acquisition and installation of equipment in the Addition (the "Equipment"), all for the purpose of expanding the operations and increasing productivity of the Sublessee (the Addition and the Equipment are referred to collectively as the "2022 Facility" and the construction and equipping of the Addition is referred to as the "2022 Project"); and

WHEREAS, in order to induce the Company and the Sublessee to develop the 2022 Facility, the Agency is willing to amend the Lease Agreement and the Leaseback Agreement to add and include the 2022 Facility and the 2022 Project, and to extend the Lease Term (as said term is defined in the Leaseback Agreement); and

WHEREAS, the Agency has agreed to accept a leasehold interest in the 2022 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 Existing Facility has been exempt from 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 Existing Facility or the interest therein of the Company or the occupancy thereof by the Company and the Sublessee commencing January 1, 2019, the taxable status date,

(the "Exempt Taxes"), because the Agency acquired a leasehold interest in the Existing Facility and the Existing Facility is used for a purpose within the meaning of the applicable Constitutional and statutory provisions, including the Enabling Act, provided, however, such exemption does not extend to special assessments or ad valorem levies; and

WHEREAS, the 2022 Facility will be exempt from Exempt Taxes commencing January 1, 2023, the taxable status date, because the Agency has acquired a leasehold interest in the 2022 Facility and the 2022 Facility is used for a purpose within the meaning of the applicable Constitutional and statutory provisions, including the Enabling Act, provided, however, such exemption does 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 this Agreement in the form of PILOT Payments (defined below) from the first date of the Exemption Term (as that date is determined by the parties and described herein) through the term of the Leaseback Agreement (the "Exemption Term"); and

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

WHEREAS, the Agency, the Sublessee and the Company deem it necessary and proper to enter into an amended agreement making provision for payments-in-lieu-of-taxes and such assessments by the Company (or the Sublessee) to the Town of New Hartford, the Village of New York Mills, or any existing incorporated village 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 New York Mills Union Free 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 Leaseback 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 (or shall cause the Sublessee to pay) to each Taxing Authority:
 - (a) all taxes or PILOT Payments that are due with respect to the Existing Facility and the 2022 Facility (collectively, 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 and the Leaseback Agreement for which the Facility is not exempt, no later than the last day during which such payments may be made without penalty.
- 2. (a) The Company shall pay (or shall cause the Sublessee to 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:

With respect to the **Existing Facility**:

- (i) one-third of such taxes from the first through and including the fifth Exemption Year; and
- (ii) two-thirds of such taxes from the sixth through and including the tenth Exemption Year; and
- (iii) one hundred percent of such taxes after the tenth Exemption Year: and

With respect to the 2022 Facility:

- (iv) one-third of such taxes from the fifth through and including the ninth Exemption Year; and
- (v) two-thirds of such taxes from the tenth through and including the fourteenth Exemption Year; and
- (vi) one hundred percent of such taxes after the fourteenth Exemption Year; and

Notwithstanding anything herein to the contrary, the term "Exempt Taxes" is intended to mean only the increase in real property taxes attributable to construction of the Existing Facility and the 2022 Facility. The Company (or the Sublessee) shall continue to pay taxes, or make payments in lieu of taxes, on the Land and existing facilities thereon (other than the Existing Facility and the 2022 Facility), as if the Agency had no leasehold or other interest therein.

Anything herein to the contrary, notwithstanding, this Agreement shall terminate on the date on which the Leaseback Agreement shall terminate and the Agency shall terminate its leasehold interest in the Facility pursuant to the Leaseback Agreement. The benefits relating to the Existing Facility under this Agreement are subject to the terms and conditions of a certain Job Creation and Recapture Agreement dated as of December 6, 2018. The benefits relating to the 2022 Facility under this Agreement are subject to the terms and conditions of a certain Job Creation and Recapture Agreement dated as of December 15, 2022.

