

COUNTY OF SULLIVAN INDUSTRIAL DEVELOPMENT AGENCY

548 Broadway
Monticello, New York 12701
(845) 428-7575 - Voice
(845) 428-7577 - Fax
www.sullivanida.com
TTY 711

MEETING NOTICE

TO: Ira Steingart, IDA Chairman
Suzanne Loughlin, IDA Vice Chair
Edward Sykes, IDA Secretary & Chief Executive Officer
Howard Siegel, IDA Treasurer & Chief Financial Officer
Carol Roig, IDA Assistant Secretary
Scott Smith, IDA Assistant Treasurer
Paul Guenther, IDA Member
Joseph Perrello, IDA Member
Chairman and Members of the Sullivan County Legislature
Josh Potossek, Sullivan County Manager
Walter Garigliano, Esq., IDA Counsel
FROM: Jennifer Flad, Executive Director
DATE: December 9, 2020

PLEASE TAKE NOTICE that there will be a Regular Meeting of the County of Sullivan Industrial Development Agency scheduled as follows:

Date: Monday, December 14, 2020
Time: 11:00 AM
Location: Via Conference Call

Because of the Novel Coronavirus (COVID-19) Emergency and State and federal bans on large meetings or gatherings and pursuant to Governor Cuomo's Executive Order 202.1 issued on March 12, 2020 suspending the Open Meetings Law, which has been extended by various Executive Orders including Executive Order 202.79 on December 2, 2020, this meeting will be held via conference call instead of a public meeting open for the public to attend in person.

Members of the public may attend the meeting by dialing 929-205-6099 and entering Meeting ID 678-518-8985.

SEE REVERSE FOR AGENDA

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AMENDED MEETING AGENDA

Monday, December 14, 2020

To be held via conference call: dial 929-205-6099 and enter Meeting ID 678-518-8985

I. CALL TO ORDER

II. ROLL CALL

III. APPROVAL OF MEETING MINUTES

November 9, 2020 Regular Meeting

IV. BILLS AND COMMUNICATIONS

V. STAFF ACTIVITY REPORT

VI. NEW BUSINESS

Resolution: Authorizing the Agency to Provide Funding to the Partnership for Economic Development in Sullivan County, Inc. for the Fourth Quarter of 2020

Resolution: Extending the Sales Tax Abatement Period for the Doetsch Family I LLC and Doetsch Family II LLC Project From January 1, 2021 Through and Including June 30, 2021

Resolution: Extending the Sales Tax Abatement Period for the Doetsch Family III LLC Project Nunc Pro Tunc From December 1, 2020 Through and Including May 31, 2021

Resolution: Extending the Sales Tax Abatement Period for the Forestburgh Hospitality LLC and Forestburgh Property LLC Project From January 1, 2021 Through and Including June 30, 2021

Resolution: Extending the Sales Tax Abatement Period for the Veria Lifestyle Inc. Project From January 1, 2021 Through and Including June 30, 2021

Resolution: Extending the Sales Tax Abatement Period for the Rock Meadow Partners, LLC, Great Pine, LLC, Naro Building, LLC, and Indian Fields, LLC Project From January 1, 2021 Through and Including June 30, 2021

Resolution: Extending the Sales Tax Abatement Period for the Montreign Operating Company, LLC Project From January 1, 2021 Through and Including June 30, 2021

Resolution: Authorizing, Approving and Consenting to the Execution and Delivery of a Project Termination Agreement and Any and All Related Documents Reconveying Real Property and Personal Property Relating to the RHH Land, LLC Project to the Company

Resolution: Authorizing an Amendment to Amended and Restated Payment in Lieu of Taxation Agreement Relating to the Montreign Operating Company, LLC Project

Resolution: Authorizing an Omnibus Amendment to Project Documents Relating to the NY Delaware I, LLC Project

Resolution: Authorizing an Omnibus Amendment to Project Documents Relating to the NY Delaware IV, LLC Project

Resolution: Authorizing an Omnibus Amendment to Project Documents Relating to the NY Delaware V, LLC Project

Any and All Other Business Before the Board

VII. ADJOURN

##

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548 Broadway

Monticello, New York 12701

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MEETING MINUTES

Monday, November 9, 2020

I. CALL TO ORDER

Chairman Steingart called to order the regular meeting of the County of Sullivan Industrial Development Agency at approximately 11:02 AM via teleconference.

II. ROLL CALL

Members Present-

Ira Steingart
Suzanne Loughlin
Howard Siegel
Scott Smith
Edward Sykes
Paul Guenther
Carol Roig

Members Absent-

Joseph Perrello (arrived approximately 11:07 AM)

Staff Present-

Jennifer Flad, Executive Director
Julio Garaicoechea, Project Manager
Deborah Nola, Accounting and Financial Analyst

Staff Absent-

None

Others Present-

Walter Garigliano, Agency Counsel
Ken Walter

III. APPROVAL OF MEETING MINUTES

On a motion made by Mr. Sykes, seconded by Mr. Guenther, the Board voted and unanimously adopted the minutes of the October 19, 2020 regular meeting.

IV. BILLS AND COMMUNICATIONS

On a motion made by Mr. Siegel, seconded by Ms. Roig, the Board approved the revised schedule of payments unanimously.

V. STAFF REPORT

There were no questions on the staff report.

VI. NEW BUSINESS

Mr. Perrello joined the meeting at approximately 11:07AM.

On a motion made by Mr. Sykes and seconded by Ms. Loughlin, the Board discussed a resolution authorizing the amendment of the Payment in Lieu of Taxation Agreement related to the **Adelaar Developer, LLC** project. Chairman Steingart disclosed his printing company has done work for the management company of the Kartrite Waterpark. Mr. Guenther and Mr. Perrello reviewed information regarding employment goals and requests from projects experiencing COVID-related business interruptions and delivered two recommendations to the Board. The Committee recommended that the Agency defer the employment obligations for two periods and bear the cost of amendment to the agreement for companies with employees less than 50 with larger employers bearing the costs. The Board voted and the resolution was unanimously approved.

On a motion made by Mr. Guenther and seconded by Mr. Sykes, the Board discussed a resolution authorizing the amendment of the Payment in Lieu of Tax Agreement related to the **Beaverkill Studio, Inc.** and **RJ Baker Corp.** project. Attorney Garigliano stated the project was to maintain 3 employees and was not able to due to COVID-19. The Board voted, and the resolution was unanimously approved.

On a motion made by Ms. Loughlin and seconded by Mr. Guenther, the Board discussed a resolution authorizing the amendment of the Payment in Lieu of Tax Agreement related to the **Forestburgh Property LLC** and **Forestburgh Hospitality LLC** project. Mr. Sykes asked if the project resolved payment of taxes prior to Agency involvement. Ms. Flad responded that the project has made payment for taxes. The Board voted, and the resolution was unanimously approved.

On a motion made by Mr. Siegel and seconded by Mr. Sykes, the Board discussed a resolution authorizing the amendment of the Payment in Lieu of Taxation Agreement related to the **Loughlin & Billig, P.C.** and **461 Broadway LLC** project. Chairman Steingart disclosed that his printing company has done little work with the project. Ms. Loughlin recused from discussion because her husband co-owns the project company. The Board voted, and the resolution was approved as follows:

Ira Steingart	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Suzanne Loughlin	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input checked="" type="checkbox"/> Abstain
Edward T. Sykes	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Howard Siegel	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Scott Smith	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Paul Guenther	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Joseph Perrello	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Carol Roig	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain

On a motion made by Ms. Loughlin and seconded by Mr. Perrello, the Board discussed a resolution authorizing the amendment of the Payment in Lieu of Taxation Agreement related to the **Yasgur Road Productions LLC** project. The Board voted, and the resolution was unanimously approved.

On a motion made by Mr. Siegel and seconded by Mr. Perrello, the Board discussed a resolution authorizing and approved the execution and delivery of one or more mortgages and related financing documents in favor of Jeff Bank in an aggregate amount not to exceed \$315,000.00 relating to the **RGG Realty LLC** and **Columbia Ice and Cold Storage Corporation** project. Mr. Sykes recused because he is a member of the Board of Directors of the First National Bank of Jeffersonville. The Board voted, and the resolutions was approved as follows:

Ira Steingart	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Suzanne Loughlin	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Edward T. Sykes	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input checked="" type="checkbox"/> Abstain
Howard Siegel	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Scott Smith	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Paul Guenther	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Joseph Perrello	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Carol Roig	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain

The Board discussed an application for benefits received from **Sullivan County International Airport Partners, Ltd.** and **Skyways, Ltd.** Ms. Flad noted that the Agency has not yet received a property description. Attorney Garigliano stated that the applicant plans to build a hangar for maintenance and repair of aircraft. He also stated that when the applicant submits the property description the Agency will be able to consider the project.

VII. PUBLIC COMMENT

Chairman Steingart asked those present for Public Comment. There was none.

VIII. ADJOURN

On a motion Mr. Perrello and seconded by Ms. Loughlin, the meeting was adjourned at approximately 11:29AM.

Respectfully submitted:

Julio Garaicoechea

##

COUNTY OF SULLIVAN INDUSTRIAL DEVELOPMENT AGENCY

548 Broadway, Monticello, NY 12701

845-428-7575

SECOND REVISED SCHEDULE OF PAYMENTS AS OF DECEMBER 10, 2020

Vendor	Description	Amount
Cardmember Service	Zoom, Adobe Acrobat Pro, Stamps.com	\$ 75.61
Jennifer Flad	4th Quarter 2020 Health Insurance	\$ 2,738.36
Garigiano Law Offices	Retainer December 2020	\$ 250.00
	Legal Services re: Nixon Slip and Fall Claim (Frontier Insurance Co.)	\$ 5,425.00
	Sales Tax Exemption Legal Fees: Doetsch Family I & II; Doetsch Family III; Forestburgh Hospitality, Veria Lifestyle Inc., Rock Meadow, Montreign	\$ 1,500.00
	Total Garigiano Law Offices	\$ 7,175.00
IM&H Realty	D. Nola 4th Quarter 2020 Health Insurance Premium	\$ 3,655.40
Kristt Company	Office Supplies	\$ 13.99
Mike Preis, Inc.	D&O Policy Renewal 2/5/21 - 2/5/22	\$ 3,590.00
New Southern Tier Title Agency LLC	Office Rent January 2021	\$ 2,700.00
New York State Tax Department	Sales Tax Recapture: BRR Brothers III LLC & Sullivan County Fabrication, Inc. <i>(pass-through)</i>	\$ 1,528.25
Deborah Nola	4th Quarter 2020 Expense Reimbursement	\$ 70.29
Time Warner Cable	Telephone and Internet Service 12/1/20 - 12/31/20	\$ 219.95
USDA Rural Development	RMAP Loan Repayment - December 2020	\$ 2,370.41
William Fedun Printing	Stationery	\$ 873.54
Wilson Elser Moskowitz Edelman & Dicker LLP	Legal Services re: Catskill Distilling Co. Ltd. Chapter 11-- thru 10/20/20	\$ 720.00
	Legal Services re: Catskill Distilling Co. Ltd. Chapter 11-- thru 11/27/20	\$ 570.00
	Total Wilson Elser	\$ 1,290.00
TOTAL		\$ 26,399.62
I certify that the payments listed above were audited by the Board of the IDA on December 14, 2020 and allowed in the amounts shown. You are hereby authorized and directed to pay each of the claimants in the amount opposite its name.		
		12/14/2020
Signature		Date

Expenses Approved and Paid Since Last Regular Meeting (11/9/20)

Vendor	Description	Amount
AT&T Mobility	Cell Phone Service 11/21/20 - 12/20/20	\$ 98.82
TOTAL		\$ 98.82

