ROME COMMUNITY BROWNFIELD AND RESTORATION CORPORATION

and

ONEIDA COUNTY INDUSTRIAL DEVELOPMENT AGENCY

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

Oneida County Industrial Development Agency
2025 Real Estate Lease Extension
(220 South Madison Street Facility)

Oneida County, City of Rome, Rome City School District

Tax Account No.: 242.000-1-7.2

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

THIS SECOND AMENDED AND RESTATED PAYMENT-IN-LIEU-OF-TAX AGREEMENT, dated as of July 1, 2025, is by and between **ROME COMMUNITY BROWNFIELD RESTORATION CORPORATION**, a New York not-for-profit corporation having an 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 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, from the 1920s until 2003, Rome Cable Corporation ("Rome Cable") and its predecessors owned and operated a wire manufacturing and spinning business on 61.338± acres of land located on the west side of South Madison Street, City of Rome, County of Oneida, State of New York (the "Rome Cable Site"); and

WHEREAS, following Rome Cable's bankruptcy and closure, it was determined that the Rome Cable Site constituted a "brownfield" site in need of environmental investigation, remediation, restoration and/or clean-up (collectively, the "Environmental Remediation") so to enable its eventual re-use and/or redevelopment; and

WHEREAS, on February 2, 2004, Rome Community Brownfield Restoration Corporation ("RCBRC," and sometimes referred to as the "Company") was formed for the corporate purpose "to promote the development or re-use of property, including Brownfield sites within the City of Rome and its environs, to and including acting as an entity for title holding and managing said properties for economic development purposes;" and

WHEREAS, the Agency acquired fee title to an approximately 5.0 acre parcel of land, which is part of the Rome Cable Site and situate at 220 South Madison Street, City of Rome, Oneida County, New York (the "Land") and the 180,000± square foot industrial facility located thereon (the "Improvements") (the Land and the Improvements, collectively, the "Facility"); and

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WHEREAS, the Agency leases the Facility to the Company pursuant to a First Amended and Restated Lease Agreement dated as of December 1, 2015 (the "2015 Lease Agreement"); and

WHEREAS, the Company subleases the Facility to International Wire (the "Sublessee") for its operation, the term of which sublease expired on April 30, 2025 and the Sublessee remains in the Facility as a holdover tenant on a month-to-month basis; and

WHEREAS, the Company requested the Agency's assistance with respect to the damage the Facility suffered during the July 2024 tornados as well as the status of the ongoing environmental remediation, by granting an extension of the 2015 Lease Agreement to allow the Company to continue to undertake the environmental remediation and the rehabilitation work needed to return the Facility to a leasable condition, all as an inducement to the Sublessee to continue to lease the Facility and retain employment in the City of Rome (the "Project"); and

WHEREAS, the Facility is the subject of a First Amended and Restated PILOT Agreement dated as of December 1, 2015 (the "2015 PILOT Agreement") among the Agency, the Company and the Sublessee; and

WHEREAS, in support of the Project, the Agency is willing to maintain its fee interest in the Facility and continue to lease said Facility to the Company pursuant to the terms and conditions contained in a Second Amended and Restated Lease Agreement dated as of July 1, 2025, as the same may be amended from time to time (the "Second Amended and Restated Lease Agreement"); and

WHEREAS, the Agency has agreed to maintain its fee interest in 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 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 Facility since July 27, 2004 and the Facility will continue to be 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 Facility or the interest therein of the Company or the occupancy thereof by the Sublessee commencing upon execution of this Second Amended and Restated PILOT Agreement (the "Exempt Taxes"), because the Agency owns fee title to the Facility and the 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 payments in lieu of the Exempt Taxes ("PILOT Payments") to pay under the provisions of this Agreement from the first date of the Second Amended and Restated Exemption Term (as that date is determined by the parties and described herein) through the term of the Second Amended and Restated Lease Agreement (the "Second Amended and Restated Exemption Term"); and

WHEREAS, each year of the Second Amended and Restated 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 amend the 2015 PILOT Agreement by entering into this Agreement making provision for PILOT Payments relating to the Facility and such assessments by the Company to the City of Rome, 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, 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 Second Amended and Restated 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 or PILOT Payments that are due with respect to the Facility prior to the Second Amended and Restated 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 Second Amended and Restated 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. (a) The Company shall pay PILOT Payments 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 of the Second Amended and Restated Exemption Term with respect to the Facility as follows:

(i) If the Facility is vacant and occupied by the Company, the Facility shall be fully exempt; and

(ii) If the Facility is occupied by a for-profit tenant (including the Sublessee):

Exemption Year 11	$37,674.14
Exemption Year 12	$38,428.63
Exemption Year 13	$39,196.18

Exemption Year 14 $39,980.10
Exemption Year 15 $40,779.71
Exemption Year 16 and thereafter 100% of Exempt Taxes

The Company agrees to provide prompt written notice to the Agency of any change in occupancy in the Facility so the Agency can notify the Taxing Authorities of a change in the PILOT Payments to be paid hereunder. In the event the Company identifies a new prospective sublessee, the Company shall follow the procedures outlined in the Second Amended and Restated Lease Agreement with respect to subleasing of the Facility.