- (b) Anything herein to the contrary, notwithstanding, upon the failure of the Company or the Sublessee 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, shall constitute an Event of Default under Section 7.1(a)(vi) of the Leaseback Agreement, and the Agency may take any one or all remedial steps afforded it in Section 7.2 of the Leaseback Agreement; 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 (or will cause the Sublessee to 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 Agency did not have a leasehold or other interest in the Facility. PILOT Payments that are delinquent under this Agreement shall be subject to a late penalty of five percent (5%) of the amount due which shall be paid by the Company (or the Sublessee) to the affected Taxing Authority at the time the PILOT Payment is paid. For each month, or part thereof, that the PILOT Payment is delinquent beyond the first month, interest shall accrue to and be paid to the affected Taxing Authority on the total amount due plus a late payment penalty in the amount of one percent (1%) per month until the payment is made. Anything herein to the contrary, notwithstanding, upon the failure of the Company in making any payment (or causing any payment to be made) when due hereunder and upon failure to cure such default within thirty (30) days of receipt of notice as herein provided, the Agency shall have the right to

terminate the Leaseback Agreement and this PILOT Agreement, and the Company shall henceforth pay one hundred (100%) percent of the Exempt Taxes, together with all costs of collection, including but not limited to attorneys' fees. Nothing herein contained shall be deemed to limit any other rights and remedies the Agency may have hereunder or under any other Transaction Document.

- 4. The PILOT Payments to be made by the Company or the Sublessee 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 Leaseback Agreement if the Agency did not have a leasehold or other interest in the Facility.
- 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 or the Sublessee 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. Furthermore, inasmuch as the PILOT Payments herein agreed to be made by the Company or the Sublessee 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 or service charge because of which, or in lieu of which, the Company or the Sublessee is obligated to make a payment hereunder, as if and to the same extent as if the Agency did not have a leasehold or other interest in 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 Agency did not have a leasehold or other interest in 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 interest in 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 at the sole cost and expense of the Company. In any event, the Company agrees to notify the Agency in writing if the Company initiates any action with respect to any proposed assessment or change in assessment concerning the Facility, and shall provide the Agency with copies of all documents relating to a change in assessment concerning the Facility to allow the Agency to determine whether such change in assessment impacts the original intention of the parties under this Agreement. Notwithstanding anything herein to the contrary, for so long as this Agreement is in effect, the Company hereby unconditionally and irrevocably waives its right, if any, to apply for and/or receive the benefit of any other real property tax exemption with respect to the Facility, including, without limitation, any real property tax exemption that may be available under Section 485-b and Section 485e of the Real Property Tax Law.

- 8. All amounts payable by the Company or the Sublessee 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 (i) mailed by United States registered or certified mail, postage prepaid, return receipt requested or (ii) when delivered by a commercial overnight courier that guarantees next day delivery and provides a receipt, to the Agency, the Sublessee or the Company, as the case may be, addressed as follows:

To the Agency:

Oneida County Industrial Development Agency

584 Phoenix Drive

Rome. New York 13441-4105

Attn.: Chairman

With a Copy To:

Bond, Schoeneck & King, PLLC

501 Main Street

Utica, New York 13501

Attn.: Linda E. Romano, Esq.

To the Company:

STD Realty LLC

20 Burrstone Road

New York Mills, New York 13417

Attn.: Susan McCraith Szuba, Member

With a Copy To:

Richard G. Parker, Esq.

587 Main Street, #101

New York Mills, New York 13417

To the Sublessee: McCraith Beverages, Inc.

20 Burrstone Road

New York Mills, New York 13417

Attn.: Susan McCraith Szuba, Vice President

With a Copy To:

Richard G. Parker, Esq.

587 Main Street, #101

New York Mills, New York 13417

provided, that the Agency, the Sublessee 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.

This Agreement shall be governed by and construed in accordance with the laws of the State of New York.

