501 Main Street | Utica, NY 13501-1245 | bsk.com

LINDA E. ROMANO Iromano@bsk.com P: 315.738.1223

June 29, 2023

## VIA ELECTRONIC MAIL DELIVERY RECEIPT REQUESTED

Joseph Surace, Assessor City of Rome 198 North Washington Street Rome NY 13440

Re: Oneida County Industrial Development Agency 2023 Lease and PILOT Consolidation and Extension (GLDC Open Space and Developable Properties Facility)

Dear Mr. Surace:

Enclosed you will please find Form RP-412-a (Application for Real Property Tax Exemption) in connection with the above-referenced transaction. Attached to the Application is a copy of the Payment in Lieu of Tax Agreement.

The Agency previously leased the Developable Properties and the Open Space Properties (collectively, the "GLDC Properties") to GLDC pursuant to: (1) a Lease Agreement dated as of July 1, 2012 (the "GLDC Master Lease"), (2) a Lease Agreement dated as of November 1, 2012 (the "GLDC Facility XVI Lease") and (3) a Lease Agreement dated as of August 1, 2013 (the "GLDC Facility XVII Lease" and together with the GLDC Master Lease and the GLDC Facility XVI Lease the "GLDC Leases"). The GLDC Properties are fully exempt from real property taxes pursuant to the terms of the following documents: (1) a PILOT Agreement dated as of July 1, 2012 (the "GLDC Master PILOT"); (2) a PILOT Agreement dated as of November 1, 2012 (the "GLDC Facility XVI PILOT"); and (3) a PILOT Agreement dated as of August 1, 2013 (the "GLDC Facility XVII PILOT" and together with the GLDC Master PILOT and the GLDC Facility XVI PILOT, the "GLDC Zero PILOT Agreements").

The Agency and GLDC entered into a Lease Agreement dated as of June 1, 2023 consolidating the GLDC Leases into one document, and extending the term for ten exemption years. The enclosed PILOT Agreement consolidates the GLDC Zero PILOT Agreements into one document, and extends the term for ten exemption years. Our office will forward separate communication confirming the termination of the GLDC Leases and the GLDC Zero PILOT Agreements.

Joseph Surace June 29, 2023 Page 2

Kindly return to us a copy of the Application, once processed by your office.

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

Very truly yours,

BOND, SCHOENECK & KING, PLLC

unde ERomano

Linda E. Romano LER/Isr Attachments

cc: Attached Distribution List

### **Distribution List**

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 NY 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 Jacqueline M. Izzo, Mayor City of Rome Rome City Hall 198 North Washington Street Rome, New York 13440

David C. Nolan, City Treasurer City of Rome Rome City Hall 198 North Washington Street Rome, New York 13440

Joseph Mellace, President Board of Education Rome City School District 409 Bell Street Rome, New York 13440

Peter C. Blake Superintendent of Schools Rome City School District 409 Bell Street Rome, New York 13440

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



### **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 Griffiss Local Development Corporation	
Street 584 Phoenix Drive	Street 584 Phoenix Drive	
City Rome NY 13441	City Rome NY 13441	
Telephone no. Day (315 )338-0393	Telephone no. Day ( 3 <u>1</u> 5 338-0393	
Evening ( )	Evening ( )	
Contact Shawna Papale	Contact Steven J. DiMeo	
Title Executive Director	Title Authorized Representative	
3. <u>DESCRIPTION OF PARCEL</u> a. Assessment roll description (tax map no/roll year)	d. School District Rome City School District	

- SEE ATTACHED
- b. Street address Griffiss Business and Technology

Park

c. City, Town or Village Rome

- e. County Oneida
- f. Current assessment
- g. Deed to IDA (date recorded; liber and page) SEE ATTACHED

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

- a. Brief description (include property use) 113 ± acres of vacant lands which are developable and 927 ± acres of open space properties, all located in Griffiss Business and Technology Park
- b. Type of construction N/A
- c. Square footage N/A
- d. Total cost N/A
- e. Date construction commenced N/A

f. Projected expiration of exemption (i.e. date when property is no longer possessed, controlled, supervised or under the jurisdiction of IDA) June 30, 2033

