



Tioga County Industrial Development Agency
April 2, 2025 – 4:30 pm
Ronald E Dougherty County Office Building
56 Main Street, Owego, NY 13827
Legislative Conference Room, 1st Floor
Regular Meeting Agenda

Call to Order and Introductions:

Attendance: IDA Board Members

1. Roll Call: J. Ward, B. Evanek, K. Gillette, M. Sauerbrey, T. Monell, E. Knolles
2. Excused:
3. Guests: C. Yelverton, Joe Meagher, B. Woodburn

Privilege of the Floor:

Approval of Minutes:

- A. March 5, 2025, regular meeting

Financials:

- A. Balance Sheet
- B. Profit & Loss
- C. Transaction Detail
- D. PARIS Reporting

ED&P Update:

New Business:

- A. Audit has been completed
- B. CDs- Renewal of CD with Community Bank and CD Transfer from Community Bank to TSB
- C. Authorized Signatures on accounts
- D. RJ Corman Audit
- E. Upstate Railroad Crossing Repairs
- F. FAST NY Grant
- G. Bowers- QuickBooks migration. The conversion process is estimated to take 1-2 hours, and the services are billed at our hourly rate of \$185
- H. PILOT Administration
- I. Bizilife Contract expires 4/1/25- renewal
- J. Property- 149.17-1-1 / 149.17-1-4 / 160.00-1-5.21



Old Business:

- A. Tractor Supply- Fee for required easement with the IDA
- B. Owego Gardens Sewer Subsidy

Committee Reports:

- A. Public Authority Accountability Act (PAAA)
 - 1. Audit Committee Report: E. Knolles (Chair), J. Ward, B. Evanek
 - a. Final Audit is complete. Audit Committee met with Insero &Co to discuss the final audit docs.
 - 2. Governance Committee: J. Ward (Chair), M. Townsend, E. Knolles
 - 3. Finance Committee: J. Ward (Chair), M. Townsend, K. Gillette
 - a. Renewal of CD's at Community Bank
 - 4. Loan Committee: J. Ward, K. Dougherty, D. Barton, E. Knolles, B. Evanek, J. Lavo- Received Coughlin and Gerhart's (COIF Realty) signed commitment letter for Façade loan and requested documents. J. Meagher is reviewing documents.
 - 5. Railroad Committee: M. Sauerbrey, K. Gillette, T. Monell
 - 6. Public Relations Committee: B. Woodburn, M. Sauerbrey, T. Monell

PILOT Updates:

- A. Sales Tax Exemptions Update:
 - 1. Best Bev LLC - \$2,628,331.53 (December)/Authorized \$5,200,000
 - a. Waiting on updated Sales Tax Tracking Sheet
 - 2. Arteast Café LLC - \$18,746.83 (February)/ Authorized \$24,000
 - 3. Navo Properties LLC - \$2,465.04 (February)/ Authorized \$2,728
- B. Suneast Solar Pilot- Resolution was approved in October for Suneast to pay the portion of the agencies fee of \$192,326, and the balance due of \$274,501. Closing in process with J. Meagher's office. J. Meagher is working with the other attorney, and it is anticipated that this will be completed by the end of the month.
- C. Kinder Morgan (CNYOG) request to extend PILOT – Will expire on 2/28/2026

Project Updates:

Grant Updates:

- A. NYS Division of Homeland Security & Emergency Services-Richford Railroad.
 - a. Study completed. Reimbursement has been received.
- B. USDA RBDG and ARC Grant – Engineering Design Lounsberry Industrial Hub
 - a. The initial stages of the project have been completed.
 - b. Quarterly report has been completed for quarter ending in 12/31/24.
- C. ESD Grant Application – Municipal Water Extension to Raymond Hadley
 - a. Reimbursement request for \$23,650 in process. Will be receiving the



disbursement shortly.

- D. Water Quality Improvement Plan- Blodgett Road; S&W 2025 start
- E. USDA IRP Loan Application – Requested update 1/27/2025
 - a. Letter of Conditions package forthcoming
 - b. Temporary pause on all new federal obligations at this time
- F. USDA Equipment Lease Grant Application- Guidelines, lease agreement and application are drafted. Quarterly report has been completed for quarter ending in 12/31/24.

Motion to move into Executive Session pursuant to Public Officers Law Section 105 –

Next Meeting: Wednesday May 7, 2025, in the Legislative Conference room.

Motion to Adjourn the meeting



**Tioga County Industrial Development Agency
March 5, 2025 – 4:30 pm
Ronald E Dougherty County Office Building
56 Main Street, Owego, NY 13827
Legislative Conference Room, 1st Floor
Regular Meeting Minutes**

Call to Order and Introductions: 4:33 PM

Attendance: IDA Board Members

1. Roll Call: J. Ward, B. Evanek, M. Sauerbrey, T. Monell
2. Excused: Kevin Gillette, Eric Knolles
3. Guests: C. Yelverton, Joe Meagher, B. Woodburn, Corey Green, Bob Farrell, Luke Grasmeyer, Matt Freeze

Privilege of the Floor:

- A. Luke Grasmeyer with Hunt Engineering- Luke Grasmeyer joined the meeting via Zoom and provided an update on the Lounsberry Site Engineering project. Luke provided the current conditions of the property and provided a summary outlining of what could be developed on the two sites individually, and the constraints due to the environment. Electrical research is currently in progress. Water and sewer mapping is also in progress. There is an opportunity to extend a water main from Crown down Berry Rd. to loop the water system and provide better flows and pressure to Smith Creek Property. Sewage capacity is good. 50% of the project is completed. The next step is completing the geotechnical report.
- B. Corey Green, Bob Farrell with OASD- Corey and Bob discussed the CYN OG Pilot impact on the OACSD budget. CYN OG school tax is \$3.2 million, and the school would prefer if the CYN OG could be added to the tax roll over the course of 30 years because they typically only increase the school budget by 2% each year. The other option would be that the CYN OG pilot be extended for another 5 years and addressed then, or they just put CYN OG back on the tax roll and they will have to agree to the loss. B. Farrell discussed the possibility that the school talks to legislators again regarding how pilots are put back on the tax roll and impact the levy. The concern has been addressed before, however the governor has not agreed to change the current law. J. Ward discussed the meeting that was held with CYN OG. CYN OG would like to extend the pilot but appears to be confused about the benefits. Currently, the only benefits being received is that CYN OG does not have to pay library tax.



Approval of Minutes:

- A. February 5, 2025, regular meeting

Motion to approve February 5, 2025, Regular Board Meeting minutes as written (T. Monell, M. Sauerbrey)

**Aye-4 Abstain - 0
No - 0 Carried**

Financials:

- A. Balance Sheet
- B. Profit & Loss
- C. Transaction Detail

Motion to acknowledge financials and presented (B. Evanek, T. Monell).

**Aye-4 Abstain - 0
No - 0 Carried**

ED&P Update:

New Business:

- A. PILOT Payments: All payments have been received, except for Best Buy's 2024 payment. Best Buy did not pay 2024's Town and County pilot payment. Best Buy is working on issuing the payment.
- B. Preliminary Audit- The audit committee reviewed the preliminary audit documents and has recommended the board to acknowledge the draft audit as written. The final audit report will be provided when complete.

Motion to acknowledge draft audit as written (T. Monell, B. Evanek)

**Aye-4 Abstain - 0
No - 0 Carried**

- C. Harold & Harry's LLC IDA Loan- resolution to remove loans from the agencies books as a result of a discharge in bankruptcy granted to the debtor.

Motion to formally write off Harold & Harry LLC loan off IDA books. (M. Sauerbrey, B. Evanek)



Aye-4 Abstain - 0
No - 0 Carried

D. Lounsberry West Depot Road – Quotes from JS Miller Appraisal Associates

Motion to have appraisal for Lounsberry Properties completed by JS Miller Appraisal Associates for \$4,400. (M. Sauerbrey, T. Monell)

Aye-4 Abstain - 0
No - 0 Carried

- E. TC Administrative Services Agreement- Agreement was signed.
- F. Insurance- Disability insurance renewal; liability insurance for consultants. J. Ward, J. Meagher, and consultants had a meeting with Smithbrothers Insurance to discuss liability insurance for consultants. In the past, the IDA did not have insurance for previous consultants. The meeting concluded that the consultants would either have to obtain their own liability insurance or become w-2 employees with the IDA. The current consultants would not be able to become w-2 employees with the IDA due to county employee policies. J. Meagher is getting a second opinion.
- G. Lone Oak Cattle Lease: J. Meagher drafted an amended lease agreement to include auto renewal. Waiting on lessee to sign contract.

Motion to approve resolution to approve amended lease agreement for Lone Oak Cattle. (T. Monell, B. Evanek)

Aye-4 Abstain - 0
No - 0 Carried

- H. Home Leasing Sewer subsidy- Home Leasing is requesting that the annual sewer subsidy be 45.9172131604% of the annual sewer bills instead of a fixed annual rate of \$16,625
- I. Authorized signatures on accounts- authorized signatures will have to be changed with the resignation of M. Townsend.
- J. Investment report- J. Ward will be issuing an email vote to renew Community Bank that is expiring, once he has the rates available from the bank. Will need a formal motion at next board meeting.



Old Business:

- A. ABO Online Board Training: upcoming dates: March 12th, March 19th 9:30 -11 am. T. Monell Completed training. E. Knolles is the only board member who has not completed the training.
- B. Consultant agreements- agreements were signed

Committee Reports:

- A. Public Authority Accountability Act (PAAA)
 - 1. Audit Committee Report: E. Knolles (Chair), J. Ward, B. Evanek
 - a. Audit in process.
 - 2. Governance Committee: J. Ward (Chair), E. Knolles
 - a. New Committee Member
 - 3. Finance Committee: J. Ward (Chair). Gillette
 - a. Renewal of CD's at Community Bank
 - b. New Committee Member
 - 4. Loan Committee: J. Ward, K. Dougherty, D. Barton, E. Knolles, B. Evanek, J. Lavo – Received Coughlin and Gerhart's (COIF Realty) signed commitment letter for Façade loan. Waiting on applicant to provide resolution documentation.
 - 5. Railroad Committee: M. Sauerbrey, K. Gillette, T. Monell
 - 6. Public Relations Committee: B. Woodburn, M. Sauerbrey, T. Monell

PILOT Updates:

- A. Sales Tax Exemptions Update:
 - 1. Best Bev LLC – 2,628,331.53 (December)/Authorized \$5,200,000 (Oct.)
 - a. Received updated sales tracking sheet for 2024. Will continue to work with them to clarify what they are using their tax exemption for and if the purchases are appropriate.
 - 2. Arteast Café LLC - \$18,578.83 (December)/ Authorized \$24,000 - waiting on 2025 tracking sheet
 - 3. Navo Properties LLC - \$2,409.04 (December)/ Authorized \$2,728 - waiting on 2025 tracking sheet
 - 4. 231 Main LLC- \$34,489.92 (December)/Authorized \$34,320
 - a. Exceeded authorized sales tax exemption allowance

Motion to approve resolution to increase Sales Tax Exemption allowance from \$34,320 to \$34,489.92.

Aye-4 Abstain - 0



No – 0 Carried

- B. Kinder Morgan (CNYOG) request to extend PILOT – Will expire on 2/28/2026
- C. Suneast Solar Pilot- Resolution was approved in October for Suneast to pay the portion of the agencies fee of \$192,326, and the balance due of \$274,501. Closing in process with J. Meagher’s office. J. Meagher is working with the other attorney, and it is anticipated that this will be completed by the end of the month.
- D. Best Buy PILOT – Expired 2/28/2025.

Project Updates:

Grant Updates:

- A. NYS Division of Homeland Security & Emergency Services-Richford Railroad.
 - a. Study completed. Reimbursement is pending.
- B. USDA RBDG and ARC Grant – Engineering Design Lounsberry Industrial Hub
 - a. The initial stages of the project have been completed. Approximately halfway through the project.
- C. ESD Grant Application – Municipal Water Extension to Raymond Hadley
 - a. Reimbursement request for \$23,650 in process.
- D. Water Quality Improvement Plan- Blodgett Road; S&W 2025 start
- E. USDA IRP Loan Application – Requested update 1/27/2025
 - a. Letter of Conditions package forthcoming
 - b. Temporary pause on all new federal obligations at this time
- F. USDA Equipment Lease Grant Application-. J. Meagher completed the lease agreement.

Motion to move into Executive Session pursuant to Public Officers Law Section 105 –

Next Meeting: Wednesday April 2, 2025, in the Legislative Conference room.