Other Expenses and Items Paid Since Last Regular Meeting (11/9/20)—no approval required

Vendor	Description	Amount
Columbia Ice & Cold Storage Corporation	Return of Excess Escrow Funds	\$ 2,327.89
Payroll Expenses	Payroll Check Dates: 11/20/20, 12/4/20	\$ 18,063.04
TOTAL		\$ 20,390.93

PILOT Payments Distributed Since Last Regular Meeting (11/9/20)

Payee	Description	Amount
none		
TOTAL		\$ -

ACTIVITY REPORT – NOVEMBER 2020
COUNTY OF SULLIVAN INDUSTRIAL DEVELOPMENT AGENCY, SULLIVAN COUNTY
FUNDING CORPORATION, THE SULLIVAN COUNTY INFRASTRUCTURE LOCAL
DEVELOPMENT CORPORATION

December 8, 2020

At its regular Board meeting on November 9, conducted via teleconference, the County of Sullivan Industrial Development Agency (IDA) adopted resolutions approving the amendment of the Payment in Lieu of Taxation (PILOT) Agreements for several projects: **Adelaar Developer LLC** (waterpark hotel in the Town of Thompson); **Beaverkill Studio, Inc. and RJ Baker Corp.** (film studio in the Town of Liberty); **Forestburgh Hospitality LLC and Forestburgh Property LLC** (camping facility in the Town of Forestburgh); **Loughlin & Billig, P.C. and 461 Broadway LLC** (law office in the Village of Monticello); and **Yasgur Road Productions, LLC** (camping facility in the Town of Bethel). These five projects requested waivers of their full-time employment goals due to COVID 19-related business interruptions. Under normal circumstances these projects would be required to pay PILOT penalties if they failed to meet the employment goals set forth in their PILOT Agreements. However, given the adverse impacts of the pandemic on these businesses, the Board agreed to waive the full-time employment goals for the current employment reporting year and the coming employment reporting year. At the meeting, the Board also authorized and approved the execution and delivery of a mortgage in favor of Jeff Bank relating to the **RGG Realty LLC and Columbia Ice and Cold Storage Corporation** project (ice distribution facility in the Village of Monticello). Finally, the Board discussed the application for IDA benefits from **Sullivan County International Airport Partners, Ltd. and Skyways, Ltd.** (aircraft hangar at the Sullivan County International Airport in the Town of Bethel). Further discussion and formal Board action on this application are anticipated once all supporting documents are received.

During November IDA staff began sending PILOT bills to our projects. PILOT billing, collection, and distribution will be a major focus of staff time and effort throughout the fourth quarter of 2020 and the first quarter of 2021.

Chairman Steingart has executed engagement letters with RBT CPAs, LLP for the fiscal year 2020 audits of the IDA, SCFC, and TSCILDC. Staff and RBT have begun preliminary planning for the audits, which will be conducted remotely due to the COVID-19 pandemic. Executive Director Flad will also engage RBT for some minor additional services relating to reconciliations and related Quickbooks entries.

The New York State Authorities Budget Office continues its review of economic development in Sullivan County, and staff is making every effort to provide documents and information as requested.

##

RESOLUTION

A regular meeting of the County of Sullivan Industrial Development Agency ("Agency") was convened on December 14, 2020, at 11:00 a.m. local time via teleconference as authorized by New York Governor Andrew Cuomo's Executive Order No. 202.79.

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

	<u>PRESENT</u>	<u>ABSENT</u>
Ira Steingart	[]	[]
Suzanne Loughlin	[]	[]
Edward T. Sykes	[]	[]
Howard Siegel	[]	[]
Scott Smith	[]	[]
Paul Guenther	[]	[]
Joseph Perrello	[]	[]
Carol Roig	[]	[]

The following persons were also present:

Jennifer M. Flad, Executive Director
Julio Garaicoechea, Project Manager
Deborah Nola, Accounting and Financial Analyst
Walter F. Garigliano, Agency General Counsel

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

Resolution No. ____ - 20

RESOLUTION AUTHORIZING THE AGENCY TO PROVIDE FUNDING TO THE PARTNERSHIP FOR ECONOMIC DEVELOPMENT IN SULLIVAN COUNTY, INC. FOR THE FOURTH QUARTER OF 2020

WHEREAS, the Agency was created by Chapter 560 of the Laws of 1970 of the State of New York, as amended, pursuant to Title I of Article 18-A of the General Municipal Law of the State of New York (collectively, the "Act") as a body corporate and politic and as a public benefit corporation of the State of New York; and

WHEREAS, since 1995, the Agency has provided payments for services to the Partnership for Economic Development in Sullivan County, Inc. ("Partnership"); and

WHEREAS, the Agency contemplates providing a payment for services to the Partnership for the fourth quarter of 2020 in the amount of EIGHTEEN THOUSAND SEVEN HUNDRED FIFTY AND 00/100 (\$18,750.00) Dollars.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE AGENCY AS FOLLOWS:

Section 1. The Agency is hereby authorized to make provision for the funding to the Partnership for the fourth calendar quarter of 2020 in the amount of EIGHTEEN THOUSAND SEVEN HUNDRED FIFTY AND 00/100 (\$18,750.00) Dollars.

Section 2. The officers, employees and agents of the Agency are hereby authorized and directed for and in the name and on behalf of the Agency to do all acts and things required and to execute and deliver all such certificates, instruments, documents, and to pay all such fees, charges and expenses and to do all such further acts and things as may be necessary or in the opinion of the officer, employee or agent acting on behalf of the Agency desirable and proper to effect the purposes of the foregoing resolutions and to cause compliance by the Agency with all the terms, covenants and provisions of the documents for and on behalf of the Agency.

Section 3. These resolutions shall take effect immediately.

The question of adoption of the foregoing resolutions were duly put to a vote on roll call, which resulted as follows:

Ira Steingart	[] Yes	[] No	[] Absent	[] Abstain
Suzanne Loughlin	[] Yes	[] No	[] Absent	[] Abstain
Edward T. Sykes	[] Yes	[] No	[] Absent	[] Abstain
Howard Siegel	[] Yes	[] No	[] Absent	[] Abstain
Scott Smith	[] Yes	[] No	[] Absent	[] Abstain
Paul Guenther	[] Yes	[] No	[] Absent	[] Abstain
Joseph Perrello	[] Yes	[] No	[] Absent	[] Abstain
Carol Roig	[] Yes	[] No	[] Absent	[] Abstain

The resolutions were thereupon duly adopted.

STATE OF NEW YORK :
:ss.:
COUNTY OF SULLIVAN :

I, the undersigned Secretary (Assistant) of the County of Sullivan Industrial Development Agency, DO HEREBY CERTIFY THAT:

1. I have compared the foregoing copy of a resolution of the County of Sullivan Industrial Development Agency ("Agency") with the original thereof on file in the office of the Agency, and that the same is a true and correct copy of such resolution and of the proceedings of the Agency in connection with such matter.
2. Such resolution was passed at a meeting of the Agency duly convened via teleconference on December 14, 2020 at 11:00 a.m. at which the following members were present:

	<u>PRESENT</u>	<u>ABSENT</u>
Ira Steingart	[]	[]
Suzanne Loughlin	[]	[]
Edward T. Sykes	[]	[]
Howard Siegel	[]	[]
Scott Smith	[]	[]
Paul Guenther	[]	[]
Joseph Perrello	[]	[]
Carol Roig	[]	[]

3. The question of the adoption of the foregoing resolution was duly put to a vote on roll call which resulted as follows:

Ira Steingart	[] Yes	[] No	[] Absent	[] Abstain
Suzanne Loughlin	[] Yes	[] No	[] Absent	[] Abstain
Edward T. Sykes	[] Yes	[] No	[] Absent	[] Abstain
Howard Siegel	[] Yes	[] No	[] Absent	[] Abstain
Scott Smith	[] Yes	[] No	[] Absent	[] Abstain
Paul Guenther	[] Yes	[] No	[] Absent	[] Abstain
Joseph Perrello	[] Yes	[] No	[] Absent	[] Abstain
Carol Roig	[] Yes	[] No	[] Absent	[] Abstain

and therefore, the resolution was declared duly adopted.
60408-022

I FURTHER CERTIFY that (i) all members of the Agency had due notice of said meeting, (ii) pursuant to Sections 103(a) and (c) and 104 of the Public Officers Law (Open Meetings Law), said meeting was open to the general public via videoconferencing and public notice of the time and place of said meeting was duly given in accordance with such Sections 103(a) and (c) and 104, (iii) the meeting in all respects was duly held via teleconference as authorized by New York Governor Andrew Cuomo's Executive Order No. 202.79, and (iv) there was a quorum present throughout.

IN WITNESS WHEREOF, I have hereunto set my hand and seal on the 14th day of December, 2020.

Secretary

From: [Julio Garaicoechea](#)
To: [Julio Garaicoechea](#)
Subject: FW: CSIDA w/ Doetsch Family II (Seminary Hill Cidery)
Date: Wednesday, December 2, 2020 10:21:44 AM

From: Doetsch, Douglas A. <DDoetsch@mayerbrown.com>
Sent: Wednesday, December 2, 2020 10:18 AM
To: Julio Garaicoechea <juliog@sullivanida.com>
Subject: Re: CSIDA w/ Doetsch Family II (Seminary Hill Cidery)

Julio,

Yes, I would request a six month extension of the Sales Tax Abatement Letter.

Our cidery/tasting room building at 43 Wagner Lane, Callicoon is largely complete, but I expect the winter/spring period will include finalizing all of our finishes, and procuring furniture, some additional cider-making equipment and laboratory/employee locker/kitchen supplies.

Please let me know if you have any questions or what should be next steps.

Thanks

Doug

RESOLUTION

A regular meeting of the County of Sullivan Industrial Development Agency ("Agency") was convened on December 14, 2020, at 11:00 a.m. local time via teleconference as authorized by New York Governor Andrew Cuomo's Executive Order No. 202.79.

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

	<u>PRESENT</u>	<u>ABSENT</u>
Ira Steingart	[]	[]
Suzanne Loughlin	[]	[]
Edward T. Sykes	[]	[]
Howard Siegel	[]	[]
Scott Smith	[]	[]
Paul Guenther	[]	[]
Joseph Perrello	[]	[]
Carol Roig	[]	[]

The following persons were also present:

Jennifer M. Flad, Executive Director
Julio Garaicoechea, Project Manager
Deborah Nola, Accounting and Financial Analyst
Walter F. Garigliano, Agency General Counsel

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

Resolution No. ____ - 20

RESOLUTION EXTENDING THE SALES TAX ABATEMENT PERIOD FOR THE DOETSCH FAMILY I LLC ("DOETSCH FAMILY I") AND DOETSCH FAMILY II LLC ("DOETSCH FAMILY II" TOGETHER WITH DOETSCH FAMILY I COLLECTIVELY, THE "COMPANY") PROJECT FROM JANUARY 1, 2021 THROUGH AND INCLUDING JUNE 30, 2021

WHEREAS, by Title 1 of Article 18-A of the General Municipal Law of the State of New York ("State"), as amended, and Chapter 560 of the Laws of 1970 of the State, as amended and codified as Section 960 of the General Municipal Law (collectively, the "Act"), the Agency was created with the authority and power to own, lease and sell property as authorized by the Act; and

WHEREAS, on or about February 16, 2018, the Company presented an application to the Agency, a copy of which is on file at the office of the Agency, requesting that the Agency consider undertaking a project consisting of the: (i) construction, installation and equipping of (a) an approximately 8,200 ± square foot building intended to be used as a cider production facility and tasting room ("Building"); and (b) construction and equipping of a 1,500-1,800 square foot storage

area for kegs, barrels, apples, etc. (“Storage Cave”) situate on one (1) parcel of real estate consisting of approximately 59.59 ± acres located at 51 Wagner Lane, Town of Delaware (“Town”), Callicoon, County of Sullivan (“County”), State and identified on the Town tax map as Section 12, Block 1, Lot 13.5 (“Land”); (ii) construction and equipping of the Building and Storage Cave; (iii) construction and installation thereon and therein of certain furniture, fixtures, machinery, equipment and tools (“Equipment”); (iv) construction of improvements to the Building, the Storage Cave, the Land and the Equipment (collectively, the Building, the Storage Cave the Land and the Equipment are referred to as the “Facility” or the “Project”); and (v) lease of the Facility from the Agency to the Company; and

WHEREAS, on or about August 1, 2018, the Agency and the Company entered into an Agent and Project Agreement pursuant to which the Agency designated the Company as agent of the Agency; and

WHEREAS, contemporaneously with the execution of the Agent and Project Agreement, the Agency delivered to the Company a Sales Tax Exemption Letter, which letter will expire; and

WHEREAS, on or about December 2, 2020, the Company requested that the sales tax abatement period be extended for another six (6) months to continue the Project.