### 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 Full exemption from real property tax for a period of ten years. See PILOT Agreement attached hereto.
- b. Projected expiration date of agreement June 30, 2033 (last date of fiscal year of last exemption)

c. Municipal corporations to which payments will be made

	Yes	No
County	V	
Town/City	$\checkmark$	
Village		$\mathbf{Z}$
School District		

d. Person or entity responsible for payment

 Name
 Griffiss Local Devt Corporation

 Title
 Steven DiMeo, Authorized 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 Telephone 315-338-0393
  in an attached statement.
- 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 <u>GML §874 and Former AFB</u> assessment roll year All

7. A copy of this application, including all attachments, has been mailed or delivered on  $\frac{6/29/23}{(date)}$  (date) to the chief executive official of each municipality within which the project is located as indicated in Item 3.

#### **CERTIFICATION**

David C. Grow	, Chairman	of	
Name	Title		
Oneida County Industrial Development Agency	hereby certify tha	t the information	
Organization			
n this application and accompanying papers constitut	tes a true statement of facts.	d	
June⊷ <b>2.0</b> , 2023	Alind	the	
Date	Sig	nature	
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 ex	kemption \$		
5. Special assessments and special as valorem le	vies for which the parcel is liable		

## Exhibit A

Application for Real Property Tax Exemption (Form RP-412-a) Oneida County Industrial Development Agency (Griffiss Local Development Corporation Open Space and Developable Properties Facility)

#### 3(a). Assessment Roll Description:

206.000-2-76	243.000-1-1.25
244.000-3-3.1	243.000-1-1.33
224.000-1-6.1	243.000-1-1.55
224.000-1-8	243.000-1-1.57
243.000-1-1.2	243.000-1-1.62
243.000-1-1.3	224.000-1-3.1
243.000-1-1.6	243.000-1-1.47
243.000-1-1.9	243.000-1-1.46
243.000-1-1.11	224.000-1-11
243.000-1-1.12	224.000-1-10
243.000-1-1.14	243.000-1-1.51
243.000-1-1.22	243.000-1-1.52

#### 3(g). Deeds to IDA:

- 1. Deed from The United States of America, acting by and through the Secretary of the Air Force to Oneida County Industrial Development Agency dated March 21, 2000 and recorded on August 4, 2000 in the Oneida County Clerk's Office in Book 2929 of Deeds at Page 226.
- 2. Deed from The United States of America, acting by and through the Secretary of the Air Force to Oneida County Industrial Development Agency dated March 21, 2000 and recorded on August 4, 2000 in the Oneida County Clerk's Office in Book 2929 of Deeds at Page 191.
- 3. Deed from The United States of America, acting by and through the Secretary of the Air Force to Oneida County Industrial Development Agency dated July 31, 2000 and recorded on June 27, 2001 in the Oneida County Clerk's Office in Book 2977 of Deeds at Page 228.