Motion to Adjourn the meeting at 5:32 pm (B. Evanek)

Tioga County Industrial Development Agency

04/01/25

Balance Sheet

Accrual Basis

As of March 31, 2025

	Mar 31, 25	Mar 31, 24	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
CD Cap Improvement Com Bank	342,638.69	327,220.11	15,418.58
CD Site Dev Com Bank 158	107,203.03	103,328.19	3,874.84
CD Site Dev Com Bank 156	107,203.02	103,328.18	3,874.84
CD Site Dev Com Bank 155	0.00	103,215.18	-103,215.18
Restricted Cash Accounts			
COVID-19	0.00	53.67	-53.67
Community- Facade Improvement	247,899.70	246,374.93	1,524.77
USDA Funds			
CCTC- Loan Loss Reserve	40,518.91	40,506.69	12.22
TSB- IRP 2016 (Formerly IRP 4)	88,779.09	84,736.07	4,043.02
TSB- RBEG	101,138.59	78,520.55	22,618.04
Total USDA Funds	230,436.59	203,763.31	26,673.28
Total Restricted Cash Accounts	478,336.29	450,191.91	28,144.38
CCTC- CDs			
Site Dev 0847	107,026.96	0.00	107,026.96
Land Acquisition (150)	583,460.67	555,596.92	27,863.75
Total CCTC- CDs	690,487.63	555,596.92	134,890.71
Temporarily Restricted Cash Acc			
TSB-Owego Gardens	408,243.52	423,993.35	-15,749.83
TSB-Crown Cork and Seal	0.00	100.67	-100.67
Community- BestBuy PILOT Acct.	369.98	369.98	0.00
Total Temporarily Restricted Cash Acc	408,613.50	424,464.00	-15,850.50
Unrestricted Cash Accounts			
TSB- checking	781,928.50	664,750.51	117,177.99
TSB- general fund	25,849.45	25,810.70	38.75
Total Unrestricted Cash Accounts	807,777.95	690,561.21	117,216.74
Total Checking/Savings	2,942,260.11	2,757,905.70	184,354.41
Other Current Assets			
Accounts Receivable 1300.01	42,453.05	84,453.05	-42,000.00
Allowance for Doubtful Accounts	-35,000.00	-35,000.00	0.00
Commercial Facade Loan Program			
Loan Rec - 2017-01-C	0.00	2,500.00	-2,500.00
Total Commercial Facade Loan Program	0.00	2,500.00	-2,500.00
RBEG			
RBEG 2023-01-A	88,127.03	96,145.54	-8,018.51
Loan Rec - RBEG 2019 -06	37,929.93	45,957.28	-8,027.35
Total RBEG	126,056.96	142,102.82	-16,045.86
IRP 4			
IRP 4 2023-01-A	55,079.47	60,090.99	-5,011.52
Loan Rec 2021-02-A	4,498.00	7,505.73	-3,007.73
Loan Rec 2021-01-A	51,668.76	59,322.90	-7,654.14
Loan Rec 2019-07-A	30,536.93	32,729.53	-2,192.60
Loan Rec - 2019 - 06A	47,412.21	57,446.38	-10,034.17
Loan Rec 2018-01-A	45,084.26	49,524.49	-4,440.23
Loan Rec 2017-04-A	23,201.59	25,766.57	-2,564.98
Loan Rec 2017-01-A	5,862.61	8,439.45	-2,576.84
Loan Rec 2009-02-A	48,051.58	48,051.58	0.00
Total IRP 4	311,395.41	348,877.62	-37,482.21
Total Other Current Assets	444,905.42	542,933.49	-98,028.07
Total Current Assets	3,387,165.53	3,300,839.19	86,326.34
Fixed Assets			
Land-Rizzuto	78,395.16	78,395.16	0.00
Land- Cavataio	2,500.00	2,500.00	0.00
Land-general	601,707.05	601,707.05	0.00
Land-Louns			
Lopke	8,993.03	8,993.03	0.00
Town of Nichols	20,000.00	20,000.00	0.00
Berry	2,452.20	2,452.20	0.00
Hess	259,561.43	259,561.43	0.00

Tioga County Industrial Development Agency

04/01/25

Balance Sheet

Accrual Basis

As of March 31, 2025

	Mar 31, 25	Mar 31, 24	\$ Change
Land-Louns - Other	230,932.53	226,732.53	4,200.00
Total Land-Louns	521,939.19	517,739.19	4,200.00
Land 434	376,800.36	376,800.36	0.00
Railroad Improvements	1,990,530.50	1,979,330.50	11,200.00
Z Accumulated Depreciation	-1,279,269.24	-1,279,269.24	0.00
Total Fixed Assets	2,292,603.02	2,277,203.02	15,400.00
TOTAL ASSETS	5,679,768.55	5,578,042.21	101,726.34
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
PILOT Payments			
V&S New York Galvanizing	-562.16	0.00	-562.16
Spencer-Tioga Solar	98,926.00	96,986.00	1,940.00
Gateway Owego, LLC	2,100.00	2,000.00	100.00
Crown Cork and Seal	300,000.00	300,000.00	0.00
Nichols Cross Dock	4,534.56	0.00	4,534.56
Owego Gardens			
Sewer Subsidy	-16,625.00	0.00	-16,625.00
Owego Gardens - Other	42,099.99	24,976.00	17,123.99
Total Owego Gardens	25,474.99	24,976.00	498.99
Tioga Downs Racetrack	-22,261.21	0.00	-22,261.21
CNYOG	-0.01	0.00	-0.01
Best Buy PP	-144,887.06	0.00	-144,887.06
Total PILOT Payments	263,325.11	423,962.00	-160,636.89
Total Other Current Liabilities	263,325.11	423,962.00	-160,636.89
Total Current Liabilities	263,325.11	423,962.00	-160,636.89
Long Term Liabilities			
Loan Pay- IRP 4	160,511.26	181,558.10	-21,046.84
Loan Pay- IRP 3	138,881.10	138,881.10	0.00
Loan Pay- IRP 2	66,787.30	78,342.87	-11,555.57
Loan Pay- IRP 1	22,553.42	30,507.49	-7,954.07
Total Long Term Liabilities	388,733.08	429,289.56	-40,556.48
Total Liabilities	652,058.19	853,251.56	-201,193.37
Equity			
Board Designated Funds	1,406,302.63	1,406,302.63	0.00
1110 - Retained Earnings	3,442,406.87	3,409,874.23	32,532.64
Net Income	179,000.86	-91,386.21	270,387.07
Total Equity	5,027,710.36	4,724,790.65	302,919.71
TOTAL LIABILITIES & EQUITY	5,679,768.55	5,578,042.21	101,726.34

Tioga County Industrial Development Agency
Profit & Loss Prev Yr. Comparison
January through March 2025

04/01/25

Accrual Basis

	Jan - Mar 25	Jan - Mar 24	\$ Change
Ordinary Income/Expense			
Income			
4160 · RJ Corman freight	45,625.88	6,142.48	39,483.40
Total 4160 · RJ Corman	45,625.88	6,142.48	39,483.40
Loan Commitment Fee	0.00	400.00	-400.00
Loan Interest Income			
COVID-19 C-7-A	0.00	-27.47	27.47
COVID-19 C-5-A	0.00	-7.19	7.19
COVID-19 C-4-A	0.00	-5.86	5.86
RBEG 2019 -06	392.89	472.63	-79.74
IRP 4			
2023-01-A	487.55	531.11	-43.56
2019 - 06A	491.12	590.79	-99.67
2021-02-A	31.56	68.16	-36.60
2021-01-A	330.99	251.11	79.88
2019-07-A	405.68	434.22	-28.54
2018-01-A	547.37	599.69	-52.32
2017-04-A	176.46	195.60	-19.14
2017-01-A	27.27	57.43	-30.16
Total IRP 4	2,498.00	2,728.11	-230.11
RBEG			
2023.01-A	780.08	849.79	-69.71
Total RBEG	780.08	849.79	-69.71
Total Loan Interest Income	3,670.97	4,010.01	-339.04
Loan Administrative Fee			
IRP 4	0.00	174.99	-174.99
Total Loan Administrative Fee	0.00	174.99	-174.99
4110 · Grants			
Workforce Coordinator	0.00	13,167.14	-13,167.14
DRI-HCR	68,345.56	225,719.14	-157,373.58
4110 · Grants - Other	45,000.00	0.00	45,000.00
Total 4110 · Grants	113,345.56	238,886.28	-125,540.72
Interest Income-			
Interest Income - TSB COVID19	0.00	-1.84	1.84
Community- Facade Improvement	6.11	6.10	0.01
CCTC Loan Loss Reserve Account	2.99	3.04	-0.05
TSB- checking	497.20	585.65	-88.45
TSB-general fund	9.56	9.65	-0.09
TSB- IRP 4	8.66	4.55	4.11
TSB- RBEG	10.27	3.81	6.46
Total Interest Income-	534.79	610.96	-76.17
Leases/Licenses	9,320.09	9,840.30	-520.21
4150 · Miscellaneous Income	0.00	4,686.98	-4,686.98
4170 · PILOT Program Fees			
Best Bev	0.00	9,723.67	-9,723.67
4170 · PILOT Program Fees - Other	0.00	2,500.00	-2,500.00
Total 4170 · PILOT Program Fees	0.00	12,223.67	-12,223.67
Total Income	172,497.29	276,975.67	-104,478.38
Expense			
Grant Expense			
Richford Railroad	3,800.00	1,659.00	2,141.00
Raymond Hadley Water	0.00	29,185.00	-29,185.00

Tioga County Industrial Development Agency
Profit & Loss Prev Yr. Comparison
January through March 2025

04/01/25

Accrual Basis

	Jan - Mar 25	Jan - Mar 24	\$ Change
DRI-HCR	68,345.56	225,719.14	-157,373.58
Total Grant Expense	72,145.56	256,563.14	-184,417.58
Marketing	2,968.18	0.00	2,968.18
Loan Admin Fee			
IRP 4	0.00	174.99	-174.99
Total Loan Admin Fee	0.00	174.99	-174.99
Property Maintenance	0.00	8.63	-8.63
6120 · Bank Service Charges	15.00	40.00	-25.00
6160 · Dues and Subscriptions	0.00	950.00	-950.00
Employee benefit			
IRA Company Match	0.00	157.29	-157.29
Total Employee benefit	0.00	157.29	-157.29
6180 · Insurance			
WC (Utica)	0.00	-325.00	325.00
6190 · Disability (First Rehab Life)	0.00	344.41	-344.41
Employee Health (SSA)	0.00	2,309.00	-2,309.00
6185 · Property & Liability (Dryden)	13,069.70	12,758.14	311.56
Total 6180 · Insurance	13,069.70	15,086.55	-2,016.85
6200 · Interest Expense			
6220 · Loan Interest			
IRP 3	0.00	1,497.23	-1,497.23
IRP 4	1,815.58	0.00	1,815.58
Total 6220 · Loan Interest	1,815.58	1,497.23	318.35
6200 · Interest Expense - Other	0.00	206.97	-206.97
Total 6200 · Interest Expense	1,815.58	1,704.20	111.38
Lounsberry land	0.00	3,200.00	-3,200.00
6240 · Miscellaneous	-275.87	1,000.00	-1,275.87
6560 · Payroll Expenses			
Payroll Expenses - HSA	0.00	600.00	-600.00
6560 · Payroll Expenses - Other	0.00	16,848.18	-16,848.18
Total 6560 · Payroll Expenses	0.00	17,448.18	-17,448.18
PILOT Best Buy	-144,887.06	0.00	-144,887.06
6270 · Professional Fees			
BiziLife LLC	1,669.83	1,637.10	32.73
Ec Dev Specialist Position	0.00	5,000.00	-5,000.00
Administrative Services			
Tinney	0.00	6,375.00	-6,375.00
Administrative Services - Other	18,800.00	0.00	18,800.00
Total Administrative Services	18,800.00	6,375.00	12,425.00
6650 · Accounting			
Jan Nolis	0.00	955.00	-955.00
6650 · Accounting - Other	3,060.00	9,250.00	-6,190.00
Total 6650 · Accounting	3,060.00	10,205.00	-7,145.00
6280 · Legal Fees	13,185.50	22,175.50	-8,990.00
6270 · Professional Fees - Other	10,000.00	25,000.00	-15,000.00
Total 6270 · Professional Fees	46,715.33	70,392.60	-23,677.27
6670 · Program Expense			

Tioga County Industrial Development Agency
Profit & Loss Prev Yr. Comparison
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Accrual Basis

	Jan - Mar 25	Jan - Mar 24	\$ Change
Water Tower	0.00	164.05	-164.05
Façade Improvement Loan Program	190.40	0.00	190.40
Total 6670 · Program Expense	190.40	164.05	26.35
Property Taxes			
Berry Road (313)	51.15	51.25	-0.10
Berry Road (312)	102.29	102.49	-0.20
Stanton Hill 9.64A Town Lot	225.27	225.72	-0.45
96 · Smith Creek Rd	27.85	27.90	-0.05
540 · Stanton Hill	170.49	170.82	-0.33
Spring St	0.28	0.27	0.01
Berry Road (47)	143.66	143.95	-0.29
Carmichael Road	8.86	7.90	0.96
Smith Creek Road	23.87	23.92	-0.05
Glenmary Drive	11.45	10.90	0.55
Metro Road	9.54	9.09	0.45
Total Property Taxes	774.71	774.21	0.50
6770 · Supplies			
6780 · Marketing	405.00	0.00	405.00
6770 · Supplies - Other	559.90	698.04	-138.14
Total 6770 · Supplies	964.90	698.04	266.86
Total Expense	-6,503.57	368,361.88	-374,865.45
Net Ordinary Income	179,000.86	-91,386.21	270,387.07
Net Income	179,000.86	-91,386.21	270,387.07

Tioga County Industrial Development Agency Transaction Detail by Account

04/01/25

March 2025

Accrual Basis

Type	Date	Name	Memo	Amount
Restricted Cash Accounts				
COVID-19				
Deposit	03/06/2025		transfer funds to TSB Checking- closing acc...	-354.54
Total COVID-19				-354.54
Community- Facade Improvement				
Deposit	03/31/2025		Interest	2.10
Total Community- Facade Improvement				2.10
USDA Funds				
CCTC- Loan Loss Reserve				
Deposit	03/31/2025		Interest	1.03
Total CCTC- Loan Loss Reserve				1.03
TSB- IRP 2016 (Formerly IRP 4)				
Deposit	03/06/2025		Deposit	321.55
Deposit	03/06/2025		Deposit	559.08
Deposit	03/17/2025		Deposit	2,052.79
Check	03/28/2025	USDA	IRP 4 USDA Annual Payment	-12,339.00
Deposit	03/31/2025		Interest	5.63
Total TSB- IRP 2016 (Formerly IRP 4)				-9,399.95
TSB- RBEG				
Deposit	03/17/2025		Deposit	1,619.92
Deposit	03/31/2025		Interest	7.11
Total TSB- RBEG				1,627.03
Total USDA Funds				-7,771.89
Total Restricted Cash Accounts				-8,124.33
Temporarily Restricted Cash Acc				
TSB-Owego Gardens				
Check	03/05/2025	Town of Barton	2025Midwestern PILOT	-5,914.36
Check	03/05/2025	Town of Nichols	2025 Pilot Payment Tioga Downs phase I-IV	-109,121.42
Check	03/05/2025	Town of Nichols	2025 Pilot Payment Best Buy	-22,988.94
Check	03/05/2025	Owego Apalachin Central S...	OASD 2024-2025 PILOT disbursement	-21,728.21
Check	03/05/2025	Town of Owego	2024 PILOT - CNYOG-V&S-Owego Garden...	-528,091.29
Check	03/05/2025	Tioga County Treasurer	2024 PILOT - OG II, V&S, CYNOG, FEDEX,...	-2,057,003.81
Check	03/05/2025	Tioga County Treasurer	2025 Pilot payment - best buy	-105,785.30
Check	03/05/2025	Village of Owego	Owego Gardens, Gateway Village tax year 2...	-15,510.97
Deposit	03/17/2025		Deposit	144,887.06
Check	03/20/2025	Tioga County Treasurer	2025 Pilot payment - best buy	-117,189.86
Check	03/20/2025	Town of Nichols	2025 Pilot Payment Best Buy	-27,697.20
Total TSB-Owego Gardens				-2,866,144.30
TSB-Crown Cork and Seal				
Deposit	03/12/2025		transfer funds to TSB checking- closing acc...	-95.67
Total TSB-Crown Cork and Seal				-95.67
Total Temporarily Restricted Cash Acc				-2,866,239.97
Unrestricted Cash Accounts				
TSB- checking				
Check	03/03/2025	Bizilife LLC	February 2025 social media	-556.61
Deposit	03/06/2025		Deposit	354.54
Check	03/12/2025	Jan Nolis, CPA	2024/2025 financial statements, depreciatio...	-1,080.00
Check	03/12/2025	Tier One Settlement Agency...	COIF Realty Report	-190.40
Deposit	03/12/2025		Deposit	5,982.98
Deposit	03/12/2025		Deposit	95.67
Deposit	03/17/2025		Deposit	16,660.08
Deposit	03/25/2025		Deposit	45,000.00
Check	03/26/2025	Tioga County ED&P	Economic Development support for IDA 1st ...	-5,000.00
Deposit	03/26/2025		Deposit	23,630.23