NOW, THEREFORE, BE IT RESOLVED, that the sales tax abatement period for the Project be, and hereby is, extended through and including June 30, 2021.

The question of the adoption of the foregoing resolution was duly put to a vote on roll call, which resulted as follows:

Ira Steingart	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Suzanne Loughlin	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Edward T. Sykes	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Howard Siegel	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Scott Smith	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Paul Guenther	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Joseph Perrello	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Carol Roig	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain

The resolution was thereupon duly adopted.

From: [Julio Garaicoechea](#)
To: [Julio Garaicoechea](#)
Subject: FW: CSIDA w/ Doetsch Family III (Seminary Hill Boardinghouse)
Date: Wednesday, December 2, 2020 10:45:01 AM

From: Doetsch, Douglas A. <DDoetsch@mayerbrown.com>
Sent: Wednesday, December 2, 2020 10:38 AM
To: Julio Garaicoechea <juliog@sullivanida.com>
Subject: Re: CSIDA w/ Doetsch Family III (Seminary Hill Boardinghouse)

Here is status on the Boardinghouse:

The Boardinghouse inn project (eight units with a total of seventeen bedrooms) comprises two buildings at the corner of Hospital Road and Route 97 in Callicoon. One building (the old Callicoon hospital building) is largely complete and has received a Certificate of Occupancy. The second building (the former medical office building) still has ongoing construction and likely sees construction being completed in early 2021.

During the winter months of 2021, we will be finalizing finishes in the second building, as well procuring furnishings for that building. During that period, we will also be completing the basement laundry and kitchen in the first hospital building.

Sent from my iPhone

RESOLUTION

A regular meeting of the County of Sullivan Industrial Development Agency (“Agency”) was convened on December 14, 2020, at 11:00 a.m. local time via teleconference as authorized by New York Governor Andrew Cuomo’s Executive Order No. 202.79.

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

	<u>PRESENT</u>	<u>ABSENT</u>
Ira Steingart	[]	[]
Suzanne Loughlin	[]	[]
Edward T. Sykes	[]	[]
Howard Siegel	[]	[]
Scott Smith	[]	[]
Paul Guenther	[]	[]
Joseph Perrello	[]	[]
Carol Roig	[]	[]

The following persons were also present:

Jennifer M. Flad, Executive Director
Julio Garaicoechea, Project Manager
Deborah Nola, Accounting and Financial Analyst
Walter F. Garigliano, Agency General Counsel

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

Resolution No. ____ - 20

***RESOLUTION EXTENDING THE SALES TAX ABATEMENT PERIOD FOR
THE DOETSCH FAMILY III LLC (“COMPANY”) PROJECT NUNC PRO TUNC
FROM DECEMBER 1, 2020 THROUGH AND INCLUDING MAY 31, 2021***

WHEREAS, by Title 1 of Article 18-A of the General Municipal Law of the State of New York (“State”), as amended, and Chapter 560 of the Laws of 1970 of the State, as amended and codified as Section 960 of the General Municipal Law (collectively, the “Act”), the Agency was created with the authority and power to own, lease and sell property as authorized by the Act; and

WHEREAS, on or about October 23, 2019, the Company presented an application (“Application”) to the Agency, a copy of which is on file at the office of the Agency, requesting that the Agency consider undertaking a project consisting of the: (i) construction, reconstruction, renovation, rehabilitation, installation and equipping of two (2) buildings aggregating approximately 7,870+/- square feet intended to be used as a short-term lodging facility comprising a total of eight (8) units with bedrooms, bathrooms, living rooms, and kitchens (collectively, the “Buildings”) together with related parking accommodations (“Parking Accommodations”) situate on two (2)

parcels of real estate consisting of approximately 0.64+/- acres located along State Route 97 at 8 Hospital Road and Mitchell Avenue, Town of Delaware (“Town”), County of Sullivan, State of New York and identified on the Town’s tax map as Section 14, Block 5, Lot 29 and Section 15, Block 2, Lot 1 (“Land”); (ii) acquisition, construction and equipping of the Buildings and Parking Accommodations; (iii) acquisition, construction and installation thereon and therein of certain furniture, fixtures, machinery, equipment and tools (“Equipment”); (iv) construction of improvements to the Buildings, the Parking Accommodations, the Land and the Equipment (collectively, the Buildings, the Parking Accommodations, the Land and the Equipment are referred to as the “Facility” or the “Project”); and (v) lease of the Facility from the Agency to the Company; and

WHEREAS, on or about November 18, 2019, the Agency and the Company entered into an Agent and Project Agreement pursuant to which the Agency designated the Company as agent of the Agency; and

WHEREAS, contemporaneously with the execution of the Agent and Project Agreement, the Agency delivered to the Company a Sales Tax Exemption Letter, which letter has expired; and

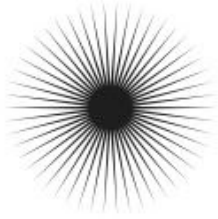
WHEREAS, on or about December 2, 2020, the Company requested that the sales tax abatement period be extended for another six (6) months to continue the Project.

NOW, THEREFORE, BE IT RESOLVED, that the sales tax abatement period for the Project be, and hereby is, extended nunc pro tunc from December 1, 2020 through and including May 31, 2021.

The question of the adoption of the foregoing resolution was duly put to a vote on roll call, which resulted as follows:

Ira Steingart	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Suzanne Loughlin	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Edward T. Sykes	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Howard Siegel	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Scott Smith	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Paul Guenther	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Joseph Perrello	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Carol Roig	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain

The resolution was thereupon duly adopted.



ANOTHER SKY

December 1, 2020

Julio Garaicoechea
Project Manager
County of Sullivan Industrial Development Agency
548 Broadway
Monticello, New York 12701

Re: Forestburgh Hospitality (Another Sky)
CSIDA Sales Tax Abatement Letter Extension

Dear Mr. Garaicoechea:

I am writing to request an extension of the Sales Tax Abatement Letter for the above-referenced project. The current letter is set to expire on December 31, 2020.

We were looking forward to launching the business this June, but the Coronavirus Pandemic made this impossible and, as you can imagine, created various other business issues.

We are currently negotiating with new investors and are looking to resume construction early in 2021 to be ready to launch in the Summer. We need to complete the septic and water system installation, building renovation and construction, and various land improvements.

Thank you for considering this request, and please let me know if you need any further information in support.

Sincerely,

John C. Knapp

Tent Days Forestburgh LLC dba Another Sky
PO Box 1167 Monticello NY 12701

RESOLUTION

A regular meeting of the County of Sullivan Industrial Development Agency (“Agency”) was convened on December 14, 2020, at 11:00 a.m. local time via teleconference as authorized by New York Governor Andrew Cuomo’s Executive Order No. 202.79.

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

	<u>PRESENT</u>	<u>ABSENT</u>
Ira Steingart	[]	[]
Suzanne Loughlin	[]	[]
Edward T. Sykes	[]	[]
Howard Siegel	[]	[]
Scott Smith	[]	[]
Paul Guenther	[]	[]
Joseph Perrello	[]	[]
Carol Roig	[]	[]

The following persons were also present:

Jennifer M. Flad, Executive Director
Julio Garaicoechea, Project Manager
Deborah Nola, Accounting and Financial Analyst
Walter F. Garigliano, Agency General Counsel

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

Resolution No. ____ - 20

RESOLUTION EXTENDING THE SALES TAX ABATEMENT PERIOD FOR THE FORESTBURGH PROPERTY LLC (“FORESTBURGH PROPERTY”) AND FORESTBURGH HOSPITALITY LLC (“FORESTBURGH HOSPITALITY” TOGETHER WITH FORESTBURGH PROPERTY COLLECTIVELY, THE “COMPANY”) PROJECT FROM JANUARY 1, 2021 THROUGH AND INCLUDING JUNE 30, 2021

WHEREAS, by Title 1 of Article 18-A of the General Municipal Law of the State of New York ("State"), as amended, and Chapter 560 of the Laws of 1970 of the State, as amended and codified as Section 960 of the General Municipal Law (collectively, the “Act”), the Agency was created with the authority and power to own, lease and sell property as authorized by the Act; and

WHEREAS, on or about December 6, 2018, the Company submitted an Application For Financial Assistance to the Agency consisting of the (i) acquisition, construction, installation and equipping of (a) an approximately 100 fully-assembled, canvas bell tents for overnight camping

("Tents"); (b) an approximately 650 square foot general store ("General Store"); (c) an approximately 1750 square foot bath house with showers, toilets and sinks ("Bath House"); and (d) an approximately 3800 square foot lodge for entertainment ("Building" together with the Tents, General Store, Bath House collectively, the "Campground") situate on seven (7) parcels of real estate consisting of approximately 320 acres located at 80 Tannery Road, Town of Forestburgh ("Town"), County of Sullivan ("County"), State of New York and identified on the Town tax map as Section 24, Block 1, Lots 3; 26.3; 26.4; 26.5; 26.6; 26.7; and 26.8 ("Land"); (ii) construction and equipping of the Campground; (iii) the construction, reconstruction, renovation and/or repair of water and sewer infrastructure located on the Land; (iv) the construction, reconstruction, renovation and/or repair of roadway and drainage infrastructure located on the Land; (v) the construction, reconstruction, renovation and/or repair of lighting, electricity and connectivity infrastructures on the Land and the development of infrastructure (collectively, (iii), (iv) and (v) are referred to as the "Infrastructure Improvements"); (vi) acquisition, construction and installation thereon and therein of certain furniture, fixtures, machinery, equipment and tools ("Equipment"); (vii) construction of improvements to the Campground, the Land, the Infrastructure Improvements and the Equipment (collectively, the Campground, the Land, the Infrastructure Improvements and the Equipment are referred to as the "Facility" or the "Project"); and (viii) lease of the Project from the Agency to the Company; and

WHEREAS, on or about December 17, 2018, the Agency and the Company entered into an Agent and Project Agreement pursuant to which the Agency designated the Company its agent ("Agent Agreement"); and

WHEREAS, contemporaneously with the execution of the Agent Agreement, the Agency delivered to the Company a Sales Tax Exemption Letter, which letter will expire; and

WHEREAS, on December 1, 2020, the Company requested that the sales tax abatement period be extended to continue the construction of the Project.

NOW, THEREFORE, BE IT RESOLVED, that the sales tax abatement period for the Project be, and hereby is, extended from January 1, 2021 through and including June 30, 2021.