- 4. Deed from The United States of America, acting by and through the Secretary of the Air Force to Oneida County Industrial Development Agency dated August 21, 2011 and recorder on January 7, 2002 in the Oneida County Clerk's Office in Book of Deeds 3032 at Page 319.
- 5. Deed from The United States of America, acting by and through the Secretary of the Air Force to Oneida County Industrial Development Agency dated May 13, 2002 and recorded on January 22, 2003 in the Oneida County Clerk's Office as Instrument No. 2003-001612.
- Deed from The United States of America, acting by and through the Secretary of the Air Force to Oneida County Industrial Development Agency dated July 20, 2001 and recorded on January 22, 2003 in the Oneida County Clerk's Office as Instrument No. 2003-001613.
- Deed from The United States of America, acting by and through the Secretary of the Air Force to Oneida County Industrial Development Agency dated September 10, 2002 and recorded on January 22, 2003 in the Oneida County Clerk's Office as Instrument No. 2003-001611.
- 8. Deed from The United States of America, acting by and through the Secretary of the Air Force to Oneida County Industrial Development Agency dated December 18, 2002 and recorded on July 29, 2003 in the Oneida County Clerk's Office as Instrument No. 2003-018354.
- 9. Deed from The United States of America, acting by and through the Secretary of the Air Force to Oneida County Industrial Development Agency dated February 21, 2003 and recorded on July 29, 2003 in the Oneida County Clerk's Office as Instrument No. 2003-018361.
- New York State Deed from The United States of America, acting by and through the Secretary of the Air Force, to the Oneida County Industrial Development Agency dated January 8, 2004 and recorded on May 3, 2004 in the Oneida County Clerk's Office as Instrument No. 2004-009737.
- 11. New York Quitclaim Deed from The United States of America, acting by and through the Secretary of the Air Force, to the Oneida County Industrial Development Agency dated September 23, 2004 and recorded on March 24, 2005 in the Oneida County Clerk's Office as Instrument No. 2005-005997.
- 12. New York State Quitclaim Deed from The United States of America, acting by and through the Secretary of the Air Force, to the Oneida County Industrial Development Agency dated August 12, 2005 (Parcel F4C) and recorded on September 30, 2005 in the Oneida County Clerk's Office as Instrument No. 2005-020891.
- 13. New York State Quitclaim Deed from The United States of America, acting by and through the Secretary of the Air Force, to the Oneida County Industrial Development Agency dated September 8, 2005 (Parcel F10B) and recorded on September 30, 2005 in the Oneida County Clerk's Office as Instrument No. 2005-020892.

- 14. New York State Quitclaim Deed from The United States of America, acting by and through the Secretary of the Air Force, to the Oneida County Industrial Development Agency dated November 23, 2005 (Parcel F11D-A and Parcel F11D-B) and recorded on September 22, 2006 in the Oneida County Clerk's Office as Instrument No. 2006-020400.
- 15. New York State Quitclaim Deed from The United States of America, acting by and through the Secretary of the Air Force, to the Oneida County Industrial Development Agency dated October 25, 2007 and recorded on September 3, 2008 in the Oneida County Clerk's Office as Instrument No. 2008-014912.
- 16. New York State Quitclaim Deed from The United States of America, acting by and through the Secretary of the Air Force, to the Oneida County Industrial Development Agency dated September 20, 2007 and recorded on September 3, 2008 in the Oneida County Clerk's Office as Instrument No. 2008-014911.
- 17. Quitclaim Deed from The United States of America, acting by and through the Secretary of the Air Force to Oneida County Industrial Development Agency dated July 27, 2011 and recorded on September 30, 2011 in the Oneida County Clerk's Office as Instrument No. 2011-014461.
- 18. Deed from the United States of America, acting by and through the Secretary of the Air Force to Oneida County Industrial Development Agency dated October 29, 2012 and recorded in the Oneida County Clerk's Office.
- 19. Deed from the United States of America, acting by and through the Secretary of the Air Force to Oneida County Industrial Development Agency dated December 12, 2012 and recorded in the Oneida County Clerk's Office.

Transcript Document No. 3

## GRIFFISS LOCAL DEVELOPMENT CORPORATION

and

# ONEIDA COUNTY INDUSTRIAL DEVELOPMENT AGENCY

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

Oneida County Industrial Development Agency 2023 Master Lease Amendment and Consolidation (Griffiss Business and Technology Park Open Space and Developable Properties Facility)

Oneida County, City of Rome, Rome City School District

Tax Account Nos.: See Exhibit A attached hereto

16062924.2 6/16/2023

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

THIS PAYMENT-IN-LIEU-OF-TAX AGREEMENT, dated as of June 1, 2023 (this "PILOT Agreement" or "Agreement"), is by and between **GRIFFISS LOCAL DEVELOPMENT CORPORATION** ("GLDC") a local development corporation duly organized, validly existing and in good standing under the laws of the State of New York, with offices at 584 Phoenix Drive, Rome, New York 13441 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 having its principal office at 584 Phoenix Drive, Rome, New York having its principal office at 584 Phoenix Drive, Rome, New York 13441 (the "Agency").