Such PILOT Payments shall be billed by the Taxing Authorities to the Company in the same proportion as taxes would have been billed but for the Agency's involvement, unless the Taxing Authorities have consented in writing to a specific allocation (For the purposes of preparing a PILOT bill, each Taxing Authority shall use the tax rate for the prior Exemption Year).

Anything herein to the contrary, notwithstanding, this Agreement shall terminate on the date on which the Second Amended and Restated Lease Agreement shall terminate and the Agency shall convey to the Company its fee interest in the Facility pursuant to the Second Amended and Restated Lease Agreement.

(b) 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, shall constitute an Event of Default under the Second Amended and Restated Lease Agreement, and the Agency may take any one or all remedial steps afforded it in the Second Amended and Restated 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.

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 Agency did not own 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 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 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 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 under the Second Amended and Restated Lease Agreement if the Agency did not own 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 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 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 is obligated to make a payment hereunder, as if and to the same extent as if the Agency did not own 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 own 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 or 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 and 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 and the Company in all respects in any such proceeding, all at the sole cost and expense of the Company. If the Company intends to file a petition to change the assessment of the Facility it must first provide at least forty-five (45) days advance written notice to the Agency in accordance with Section 561-a of the New York State Real Property Tax Law. The Company shall notify the Agency of the outcome of any such proceedings and the Agency reserves the right, in its sole discretion, to determine whether it is appropriate to amend the PILOT Agreement to preserve the original intention of the provision of financial assistance.

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 485-e of the Real Property Tax Law.

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 (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 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:	Rome Community Brownfield Restoration Corporation 584 Phoenix Drive Rome, New York 13441 Attn.: Roberto G. Angelicola, President
With a Copy To:	Saunders Kahler, L.L.P. 185 Genesee Street, Suite 1400 Utica, New York 13501 Attn.: Camille T. Kahler, Esq.

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 laws of the State of New York.

10. This Agreement amends and restates in its entirety the 2015 PILOT Agreement, to be effective immediately.

[Signature pages follow]

IN WITNESS WHEREOF, the parties have executed this **SECOND AMENDED AND RESTATED PILOT AGREEMENT** as of the date first above written.

ONEIDA COUNTY INDUSTRIAL
DEVELOPMENT AGENCY

By: ______________________________
Stephen R. Zogby
Chairman

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

On the 25 day of July 2025 before me, the undersigned a notary public in and for said state, personally appeared **Stephen R. Zogby**, 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.

LAURA S. RUBERTO
COMMISSION EXPIRES
Oneida County
NOTARY PUBLIC
01RU5031396
AUG. 1, 2026
STATE OF NEW YORK

____
Notary Public

SECOND SIGNATURE PAGE TO
SECOND AMENDED AND RESTATED PILOT AGREEMENT

ROME COMMUNITY BROWNFIELD
RESTORATION CORPORATION

By: ______________________
Roberto G. Angelicola
President

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

On the 25 day of July 2025 before me, the undersigned a notary public in and for said state, personally appeared **Roberto G. Angelicola,** 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.

Rachel Kathryn Wilton
Notary Public

Rachel Kathryn Wilton
Notary Public, State of New York
Reg. No. 01WI0039053
Qualified in Oneida County
Commission Expires July 3, 2029

SCHEDULE A

COUNTY OF ONEIDA
Receiver of Taxes
800 Park Avenue
Utica, New York 13501

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

ROME CITY SCHOOL DISTRICT
409 Bell Street
Rome, New York 13440
Attn.: District Treasurer

SCHEDULE B

EXEMPTION YEARS

Exemption Year	County/Town Taxes	School Taxes
Year One	01/01/2016 – 12/31/2016	07/01/2016 – 06/30/2017
Year Two	01/01/2017 – 12/31/2017	07/01/2017 – 06/30/2018
Year Three	01/01/2018 – 12/31/2018	07/01/2018 – 06/30/2019
Year Four	01/01/2019 – 12/31/2019	07/01/2019 – 06/30/2020
Year Five	01/01/2020 – 12/31/2020	07/01/2020 – 06/30/2021
Year Six	01/01/2021 – 12/31/2021	07/01/2021 – 06/30/2022
Year Seven	01/01/2022 – 12/31/2022	07/01/2022 – 06/30/2023
Year Eight	01/01/2023 – 12/31/2023	07/01/2023 – 06/30/2024
Year Nine	01/01/2024 – 12/31/2024	07/01/2024 – 06/30/2025
Year Ten	01/01/2025 – 12/31/2025	07/01/2025 – 06/30/2026
Year Eleven	01/01/2026 – 12/31/2026	07/01/2026 – 06/30/2027
Year Twelve	01/01/2027 – 12/31/2027	07/01/2027 – 06/30/2028
Year Thirteen	01/01/2028 – 12/31/2028	07/01/2028 – 06/30/2029
Year Fourteen	01/01/2029 – 12/31/2029	07/01/2029 – 06/30/2030
Year Fifteen	01/01/2030 – 12/31/2030	07/01/2030 – 06/30/2031