The question of the adoption of the foregoing resolution was duly put to a vote on roll call, which resulted as follows:

Ira Steingart	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Suzanne Loughlin	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Edward T. Sykes	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Howard Siegel	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Scott Smith	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Paul Guenther	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Joseph Perrello	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Carol Roig	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain

The resolution was thereupon duly adopted.

From: [Julio Garaicoechea](#)
To: [Julio Garaicoechea](#)
Subject: FW: CSIDA w/ Veria Lifestyle (Infrastructure)
Date: Monday, December 7, 2020 10:56:23 AM

From: Namasivayam SirKumar <srikumar@yo1.com>
Sent: Monday, December 7, 2020 10:53 AM
To: Julio Garaicoechea <juliog@sullivanida.com>
Cc: Ahsan Raza <Ahsan.Raza@yo1.com>; David Hayes <David.Hayes@yo1.com>
Subject: Re: CSIDA w/ Veria Lifestyle (Infrastructure)

Hi Julio,

Please extend the sales tax abatement of Veria Lifestyle Infrastructure project for another six months from Dec 31, 2020. We already have a plan to upgrade the system of wastewater plant, but it was delayed due to cash flow.

Thanks

Regards

Sri

RESOLUTION

A regular meeting of the County of Sullivan Industrial Development Agency (“Agency”) was convened on December 14, 2020, at 11:00 a.m. local time via teleconference as authorized by New York Governor Andrew Cuomo’s Executive Order No. 202.79.

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

	<u>PRESENT</u>	<u>ABSENT</u>
Ira Steingart	[]	[]
Suzanne Loughlin	[]	[]
Edward T. Sykes	[]	[]
Howard Siegel	[]	[]
Scott Smith	[]	[]
Paul Guenther	[]	[]
Joseph Perrello	[]	[]
Carol Roig	[]	[]

The following persons were also present:

Jennifer M. Flad, Executive Director
Julio Garaicoechea, Project Manager
Deborah Nola, Accounting and Financial Analyst
Walter F. Garigliano, Agency General Counsel

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

Resolution No. ____ - 20

RESOLUTION EXTENDING THE SALES TAX ABATEMENT PERIOD FOR THE VERIA LIFESTYLE INC. PROJECT FROM JANUARY 1, 2021 THROUGH AND INCLUDING JUNE 30, 2021

WHEREAS, by Title 1 of Article 18-A of the General Municipal Law of the State of New York ("State"), as amended, and Chapter 560 of the Laws of 1970 of the State, as amended and codified as Section 960 of the General Municipal Law (collectively, the “Act”), the Agency was created with the authority and power to own, lease and sell property as authorized by the Act; and

WHEREAS, on or about November 27, 2013, the Agency closed a lease/leaseback transaction with the Company consisting of: (i) the acquisition by the Agency of a leasehold interest in approximately 22 parcels of land containing in the aggregate approximately 1,310 acres located in the Town of Thompson, Sullivan County, New York, and being comprised of the

commonly known Kutshers Country Club, Camp Anawana, Camp Sherwood, Old Liberty Road Sewer Treatment Plant, Fair Hills Bungalow Colony and Kutshers Country Club Golf Course, all as more particularly identified in the Company's Application (collectively, the "Land") and the existing building, buildings, structure or structures located thereon (collectively, the "Existing Improvements"), (ii) the demolition of certain of the Existing Improvements (the "Building Improvements"), (iii) the construction, reconstruction, renovation and/or repair of water and sewer infrastructure located on the Land (the "Infrastructure Improvements"), and (iv) the acquisition and installation by the Company in and around the Existing Improvements, the Building Improvements and the Infrastructure Improvements of certain items of equipment and other tangible personal property (the "Equipment" and, collectively with the Land, the Existing Improvements, the Building Improvements and the Infrastructure Improvements, the "Project" or "Facility"); and

WHEREAS, on or about November 27, 2013, the Agency and the Company entered into a Master Development and Agent Agreement ("MDAA") pursuant to which the Agency designated the Company as the Master Developer of the Project for a period of ten (10) years; and

WHEREAS, contemporaneously with execution of the MDAA, the Agency delivered to the Company a Sales Tax Exemption Letter, which letter will expire; and

WHEREAS, by Letter, dated December 7, 2020, the Company requested that the sales tax abatement period be extended to continue the construction of the Project; and

WHEREAS, the Agency is willing to extend the sales tax abatement period so long as the extension is limited to construction and upgrade to the Company's sewer treatment plant.

NOW, THEREFORE, BE IT RESOLVED, that the sales tax abatement period for the Project be, and hereby is, extended through and including June 30, 2021; provided, however, that such extension is limited to construction and upgrade to the Company's sewer treatment plant.

The question of the adoption of the foregoing resolution was duly put to a vote on roll call, which resulted as follows:

Ira Steingart	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Suzanne Loughlin	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Edward T. Sykes	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Howard Siegel	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Scott Smith	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Paul Guenther	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Joseph Perrello	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Carol Roig	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain

The resolution was thereupon duly adopted.



December 09, 2020

Edward Sykes
Chief Executive Officer
County of Sullivan Industrial Development Agency
One Cablevision Center
Ferndale, NY 12734

RE: Rock Meadow Partners LLC
Great Pine LLC
Indian Fields LLC
NARO Building LLC
Project # 48011503C

Dear CEO Sykes:

This letter constitutes a formal request for extension of the sales tax exemption for the above-named project for the first half of calendar year 2020. Our current sales tax exemption expires on December 31, 2020.

We request the extension due to the following plans we have for alterations to The Union in 2021:

1. Conversion of the former girls' locker room into a "Maker Space" for a photographer (who also currently serves as Curator for The Galleries at The Union) and the conversion of the former boys' locker room into a "Maker Space" for a soap maker (currently occupying a large space on the second floor). The Maker Spaces are adjacent to the Catskills Curated retail store on the first floor and the new walk up window restaurant space (with year round food service). These new maker spaces will let retail shoppers see the photographer and soap maker at work and will give both makers direct access to retail shoppers.
2. Conversion of large classroom sized spaces on second floor into one and two person private offices.
3. Expansion of Union Works Print Pack Ship into additional space, due to business growth.

Thank you for your consideration.

Very truly yours,

A handwritten signature in dark ink, reading 'Kathleen M. Weiden', is written over a light blue horizontal line.

Kathleen M. Weiden
Managing Member, Rock Meadow Partners LLC

RESOLUTION

A regular meeting of the County of Sullivan Industrial Development Agency (“Agency”) was convened on December 14, 2020, at 11:00 a.m. local time via teleconference as authorized by New York Governor Andrew Cuomo’s Executive Order No. 202.79.

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

	<u>PRESENT</u>	<u>ABSENT</u>
Ira Steingart	[]	[]
Suzanne Loughlin	[]	[]
Edward T. Sykes	[]	[]
Howard Siegel	[]	[]
Scott Smith	[]	[]
Paul Guenther	[]	[]
Joseph Perrello	[]	[]
Carol Roig	[]	[]

The following persons were also present:

Jennifer M. Flad, Executive Director
Julio Garaicoechea, Project Manager
Deborah Nola, Accounting and Financial Analyst
Walter F. Garigliano, Agency General Counsel

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

Resolution No. ____ - 20

RESOLUTION EXTENDING THE SALES TAX ABATEMENT PERIOD FOR THE ROCK MEADOW PARTNERS, LLC (“RMP”), GREAT PINE, LLC (“GP”), NARO BUILDING, LLC (“NB”) AND INDIAN FIELDS, LLC (“IF” TOGETHER WITH RMP, GP AND NB ARE COLLECTIVELY REFERRED TO AS “COMPANY”) PROJECT FROM JANUARY 1, 2021 THROUGH AND INCLUDING JUNE 30, 2021

WHEREAS, by Title 1 of Article 18-A of the General Municipal Law of the State of New York ("State"), as amended, and Chapter 560 of the Laws of 1970 of the State, as amended and codified as Section 960 of the General Municipal Law (collectively, the “Act”), the Agency was created with the authority and power to own, lease and sell property as authorized by the Act; and

WHEREAS, on or about July 1, 2015, the Agency closed a sale/leaseback transaction with the Company consisting of:

(i) the acquisition, construction, renovation, installation and equipping of existing buildings (collectively, the “Initial Phase”) situate on two (2) parcels of real estate consisting of approximately 2.78 acres located at 23 Erie Avenue and 7 Erie Avenue, Town of Tusten (“Town”), County of Sullivan (“County”), State and identified on the Town’s tax map as Section 10, Block 3 and Lots 19 and 1 (“Initial Phase Land”); (ii) the construction and equipping of the Initial Phase; (iii) the acquisition, construction and installation thereon and therein of certain furniture, fixtures, machinery, equipment and tools (“Initial Phase Equipment”); (iv) the construction of improvements to the Initial Phase, the Initial Phase Land and the Initial Phase Equipment (collectively, the Initial Phase, the Initial Phase Land and the Initial Phase Equipment are referred to as the “Initial Phase Project”); and (v) leasing of the Initial Phase Project from the Agency to the Company; and

(i) the acquisition and future development of four (4) parcels of real estate consisting of approximately 16.03 acres located along Kirk Road, 6483 Route 97, West of Route 97 and North of Route 24 in the Town, County, State and identified on the Town Tax map as Section 10, Block 2, Lots 5.1, 17, 18 and 11 (“Future Phase Land” and together with Initial Phase Land collectively, the “Land”); (ii) the demolition of structures on the Future Phase Land; (iii) the construction, reconstruction, renovation and/or repair of sewer, water, storm sewer, utilities, roads and other infrastructure to ready the Future Phase Land for development (“Infrastructure Improvements”); (iv) the acquisition and installation in and around the Infrastructure Improvements of certain items of equipment and other tangible personal property (collectively, the Future Phase Land and future development of the Future Phase Land are referred to as the “Future Phases” and together with the Initial Phase, the “Project”).

WHEREAS, on or about July 1, 2015, the Agency and the Company entered into an Agent Agreement pursuant to which the Agency designated the Company as the Master Developer of the Project for a period of five (5) years; and

WHEREAS, contemporaneously with the execution of the Agent Agreement, the Agency delivered to the Company a Sales Tax Exemption Letter, which letter will expire; and

WHEREAS, on or about May 25, 2020, the Company requested that the sales tax abatement period be extended to continue the construction of the Project.

NOW, THEREFORE, BE IT RESOLVED, that the sales tax abatement period for the Project be, and hereby is, extended through and including June 30, 2021.

The question of the adoption of the foregoing resolution was duly put to a vote on roll call, which resulted as follows:

Ira Steingart	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Suzanne Loughlin	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Edward T. Sykes	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Howard Siegel	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Scott Smith	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Paul Guenther	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Joseph Perrello	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Carol Roig	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain

The resolution was thereupon duly adopted.



December 9, 2020

Ira Steingart, Chairman and Member of the Board of Directors
Julio Garaicoechea, Project Manager
Walter Garigliano, Esq., Agency Counsel
County of Sullivan Industrial Development Agency
548 Broadway
Monticello, New York 12701

RE: Montreign Operating Company, LLC – New York State Sales and Use Tax Exemption

Dear Chairman Steingart, Mr. Garaicoechea, Mr. Garigliano and Members of the Board:

As you are aware, Montreign Operating Company, LLC (“MOC” or, the “Company”) applied for financial assistance from the County of Sullivan Industrial Development Agency (the “Agency”) to undertake the Resorts World Catskills (f/k/a Montreign Resort Casino) Development Project (the “Project”). To assist and enable the continued activities at the Project the Agency adopted a resolution extending the sales tax abatement period for MOC through and including December 31, 2020 and issued a sales tax abatement letter memorializing the same.