# $\underline{W} | \underline{\top} \underline{N} \underline{E} \underline{S} \underline{S} \underline{E} \underline{\top} \underline{H}$ :

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, Griffiss Local Development Corporation, a New York local development corporation ("GLDC"), was formed in 1994 to lead our region's response to the Federal Government's decision to close and/or realign the former Griffiss Air Force Base in the City of Rome and Oneida County and has operated exclusively for the charitable and public/quasi-public purposes of participating in the development and implementation of a comprehensive strategy to maintain, strengthen and expand the uses and viability of the former Griffiss Air Force Base, including, without limitation, the Rome Laboratory; and

WHEREAS, in 1999 GLDC requested that the Oneida County Industrial Development Agency (the "Agency") assist in (i) the acquisition from the United States of America, acting by and through the Secretary of the Air Force (the "Air Force") of certain parcels of land measuring approximately 1,600 acres in the aggregate at the former Griffiss Air Force Base and the numerous buildings situated thereon; (ii) demolition of and

renovations to the existing buildings and construction of certain additions thereto; (iii) construction of new buildings; and (iv) the acquisition and installation of equipment thereon, to be used for the coordination of redevelopment efforts for the realigned Griffiss Air Force Base (collectively, the "GLDC Facilities") and the development and/or redevelopment thereof into the Griffiss Business and Technology Park (the "Griffiss Park"); and

WHEREAS, through a number of transactions that transpired between 2000 and 2018, the Air Force conveyed to the Agency the fee interest in the GLDC Facilities and the Agency leased each of the GLDC Facilities to GLDC under a number of sale-leaseback transactions; and

WHEREAS, over the years the Agency has divested itself of a number of the GLDC Facilities and currently retains fee ownership in lands at Griffiss that can be divided into two broad categories:

(A) 113  $\pm$  acres of vacant lands which are developable (collectively, the "Developable Properties"); and

(B) 927 ± acres of lands which are devoted primarily to common area or public uses or lands which have been set aside for other open space purposes including the Griffiss Sculpture Park, the Bomber disc golf course and the Griffiss trail system (collectively, the "Open Space Properties"); and

WHEREAS, the Agency currently leases the Developable Properties and the Open Space Properties (collectively, the "GLDC Properties") to GLDC pursuant to: (1) a Lease Agreement dated as of July 1, 2012 (the "GLDC Master Lease"), (2) a Lease Agreement dated as of November 1, 2012 (the "GLDC Facility XVI Lease") and (3) a Lease Agreement dated as of August 1, 2013 (the "GLDC Facility XVII Lease" and together with the Lease Agreement and the GLDC Facility XVI Lease the "GLDC Leases"); and

WHEREAS, the GLDC Properties are fully exempt from real property taxes pursuant to the terms of the following documents: (1) a PILOT Agreement dated as of July 1, 2012 (the "GLDC Master PILOT"); (2) a PILOT Agreement dated as of November 1, 2012 (the "GLDC Facility XVI PILOT"); and (3) a PILOT Agreement dated as of August 1, 2013 (the "GLDC Facility XVII PILOT" and together with the GLDC Master PILOT and the GLDC Facility XVI PILOT, the "GLDC Zero PILOT Agreements"); and

WHEREAS, under the GLDC Leases, GLDC is obligated to notify the Agency when it enters into a contract to sell or lease any portion of the GLDC Properties to a third party

(an "End User") so GLDC and the Agency can release said property from the GLDC Leases and the GLDC Zero PILOT Agreements; and

WHEREAS, in order to position GLDC so that it can continue its development and/or redevelopment efforts at Griffiss Park, GLDC has applied to the Agency requesting the following (collectively, the "GLDC 2023 Master Lease Extension Project"):

- (a) to amend and consolidate the Lease Agreement so as to include the leased premises currently covered by each of the GLDC Facility XVI Lease and the GLDC Facility XVII Lease with the leased premises currently covered by the Lease Agreement;
- (b) to amend and consolidate the GLDC Master PILOT so that it covers all of the leased premises described in the Lease Agreement (as so amended and consolidated); and
- (c) to extend the term of the GLDC Master Lease Agreement (as so amended and consolidated) and the accompanying GLDC Master PILOT (as so amended and consolidated) as follows:
  - (i) for an additional ten (10) exemption years as to the Developable Properties; and
  - (ii) for an additional ten (10) exemption years as to the Open Space Properties;

provided however that upon notice that GLDC has entered into a contract to sell or lease any portion of the GLDC Properties to an End User, the Agency will convey that portion of the GLDC Properties to GLDC, at which time it will be released from the GLDC Master Lease (as so amended and consolidated) Agreement and the GLDC Master PILOT (as so amended and consolidated); and