Tioga County Industrial Development Agency

Transaction Detail by Account

Type	Date	Name	Memo	Amount
Check	03/31/2025	Megan Schnabl	March 2025 Professional Services	-1,500.00
Check	03/31/2025	Brittany Woodburn	March 2025 professional services	-1,900.00
Check	03/31/2025	Casey Yelverton	March 2025 Professional Services	-1,200.00
Check	03/31/2025	Economic Development & Pl...	Reimbursement for Quickbooks	-405.00
Deposit	03/31/2025		Interest	158.09
Total TSB- checking				80,049.58
TSB- general fund				
Deposit	03/31/2025		Interest	3.30
Total TSB- general fund				3.30
Total Unrestricted Cash Accounts				80,052.88
TOTAL				-2,794,311.42

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Status: CERTIFIED

Certified Date: 03/31/2025

Governance Information (Authority-Related)

Question	Response	URL(If Applicable)
1. Has the Authority prepared its annual report on operations and accomplishments for the reporting period as required by section 2800 of PAL?	Yes	https://tiogacountyny.com/media/mknnaueg/2024-tcida-annual-report.pdf
2. As required by section 2800(9) of PAL, did the Authority prepare an assessment of the effectiveness of its internal controls?	Yes	https://tiogacountyny.com/programs-agencies/industrial-development-agency/
3. Has the lead audit partner for the independent audit firm changed in the last five years in accordance with section 2802(4) of PAL?	Yes	N/A
4. Does the independent auditor provide non-audit services to the Authority?	No	N/A
5. Does the Authority have an organization chart?	Yes	https://tiogacountyny.com/programs-agencies/industrial-development-agency/
6. Are any Authority staff also employed by another government agency?	Yes	Tioga County Economic Development & Planning
7. Does the Authority have Claw Back agreements?	Yes	N/A
8. Has the Authority posted their mission statement to their website?	Yes	https://tiogacountyny.com/programs-agencies/industrial-development-agency/
9. Has the Authority's mission statement been revised and adopted during the reporting period?	No	N/A
10. Attach the Authority's measurement report, as required by section 2824-a of PAL and provide the URL?		https://tiogacountyny.com/programs-agencies/industrial-development-agency/

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Governance Information (Board-Related)

Question	Response	URL(If Applicable)
1. Has the Board established a Governance Committee in accordance with Section 2824(7) of PAL?	Yes	N/A
2. Has the Board established an Audit Committee in accordance with Section 2824(4) of PAL?	Yes	N/A
3. Has the Board established a Finance Committee in accordance with Section 2824(8) of PAL?	Yes	N/A
4. Provide a URL link where a list of Board committees can be found (including the name of the committee and the date established):		https://tiogacountyny.com/programs-agencies/industrial-development-agency/
5. Does the majority of the Board meet the independence requirements of Section 2825(2) of PAL?	Yes	N/A
6. Provide a URL link to the minutes of the Board and committee meetings held during the covered fiscal year		https://tiogacountyny.com/programs-agencies/industrial-development-agency/
7. Has the Board adopted bylaws and made them available to Board members and staff?	Yes	https://tiogacountyny.com/programs-agencies/industrial-development-agency/
8. Has the Board adopted a code of ethics for Board members and staff?	Yes	https://tiogacountyny.com/programs-agencies/industrial-development-agency/
9. Does the Board review and monitor the Authority's implementation of financial and management controls?	Yes	N/A
10. Does the Board execute direct oversight of the CEO and management in accordance with Section 2824(1) of PAL?	Yes	N/A
11. Has the Board adopted policies for the following in accordance with Section 2824(1) of PAL?		
Salary and Compensation	Yes	N/A
Time and Attendance	Yes	N/A
Whistleblower Protection	Yes	N/A
Defense and Indemnification of Board Members	Yes	N/A
12. Has the Board adopted a policy prohibiting the extension of credit to Board members and staff in accordance with Section 2824(5) of PAL?	Yes	N/A
13. Are the Authority's Board members, officers, and staff required to submit financial disclosure forms in accordance with Section 2825(3) of PAL?	Yes	N/A
14. Was a performance evaluation of the board completed?	Yes	N/A
15. Was compensation paid by the Authority made in accordance with employee or union contracts?	Yes	N/A
16. Has the board adopted a conditional/additional compensation policy governing all employees?	Yes	https://tiogacountyny.com/programs-agencies/industrial-development-agency/
17. Has the board adopted a Uniform Tax Exemption Policy(UTEP) according to Section 874(4) of GML?	Yes	https://tiogacountyny.com/programs-agencies/industrial-development-agency/

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Status: CERTIFIED

Certified Date: 03/31/2025

Board of Directors Listing

Name	Evaneck, Brenda	Nominated By	Local
Chair of the Board	No	Appointed By	Local
If yes, Chair Designated by		Confirmed by Senate?	N/A
Term Start Date	5/1/2024	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	Pleasure of Authority	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	No
Designee Name		Ex-Officio	

Name	Gillette, Kevin	Nominated By	Local
Chair of the Board	No	Appointed By	Local
If yes, Chair Designated by		Confirmed by Senate?	No
Term Start Date	11/1/2014	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	Pleasure of Authority	Complied with Training Requirement of Section 2824?	No
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	No
Designee Name		Ex-Officio	

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Name	Knolles, Eric	Nominated By	Local
Chair of the Board	No	Appointed By	Local
If yes, Chair Designated by		Confirmed by Senate?	N/A
Term Start Date	6/12/2019	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	Pleasure of Authority	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	No
Designee Name		Ex-Officio	

Name	Monell, Tracy	Nominated By	Local
Chair of the Board	No	Appointed By	Local
If yes, Chair Designated by		Confirmed by Senate?	N/A
Term Start Date	1/1/2010	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	Pleasure of Authority	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	Yes
Designee Name		Ex-Officio	

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Name	Sauerbrey, Martha	Nominated By	Local
Chair of the Board	No	Appointed By	Local
If yes, Chair Designated by		Confirmed by Senate?	N/A
Term Start Date	2/3/2016	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	Pleasure of Authority	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	Yes
Designee Name		Ex-Officio	

Name	Townsend, Mari	Nominated By	Local
Chair of the Board	No	Appointed By	Local
If yes, Chair Designated by		Confirmed by Senate?	N/A
Term Start Date	2/10/2023	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	Pleasure of Authority	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	No
Designee Name		Ex-Officio	

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Name	Ward, Jon P	Nominated By	Local
Chair of the Board	No	Appointed By	Local
If yes, Chair Designated by		Confirmed by Senate?	N/A
Term Start Date	12/10/2019	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	Pleasure of Authority	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	No
Designee Name		Ex-Officio	

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Staff Listing

Name	Title	Group	Department / Subsidiary	Union Name	Bargaining Unit	Full Time/ Part Time	Exempt	Base Annualized Salary	Actual salary paid to the Individual	Over time paid by Authority	Performance Bonus	Extra Pay	Other Compensation/ Allowances/ Adjustments	Total Compensation	Individual also paid by another entity to perform the work of the authority	If yes Is payment made by state or local government
Curtis, Christine	Executive Director	Executive				FT	No	\$60,035.00	\$24,421.00	\$0.00	\$0.00	\$0.00	\$802.00	\$25,223.00	No	
Schnabl, Megan	Consultant	Administrative and Clerical				PT	Yes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	No	
Tinney, LeeAnn	Consultant	Administrative and Clerical				PT	Yes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	No	
Woodburn, Brittany	Consultant	Administrative and Clerical				PT	Yes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	No	
Yelverton, Casey	Consultant	Administrative and Clerical				PT	Yes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	No	

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Benefit Information

During the fiscal year, did the authority continue to pay for any of the above mentioned benefits for former staff or individuals affiliated with the authority after those individuals left the authority?	No
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Board Members

Name	Title	Severance Package	Payment For Unused Leave	Club Memberships	Use of Corporate Credit Cards	Personal Loans	Auto	Transportation	Housing Allowance	Spousal / Dependent Life Insurance	Tuition Assistance	Multi-Year Employment	None of these benefits	Other
Evanek, Brenda	Board of Directors												X	
Gillette, Kevin	Board of Directors												X	
Knolles, Eric	Board of Directors												X	
Monell, Tracy	Board of Directors												X	
Sauerbrey, Martha	Board of Directors												X	
Townsend, Mari	Board of Directors												X	
Ward, Jon P	Board of Directors												X	

Staff

Name	Title	Severance Package	Payment For Unused Leave	Club Memberships	Use of Corporate Credit Cards	Personal Loans	Auto	Transportation	Housing Allowance	Spousal / Dependent Life Insurance	Tuition Assistance	Multi-Year Employment	None of these benefits	Other
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Subsidiary/Component Unit Verification

Is the list of subsidiaries, as assembled by the Office of the State Comptroller, correct?	Yes
Are there other subsidiaries or component units of the Authority that are active, not included in the PARIS reports submitted by this Authority and not independently filing reports in PARIS?	No

Name of Subsidiary/Component Unit	Status
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Request Subsidiary/Component Unit Change

Name of Subsidiary/Component Unit	Status	Requested Changes
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Request Add Subsidiaries/Component Units

Name of Subsidiary/Component Unit	Establishment Date	Purpose of Subsidiary/Component Unit
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Request Delete Subsidiaries/Component Units

Name of Subsidiary/Component Unit	Termination Date	Reason for Termination	Proof of Termination Document Name
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Annual Report for Tioga County Industrial Development Agency

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Summary Financial Information

SUMMARY STATEMENT OF NET ASSETS

			Amount
Assets			
Current Assets			
	Cash and cash equivalents		\$791,998.00
	Investments		\$1,247,533.00
	Receivables, net		\$42,453.00
	Other assets		\$498,524.00
	Total current assets		\$2,580,508.00
Noncurrent Assets			
	Restricted cash and investments		\$0.00
	Long-term receivables, net		\$391,529.00
	Other assets		\$0.00
Capital Assets			
		Land and other nondepreciable property	\$1,497,421.00
		Buildings and equipment	\$0.00
		Infrastructure	\$768,987.00
		Accumulated depreciation	\$0.00
		Net Capital Assets	\$2,266,408.00
	Total noncurrent assets		\$2,657,937.00
Total assets			\$5,238,445.00
Liabilities			
Current Liabilities			
		Accounts payable	\$16,675.00
		Pension contribution payable	\$0.00
		Other post-employment benefits	\$0.00
		Accrued liabilities	\$0.00
		Deferred revenues	\$0.00
		Bonds and notes payable	\$0.00
		Other long-term obligations due within one year	\$41,284.00
	Total current liabilities		\$57,959.00
Noncurrent Liabilities			

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	Pension contribution payable		\$0.00
	Other post-employment benefits		\$0.00
	Bonds and notes payable		\$0.00
	Long term leases		\$0.00
	Other long-term obligations		\$357,972.00
	Total noncurrent liabilities		\$357,972.00
Total liabilities			\$415,931.00
Net Asset (Deficit)			
Net Assets			
	Invested in capital assets, net of related debt		\$2,266,408.00
	Restricted		\$475,443.00
	Unrestricted		\$2,080,663.00
	Total net assets		\$4,822,514.00

SUMMARY STATEMENT OF REVENUE, EXPENSES AND CHANGES IN NET ASSETS

			Amount
Operating Revenues			
	Charges for services		\$236,502.00
	Rental and financing income		\$0.00
	Other operating revenues		\$931,372.00
	Total operating revenue		\$1,167,874.00
Operating Expenses			
	Salaries and wages		\$25,223.00
	Other employee benefits		\$0.00
	Professional services contracts		\$1,159,090.00
	Supplies and materials		\$0.00
	Depreciation and amortization		\$29,395.00
	Other operating expenses		\$4,668.00
	Total operating expenses		\$1,218,376.00
Operating income (loss)			(\$50,502.00)
Nonoperating Revenues			
	Investment earnings		\$0.00
	State subsidies/grants		\$0.00
	Federal subsidies/grants		\$0.00

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	Municipal subsidies/grants		\$0.00
	Public authority subsidies		\$0.00
	Other nonoperating revenues		\$0.00
	Total nonoperating revenue		\$0.00
Nonoperating Expenses			
	Interest and other financing charges		(\$56,860.00)
	Subsidies to other public authorities		\$0.00
	Grants and donations		\$0.00
	Other nonoperating expenses		\$0.00
	Total nonoperating expenses		(\$56,860.00)
	Income (loss) before contributions		\$6,358.00
Capital contributions			\$0.00
Change in net assets			\$6,358.00
Net assets (deficit) beginning of year			\$4,816,156.00
Other net assets changes			\$0.00
Net assets (deficit) at end of year			\$4,822,514.00

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Current Debt

Question	Response
1. Did the Authority have any outstanding debt, including conduit debt, at any point during the reporting period?	Yes
2. If yes, has the Authority issued any debt during the reporting period?	No

New Debt Issuances

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Schedule of Authority Debt

Type of Debt			Statutory Authorization(\$)	Outstanding Start of Fiscal Year(\$)	New Debt Issuances(\$)	Debt Retired (\$)	Outstanding End of Fiscal Year(\$)
State Obligation	State Guaranteed						
State Obligation	State Supported						
State Obligation	State Contingent Obligation						
State Obligation	State Moral Obligation						
Other State-Funded	Other State-Funded						
Authority Debt - General Obligation	Authority Debt - General Obligation						
Authority Debt - Revenue	Authority Debt - Revenue						
Authority Debt - Other	Authority Debt - Other		0.00	440,132.00	0.00	40,875.00	399,257.00
Conduit		Conduit Debt					
Conduit		Conduit Debt - Pilot Increment Financing					
TOTALS			0.00	440,132.00	0.00	40,875.00	399,257.00

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Real Property Acquisition/Disposal List

This Authority has indicated that it had no real property acquisitions or disposals during the reporting period.