As per Governor Cuomo’s “New York State on PAUSE Executive Order No. 202.6”, in response to the COVID-19 pandemic, Resorts World Catskills closed from March 16, 2020 to September 9, 2020, which necessitated the furlough of all non-essential employees. Upon authorization to reopen, we have been restricted to 25% capacity, and as of November 13, 2020 our casino floor hours were limited from 5:00am – 10pm by the New York State Gaming Commission.

Due to the above reasons, we request additional time to complete the Project-related activities. According to Paragraph 1 of the Amended and Restated Agent Agreement (dated September 15, 2015) (the “ARRA”), subsequent sales tax abatement letters may be issued to the Company, at the Agency’s discretion, so long as the Company is in compliance with all of the terms of the ARRA. It is diligently to ensure continued compliance with the ARRA.

We respectfully request the Agency issue a new Sales Tax Abatement Letter confirming the New York State Sales and Use Tax Exemption for the Project to be valid through and including June 30, 2021 or such other time as the Agency sees fit. We thank you in advance for your attention to this matter and we wish everyone well during this difficult time.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Meghan Taylor'.

Meghan Taylor
Vice President Government Affairs

RESOLUTION

A regular meeting of the County of Sullivan Industrial Development Agency (“Agency”) was convened on December 14, 2020, at 11:00 a.m. local time via teleconference as authorized by New York Governor Andrew Cuomo’s Executive Order No. 202.79.

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

	<u>PRESENT</u>	<u>ABSENT</u>
Ira Steingart	[]	[]
Suzanne Loughlin	[]	[]
Edward T. Sykes	[]	[]
Howard Siegel	[]	[]
Scott Smith	[]	[]
Paul Guenther	[]	[]
Joseph Perrello	[]	[]
Carol Roig	[]	[]

The following persons were also present:

Jennifer M. Flad, Executive Director
Julio Garaicoechea, Project Manager
Deborah Nola, Accounting and Financial Analyst
Walter F. Garigliano, Agency General Counsel

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

Resolution No. ____ - 20

***RESOLUTION EXTENDING THE SALES TAX ABATEMENT PERIOD FOR
THE MONTREIGN OPERATING COMPANY, LLC (“COMPANY”)
PROJECT FROM JANUARY 1, 2021 THROUGH AND INCLUDING JUNE
20, 2021***

WHEREAS, by Title 1 of Article 18-A of the General Municipal Law of the State of New York ("State"), as amended, and Chapter 560 of the Laws of 1970 of the State, as amended and codified as Section 960 of the General Municipal Law (collectively, the “Act”), the Agency was created with the authority and power to own, lease and sell property as authorized by the Act; and

WHEREAS, on or about September 5, 2014, the Agency closed a lease/leaseback transaction with the Company consisting of: (i) the acquisition by the Agency of a leasehold

interest or other interest in certain property located at Joyland Road and Thompsonville Road in the Town of Thompson (“Town”), County of Sullivan (“County”), State and being more particularly identified as all or part of tax map numbers 23-1-52.1 and 23-1-48.1 (f/k/a 23-1-11.3, 23-1-48, 23-1-52 (portion), 23-1-53 (portion), 23-1-54.1, 23-1-54.2 (portion), 23-1-54.3 (portion)) and containing in the aggregate approximately 186 acres (“Land”), (ii) the construction and equipping on the Land a “Casino Resort”, which will consist of, among other things, a casino, hotel, banquet event center, restaurants, support buildings and structured and surface parking and related facilities and amenities (collectively, the “Improvements”), and (iii) the acquisition in and around the Land and the Improvements of certain items of equipment and other tangible personal property (“Equipment,” and collectively with the Land and the Improvements, the “Facility” or “Project); and

WHEREAS, on or about September 5, 2014, the Company and the Agency entered into an Agent Agreement which was amended and restated by that certain Amended and Restated Agent Agreement, dated September 18, 2015; and

WHEREAS, contemporaneously with the execution of the Amended and Restated Agent Agreement, the Agency delivered to the Company a Sales Tax Exemption Letter, which letter will expire; and

WHEREAS, by letter from the Company, dated December 9, 2020, the Company requested that the sales tax abatement period be extended for another six (6) months to continue the construction of the Improvements.

NOW, THEREFORE, BE IT RESOLVED, that the sales tax abatement period for the Project be, and hereby is, extended through and including June 30, 2021.

The question of the adoption of the foregoing resolution was duly put to a vote on roll call, which resulted as follows:

Ira Steingart	[] Yes	[] No	[] Absent	[] Abstain
Suzanne Loughlin	[] Yes	[] No	[] Absent	[] Abstain
Edward T. Sykes	[] Yes	[] No	[] Absent	[] Abstain
Howard Siegel	[] Yes	[] No	[] Absent	[] Abstain
Scott Smith	[] Yes	[] No	[] Absent	[] Abstain
Paul Guenther	[] Yes	[] No	[] Absent	[] Abstain
Joseph Perrello	[] Yes	[] No	[] Absent	[] Abstain
Carol Roig	[] Yes	[] No	[] Absent	[] Abstain

The resolution was thereupon duly adopted.

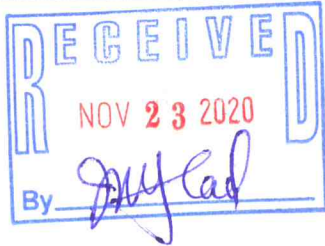


BILLIG LOUGHLIN & SILVER, LLP

Jacob R. Billig
Joseph P. Loughlin
Gary D. Silver

461 BROADWAY • P.O. BOX 1447 • MONTICELLO, NY 12701
845.794.3833 (T) • 845.794.3827 (F) • BLSlaw.net

Michael F. Baer,
NY & NJ of Counsel



November 13, 2020

**County of Sullivan Industrial Development Agency
58 Broadway
Monticello, New York 12701**

Certified Mail & First Class Mail

**Attn: Ira Steingart, Chairman
Edward T. Sykes, Chief Executive Officer**

**Re: County of Sullivan Industrial Development Agency with RHH Land LLC
Your file No: 6274.429**

Dear Chairman Steingart and Chief Executive Officer Sykes:


It is the intention of RHH Land LLC to terminate the Amended and Restated Lease Agreement dated April 21, 2012 pursuant to Section 8.1 entitled Early Termination of Agreement. It is the intention of RHH Land LLC to purchase the property identified as Town of Thompson SBL 35-1-7.1, 35-1-7.4 and 51-2-12 from the County of Sullivan Industrial Development Agency for a purchase price of \$1.00 pursuant to Section 8.2 of the Amended and Restated Lease Agreement dated April 21, 2012.

Respectfully,

Billig Loughlin & Silver LLP

RHH Land LLC

By : 
Jacob Billig, Esq.

By: 
Daniel Resnick, Sole member

**Cc: RHH Land LLC
Garigliano Law Officer, LLP Attn: Walter Garigliano, Esq.**

RESOLUTION

A regular meeting of the County of Sullivan Industrial Development Agency ("Agency") was convened on December 14, 2020, at 11:00 a.m. local time via teleconference as authorized by New York Governor Andrew Cuomo's Executive Order No. 202.79.

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

	<u>PRESENT</u>	<u>ABSENT</u>
Ira Steingart	[]	[]
Suzanne Loughlin	[]	[]
Edward T. Sykes	[]	[]
Howard Siegel	[]	[]
Scott Smith	[]	[]
Paul Guenther	[]	[]
Joseph Perrello	[]	[]
Carol Roig	[]	[]

The following persons were also present:

Jennifer M. Flad, Executive Director
Julio Garaicoechea, Project Manager
Deborah Nola, Accounting and Financial Analyst
Walter F. Garigliano, Agency General Counsel

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

Resolution No. ____ - 20

RESOLUTION AUTHORIZING, APPROVING AND CONSENTING TO THE EXECUTION AND DELIVERY BY THE AGENCY'S CHAIRMAN OR CHIEF EXECUTIVE OFFICER OF A PROJECT TERMINATION AGREEMENT AND ANY AND ALL RELATED DOCUMENTS RECONVEYING REAL PROPERTY AND PERSONAL PROPERTY RELATING TO THE RHH LAND, LLC ("COMPANY") PROJECT TO THE COMPANY

WHEREAS, the Agency was created by Chapter 560 of the Laws of 1970 of the State of New York, as amended, pursuant to Title I of Article 18-A of the General Municipal Law of the State of New York (collectively, the "Act") as a body corporate and politic and as a public benefit corporation of the State of New York; and

WHEREAS, on or about April 21, 2012, the Company and the Agency entered into a straight lease transaction to facilitate the: (i) acquisition, reconstruction, renovation, rehabilitation, installation and equipping of a 74 room hotel formerly operated as “The Lodge” (“Building”) situate on three (3) separate parcels of real estate consisting of approximately 54.13+/- acres of Land located along Rock Hill Drive in the Town of Thompson, County of Sullivan, State of New York and identified on the tax map as Thompson 35-1-7.1, 35-1-7.4 and 51-2-12 (“Land”) and related facilities and to be owned by the Agency; (ii) acquiring and installing thereon and therein certain furniture, fixtures, machinery and equipment (“Equipment”); and (iii) rehabilitating and reconstructing improvements to the Building, the Land and the Equipment (collectively, the Building, Land and Equipment referred to as the “Facility” or the “Project”) and (iv) amending and extending the existing lease on the Facility from the Agency to RH Lodging Services, LLC, which was assigned to the Company; and

WHEREAS, the Agency took title to the Land in the form of a by Bargain and Sale Deed, dated January 1, 2001 from RH Lodging Services, LLC (“RH Lodging”), which deed was recorded in the Sullivan County Clerk’s office on January 12, 2001 as Instrument Number 2001-22440617; and

WHEREAS, by Assignment, dated April 21, 2012, RH Lodging assigned all of its right, title and interest in and to the Project to the Company; and

WHEREAS, the Company and the Agency entered into the following:

1. a Bill of Sale;
2. an Amended and Restated Lease to Agency, dated April 21, 2012 (“Lease”); and
3. an Amended and Restated Payment in Lieu of Taxation Agreement, dated April 21, 2012, which was amended by that certain First Amendment to Amended and Restated Payment in Lieu of Taxation Agreement, dated March 1, 2019, which was further amended by that certain Second Amendment to Amended and Restated Payment in Lieu of Taxation Agreement (collectively, the “PILOT Agreement”)

; and

WHEREAS, Paragraph 8.1 of the Lease reads:

“8.1. Early Termination of Agreement.

(a) The Company shall have the option at any time to terminate this Lease upon filing with the Agency a certificate signed by an authorized representative of the Company stating the Company’s intention to do so pursuant to this Section 8.1 and upon compliance with the requirements set forth in Section 8.2 hereof.

(b) The Agency shall have the option at any time to terminate this Lease and to demand immediate payment in full of the rental reserved and unpaid as described in Section 2.6 hereof, the sums due under Sections 3.3 or 3.7, and all other payments due under this

Lease, upon written notice to the Company of the occurrence of an Event of Default hereunder.”

; and

WHEREAS, by letter, dated November 13, 2020, the Company notified the Agency that it wishes to terminate the Company’s straight lease transaction as contemplated by Paragraph 8.1 of the Lease; and

WHEREAS, the Agency, after due consideration, contemplates the execution and delivery by the Agency’s Chairman or Chief Executive Officer of a Project Termination Agreement; Termination of Lease; Termination of Memorandum of Lease; Quit Claim Deed from the Agency to the Company; Bill of Sale from the Agency to the Company and any and all related documents.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE AGENCY AS FOLLOWS:

Section 1. The Chairman and Chief Executive Officer of the Agency are each hereby (individually or together) authorized, empowered, and directed, on behalf of the Agency, to execute, deliver and record (as may be the case):

- a) Project Termination Agreement;
- b) Termination of Lease;
- c) Termination of Memorandum of Lease;
- d) Quit Claim Deed from the Agency to the Company;
- e) Bill of Sale from the Agency to the Company;

all in form approved by Counsel to the Agency with such changes, variations, omissions and insertions as the Chairman and/or Chief Executive Officer of the Agency so executing the same shall approve.