WHEREAS, in order to induce GLDC to continue to develop and/or redevelop the GLDC Properties, the Agency is willing to extend the Lease Term (as said term is defined in the GLDC Leases); and

WHEREAS, the Agency has agreed to maintain its fee interest in the GLDC Properties 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 GLDC Properties have 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 GLDC Properties or the interest therein of GLDC or the occupancy thereof by GLDC (the "Exempt Taxes"), because the Agency acquired the fee interest in the GLDC Properties and the GLDC Properties are 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 Agency leases the GLDC Properties to GLDC pursuant to the terms of a Lease Agreement dated of even date herewith (the "Lease Agreement")

WHEREAS, the GLDC Properties will continue to be fully exempt from Exempt Taxes for the Exemption Term (more particularly set forth on the schedule attached hereto) because the Agency maintains its fee interest in the GLDC Properties and the GLDC Properties are 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, each year of the Exemption Term is more particularly set forth on <u>Schedule B</u> attached hereto (each year of the Exemption Term is referred to as an "Exemption Year"); and

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

WHEREAS, the PILOT Payments (as defined below) represent a deviation from the Agency's Uniform Tax Exemption Policy (the "Policy"); and

WHEREAS, pursuant to Section 874 of the Act, the Agency sent a certified notice to the chief executive officer of each Taxing Authority providing a description of the PILOT Payments, the Agency's reasons for deviating from the Policy as well as the time

and location of the public hearing and the meeting during which the Agency would consider a resolution approving the deviation from its Policy and the PILOT Payments; 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. (a) GLDC shall pay to each Taxing Authority as set forth on <u>Schedule A</u> attached hereto and made a part hereof an amount in lieu of the Exempt Taxes (the "PILOT Payments") during each Exemption Year of the Exemption Term as follows:

(i) zero percent (0%) of Exempt Taxes from the first through and including the tenth Exemption Year;

(ii) all non-exempt taxes and charges upon the GLDC Properties from the first through and including the tenth Exemption Year; and

(iii) one hundred percent of such taxes after the tenth Exemption

Year.

(b) Anything herein to the contrary, notwithstanding, this Agreement shall terminate on the date on which the Lease Agreement shall terminate and the Agency shall terminate its leasehold interest in the GLDC Properties pursuant to the Lease Agreement.

(c) Anything herein to the contrary, notwithstanding, upon the failure of GLDC 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 10.1(a)(vi) of the Lease Agreement, and the Agency may take any one or all remedial steps afforded it in Section 10.2 of the Lease 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.

2. GLDC 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 Agency did not have a fee or other interest in the GLDC Properties. PILOT Payments that are delinguent under this Agreement shall be subject to a late penalty of five percent (5%) of the amount due which shall be paid by GLDC 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 GLDC 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 Lease Agreement and this PILOT Agreement, and GLDC 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.

3. The PILOT Payments to be made by GLDC pursuant to this Agreement are intended to be in lieu of all Exempt Taxes that would have to be paid on the GLDC Properties leased to GLDC by the Lease Agreement if the Agency did not have a leasehold or other interest in the GLDC Properties.

4. 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, GLDC is required to pay any tax which the payments specified herein are intended to be in lieu of, GLDC 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 GLDC 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 GLDC Properties.