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Personal Property

This Authority has indicated that it had no personal property disposals during the reporting period.

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Certified Date: 03/31/2025

Property Documents

Question		Response	URL (If Applicable)
1.	In accordance with Section 2896(3) of PAL, the Authority is required to prepare a report at least annually of all real property of the Authority. Has this report been prepared?	Yes	https://tiogacountyny.com/programs-agencies/industrial-development-agency/
2.	Has the Authority prepared policies, procedures, or guidelines regarding the use, awarding, monitoring, and reporting of contracts for the acquisition and disposal of property?	Yes	https://tiogacountyny.com/programs-agencies/industrial-development-agency/
3.	In accordance with Section 2896(1) of PAL, has the Authority named a contracting officer who shall be responsible for the Authority's compliance with and enforcement of such guidelines?	Yes	N/A

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IDA Projects

General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	4901 23 05 A			
Project Type	Tax Exemptions	State Sales Tax Exemption	\$17,245.00	
Project Name	231 Main LLC	Local Sales Tax Exemption	\$17,245.00	
		County Real Property Tax Exemption		
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption		
Original Project Code		School Property Tax Exemption		
Project Purpose Category	Other Categories	Mortgage Recording Tax Exemption		
Total Project Amount	\$429,000.00	Total Exemptions	\$34,490.00	
Benefited Project Amount	\$34,320.00	Total Exemptions Net of RPTL Section 485-b		
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment			Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT		
Not For Profit		Local PILOT		
Date Project approved	6/7/2023	School District PILOT		
Did IDA took Title to Property	No	Total PILOT	\$0.00	\$0.00
Date IDA Took Title to Property		Net Exemptions	\$34,490.00	
Year Financial Assistance is Planned to End	2024	Project Employment Information		
Notes				
Location of Project		# of FTEs before IDA Status	1.00	
Address Line1	231 Main St	Original Estimate of Jobs to be Created	6.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	42,500.00	
City	OWEGO	Annualized Salary Range of Jobs to be Created	35,000.00	To: 50,000.00
State	NY	Original Estimate of Jobs to be Retained	1.00	
Zip - Plus4	13827	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	42,500.00	
Province/Region		Current # of FTEs	0.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	-1.00	
Applicant Name	231 Main LLC	Project Status		
Address Line1	1803 Castle Garden Road			
Address Line2				
City	VESTAL	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project		
Zip - Plus4	13850	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	4901 23 04 A			
Project Type	Tax Exemptions	State Sales Tax Exemption	\$9,289.50	
Project Name	Arteast Cafe LLC	Local Sales Tax Exemption	\$9,289.50	
		County Real Property Tax Exemption		
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption		
Original Project Code		School Property Tax Exemption		
Project Purpose Category	Other Categories	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$300,000.00	Total Exemptions	\$18,579.00	
Benefited Project Amount	\$24,000.00	Total Exemptions Net of RPTL Section 485-b		
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment			Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT		
Not For Profit		Local PILOT		
Date Project approved	6/7/2023	School District PILOT		
Did IDA took Title to Property	No	Total PILOT	\$0.00	\$0.00
Date IDA Took Title to Property		Net Exemptions	\$18,579.00	
Year Financial Assistance is Planned to End	2024	Project Employment Information		
Notes				
Location of Project		# of FTEs before IDA Status	0.00	
Address Line1	37-41 Lake St	Original Estimate of Jobs to be Created	0.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	0.00	
City	OWEGO	Annualized Salary Range of Jobs to be Created	0.00	To: 0.00
State	NY	Original Estimate of Jobs to be Retained	0.00	
Zip - Plus4	13827	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00	
Province/Region		Current # of FTEs	0.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	0.00	
Applicant Name	Arteast Cafe LLC			
Address Line1	11 Frog Road	Project Status		
Address Line2				
City	ARMONK	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project		
Zip - Plus4	10504	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4901 23 01 A				
Project Type	Tax Exemptions		State Sales Tax Exemption	\$1,314,166.00	
Project Name	Best Bev LLC		Local Sales Tax Exemption	\$1,314,166.00	
			County Real Property Tax Exemption		
Project Part of Another Phase or Multi Phase	No		Local Property Tax Exemption		
Original Project Code			School Property Tax Exemption		
Project Purpose Category	Manufacturing		Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$28,025,823.00		Total Exemptions	\$2,628,332.00	
Benefited Project Amount	\$2,242,066.00		Total Exemptions Net of RPTL Section 485-b		
Bond/Note Amount			Pilot payment Information		
Annual Lease Payment				Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds			County PILOT		
Not For Profit			Local PILOT		
Date Project approved	2/1/2023		School District PILOT		
Did IDA took Title to Property	No		Total PILOT	\$0.00	\$0.00
Date IDA Took Title to Property			Net Exemptions	\$2,628,332.00	
Year Financial Assistance is Planned to End	2025		Project Employment Information		
Notes					
Location of Project			# of FTEs before IDA Status	0.00	
Address Line1	685 Broad Street Ext.		Original Estimate of Jobs to be Created	65.00	
Address Line2			Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	21,538.00	
City	WAVERLY		Annualized Salary Range of Jobs to be Created	20,000.00	To: 100,000.00
State	NY		Original Estimate of Jobs to be Retained	0.00	
Zip - Plus4	14892		Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00	
Province/Region			Current # of FTEs	159.00	
Country	United States		# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information			Net Employment Change	159.00	
Applicant Name	Best Bev LLC				
Address Line1	6501 Red Hook Plaza, Ste 201		Project Status		
Address Line2					
City	ST THOMAS		Current Year Is Last Year for Reporting		
State	VI		There is no Debt Outstanding for this Project		
Zip - Plus4	00802		IDA Does Not Hold Title to the Property		
Province/Region			The Project Receives No Tax Exemptions		
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4901 21 01 A				
Project Type	Lease	State Sales Tax Exemption	\$0.00		
Project Name	Central New York Oil & Gas	Local Sales Tax Exemption	\$0.00		
		County Real Property Tax Exemption	\$1,495,709.29		
Project Part of Another Phase or Multi Phase	Yes	Local Property Tax Exemption	\$513,505.74		
Original Project Code	4901 07 01 A	School Property Tax Exemption	\$3,232,806.78		
Project Purpose Category	Transportation, Communication, Electric, Gas and Sanitary Services	Mortgage Recording Tax Exemption	\$0.00		
Total Project Amount	\$0.00	Total Exemptions	\$5,242,021.81		
Benefited Project Amount	\$0.00	Total Exemptions Net of RPTL Section 485-b	\$0.00		
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$0.00		Actual Payment Made	Payment Due Per Agreement	
Federal Tax Status of Bonds					
Not For Profit	No	County PILOT	\$1,495,709.29	\$1,495,709.29	
Date Project approved	2/25/2021	Local PILOT	\$513,505.74	\$513,505.74	
Did IDA took Title to Property	Yes	School District PILOT	\$3,232,806.78	\$3,232,806.78	
Date IDA Took Title to Property	10/1/2007	Total PILOT	\$5,242,021.81	\$5,242,021.81	
Year Financial Assistance is Planned to End	2026	Net Exemptions	\$0.00		
		Project Employment Information			
Notes					
Location of Project		# of FTEs before IDA Status	7.66		
Address Line1	800 Robinson Road	Original Estimate of Jobs to be Created	0.00		
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	0.00		
City	OWEGO	Annualized Salary Range of Jobs to be Created	0.00 To: 0.00		
State	NY	Original Estimate of Jobs to be Retained	7.66		
Zip - Plus4	13827	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	56,000.00		
Province/Region		Current # of FTEs	7.00		
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00		
Applicant Information		Net Employment Change	-0.66		
Applicant Name	Central New York Oil & Gas				
Address Line1	Two Brush Creek Blvd	Project Status			
Address Line2					
City	KANSAS CITY	Current Year Is Last Year for Reporting			
State	MO	There is no Debt Outstanding for this Project			
Zip - Plus4	64112	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4901 15 05A				
Project Type	Lease	State Sales Tax Exemption	\$0.00		
Project Name	Crown Cork & Seal USA, Inc.	Local Sales Tax Exemption	\$0.00		
		County Real Property Tax Exemption	\$404,782.26		
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$95,668.13		
Original Project Code		School Property Tax Exemption	\$987,639.10		
Project Purpose Category	Manufacturing	Mortgage Recording Tax Exemption	\$0.00		
Total Project Amount	\$132,800,000.00	Total Exemptions	\$1,488,089.49		
Benefited Project Amount	\$132,800,000.00	Total Exemptions Net of RPTL Section 485-b	\$0.00		
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement	
Federal Tax Status of Bonds			County PILOT	\$81,604.42	\$81,604.42
Not For Profit			Local PILOT	\$19,286.77	\$19,286.77
Date Project approved	11/4/2015		School District PILOT	\$199,108.81	\$199,108.81
Did IDA took Title to Property	Yes		Total PILOT	\$300,000.00	\$300,000.00
Date IDA Took Title to Property	12/18/2015		Net Exemptions	\$1,188,089.49	
Year Financial Assistance is Planned to End	2047	Project Employment Information			
Notes					
Location of Project		# of FTEs before IDA Status	0.00		
Address Line1	650 Berry Rd	Original Estimate of Jobs to be Created	0.00		
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	46,000.00		
City	NICHOLS	Annualized Salary Range of Jobs to be Created	0.00	To: 0.00	
State	NY	Original Estimate of Jobs to be Retained	0.00		
Zip - Plus4	13812	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	46,000.00		
Province/Region		Current # of FTEs	294.00		
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00		
Applicant Information		Net Employment Change	294.00		
Applicant Name	Crown Holdings Inc.				
Address Line1	1 Crown Way	Project Status			
Address Line2					
City	PHILADELPHIA	Current Year Is Last Year for Reporting			
State	PA	There is no Debt Outstanding for this Project			
Zip - Plus4	19154	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4901-16-02A				
Project Type	Lease	State Sales Tax Exemption	\$0.00		
Project Name	Gateway	Local Sales Tax Exemption	\$0.00		
		County Real Property Tax Exemption	\$10,476.02		
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$17,299.29		
Original Project Code		School Property Tax Exemption	\$22,578.54		
Project Purpose Category	Construction	Mortgage Recording Tax Exemption	\$0.00		
Total Project Amount	\$2,690,352.00	Total Exemptions	\$50,353.85		
Benefited Project Amount	\$2,690,352.00	Total Exemptions Net of RPTL Section 485-b	\$0.00		
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement	