[Signature page follows]

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

		By: Men Mark Jake Yen ber Susan McCraith/Szuba Member
		By: Jawa VP Susan McCraith Szuba Vice President
STATE OF NEW YORK) : ss.:)	

On the _____ day of December 2022 before me, the undersigned a notary public in and for said state, personally appeared **Susan McCraith Szuba**, 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 she executed the same in her capacity, and that by her signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.

Notary Public

RICHARD G. PARKER
Notary Public, State of New York
Appointed in Oneida County
Commission Expires Feb. 28, 20
Reg. # 02PA4612629

SECOND SIGNATURE PAGE TO FIRST AMENDED AND RESTATED PILOT AGREEMENT (STD REALTY, LLC/MCCRAITH BEVERAGES INC.)

ONEIDA COUNTY INDUSTRIAL
DEVELOPMENT AGENCY

Bv:

David C. Grow Chairman

STATE OF NEW YORK) : ss.:
COUNTY OF ONEIDA)

On the day of December 2022 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

SCHEDULE A

COUNTY OF ONEIDA

Receiver of Taxes 800 Park Avenue Rome, New York 13501

TOWN OF NEW HARTFORD

8635 Clinton Street New Hartford, New York 13413 Attn.: Receiver of Taxes

VILLAGE OF NEW YORK MILLS

One Maple Street New York Mills, New York 13417 Attn.: Receiver of Taxes

NEW YORK MILLS UNION FREE SCHOOL DISTRICT

c/o Oneida County Finance Department, Fifth Floor 800 Park Avenue Utica, New York 13501 Attn.: Receiver of Taxes

SCHEDULE B

EXEMPTION YEARS

Exemption Year (Assessment Roll Year)	County/Town Taxes	School Taxes	Village Taxes
Year One (01/01/2019)	01/01/2020 — 12/31/2020	07/01/2019 — 06/30/2020	06/01/2019 – 05/31/2020
Year Two (01/01/2020)	01/01/2021 - 12/31/2021	07/01/2020 - 06/30/2021	06/01/2020 - 05/31/2021
Year Three (01/01/2021)	01/01/2022 – 12/31/2022	07/01/2021 - 06/30/2022	06/01/2021 - 05/31/2022
Year Four (01/01/2022)	01/01/2023 - 12/31/2023	07/01/2022 - 06/30/2023	06/01/2022 - 05/31/2023
Year Five (01/01/2023)	01/01/2024 - 12/31/2024	07/01/2023 - 06/30/2024	06/01/2023 - 05/31/2024
Year Six (01/01/2024)	01/01/2025 - 12/31/2025	07/01/2024 - 06/30/2025	06/01/2024 - 05/31/2025
Year Seven (01/01/2025)	01/01/2026 - 12/31/2026	07/01/2025 - 06/30/2026	06/01/2025 - 05/31/2026
Year Eight (01/01/2026)	01/01/2027 - 12/31/2027	07/01/2026 - 06/30/2027	06/01/2026 - 05/31/2027
Year Nine (01/01/2027)	01/01/2028 - 12/31/2028	07/01/2027 - 06/30/2028	06/01/2027 - 05/31/2028
Year Ten (01/01/2028)	01/01/2029 - 12/31/2029	07/01/2028 - 06/30/2029	06/01/2028 - 05/31/2029
Year Eleven (01/01/2029)	01/01/2030 – 12/31/2020	07/01/2029 - 06/30/2030	06/01/2029 - 05/31/2030
Year Twelve (01/01/2030)	01/01/2031 – 12/31/2021	07/01/2030 - 06/30/2031	06/01/2030 - 05/31/2031
Year Thirteen (01/01/2031) 01/01/2032 – 12/31/2022	07/01/2031 - 06/30/2032	06/01/2031 - 05/31/2032
Year Fourteen(01/01/2032) 01/01/2033 – 12/31/2033	07/01/2032 - 06/30/2033	06/01/2032 - 05/31/2033