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

6. It is the intent of the parties that GLDC 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, GLDC 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 GLDC Properties. It is the further intent of the parties that GLDC 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 GLDC Properties 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 judament determining or declaring that, by reason of the Agency's interest in the GLDC Properties, GLDC does not have the right to bring a proceeding to review such assessment under the Real Property Tax Law or any other law, then GLDC 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 GLDC in all respects in any such proceeding at the sole cost and expense of GLDC. In any event, GLDC agrees to notify the Agency in writing no less than fortyfive days in advance of initiating any action with respect to any proposed assessment or change in assessment concerning the GLDC Properties. Notwithstanding anything herein to the contrary, for so long as this Agreement is in effect, GLDC hereby unconditionally and irrevocably waives its right, if any, to receive the benefit of any other real property tax exemption with respect to the GLDC Properties, including, without limitation, any real property tax exemption that may be available under Section 485-b and Section 485-e of the Real Property Tax Law.

7. All amounts payable by GLDC 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.

8. (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 PILOT 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 or GLDC, 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 GLDC: Griffiss Local Development Corporation 584 Phoenix Drive Rome, New York 13441 Attn.: Steven J. DiMeo, Authorized Representative
- With a Copy to: Saunders Kahler, L.L.P. 185 Genesee Street, Suite 1400 Utica, New York 13501 Attn.: Joseph E. Saunders, Esq.

provided, that the Agency or GLDC 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.

(e) This GLDC Master PILOT Agreement shall be governed by and construed in accordance with the laws of the State of New York.

(f) It is the intent of the Agency and GLDC that the GLDC Zero PILOT Agreements be superseded in their entirety by this PILOT Agreement, effective immediately.

(g) The parties agree to do such further acts and things and to execute and deliver such additional agreements and instruments as may be reasonably necessary to give effect to the purposes of this Agreement and the parties' agreements hereunder.

[Signature page follows]

16062924.2 6/16/2023

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

GRIFFISS LOCAL DEVELOPMENT CORPORATION

By:

Steven J<sup>0</sup> DiMeo Authorized Representative

STATE OF NEW YORK

: ss.:

)

COUNTY OF ONEIDA

On the  $20^{k}$  day of June 2023 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: 11/30/2005 SECOND SIGNATURE PAGE TO PILOT AGREEMENT (GRIFFISS LOCAL DEVELOPMENT CORPORATION/GRIFFISS PARK FACILITY)

> ONEIDA COUNTY INDUSTRIAL DEVELOPMENT AGENCY

By:

David C. Grow Chairman

STATE OF NEW YORK

COUNTY OF ONEIDA

) : ss.:

)

On the *b* day of June 2023 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



- 12 -

# EXHIBIT A

206.000-2-76	243.000-1-1.25
244.000-3-3.1	243.000-1-1.33
224.000-1-6.1	243.000-1-1.55
224.000-1-8	243.000-1-1.57
243.000-1-1.2	243.000-1-1.62
243.000-1-1.3	224.000-1-3.1
243.000-1-1.6	243.000-1-1.47
243.000-1-1.9	243.000-1-1.46
243.000-1-1.11	224.000-1-11
243.000-1-1.12	224.000-1-10
243.000-1-1.14	243.000-1-1.51
243.000-1-1.22	243.000-1-1.52

## SCHEDULE A

## **COUNTY OF ONEIDA**

Receiver of Taxes 800 Park Avenue Rome, New York 13501

## CITY OF ROME

Rome City Hall 198 North Washington Street Rome, New York 13440 Attn.: David Nolan, City Treasurer

## ROME CITY SCHOOL DISTRICT

409 Bell Street Rome, New York 13440 Attn.: District Treasurer

# SCHEDULE B

# EXEMPTION TERM

Exemption	County/City	
Year	Fiscal Year	School Fiscal Year
1	01/01/23 – 12/31/23	07/01/23 - 06/30/24
2	01/01/24 – 12/31/24	07/01/24 - 06/30/25
3	01/01/25 – 12/31/25	07/01/25 - 06/30/26
4	01/01/26 - 12/31/26	07/01/26 - 06/30/27
5	01/01/27 – 12/31/27	07/01/27 - 06/30/28
6	01/01/28 – 12/31/28	07/01/28 - 06/30/29
7	01/01/29 – 12/31/29	07/01/29 - 06/30/30
8	01/01/30 – 12/31/30	07/01/30 - 06/30/31
9	01/01/31 – 12/31/31	07/01/31 - 06/30/32
10	01/01/32 - 12/31/32	07/01/32 - 06/30/33