Federal Tax Status of Bonds			County PILOT	\$415.57	\$415.57
Not For Profit	No		Local PILOT	\$686.23	\$686.23
Date Project approved	11/30/2016		School District PILOT	\$898.20	\$898.20
Did IDA took Title to Property	Yes		Total PILOT	\$2,000.00	\$2,000.00
Date IDA Took Title to Property	8/30/2017		Net Exemptions	\$48,353.85	
Year Financial Assistance is Planned to End	2034	Project Employment Information			
Notes					
Location of Project		# of FTEs before IDA Status	0.00		
Address Line1	200-202 & 204 Front Street	Original Estimate of Jobs to be Created	1.00		
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	37,440.00		
City	OWEGO	Annualized Salary Range of Jobs to be Created	37,440.00	To: 41,600.00	
State	NY	Original Estimate of Jobs to be Retained	0.00		
Zip - Plus4	13827	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00		
Province/Region		Current # of FTEs	1.00		
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00		
Applicant Information		Net Employment Change	1.00		
Applicant Name	Gateway Owego, LLC				
Address Line1	1803 Castle Gardens Road	Project Status			
Address Line2					
City	VESTAL	Current Year Is Last Year for Reporting			
State	NY	There is no Debt Outstanding for this Project			
Zip - Plus4	13850	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4901 06 01 A				
Project Type	Lease	State Sales Tax Exemption	\$0.00		
Project Name	Lockheed Martin	Local Sales Tax Exemption	\$0.00		
		County Real Property Tax Exemption	\$355,810.06		
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$122,156.43		
Original Project Code		School Property Tax Exemption	\$769,043.27		
Project Purpose Category	Manufacturing	Mortgage Recording Tax Exemption	\$0.00		
Total Project Amount	\$29,000,000.00	Total Exemptions	\$1,247,009.76		
Benefited Project Amount	\$29,000,000.00	Total Exemptions Net of RPTL Section 485-b	\$0.00		
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$20.00		Actual Payment Made	Payment Due Per Agreement	
Federal Tax Status of Bonds			County PILOT	\$0.00	\$0.00
Not For Profit	No		Local PILOT	\$0.00	\$0.00
Date Project approved	2/2/2005		School District PILOT	\$0.00	\$0.00
Did IDA took Title to Property	Yes		Total PILOT	\$0.00	\$0.00
Date IDA Took Title to Property	2/1/2006		Net Exemptions	\$1,247,009.76	
Year Financial Assistance is Planned to End	2027	Project Employment Information			
Notes	new construction, purchase machinery and equipment. FTE #'s were split between this project and the other Lockheed PILOT.				
Location of Project		# of FTEs before IDA Status	2,445.00		
Address Line1	1801 State Route 17C	Original Estimate of Jobs to be Created	175.00		
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	75,983.00		
City	OWEGO	Annualized Salary Range of Jobs to be Created	0.00	To: 0.00	
State	NY	Original Estimate of Jobs to be Retained	2,445.00		
Zip - Plus4	13827	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	75,983.00		
Province/Region		Current # of FTEs	2,387.00		
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00		
Applicant Information		Net Employment Change	-58.00		
Applicant Name	Lockheed Martin Corp.	Project Status			
Address Line1	1801 State Route 17C				
Address Line2					
City	OWEGO	Current Year Is Last Year for Reporting			
State	NY	There is no Debt Outstanding for this Project			
Zip - Plus4	13827	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4901 15 03A				
Project Type	Lease	State Sales Tax Exemption		\$0.00	
Project Name	Midwestern Pet Foods	Local Sales Tax Exemption		\$0.00	
		County Real Property Tax Exemption		\$13,259.81	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption		\$3,040.79	
Original Project Code		School Property Tax Exemption		\$20,658.95	
Project Purpose Category	Manufacturing	Mortgage Recording Tax Exemption		\$0.00	
Total Project Amount	\$9,923,590.00	Total Exemptions		\$36,959.55	
Benefited Project Amount	\$9,923,590.00	Total Exemptions Net of RPTL Section 485-b		\$0.00	
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$1.00			Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds				County PILOT	\$9,281.87
Not For Profit				Local PILOT	\$2,128.55
Date Project approved	8/8/2015			School District PILOT	\$16,527.16
Did IDA took Title to Property	Yes			Total PILOT	\$27,937.58
Date IDA Took Title to Property	2/24/2016			Net Exemptions	\$9,021.97
Year Financial Assistance is Planned to End	2027				
Notes	Intent of PILOT was to retain existing jobs by enticing an out of state pet food company to utilize the existing manufacturing site that was going to be abandoned.				
Location of Project		# of FTEs before IDA Status		43.00	
Address Line1	702-705 Broad St. Ext.	Original Estimate of Jobs to be Created		7.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)		33.47	
City	WAVERLY	Annualized Salary Range of Jobs to be Created		23.43	To: 43.50
State	NY	Original Estimate of Jobs to be Retained		43.00	
Zip - Plus4	14892	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)		33.47	
Province/Region		Current # of FTEs		98.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year		0.00	
Applicant Information		Net Employment Change		55.00	
Applicant Name	Midwestern Pet Foods Inc				
Address Line1	9634 Hedden Rd	Project Status			
Address Line2					
City	EVANSVILLE	Current Year Is Last Year for Reporting			
State	IN	There is no Debt Outstanding for this Project			
Zip - Plus4	47725	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4901 23 03 A				
Project Type	Tax Exemptions	State Sales Tax Exemption		\$1,204.50	
Project Name	NAVO Properties LLC	Local Sales Tax Exemption		\$1,204.50	
		County Real Property Tax Exemption			
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption			
Original Project Code		School Property Tax Exemption			
Project Purpose Category	Other Categories	Mortgage Recording Tax Exemption		\$0.00	
Total Project Amount	\$14,100.00	Total Exemptions		\$2,409.00	
Benefited Project Amount	\$1,128.00	Total Exemptions Net of RPTL Section 485-b			
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment				Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT			
Not For Profit		Local PILOT			
Date Project approved	6/7/2023	School District PILOT			
Did IDA took Title to Property	No	Total PILOT		\$0.00	\$0.00
Date IDA Took Title to Property		Net Exemptions		\$2,409.00	
Year Financial Assistance is Planned to End	2024	Project Employment Information			
Notes					
Location of Project		# of FTEs before IDA Status		0.00	
Address Line1	53-55 North Ave	Original Estimate of Jobs to be Created		0.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)		0.00	
City	OWEGO	Annualized Salary Range of Jobs to be Created		0.00	To: 0.00
State	NY	Original Estimate of Jobs to be Retained		0.00	
Zip - Plus4	13827	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)		0.00	
Province/Region		Current # of FTEs		0.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year		0.00	
Applicant Information		Net Employment Change		0.00	
Applicant Name	NAVO Properties LLC				
Address Line1	PO Box 105	Project Status			
Address Line2					
City	OWEGO	Current Year Is Last Year for Reporting			
State	NY	There is no Debt Outstanding for this Project			
Zip - Plus4	13827	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4901 15 02A				
Project Type	Lease	State Sales Tax Exemption	\$0.00		
Project Name	Nichols Cross Dock, LLC	Local Sales Tax Exemption	\$0.00		
		County Real Property Tax Exemption	\$111,255.08		
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$26,294.54		
Original Project Code		School Property Tax Exemption	\$271,454.25		
Project Purpose Category	Construction	Mortgage Recording Tax Exemption	\$0.00		
Total Project Amount	\$12,974,601.00	Total Exemptions	\$409,003.87		
Benefited Project Amount	\$12,974,601.00	Total Exemptions Net of RPTL Section 485-b	\$0.00		
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement	
Federal Tax Status of Bonds			County PILOT	\$66,753.05	\$66,753.05
Not For Profit	No		Local PILOT	\$15,776.73	\$15,776.73
Date Project approved	6/3/2015		School District PILOT	\$190,017.98	\$190,017.98
Did IDA took Title to Property	Yes		Total PILOT	\$272,547.76	\$272,547.76
Date IDA Took Title to Property	6/30/2016		Net Exemptions	\$136,456.11	
Year Financial Assistance is Planned to End	2029	Project Employment Information			
Notes					
Location of Project		# of FTEs before IDA Status	0.00		
Address Line1	Buck Road	Original Estimate of Jobs to be Created	73.00		
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	24.59		
City	NICHOLS	Annualized Salary Range of Jobs to be Created	24.59		To: 24.59
State	NY	Original Estimate of Jobs to be Retained	0.00		
Zip - Plus4	13812	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00		
Province/Region		Current # of FTEs	36.00		
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00		
Applicant Information		Net Employment Change	36.00		
Applicant Name	Nichols Cross Dock, LLC				
Address Line1	One Websters Landing	Project Status			
Address Line2					
City	SYRACUSE	Current Year Is Last Year for Reporting			
State	NY	There is no Debt Outstanding for this Project			
Zip - Plus4	13202	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	4901 02 01 A			
Project Type	Bonds/Notes Issuance	State Sales Tax Exemption	\$0.00	
Project Name	Nichols Distribution	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$117,189.86	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$27,697.20	
Original Project Code		School Property Tax Exemption	\$228,747.75	
Project Purpose Category	Construction	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$43,002,000.00	Total Exemptions	\$373,634.81	
Benefited Project Amount	\$42,770,000.00	Total Exemptions Net of RPTL Section 485-b	\$0.00	
Bond/Note Amount	\$7,005,000.00	Pilot payment Information		
Annual Lease Payment			Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds	Taxable	County PILOT	\$117,189.86	\$117,189.86
Not For Profit	No	Local PILOT	\$27,697.20	\$27,697.20
Date Project approved	5/1/2002	School District PILOT	\$228,747.75	\$228,747.75
Did IDA took Title to Property	Yes	Total PILOT	\$373,634.81	\$373,634.81
Date IDA Took Title to Property	9/1/2002	Net Exemptions	\$0.00	
Year Financial Assistance is Planned to End	2011	Project Employment Information		
Notes	construction of warehouse distribution center The actual planned Year End of the PILOT was always 2022, not 2011, as supported by the PILOT Agreement posted to our website.			
Location of Project		# of FTEs before IDA Status	0.00	
Address Line1	55 Berry Road	Original Estimate of Jobs to be Created	367.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	16,893.73	
City	NICHOLS	Annualized Salary Range of Jobs to be Created	0.00	To: 0.00
State	NY	Original Estimate of Jobs to be Retained	0.00	
Zip - Plus4	13812	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00	
Province/Region		Current # of FTEs	199.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	199.00	
Applicant Name	Nichols Distribution/Best Buy			
Address Line1	55 Berry Road	Project Status		
Address Line2				
City	NICHOLS	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project		
Zip - Plus4	13812	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