Section 2. The execution and delivery of the agreement transfer instruments contemplated by Section 1 above is conditioned upon:

- a) payment by the Company to the Agency of any remaining amounts due the Agency under the Project Documents;
- b) payment to the Agency of a prorated payment in lieu of tax for the benefit of the Monticello Central School District covering the period September 1, 2020 to the date of the transfer of title from the Agency to the Company; and
- c) payment by the Company to the Agency or its professional representatives all fees and costs associated with termination of the project.

Section 3. The officers, employees and agents of the Agency are hereby authorized and directed for and in the name and on behalf of the Agency to do all acts and things

required and to execute and deliver all such certificates, instruments, documents, and to pay all such fees, charges and expenses and to do all such further acts and things as may be necessary or in the opinion of the officer, employee or agent acting on behalf of the Agency desirable and proper to effect the purposes of the foregoing resolution and to cause compliance by the Agency with all the terms, covenants and provisions of the documents for and on behalf of the Agency.

Section 4. These resolutions shall take effect immediately.

The question of adoption of the foregoing resolution was duly put to a vote on roll call, which resulted as follows:

Ira Steingart	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input checked="" type="checkbox"/> Abstain
Suzanne Loughlin	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input checked="" type="checkbox"/> Abstain
Edward T. Sykes	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Howard Siegel	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Scott Smith	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Paul Guenther	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Joseph Perrello	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Carol Roig	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain

The resolutions were thereupon duly adopted.

STATE OF NEW YORK :
:SS
COUNTY OF SULLIVAN :

I, the undersigned Secretary (Assistant) of the Agency DO HEREBY CERTIFY THAT:

1. I have compared the foregoing copy of a resolution of the Agency with the original thereof on file in the office of the Agency, and that the same is a true and correct copy of such resolution and of the proceedings of the Agency in connection with such matter.
2. Such resolution was passed at a meeting of the Agency duly convened via teleconference on December 14, 2020 at 11:00 a.m. at which the following members were present:

	<u>PRESENT</u>	<u>ABSENT</u>
Ira Steingart	[]	[]
Suzanne Loughlin	[]	[]
Edward T. Sykes	[]	[]
Howard Siegel	[]	[]
Scott Smith	[]	[]
Paul Guenther	[]	[]
Joseph Perrello	[]	[]
Carol Roig	[]	[]

3. The question of the adoption of the foregoing resolution was duly put to a vote on roll call which resulted as follows:

Ira Steingart	[] Yes	[] No	[] Absent	[<input checked="" type="checkbox"/>] Abstain
Suzanne Loughlin	[] Yes	[] No	[] Absent	[<input checked="" type="checkbox"/>] Abstain
Edward T. Sykes	[] Yes	[] No	[] Absent	[] Abstain
Howard Siegel	[] Yes	[] No	[] Absent	[] Abstain
Scott Smith	[] Yes	[] No	[] Absent	[] Abstain
Paul Guenther	[] Yes	[] No	[] Absent	[] Abstain
Joseph Perrello	[] Yes	[] No	[] Absent	[] Abstain
Carol Roig	[] Yes	[] No	[] Absent	[] Abstain

and therefore, the resolution was declared duly adopted.

I FURTHER CERTIFY that (i) all members of the Agency had due notice of said meeting, (ii) pursuant to Sections 103(a) and (c) and 104 of the Public Officers Law (Open Meetings Law), said meeting was open to the general public via videoconferencing and public notice of the time and place of said meeting was duly given in accordance with such Sections 103(a) and (c) and 104, (iii) the meeting in all respects was duly held via teleconference as authorized by New York Governor Andrew Cuomo's Executive Order No. 202.79, and (iv) there was a quorum present throughout.

IN WITNESS WHEREOF, I have hereunto set my hand and seal on the 14th day of December, 2020.

Secretary



December 2, 2020

VIA ELECTRONIC DELIVERY

Walter F. Garigliano, Esq.
Garigliano Law Offices, LLP
449 Broadway, P.O. Drawer 1069
Monticello, New York 12701

Jennifer M. Flad
Sullivan County Industrial Development Agency
548 Broadway
Monticello, New York 12701

RE: Amended and Restated Payment in Lieu of Taxation Agreement ("Agreement") between The County of Sullivan Industrial Development Agency ("Agency") and Monticello Raceway Management, Inc. ("MRMI") and Montreign Operating Company, LLC.

Dear Mr. Garigliano and Ms. Flad:

Pursuant to Article III of the Agreement, the Company is obligated to meet certain Full-Time Equivalent Employment goals and to report the same by January 1st of each year. As per Governor Cuomo's "New York State on PAUSE Executive Order No. 202.6", in response to the COVID-19 pandemic, Resorts World Catskills was closed from March 16, 2020 to September 9, 2020 which necessitated the furlough of all non-essential employees. Upon authorization to reopen, we have been restricted to 25% capacity, and as of November 13, 2020 our casino floor hours were limited from 5:00am – 10pm by the New York State Gaming Commission; please see attached New York State on PAUSE Executive Order, Interim COVID-19 Guidance for Gaming Facilities, and relevant correspondence from New York State Gaming Commission. The capacity restrictions and limited casino floor hours remain in place today and could remain in place well into 2021.

Due to the above reasons, we have been restricted from satisfying the FTE Goals outlined in the Agreement. Therefore, we hereby request a waiver of the FTE Goals (and related penalties) for the period ending December 30, 2020 and December 30, 2021. We will continue to track and report our FTE's as required.

Health and safety is our #1 priority and we will continue to abide by the necessary protocols set forth by New York State Department of Health, NYS Gaming Commission and the CDC to address the impacts of COVID-19.



Please feel free to contact me at (347) 306-3053 or by email at Meghan.taylor@rwnewyork.com if you need any further information in connection with this request.

Sincerely,

A handwritten signature in blue ink that reads 'Meghan Taylor'.

Meghan Taylor
Vice President Government Affairs & Community Relations
Genting New York State

CC: Kevin C. Jones



INTERIM GUIDANCE FOR GAMING FACILITIES DURING THE COVID-19 PUBLIC HEALTH EMERGENCY

When you have read this document, you can affirm at the bottom.

As of September 4, 2020

Purpose

This Interim Guidance for Gaming Facilities during the COVID-19 Public Health Emergency ("Interim COVID-19 Guidance for Gaming Facilities") was created to provide owners/operators of gaming facilities and their employees, contractors, vendors, and patrons with precautions to help protect against the spread of COVID-19.

This guidance takes effect on Wednesday, September 9, 2020, for state-licensed gaming facilities in New York (e.g., commercial casinos and video lottery gaming facilities), at which time, such facilities may reopen in accordance with the requirements contained herein.

Gaming facilities must have sufficient staff available to ensure compliance with this State-issued guidance. This interim guidance is subject to change as the New York State Gaming Commission closely works with local health departments during reopening to monitor and enforce compliance of owners/operators of gaming facilities with this guidance, and assess the public health conditions associated with gaming facilities reopening, including any changes in COVID-19 transmission. Where these guidelines may conflict with Commission license conditions, or Commission-approved System of Internal Controls, these guidelines must take precedence.

Food and beverage service on the gaming floor is prohibited at this time. Restaurants and bars at any gaming facility that are not located on the gaming floor must follow the guidelines outlined in the Department of Health's (DOH) "[Interim Guidance for Food Services During the COVID-19 Public Health Emergency](#);" provided, however, that **indoor food service remains prohibited in New York City, as of the issuance of this guidance.** Gaming facilities also involve a variety of activities and should reference relevant industry-specific guidelines provided by DOH, and available on the New York Forward [website](#), for their applicable operations. Retail or gift shops at any gaming facility must follow the guidelines outlined in DOH's "[Interim Guidance for Essential and Phase II Retail Business Activities During the COVID-19 Public Health Emergency](#)." Office-based activities at any gaming facility must follow the guidelines outlined in DOH's "[Interim Guidance for Office-Based Work During the COVID-19 Public Health Emergency](#)." Gyms and fitness centers at any gaming facility must follow the guidelines outlined in DOH's "[Interim Guidance for Gyms and Fitness Centers during the COVID-19 Public Health Emergency](#)." Please note that this guidance does not apply to other types of non-gaming activities on the facility premises, including but not limited to accommodations and performance venues, which must operate in accordance with current and forthcoming state-issued guidance. **Live performances are not permitted at state-licensed gaming facilities until such time that state-issued guidance for performing arts is promulgated.**

These guidelines are minimum requirements only and the owner/operator of any gaming facility is free to provide additional precautions or increased restrictions. These guidelines are based on the best-known public health practices at the time of publication, and the documentation upon which these guidelines are based can and does change frequently. The Responsible Parties – as defined below – are accountable for adhering to all local, state and federal requirements relative to gaming facilities. The Responsible Parties

are also accountable for staying current with any updates to these requirements, as well as incorporating same into gaming facility operations and/or any Site Safety Plan.

Background

On March 7, 2020, Governor Andrew M. Cuomo issued Executive Order 202, declaring a state of emergency in response to COVID-19. Community transmission of COVID-19 has occurred throughout New York. To minimize further spread, social distancing of at least six feet must be maintained between individuals, where possible.

On March 20, 2020, Governor Cuomo issued Executive Order 202.6, directing all non-essential businesses to close in-office personnel functions. Essential businesses, as defined by Empire State Development Corporation (ESD) guidance, were not subject to the in-person restriction, but were, however, directed to comply with the guidance and directives for maintaining a clean and safe work environment issued by DOH, and were strongly urged to maintain social distancing measures to the extent possible.

On April 12, 2020, Governor Cuomo issued Executive Order 202.16, directing essential businesses to provide employees, who are present in the workplace, with a face covering, at no-cost, that must be used when in direct contact with customers or members of the public during the course of their work. On April 15, 2020, Governor Cuomo issued Executive Order 202.17, directing that any individual who is over age two and able to medically tolerate a face-covering must cover their nose and mouth with a mask or cloth face-covering when in a public place and unable to maintain, or when not maintaining, social distance. On April 16, 2020, Governor Cuomo issued Executive Order 202.18, directing that everyone using public or private transportation carriers or other for-hire vehicles, who is over age two and able to medically tolerate a face covering, must wear a mask or face covering over the nose and mouth during any such trip. It also directed any operators or drivers of public or private transport to wear a face covering or mask which covers the nose and mouth while there are any passengers in such a vehicle. On May 29, 2020, Governor Cuomo issued Executive Order 202.34, authorizing business operators/owners with the discretion to deny admittance to individuals who fail to comply with the face covering or mask requirements.

On April 26, 2020, Governor Cuomo announced a phased approach to reopen industries and businesses in New York in phases based upon a data-driven, regional analysis. On May 4, 2020, the Governor provided that the regional analysis would consider several public health factors, including new COVID-19 infections, as well as health care system, diagnostic testing, and contact tracing capacity. On May 11, 2020, Governor Cuomo announced that the first phase of reopening would begin on May 15, 2020 in several regions of New York, based upon available regional metrics and indicators. On May 29, 2020, Governor Cuomo announced that the second phase of reopening would begin in several regions of the state, and announced the use of a new early warning dashboard that aggregates the state's expansive data collection efforts for New Yorkers, government officials, and experts to monitor and review how the virus is being contained to ensure a safe reopening. On June 11, 2020, Governor Cuomo announced that the third phase of reopening would begin on June 12, 2020 in several regions of New York. On June 24, 2020, Governor Cuomo announced that several regions of the state were on track to enter the fourth phase of reopening starting on June 26, 2020. By July 20, 2020, all regions of New York, including New York City, had reached the fourth phase of the State's reopening.