Annual Report for Tioga County Industrial Development Agency

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	4901 19 02 A			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	Owego Gardens II - Home Leasing	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$98,084.82	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$165,373.67	
Original Project Code		School Property Tax Exemption	\$211,398.27	
Project Purpose Category	Other Categories	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$24,008,398.00	Total Exemptions	\$474,856.76	
Benefited Project Amount	\$5,328,519.00	Total Exemptions Net of RPTL Section 485-b	\$0.00	
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$0.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$9,796.98	\$9,796.98
Not For Profit	No	Local PILOT	\$16,517.98	\$16,517.98
Date Project approved	3/6/2019	School District PILOT	\$21,115.04	\$21,115.04
Did IDA took Title to Property	Yes	Total PILOT	\$47,430.00	\$47,430.00
Date IDA Took Title to Property	12/17/2020	Net Exemptions	\$427,426.76	
Year Financial Assistance is Planned to End	2044	Project Employment Information		
Notes				
Location of Project		# of FTEs before IDA Status	0.00	
Address Line1	140 Belva Lockwood Lane	Original Estimate of Jobs to be Created	0.50	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	14,172.00	
City	OWEGO	Annualized Salary Range of Jobs to be Created	14,172.00	To: 14,172.00
State	NY	Original Estimate of Jobs to be Retained	0.00	
Zip - Plus4	13827	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00	
Province/Region		Current # of FTEs	2.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	2.00	
Applicant Name	Owego Gardens Associates II LLC			
Address Line1	180 Clinton Square	Project Status		
Address Line2				
City	ROCHESTER	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project		
Zip - Plus4	14604	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4901 15 01A				
Project Type	Lease	State Sales Tax Exemption		\$0.00	
Project Name	Owego Gardens/Home Leasing	Local Sales Tax Exemption		\$0.00	
		County Real Property Tax Exemption		\$21,182.54	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption		\$34,979.20	
Original Project Code		School Property Tax Exemption		\$45,783.66	
Project Purpose Category	Construction	Mortgage Recording Tax Exemption		\$0.00	
Total Project Amount	\$12,295,571.00	Total Exemptions		\$101,945.40	
Benefited Project Amount	\$10,309,117.00	Total Exemptions Net of RPTL Section 485-b		\$0.00	
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$1.00			Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT		\$1,724.81	\$1,724.81
Not For Profit	No	Local PILOT		\$2,848.22	\$2,848.22
Date Project approved	6/3/2015	School District PILOT		\$3,727.98	\$3,727.98
Did IDA took Title to Property	Yes	Total PILOT		\$8,301.01	\$8,301.01
Date IDA Took Title to Property	10/15/2016	Net Exemptions		\$93,644.39	
Year Financial Assistance is Planned to End	2046	Project Employment Information			
Notes					
Location of Project		# of FTEs before IDA Status		0.00	
Address Line1	130 Southside Dr	Original Estimate of Jobs to be Created		2.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)		40,000.00	
City	OWEGO	Annualized Salary Range of Jobs to be Created		30,000.00	To: 40,000.00
State	NY	Original Estimate of Jobs to be Retained		0.00	
Zip - Plus4	13827	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)		40,000.00	
Province/Region		Current # of FTEs		2.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year		0.00	
Applicant Information		Net Employment Change		2.00	
Applicant Name	Owego Gardens Associates LLC	Project Status			
Address Line1	180 Clinton Square				
Address Line2					
City	ROCHESTER	Current Year Is Last Year for Reporting			
State	NY	There is no Debt Outstanding for this Project			
Zip - Plus4	14604	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	4901 23 02 A			
Project Type	Tax Exemptions	State Sales Tax Exemption	\$0.00	
Project Name	SEASON II LLC	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption		
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption		
Original Project Code		School Property Tax Exemption		
Project Purpose Category	Services	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$224,263.00	Total Exemptions	\$0.00	
Benefited Project Amount	\$17,941.04	Total Exemptions Net of RPTL Section 485-b		
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment			Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT		
Not For Profit		Local PILOT		
Date Project approved	6/7/2023	School District PILOT		
Did IDA took Title to Property	No	Total PILOT	\$0.00	\$0.00
Date IDA Took Title to Property		Net Exemptions	\$0.00	
Year Financial Assistance is Planned to End	2025	Project Employment Information		
Notes				
Location of Project		# of FTEs before IDA Status	0.00	
Address Line1	229 North Ave	Original Estimate of Jobs to be Created	15.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	38,480.00	
City	OWEGO	Annualized Salary Range of Jobs to be Created	31,200.00	To: 45,760.00
State	NY	Original Estimate of Jobs to be Retained	0.00	
Zip - Plus4	13827	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00	
Province/Region		Current # of FTEs	0.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	0.00	
Applicant Name	SEASON II LLC			
Address Line1	229 North Ave	Project Status		
Address Line2				
City	OWEGO	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project		
Zip - Plus4	13827	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4901 18 01 A				
Project Type	Lease	State Sales Tax Exemption	\$0.00		
Project Name	Spencer-Tioga Solar LLC	Local Sales Tax Exemption	\$0.00		
		County Real Property Tax Exemption	\$23,102.41		
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$17,191.14		
Original Project Code		School Property Tax Exemption	\$52,716.07		
Project Purpose Category	Other Categories	Mortgage Recording Tax Exemption	\$0.00		
Total Project Amount	\$26,945,080.00	Total Exemptions	\$93,009.62		
Benefited Project Amount	\$26,096,214.00	Total Exemptions Net of RPTL Section 485-b	\$0.00		
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$0.00		Actual Payment Made	Payment Due Per Agreement	
Federal Tax Status of Bonds			County PILOT	\$24,101.25	\$24,101.25
Not For Profit	No		Local PILOT	\$17,889.48	\$17,889.48
Date Project approved	4/4/2018		School District PILOT	\$54,995.27	\$54,995.27
Did IDA took Title to Property	No		Total PILOT	\$96,986.00	\$96,986.00
Date IDA Took Title to Property			Net Exemptions	-\$3,976.38	
Year Financial Assistance is Planned to End	2021	Project Employment Information			
Notes					
Location of Project		# of FTEs before IDA Status	0.00		
Address Line1	350 VanEtten Rd	Original Estimate of Jobs to be Created	0.00		
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	0.00		
City	SPENCER	Annualized Salary Range of Jobs to be Created	0.00	To: 0.00	
State	NY	Original Estimate of Jobs to be Retained	0.00		
Zip - Plus4	14883	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00		
Province/Region		Current # of FTEs	40.00		
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00		
Applicant Information		Net Employment Change	40.00		
Applicant Name	Spencer-Tioga Solar LLC	Project Status			
Address Line1	c/o True Green Capital Management LLC				
Address Line2					
City	WESTPORT	Current Year Is Last Year for Reporting			
State	CT	There is no Debt Outstanding for this Project			
Zip - Plus4	06880	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4901 15 04A				
Project Type	Lease	State Sales Tax Exemption		\$0.00	
Project Name	Tioga Downs Casino and Hotel Expansion	Local Sales Tax Exemption		\$0.00	
		County Real Property Tax Exemption		\$947,190.49	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption		\$223,863.42	
Original Project Code		School Property Tax Exemption		\$1,307,291.61	
Project Purpose Category	Construction	Mortgage Recording Tax Exemption		\$0.00	
Total Project Amount	\$134,825,000.00	Total Exemptions		\$2,478,345.52	
Benefited Project Amount	\$134,825,000.00	Total Exemptions Net of RPTL Section 485-b		\$0.00	
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$1.00			Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds				County PILOT	\$286,931.60
Not For Profit	No			Local PILOT	\$59,168.80
Date Project approved	11/4/2015			School District PILOT	\$461,381.29
Did IDA took Title to Property	Yes			Total PILOT	\$807,481.69
Date IDA Took Title to Property	10/1/2016			Net Exemptions	\$1,670,863.83
Year Financial Assistance is Planned to End	2032	Project Employment Information			
Notes					
Location of Project		# of FTEs before IDA Status		256.00	
Address Line1	2384 West River Rd	Original Estimate of Jobs to be Created		150.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)		19.50	
City	NICHOLS	Annualized Salary Range of Jobs to be Created		12.00	To: 29.00
State	NY	Original Estimate of Jobs to be Retained		256.00	
Zip - Plus4	13812	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)		19.50	
Province/Region		Current # of FTEs		433.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year		0.00	
Applicant Information		Net Employment Change		177.00	
Applicant Name	Tioga Downs Racetrack, LLC				
Address Line1	2384 West River Road	Project Status			
Address Line2					
City	NICHOLS	Current Year Is Last Year for Reporting			
State	NY	There is no Debt Outstanding for this Project			
Zip - Plus4	13812	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4901 13 01A				
Project Type	Lease	State Sales Tax Exemption	\$0.00		
Project Name	Tioga Downs Garage	Local Sales Tax Exemption	\$0.00		
		County Real Property Tax Exemption	\$38,786.07		
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$9,166.88		
Original Project Code		School Property Tax Exemption	\$53,531.68		
Project Purpose Category	Construction	Mortgage Recording Tax Exemption	\$0.00		
Total Project Amount	\$52,310,410.00	Total Exemptions	\$101,484.63		
Benefited Project Amount	\$47,281,995.00	Total Exemptions Net of RPTL Section 485-b	\$0.00		
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement	
Federal Tax Status of Bonds			County PILOT	\$17,453.73	\$17,453.73
Not For Profit	No		Local PILOT	\$4,755.37	\$4,755.37
Date Project approved	1/8/2013		School District PILOT	\$26,765.84	\$26,765.84
Did IDA took Title to Property	Yes		Total PILOT	\$48,974.94	\$48,974.94
Date IDA Took Title to Property	2/26/2015		Net Exemptions	\$52,509.69	
Year Financial Assistance is Planned to End	2034	Project Employment Information			
Notes	#FTE's before IDA Status was 0. There was no garage prior to the Garage PILOT #1. The Garage PILOT contributed to the overall employment gain at Tioga Downs. The Garage employees will remain at 0. Please adjust the #FTE's prior to IDA status to show 0.				
Location of Project		# of FTEs before IDA Status	235.00		
Address Line1	2384 West River Road	Original Estimate of Jobs to be Created	70.00		
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	29,818.00		
City	NICHOLS	Annualized Salary Range of Jobs to be Created	29,818.00	To: 29,818.00	
State	NY	Original Estimate of Jobs to be Retained	235.00		
Zip - Plus4	13812	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	29,818.00		
Province/Region		Current # of FTEs	0.00		
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00		
Applicant Information		Net Employment Change	-235.00		
Applicant Name	Tioga Downs Racetrack, LLC	Project Status			
Address Line1	2834 West River Road				
Address Line2					
City	NICHOLS	Current Year Is Last Year for Reporting			
State	NY	There is no Debt Outstanding for this Project			
Zip - Plus4	13812	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4901 16 01A				
Project Type	Lease	State Sales Tax Exemption	\$0.00		
Project Name	Tioga Downs Golf Course	Local Sales Tax Exemption	\$0.00		
		County Real Property Tax Exemption	\$34,608.89		
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$10,798.64		
Original Project Code		School Property Tax Exemption	\$47,766.42		
Project Purpose Category	Construction	Mortgage Recording Tax Exemption	\$0.00		
Total Project Amount	\$3,280,000.00	Total Exemptions	\$93,173.95		
Benefited Project Amount	\$3,280,000.00	Total Exemptions Net of RPTL Section 485-b	\$0.00		
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement	
Federal Tax Status of Bonds			County PILOT	\$10,382.67	\$10,382.67
Not For Profit	No		Local PILOT	\$3,761.19	\$3,761.19
Date Project approved	11/30/2016		School District PILOT	\$16,718.25	\$16,718.25
Did IDA took Title to Property	Yes		Total PILOT	\$30,862.11	\$30,862.11
Date IDA Took Title to Property	3/22/2017		Net Exemptions	\$62,311.84	
Year Financial Assistance is Planned to End	2037	Project Employment Information			
Notes					
Location of Project		# of FTEs before IDA Status	1.00		
Address Line1	151 RoKi Blvd.	Original Estimate of Jobs to be Created	3.00		
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	40,522.00		
City	NICHOLS	Annualized Salary Range of Jobs to be Created	40,522.00	To: 40,522.00	
State	NY	Original Estimate of Jobs to be Retained	1.00		
Zip - Plus4	13812	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	40,522.00		
Province/Region		Current # of FTEs	1.00		
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00		
Applicant Information		Net Employment Change	0.00		
Applicant Name	Tioga Recreation Association/Tioga Downs Racetrack, LLC				
Address Line1	151 RoKi Blvd	Project Status			
Address Line2					
City	NICHOLS	Current Year Is Last Year for Reporting			
State	NY	There is no Debt Outstanding for this Project			
Zip - Plus4	13812	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	4901 19 01 A				
Project Type	Lease	State Sales Tax Exemption	\$0.00		
Project Name	V&S New York Galvanizing	Local Sales Tax Exemption	\$0.00		
		County Real Property Tax Exemption	\$49,780.40		
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$17,090.57		
Original Project Code		School Property Tax Exemption	\$107,594.72		
Project Purpose Category	Manufacturing	Mortgage Recording Tax Exemption	\$0.00		
Total Project Amount	\$14,000,000.00	Total Exemptions	\$174,465.69		
Benefited Project Amount	\$12,841,000.00	Total Exemptions Net of RPTL Section 485-b	\$0.00		
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$0.00		Actual Payment Made	Payment Due Per Agreement	
Federal Tax Status of Bonds			County PILOT	\$14,934.12	\$14,934.12
Not For Profit	No		Local PILOT	\$5,127.17	\$5,127.17
Date Project approved	10/3/2018		School District PILOT	\$43,037.89	\$43,037.89
Did IDA took Title to Property	Yes		Total PILOT	\$63,099.18	\$63,099.18
Date IDA Took Title to Property	3/25/2019		Net Exemptions	\$111,366.51	
Year Financial Assistance is Planned to End	2030	Project Employment Information			
Notes					
Location of Project		# of FTEs before IDA Status	0.00		
Address Line1	272 Corporate Drive	Original Estimate of Jobs to be Created	34.00		
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	49,175.00		
City	OWEGO	Annualized Salary Range of Jobs to be Created	30,000.00	To: 100,000.00	
State	NY	Original Estimate of Jobs to be Retained	0.00		
Zip - Plus4	13827	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00		
Province/Region		Current # of FTEs	43.00		
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00		
Applicant Information		Net Employment Change	43.00		
Applicant Name	TBD HD LLC aka V&S NY Galvanizing	Project Status			
Address Line1	987 Buckeye Park Road				
Address Line2					
City	COLUMBUS	Current Year Is Last Year for Reporting			
State	OH	There is no Debt Outstanding for this Project			
Zip - Plus4	43207	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

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IDA Projects Summary Information:

Total Number of Projects	Total Exemptions	Total PILOT Paid	Net Exemptions	Net Employment Change
19	\$15,048,164.71	\$7,321,276.89	\$7,726,887.82	713

Annual Report for Tioga County Industrial Development Agency

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Additional Comments

Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Board of Trustees and Management
R. J. Corman Railroad Company/Owego & Harford Line
Nicholasville, Kentucky

We have performed the procedures enumerated below on the rail freight revenue of R. J. Corman Railroad Company/Owego & Harford Line (the "Company") for the year ended December 31, 2024. Management is responsible for appropriately recording the rail freight revenue and for compliance with the related Operating Agreement between the Company and Tioga County Industrial Development Agency ("TCIDA").

The Company has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of this engagement. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1. We agreed the R. J. Corman Railroad Company/Owego & Harford Line Schedule of Rail Freight Revenue ("Schedule") for the year ended December 31, 2024 (see Appendix I) to the Company's underlying accounting records (the respective general ledger account detail) used to prepare the Schedule without exception.
2. From the Company prepared underlying accounting records (and the 24 individual rail freight revenue transactions for the year ended December 31, 2024, which all relate to one customer) used by the Company to prepare the Schedule, we selected 15 individual rail freight revenue transactions. We performed the following agreed-upon procedures with respect to each individual rail freight revenue transaction:
 - Obtained the related car-volume report per the third-party Traffic Management System ("TMS").
 - Obtained the related Company invoice, comparing the invoice amount to the related TMS car-volume report without exception.
 - Traced the subsequent payment of the related invoice by the customer to the respective cleared cash receipt per the respective Company bank statement without exception.

We were engaged by the Company's management to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the balance of rail freight revenue. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Company and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Company and as applicable, TCIDA, and is not intended to be and should not be used by anyone other than those specified parties.

Cherry Bekaert LLP

Lexington, Kentucky

March 11, 2025

APPENDIX I - SCHEDULE OF RAIL FREIGHT REVENUE

For the Year Ended December 31, 2024

January-24	\$ 44,963
February-24	80,213
March-24	123,964
April-24	194,817
May-24	128,840
June-24	93,966
July-24	170,157
August-24	260,485
September-24	208,569
October-24	275,897
November-24	200,160
December-24	<u>133,581</u>
Total Rail Freight Revenue	<u>\$ 1,915,612</u>

FEBRUARY 2025

TEAM TIOGA

**MONTHLY
REPORT**

PREPARED BY:
BIZILIFE LLC

INSTAGRAM REACH

February 1-28

Accounts reached: **485**

Accounts engaged: **33**

Total Followers: 738

INSTAGRAM POSTS REACH

Tioga County Small Business Grant Program

Tioga County was awarded \$170,000 in CDBG Microenterprise Grant funding to help existing and new small business owners bring their dream to life. Apply today, and you could be awarded up to \$35,000 to help your business!

Have a new business idea? Give us a call or go to our website for more information.

Apply now!
Application deadline: March 27, 2025
 For the application visit our website or use the QR Code
www.tiogacounty.com/cd/cd-economic-development-grants/

Call 607-525-3366 or visit www.tiogacounty.com

Brought to you by Tioga County Economic Development & Planning
 607-525-3366 | 156 Main Street, Chemung, NY | www.tiogacounty.com

366

**OWN OF BERKSHIRE
AWARDED \$50,000 GRANT**

142

124

TEAM TIOGA
we work for you

Before **After**

32 LYMAN AVENUE, WAVERLY NY

110

Twin Tiers Regional Job Fair

Are you hiring?
 Register today for the 5 Twin Tiers Regional Job Fair and find your next employee!

March 25, 2025
9:30 a.m. - 12:30 p.m.
 Chemung Innovation Center
 71 North Street • Chemung, NY 14805

Registration fee: \$100.00
 Includes advertising, event admission and primary event parking, use of interview table and go breakfast and box lunch for 10. Sponsorship opportunities also available.

Register by March 1.
bit.ly/40VtrwJ

Connect with HUNDREDS of local job seekers!

105

For additional information, please contact Jessica at jessica@twintiersjobs.com or (815) 529-5292

County Sustainability

Don't Throw Compostable Food in Your Trash... Instead Compost It!

Tioga County Sustainability has partnered with Tioga County Soil & Water Conservation District to sell the 60-gallon Earth Machine to Tioga County residents.

Learn more by scanning the QRcode or visiting our website TiogaCountyNY.Gov/Sustainability under the Composting block.

92

Reduce, Reuse, & Recycle

Brought to you by Tioga County Sustainability and NYSDEC.

75

My Garbage Hauler Throwing Recycling Out with the Trash

They are probably using a split body garbage truck.

WHAT'S THE PROBLEM WITH A SPLIT BODY TRUCK?

72

Battery Disposal Guidelines

Learn how to safely dispose of batteries by scanning the QRcode or visit our website TiogaCountyNY.Gov/Sustainability under the Battery Disposal block.

43

Brought to you by Tioga County Sustainability and NYSDEC.