In addition to the following standards, businesses must continue to comply with the guidance and directives for maintaining clean and safe work environments issued by DOH.

Please note that where guidance in this document differs from other guidance documents issued by New York State, the more recent guidance shall apply.

Standards for Responsible Operation of Gaming Facilities in New York State

No gaming activities, or other activities that occur on the gaming floor, can occur without meeting the following minimum State standards, as well as applicable federal requirements, including but not limited to such minimum standards of the Americans with Disabilities Act (ADA), Centers for Disease Control and Prevention (CDC), Environmental Protection Agency (EPA), and United States Department of Labor's Occupational Safety and Health Administration (OSHA).

The State standards contained within this guidance apply to gaming activities in operation during the COVID-19 public health emergency until rescinded or amended by the State. The owner/operator of the gaming facility, or another party as may be designated by the owner/operator (in either case, "the Responsible Parties") shall be responsible for meeting these standards.

For the purposes of this guidance, references to "employees" include contractors and vendors that perform work at a gaming facility.

The following guidance is organized around three distinct categories: people, places, and processes.

I. PEOPLE

A. Physical Distancing

- Responsible Parties must ensure that the workforce and patron presence is limited to no more than to 25% of the maximum occupancy or capacity for a particular area as set by the certificate of occupancy, inclusive of employees and patrons, both of whom must only be permitted entry into the gaming facility if they wear an acceptable face covering and must wear a face covering at all times, except for age verification upon entrance, provided that the patron is able to medically tolerate such covering.
 - As face coverings may pose security, compliance, and age-verification risks, all patrons may be required to lower their face covering upon entering a gaming facility so that the facility and/or any employees may verify the identity of the individual and compare to any proper method of identification, if necessary. The patron must be at least six feet away from all other individuals during this time.
- Responsible Parties must ensure that a distance of at least six feet is maintained among individuals, including employees and patrons, with the exception of patrons who are members of the same immediate party or household, at all times, unless safety or the core activity requires a shorter distance (e.g., cage operations, moving equipment).
- Responsible Parties must ensure that all individuals, including employees and patrons, wear acceptable face coverings at all times; provided that they are able to medically tolerate such covering.
 - Acceptable face coverings for COVID-19 include but are not limited to cloth-based face coverings and disposable masks that cover both the mouth and nose.
 - However, cloth, disposable, or other homemade face coverings are not acceptable face coverings for workplace activities that typically require a higher degree of protection for personal protective equipment (PPE) due to the nature of the work. For those activities, N95 respirators or other PPE used under existing industry standards should continue to be used, as is defined in accordance with OSHA guidelines.
 - The face covering requirement must be applied in a manner consistent with the federal ADA and New York State and City Human Rights Laws, as applicable.

- Responsible Parties may modify the use and/or restrict the number of workstations and employee seating areas, so that individuals are at least six feet apart in all directions (e.g., side-to-side and when facing one another) and are not sharing workstations without cleaning and disinfection between use. When distancing is not feasible between workstations, Responsible Parties may enact physical barriers (e.g., plastic shielding walls) in areas where they would not affect air flow, heating, cooling, or ventilation, or present a health or safety risk (e.g., emergency exit hazard).
 - Responsible Parties should install physical barriers between patrons and cage operators.
 - If used, physical barriers should be put in place in accordance with OSHA guidelines.
 - Physical barrier options may include strip curtains, cubicles, plexiglass or similar cleanable materials, or other impermeable dividers or partitions.
- Responsible Parties should prohibit the use of small spaces (e.g., elevators, staff rooms, behind cash registers) by more than one individual at a time. However, occupancy must never exceed 25% of the maximum capacity of the space or vehicle, unless it is designed for use by a single occupant. Responsible Parties should increase ventilation with outdoor air in these spaces to the greatest extent possible (e.g., opening windows and doors), while maintaining safety protocols. Responsible Parties should take additional measures to prevent congregation in elevator waiting areas and limit density in elevators, such as enabling the use of stairs.
- Responsible Parties should consider closing any common indoor or outdoor seating areas. To the extent that such spaces remain open, Responsible Parties must modify seating areas arrangements (e.g., chairs, tables) to ensure that individuals or groups of patrons are at least six feet apart in all directions (e.g., side-to-side and when facing one another).
- For sports wagering counters, Responsible Parties must demarcate distances of at least six feet for queueing patrons, and Responsible Parties must install a barrier (e.g., plexiglass or similar materials), in accordance with OSHA guidelines, between patrons and counter attendants. Windows must be closed as necessary to allow for six feet of distance between individuals.
- Responsible Parties must ensure arrangements of active slot machine and other game machines, including sports wagering kiosks, allow for distancing of at least six feet in all directions between patrons, or, alternatively, the installation of physical barriers between such machines. Distancing may be implemented through physically moving machines or by deactivating machines, where needed.
 - Responsible Parties may install physical barriers in accordance with OSHA guidelines, between slot machines as a suitable alternative.
- Single-player electronic versions of table games (e.g., electronic roulette, video poker), are permitted, provided that six feet of distance can be maintained between patrons in all directions, or physical barriers are installed between patrons, and that all cleaning and disinfection protocols are followed.
- Table games (e.g., poker, craps, blackjack) are permitted, provided that Responsible Parties can adhere to the following protocols, and all other applicable requirements provided in this guidance:
 - Tables must be a minimum of six feet apart from one another, and arranged to allow patrons at adjacent tables to maintain six feet of social distance;
 - Patrons at a single table must be separated from all other patrons at the table by physical barriers (e.g., plexiglass) which are approved for use by the New York State Gaming Commission;
 - As practicable, positions or chairs may be removed from tables to facilitate social distancing and accommodate the installation of physical barriers, but barriers are still required.

- For games without chairs (e.g., craps), six-foot intervals must be marked around the outside of the table to facilitate socially distanced arrival to and departure from the table, and physical barriers must be installed to separate patrons from one another;
 - Congregation of non-playing patrons/spectators at or around the tables is not permitted at this time. However, members of the same party may stand with the player provided the barrier continues to separate the non-players from any other players who are not in the same party.
- Security personnel, dealers, and other employees must enforce social distancing between patrons and disrupt congregations when they form;
 - Dealers must immediately inform security personnel if a congregation is forming, or if participants are not adhering to social distancing requirements (e.g., patron intrudes upon another patron's space behind a barrier).
- Physical barriers must also be installed between dealers and patrons, even if six feet of distancing is possible;
- Dealers must verbally substitute into the game and give breaks to other dealers, instead of "tapping in;" and
- Wherever possible, games must be reconfigured to minimize the number of times that patrons must touch cards (e.g., by using "face-up" dealing in blackjack), and must never permit patrons to touch another patron's cards.
- Responsible Parties must post signs throughout the gaming facility, consistent with DOH COVID-19 signage. Responsible Parties can develop their own customized signage specific to their workplace or setting, provided that such signage is consistent with the Department's signage. Signage should be used to remind individuals to:
 - Stay home if they are feeling sick.
 - Cover their nose and mouth with a face covering at all times.
 - Quarantine if they have recently been in a state with significant community transmission of COVID-19, pursuant to the DOH [travel advisory](#).
 - Properly store and, when necessary, discard PPE.
 - Adhere to social distancing rules.
 - Report symptoms of, or exposure to, COVID-19, and how they should do so.
 - Follow hand hygiene, and cleaning and disinfection guidelines.
 - Follow appropriate respiratory hygiene and cough etiquette.

B. Gatherings in Enclosed Spaces

- Responsible Parties must limit in-person employee gatherings (e.g., staff meetings, in break rooms, stock rooms) to the greatest extent possible and consider use of other methods for meetings, such as video or teleconferencing whenever possible, per CDC guidance "[Interim Guidance for Businesses and Employers to Plan and Respond to Coronavirus Disease 2019 \(COVID-19\)](#)". When videoconferencing or teleconferencing is not possible, Responsible Parties should hold meetings in open, well-ventilated spaces and ensure that individuals maintain six feet of social distance between one another (e.g., leave space between chairs, have individuals sit in alternating chairs).

- Responsible Parties should encourage social distancing by limiting occupancy or closing non-essential amenities and communal areas that do not allow for social distancing protocols. If open, Responsible Parties must make hand sanitizer or disinfecting wipes available next to equipment near such amenities (e.g., vending machines, communal coffee machines).
- Responsible Parties must put in place practices for adequate social distancing in small areas, such as restrooms and breakrooms, and should develop signage and systems (e.g., flagging when occupied) to restrict occupancy when social distancing cannot be maintained in such areas.
- Responsible Parties may implement best practices for communal bathrooms including, but not limited to:
 - installation of physical barriers between toilets, sinks, and soap/paper towel dispensers, if six feet of separation is not feasible; and
 - use of touch-free paper towel dispensers in lieu of air dryers.
- Responsible Parties should stagger schedules for employees to observe social distancing (i.e., six feet of space) for any gathering (e.g., coffee breaks, meals, and shift starts/stops).
- Any social gatherings in event spaces that are separate from the gaming areas in the gaming facility (e.g., parties in event rooms or ballrooms) are limited to the lesser of the State's social gathering limit, which is 50 or fewer people as of the issuance of this guidance, or 25% of maximum occupancy for the space.

C. Workplace Activity

- Responsible Parties must take measures to reduce interpersonal contact and congregation, through methods such as:
 - limiting in-person presence to only those staff who are necessary to be on site;
 - adjusting workplace hours;
 - reducing on-site workforce to accommodate social distancing requirements;
 - shifting design (e.g., A/B teams, staggered arrival/departure times);
 - batch activities, where possible, so employees can adhere to social distancing; and/or
 - developing protocols for the safe use of shared office equipment, such as telephones, copiers, printers, registers, etc.
- Responsible Parties should adjust hours of operation as necessary to enable enhanced cleaning and disinfection procedures.
- Responsible Parties may operate the facility on a 24 hours a day, 7 days a week schedule, but must ensure that all areas and equipment in the gaming facility are thoroughly cleaned and disinfected at least once per day, and high-touch areas and equipment are thoroughly cleaned and disinfected more frequently, and in accordance with the standards set forth below.

D. Movement and Commerce

- Responsible Parties must monitor and control the flow of patron and employee traffic into, and within, the gaming facility to ensure adherence to maximum occupancy requirements and social distancing.