FACEBOOK OVERVIEW

(28 days prior to March 2, 2025)

Page overview

Views

Views ⓘ	15,922
3-second views ⓘ	40
1-minute views ⓘ	3
Watch time ⓘ	16m 37s
Reach ⓘ	5,663

Interactions

Content interactions ⓘ	277
Link clicks ⓘ	80

Audience

Follows ⓘ	22
Unfollows ⓘ	4
Net follows ⓘ	18

FACEBOOK POSTS



📣 Calling all Tioga County small businesses! 📣 Don't miss out on the chance to receive up to \$35,000 in grant funding! Apply by March 27, 2025. Download the application at <https://tiogacountyny.com/media/wyznhtoj/map-appl-2024.pdf> Find program details here...
Wed, Feb 26

Views	Reach	Interactions
4,619	2,768	32



🔋 Don't trash your batteries! 🌱 Proper battery disposal is crucial for protecting our environment. Learn how to safely recycle batteries by visiting TiogaCountyNY.Gov/Sustainability (under "Battery Disposal Guidelines"). #TEAMTioga...
Tue, Feb 25

Views	Reach	Interactions
243	175	6



Employer registration is now open for the 2025 Twin Tiers Regional Job Fair! Join us on Tuesday, March 25, 2025 from 9:30AM-12:30PM at the Chemung Innovation Center to speak with graduating high school seniors and general public job seekers. 📣 Don't wait—...
Mon, Feb 24

Views	Reach	Interactions
704	489	5



TEAM Tioga recently facilitated the Tioga County Foundations Coalition annual panel discussion at the Neighborhood Depot in Owego. Seven local foundations answered questions about their funding opportunities available to Tioga County organizations. The...
Fri, Feb 21

Views	Reach	Interactions
644	411	9



Last week, TEAM Tioga helped coordinate a Local Career Panel event at Newark Valley High School. Students from Newark Valley CSD, Candor Central School District, and OA Schools gathered to learn from representatives in the Arts, Entrepreneurship, and Professional...
Wed, Feb 19

Views	Reach	Interactions
734	451	14



Did you know that sometimes garbage trucks collect trash and recycling at the same time? 🤖 It's true! Many haulers use "split body" trucks with two separate compartments. This allows for efficient collection without mixing materials. To learn more, visit...
Tue, Feb 18

Views	Reach	Interactions
294	210	1



The Tioga County Property Development Corporation (TCPDC) acquired the property at 32 Lyman Avenue in Waverly in 2023. An RFP was issued to seek a private developer to rehabilitate the property and return it to productive use. The TCPDC awarded the proposal...
Thu, Feb 13

Views	Reach	Interactions
857	444	17



🌱 Don't trash it, compost it! Learn how to get your own 80-gallon Earth Machine composter and reduce waste! 📄 Visit <https://TiogaCountyNY.Gov/Sustainability> (under the Composting block) for more info. #TEAMTioga #Compost #Sustainability...
Tue, Feb 11

Views	Reach	Interactions
1,632	1,103	3



TEAM Tioga is please to announce that the Town of Berkshire was awarded a \$50,000 grant from the Appalachian Regional Commission to create a Master Plan for George Smith Park that will identify improvements and amenities desired by the community, along with...
Wed, Feb 5

Views	Reach	Interactions
4,313	2,006	52

TOP PERFORMING POSTS

 **Team Tioga**
Published by Kathryn Fletcher
February 26 at 5:24 PM · 🌐

👉 Calling all Tioga County small businesses! 🌟 Don't miss out on the chance to receive up to \$35,000 in grant funding!

Apply by March 27, 2025. Download the application at <https://tiogacountyny.com/media/wyznhtoj/map-appl-2024.pdf>

Find program details here: <https://tiogacountyny.com/.../microenterprise-program...>

There will be a Zoom Presentation on March 13th at 4:30pm for those looking for more information about the grant. Reach out to Ryan Harriott at ryan@thomadevelopment.com for the password.

#TEAMTioga #SmallBusinessGrants #TiogaCounty

Tioga County Small Business Grant Program



Tioga County was awarded \$170,000 in CDBG Microenterprise Grant funding to help existing and new small business owners bring their dream to life. Apply today, and you could be awarded up to \$35,000 to help your business!



Have a new business idea? Give us a call or go to our website for more information.

Apply now! **Application deadline: March 27, 2025**

For the application visit our website or use the QR Code
www.tiogacountyny.com/departments/economic-development-planning/

Completed applications can be delivered to
Ryan Harriott, Thoma Development Consultants
34 Tompkins Street, Cortland, NY 13053
OR
ryan@thomadevelopment.com



Brought to you by Tioga County Economic Development & Planning
607-687-8255 | 56 Main Street Owego, NY | www.tiogacountyny.com



Views ⓘ

4,619

Reach ⓘ

2,768

Interactions ⓘ

32

Link clicks ⓘ

51

TOP PERFORMING POSTS



Team Tioga

Published by Kathryn Fletcher

February 5 at 7:35 PM · 🌐

TEAM Tioga is please to announce that the Town of Berkshire was awarded a \$50,000 grant from the Appalachian Regional Commission to create a Master Plan for George Smith Park that will identify improvements and amenities desired by the community, along with potential funding opportunities to implement the Plan and construct identified Park projects.

The Town of Berkshire will also be able to purchase computers and software to increase the capacity and efficiency of the local government with this grant funding.

Congratulations to the Town of Berkshire!

TOWN OF BERKSHIRE AWARDED \$50,000 GRANT



Views ⓘ

4,313

Reach ⓘ

2,006

Interactions ⓘ

52

Link clicks ⓘ

--

TOP PERFORMING POSTS



Team Tioga

Published by Kathryn Fletcher

February 11 at 9:32 AM · 🌐

🌱 Don't trash it, compost it! Learn how to get your own 80-gallon Earth Machine composter and reduce waste!

👉 Visit <https://TiogaCountyNY.Gov/Sustainability> (under the Composting block) for more info.

#TEAMTioga #Compost #Sustainability #ReduceReuseRecycle #TiogaCounty

Tioga County Sustainability

Don't Throw Compostable Food in Your Trash... Instead Compost It!

Tioga County Sustainability has partnered with Tioga County Soil & Water Conservation District to sell the 80-gallon Earth Machine to Tioga County residents.

Learn more by **scanning the QRcode** or **visiting our website TiogaCountyNY.Gov/Sustainability** under the Composting block.



Reduce, Reuse, & Recycle



Brought to you by Tioga County Sustainability and NYSDEC.

Views ⓘ

1,632

Reach ⓘ

1,103

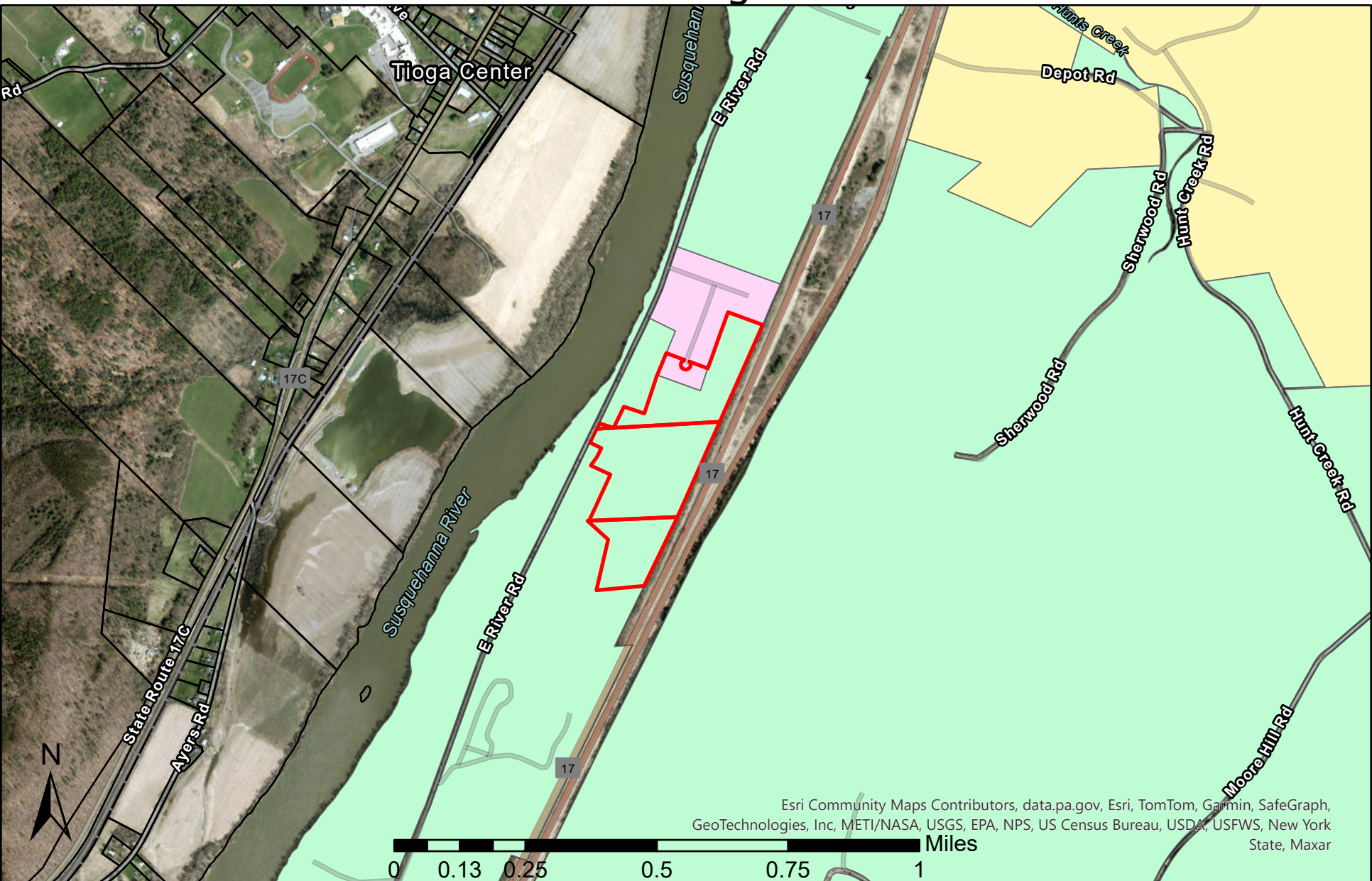
Interactions ⓘ

3

Link clicks ⓘ

20

Kuhlman Property Zoning

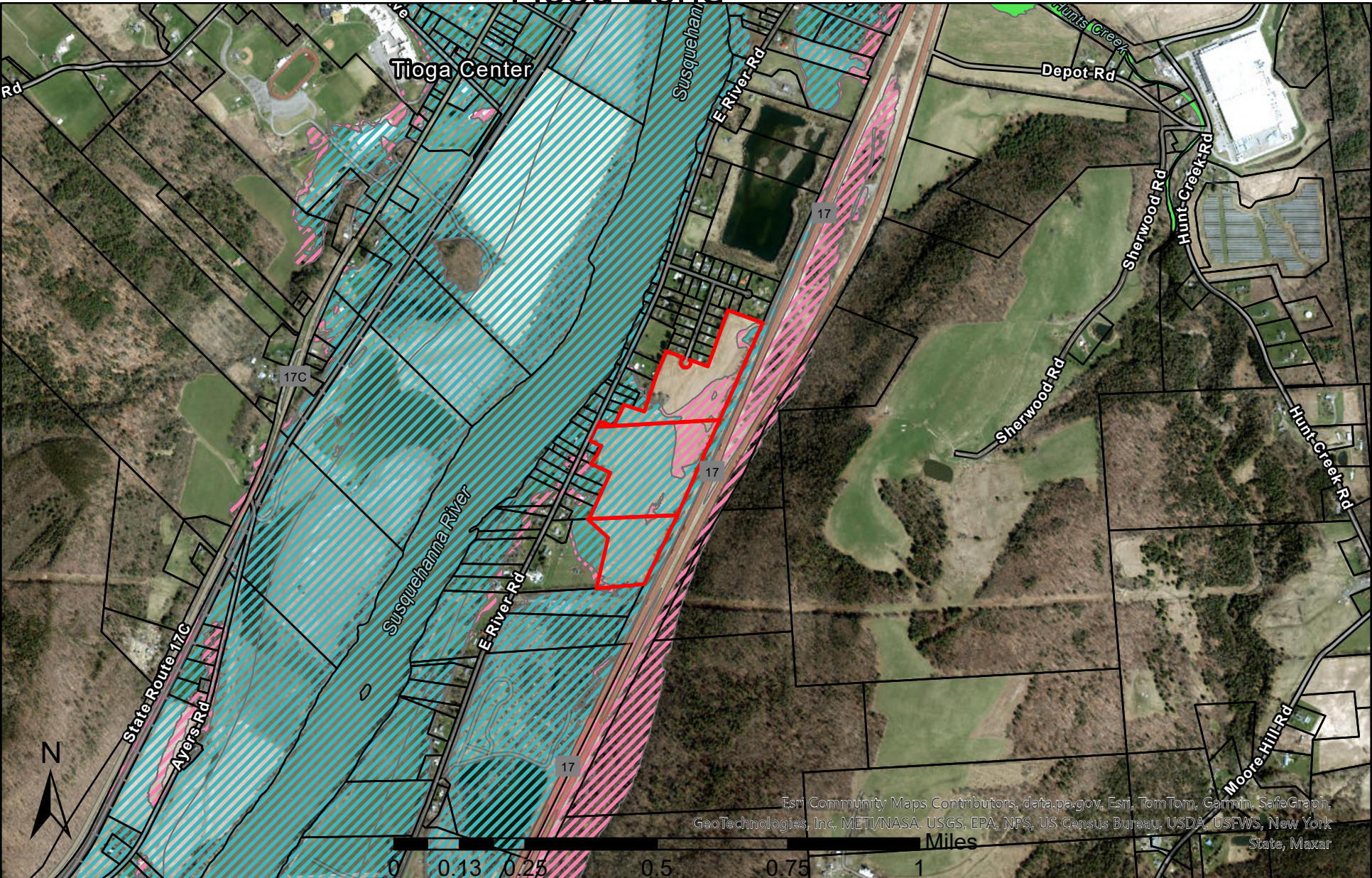


Esri Community Maps Contributors, data.pa.gov, Esri, TomTom, Garmin, SafeGraph, GeoTechnologies, Inc, METI/NASA, USGS, EPA, NPS, US Census Bureau, USDA, USFWS, New York State, Maxar

Legend

- | | | |
|--------------------------|----------|--------------------|
| Tioga.GIS.ParcelProperti | B-A-R | R |
| Kuhlman Property | I-A-R | <all other values> |
| ZONINGDIST | | |
| A-R | I-B-A-R | |
| | I2-B-A-R | |

Kuhlman Property Flood Zone

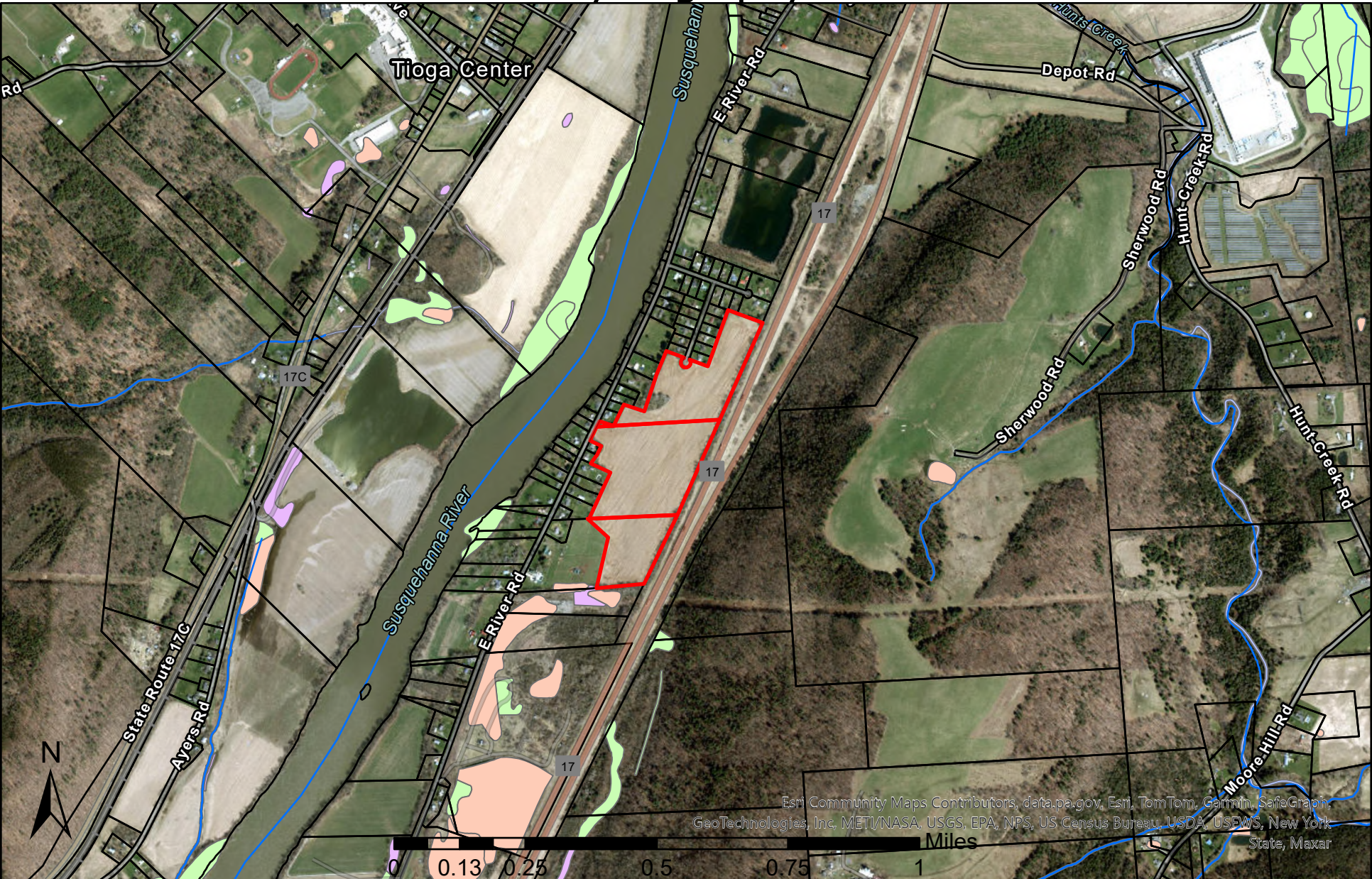


Esri Community Maps Contributors, data.pa.gov, Esri, TomTom, Garmin, SafeGraph, GeoTechnologies, Inc, METI/NASA, USGS, EPA, NPS, US Census Bureau, USDA, USFWS, New York State, Maxar

Legend

- Tioga.GIS.ParcelProperti
- FEMA Flood Zones 2012**
- FLD_ZONE**
- 1% ANNUAL FLOOD CHANCE HAZARD (A)
- 1% ANNUAL FLOOD CHANCE HAZARD (AE)
- 0.2 % ANNUAL CHANCE FLOOD HAZARD
- Kuhlman Property
- OUT

Kuhlman Property Hyrdography

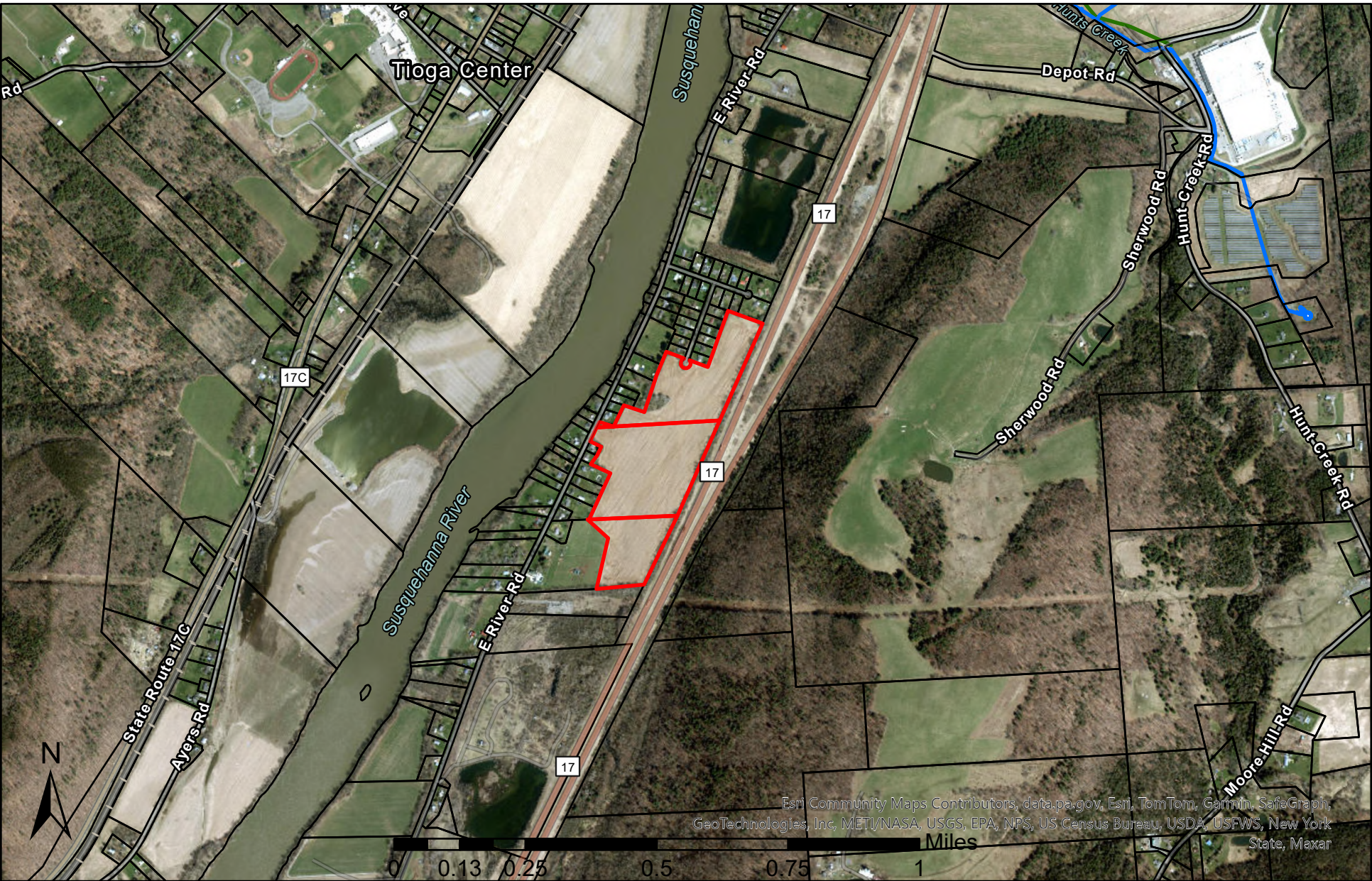


Esri Community Maps Contributors, data.pa.gov, Esri, TomTom, Garmin, SafeGraph, GeoTechnologies, Inc, METI/NASA, USGS, EPA, NPS, US Census Bureau, USDA, USEWS, New York State, Maxar







Legend

- | | | | |
|--------------------------------|------------------------|--|--------------------|
| Tioga.GIS.ParcelProperti | Tioga.GIS.NYS_Drainage | Tioga.GIS.NY_Wetl
WETLAND_TY
Freshwater Forested/
Shrub Wetland | Riverine |
| Freshwater Emergent
Wetland | Freshwater Pond | Lake | <all other values> |
| | Kuhlman Property | | |

Kuhlman Property Utilities



Legend




- | | | |
|--|---|--|
|  Tioga.GIS.ParcelProperti |  Sanitary Lines |  NYSEG Gas Lines |
|  Water Lines |  3-Phase Electric Lines |  Kuhlman Property |

Kuhlman Property Topography



Esri Community Maps Contributors, data.pa.gov, Esri, TomTom, Garmin, SafeGraph, GeoTechnologies, Inc, METI/NASA, USGS, EPA, NPS, US Census Bureau, USDA, USFWS, New York State, Maxar

Legend

-  Tioga.GIS.ParcelProperti
-  Kuhlman Property
-  Contour Lines

A regular meeting of the Tioga County Industrial Development Agency (the "Agency") was convened in public session at the Ronald E. Dougherty County Office Building located at 56 Main Street in the Village of Owego, Tioga County, New York on Wednesday, April 2, 2025, at 4:30 o'clock p.m. local time.

The meeting was called to order by the Chairperson and, upon roll being called, the following members of the Agency were:

PRESENT:	Jonathan Ward	Chairman
	Kevin Gillette	Vice Chairman
	Eric Knolles	Secretary
	Brenda Evanek	Treasurer
	Martha Sauerbrey	Member
	Tracy Monell	Member

ABSENT:

THE FOLLOWING PERSONS WERE ALSO PRESENT:

Casey Yelverton	Economic Development & Planning
Brittany Woodburn	Economic Development & Planning
Joseph B. Meagher, Esq.	Agency Counsel

The following resolution was offered by _____ and seconded by _____, to wit:

RESOLUTION AUTHORIZING THE AGENCY TO PAY 45.9172131604% OF THE ANNUAL SEWER COSTS FOR THE OWEGO GARDENS ASSOCIATES LLC PROJECT DURING THE TERM OF THE PILOT AGREEMENT.

This Resolution shall take effect immediately.

The question of the adoption of the foregoing Resolution was duly put to a vote which resulted as follows:

Jonathan Ward	voting	_____
Kevin Gillette	voting	_____
Eric Knolles	voting	_____
Brenda Evanek	voting	_____
Martha Sauerbrey	voting	_____
Tracy Monell	voting	_____

The foregoing Resolution was thereon declared duly adopted.

STATE OF NEW YORK:

: ss.:

COUNTY OF TIOGA :

I, the undersigned Secretary of the Tioga County Industrial Development Agency (the "Agency"), do hereby certify that I have compared the foregoing extract of the minutes of the meeting of the members of the Agency, including the Resolution contained therein, held on April 2, 2025 with the original thereof on file in my office, and that the same is a true and correct copy of said original and of such Resolution set forth therein and of the whole of said original so far as the same relates to the subject matters therein referred to.

I FURTHER CERTIFY that (A) all members of the Agency had due notice of said meeting; (B) said meeting was in all respects duly held; (C) pursuant to Article 7 of the Public Officers Law (the "Open Meetings Law"), said meeting was open to the general public via telephone conference, and due notice of the time and place of said meeting was duly given in accordance with such Open Meetings Law; and (D) there was a quorum of the members of the Agency present throughout said meeting.

I FURTHER CERTIFY that, as of the date hereof, the attached Resolution is in full force and effect and has not been amended, repealed or rescinded.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Agency this _____ day of _____, 2025.

Eric Knolles
Secretary

(SEAL)

SECOND AMENDMENT TO PAYMENT-IN-LIEU-OF-TAX AGREEMENT

THIS SECOND AMENDMENT TO PAYMENT-IN-LIEU-OF-TAX AGREEMENT (the "Agreement") by and between the TIOGA COUNTY INDUSTRIAL DEVELOPMENT AGENCY, a public benefit corporation duly existing under the laws of the State of New York, with an address for the transaction of business located at 56 Main Street, Owego, New York 13827 (the "Agency") and OWEGO GARDENS ASSOCIATES LLC, a limited liability company duly organized and validly existing under the laws of the State of New York and duly authorized to conduct business under the laws of the State of New York, with an office for the transaction of business located at 130A Southside Drive, Owego, New York 13827 (the "Company") (collectively, the "Parties.")

WITNESSETH

WHEREAS, the Parties entered into a Payment-in-Lieu-of-Tax Agreement dated as of October 15, 2015 (the "PILOT Agreement");

WHEREAS, on September 13, 2017, the Parties entered into a First Amendment to Payment-in-Lieu-of-Tax Agreement; and

WHEREAS, the Parties now wish to amend the PILOT Agreement so as to modify the sewer costs due for the remaining term of the PILOT Agreement.

NOW, THEREFORE, in consideration of the mutual promises and covenants hereinafter set forth, the Parties hereto agree as follows:

1. Beginning on the date of the execution of this Second Amendment to Payment-in-Lieu-of-Tax Agreement, the Agency hereby agrees to pay to the Company 45.9172131604% of each annual sewer bill upon confirmation by the Owego Utilities Department that the Company has paid its quarterly sewer bill.

2. In all other respects, the PILOT Agreement shall remain in full force and effect.

IN WITNESS WHEREOF, the Parties have heretofore set their signatures to this Agreement as of the date set opposite their signatures.

TIOGA COUNTY INDUSTRIAL
DEVELOPMENT AGENCY

Dated: _____, 2025

By: _____
Jonathan Ward, Chairman

OWEGO GARDENS ASSOCIATES LLC

Dated: _____, 2025

By: _____