- Responsible Parties must maintain sufficient employee or security presence to monitor traffic flow and to ensure groups adhere to social gathering limitations.
- Responsible Parties must prohibit congregating and loitering by patrons and maintain sufficient employee or security presence, including hiring additional staff, to eliminate congregating and loitering.
- Responsible Parties should put in place measures to reduce bi-directional foot traffic using tape or signs with arrows in narrow aisles, hallways, or spaces, and post signage and distance markers denoting spaces of six feet in all commonly used areas and any areas in which lines are commonly formed or people may congregate (e.g., casino cages, elevator entrances, gaming facility entrances and exits, clock in/out stations, health screening stations).
 - Where possible, place markers or barriers to encourage one directional traffic.
 - Responsible Parties must mark areas for six feet apart at commonly congested areas (e.g., common seating areas in lobbies, restrooms, casino cage queues).
- Responsible Parties should clearly designate separate entrances and exits, where possible.
- Responsible Parties must be prepared to queue patrons outside while still maintaining physical distance including through the use of visual cues and/or queueing control devices (e.g., stanchions, line distance markers, arrows).
- Responsible Parties should rearrange patron waiting areas (e.g., lines, parking areas) to maximize social distance among other patrons and minimize interaction with others in the area.
- Responsible Parties should limit on-site interactions (e.g., designate an egress(es) for individuals leaving the gaming facility and a separate ingress(es) for individuals entering) and movements (e.g., employees should remain near their workstations as often as possible).
 - Where practicable, Responsible Parties should limit the numbers of entrances in order to (1) manage the flow of traffic into the gaming facility and monitor occupancy/capacity limits and (2) facilitate health screenings, as described below while remaining in compliance with fire safety and other applicable regulations.
 - Responsible Parties must develop a plan for people to maintain six feet of social distance while queuing inside or outside of the gaming facility for screening, as applicable.
- Responsible Parties must establish designated areas for pickups and deliveries, limiting contact to the extent possible.
- For deliveries, Responsible Parties should implement a touchless delivery system whereby drivers stay in the cab of the vehicle while delivery takes place or, where not practicable, Responsible Parties must provide acceptable PPE appropriate to the anticipated activities that includes, at a minimum, a face covering to personnel involved in the delivery at no cost for the duration of the delivery process.
- Responsible Parties must ensure employees perform hand hygiene before and after transferring (e.g., from a delivery driver) a load of merchandise or equipment (e.g., perform hand hygiene before starting to load items; and once all items have been loaded, finish by performing hand hygiene again).

- Responsible Parties should encourage the use of touchless or pay-ahead payment options, when available. Responsible Parties should minimize handling cash, credit cards, reward cards, and mobile devices, where possible.
- Responsible Parties must:
 - Close off any seating areas or machines where six feet of social distance cannot be maintained;
 - Close any food and beverage service on the gaming floor; and
 - Enhance employee or security presence to enforce limitations on maximum occupancy and gathering size, as necessary.

II. PLACES

A. Air Handling and Building Systems

- Responsible Parties must ensure building HVAC system filtration meets the highest rated filtration compatible with the currently installed filter rack and air handling systems, at a minimum MERV-13, or industry equivalent or greater (e.g., HEPA), as applicable, and as certified and documented by a certified HVAC technician, professional, or company, ASHRAE-certified professional, certified retro-commissioning professional, or New York licensed professional building engineer.
 - Responsible Parties may consider adopting additional ventilation and air filtration mitigation protocols per CDC and ASHRAE recommendations, particularly for buildings older than 15 years, including:
 - Performing necessary retro-commissioning of central systems, as well as testing, balancing, and repairs as needed;
 - Increasing ventilation rates and outdoor air ventilation to the extent possible;
 - Keeping systems running for longer hours, especially for several hours daily before and after occupancy;
 - Disabling demand-controlled ventilation, where reasonable, and maintain systems that increase fresh air supply;
 - Opening outdoor air dampers to reduce or eliminate recirculation to the extent possible;
 - Sealing edges of the filter to limit bypass;
 - Regularly inspecting systems and filters to ensure they are properly operating, and filters are appropriately installed, serviced and within service life;
 - Opening windows to the extent allowable for occupant safety and comfort if applicable;
 - Installing appropriately designed and deployed ultraviolet germicidal irradiation (UVGI) to deactivate airborne virus particles; and/or
 - Using portable air cleaners (e.g., electric HEPA units), considering units that provide highest air change rate at appropriate performance level and do not generate harmful byproducts.
- For facilities that cannot handle the abovementioned minimum level of filtration (i.e., MERV-13 or greater), Responsible Parties must have a certified HVAC technician, professional, or company, ASHRAE-certified professional, certified retro-commissioning professional, or New York licensed professional building engineer certify and document that the currently installed filter rack is incompatible with abovementioned minimum level of filtration (i.e., MERV-13 or greater) and/or the air handling system would be unable to perform to the minimum level of heating and cooling that

it was otherwise able to provide prior to the COVID-19 public health emergency if such a high degree of filtration (i.e., MERV-13 or greater) was installed. Responsible Parties should also request that the professional document the associated equipment, labor, and cost that would be involved in upgrading the system to handling MERV-13 or greater level of filtration. Further, Responsible Parties must retain such documentation for review by state or local health department officials to operate at a lesser filtration rating of no less than MERV-11 or MERV-12 with additional ventilation and air filtration mitigation protocols.

- In addition, Responsible Parties with facilities that have an air handling system that is unable to meet a filtration rating of MERV-13 or greater must adopt additional ventilation and air filtration mitigation protocols per [CDC](#) and [ASHRAE](#) recommendations, including:
 - Performing necessary retro-commissioning of central systems, as well as testing, balancing, and repairs as needed;
 - Increasing ventilation rates and outdoor air ventilation to the extent possible;
 - Keeping systems running for longer hours, especially for several hours daily before and after occupancy;
 - Disabling demand-controlled ventilation, where reasonable, and maintain systems that increase fresh air supply;
 - Opening outdoor air dampers to reduce or eliminate recirculation to the extent possible;
 - Sealing edges of the filter to limit bypass;
 - Regularly inspecting systems and filters to ensure they are properly operating, and filters are appropriately installed, serviced and within service life;
 - Opening windows to the extent allowable for occupant safety and comfort;
 - Installing appropriately designed and deployed ultraviolet germicidal irradiation (UVGI) to deactivate airborne virus particles; and/or
 - Using portable air cleaners (e.g., electric HEPA units), considering units that provide highest air change rate at appropriate performance level and do not generate harmful byproducts.
- Before occupants return to a building that has been entirely closed, Responsible Parties must complete pre-return checks, tasks, and assessments of building systems to ensure a healthy and safe environment. These systems include, but are not limited to, mechanical systems, water systems, elevators, and HVAC systems.
 - Depending on the length of time equipment has been inactive, Responsible Parties should run systems with careful observation to ensure machinery (e.g., valves and switches) are operating correctly.
 - Specific system actions may be required to restart systems after prolonged shutdown. Responsible Parties may determine necessity for each of these items based on length of shutdown and condition as inspected.
 - As appropriate and applicable, Responsible Parties should flush building with fresh air based on the design of the air handling system for a minimum of 24 hours.
 - Responsible Parties must ensure air filters are replaced as needed (e.g., after flushing the building).
 - Responsible Parties must ensure maintenance and monitoring of cooling towers have been conducted in accordance with state regulations and that chemical and microbial levels are within defined ranges for any closed water systems and/or water features, and drain any devices that may contain stagnant water.

- Responsible Parties must flush cold- and hot-water systems in accordance with building water management plan, if applicable.
- Responsible Parties must ensure any water filters are replaced as needed after flushing the building's water systems.
- For buildings that were entirely closed, Responsible Parties should ensure that the operation of all mechanical equipment and systems has been restored prior to reopening the building.

B. Protective Equipment

- Responsible Parties must ensure that employees and patrons are only permitted entry into the gaming facility if they wear an acceptable face covering, provided that the employee or patron is able to medically tolerate such covering.
- Responsible Parties must ensure that patrons wear acceptable face coverings at all times when within the gaming facility.
 - As mentioned above, as face coverings may pose security, compliance, and age-verification risks, all patrons may be required to lower their face covering to make such verification. The patron must be at least six feet away from all other individuals during this time.
- In addition to the necessary PPE as required for certain workplace activities, Responsible Parties must procure, fashion, or otherwise obtain acceptable face coverings, and provide such coverings to their employees while at work at no cost to the employee. An adequate supply of face coverings, masks and other required PPE should be on hand in the event an employee needs a replacement. Acceptable face coverings include, but are not limited to, cloth (e.g., homemade sewn, quick cut, bandana), surgical masks, N95 respirators, and face shields.
- Face coverings must be cleaned or replaced after use and may not be shared. Please consult the CDC [guidance](#) for additional information on cloth face coverings and other types of PPE well as instructions on use and cleaning.
 - Note that cloth face coverings or disposable masks shall not be considered acceptable face coverings for workplace activities that impose a higher degree of protection for face covering requirements. For example, if N95 respirators are traditionally required for specific activities, a cloth or homemade mask would not suffice. Responsible Parties must adhere to OSHA standards for such safety equipment.
 - Responsible Parties must allow employees to use their own acceptable face coverings but cannot require their employees to supply their own face coverings. Further, this guidance shall not prevent employees from wearing their personally owned protective coverings (e.g., surgical masks, N95 respirators, or face shields). The Responsible Parties may require employees to wear more protective PPE due to the nature of their work. Employers should comply with all applicable OSHA guidelines.
- Responsible Parties must train employees on how to adequately put on, take off, clean (as applicable), and discard PPE, including but not limited to, appropriate face coverings.
- Responsible Parties must install physical barriers at casino cages and table games, and in between individual game machines, when these facilities are not six feet apart. Responsible Parties should consider installing these barriers even when facilities are socially distanced, where feasible.

- As mentioned above, if used, physical barriers (e.g., plexiglass or similar materials) should be put in place in accordance with OSHA guidelines.
- Responsible Parties must put in place measures to limit the sharing of objects, such as equipment and vehicles, as well as the touching of shared surfaces, such as touchscreens; or, require employees to wear gloves (trade-appropriate or medical) when in contact with shared objects or frequently touched surfaces; or, require employees and patrons to perform hand hygiene before and after contact.

C. Hygiene, Cleaning and Disinfection

- Responsible Parties must ensure adherence to hygiene and cleaning and disinfection requirements as advised by the CDC and DOH, including "Guidance for Cleaning and Disinfection of Public and Private Facilities for COVID-19," and the "STOP THE SPREAD" poster, as applicable. Responsible Parties must maintain logs that include the date, time, and scope of cleaning and disinfection.
- Responsible Parties must provide and maintain hand hygiene stations on site, as follows:
 - For handwashing: soap, running warm water, and disposable paper towels.
 - For hand sanitizing: an alcohol-based hand sanitizer containing at least 60% alcohol for areas where handwashing facilities may not be available or practical.
 - Responsible Parties must make hand sanitizer available throughout the facility for use by employees and patrons (e.g., entrances, exits, elevators, gaming floors, cages, and security/reception desks). Touch-free hand sanitizer dispensers should be installed where possible.
- Responsible Parties should place signage near hand sanitizer stations indicating that visibly soiled hands should be washed with soap and water; hand sanitizer is not effective on visibly soiled hands.
- Responsible Parties should place receptacles around the gaming facility for disposal of soiled items, including PPE.
- Responsible Parties must conduct regular cleaning and disinfection of the gaming facility on, at least, a daily basis and more frequent cleaning and disinfection for high risk areas used by many individuals and for frequently touched surfaces. Cleaning and disinfection must be rigorous and ongoing and should occur frequently throughout the hours of operations and whenever needed. Please refer to DOH's "Interim Guidance for Cleaning and Disinfection of Public and Private Facilities for COVID-19" for detailed instructions on how to clean and disinfect facilities.
 - Responsible Parties must ensure equipment or objects that are shared between patrons and/or employees (e.g., game machines, counters for slot machines) are cleaned and disinfected between every user or at least every four hours.
 - Responsible Parties must provide appropriate cleaning and disinfection supplies for shared and frequently touched surfaces (e.g., game machines, counters for slot machines), and require employees and encourage patrons to use these supplies, following manufacturers' instructions, before and after use of these surfaces, followed by hand hygiene.
 - Responsible Parties must ensure that sufficient staff is available to "wipe down" (i.e., clean and disinfect) equipment between users, but Responsible Parties may require patrons to "wipe down" equipment before and/or after each use. Responsible Parties must provide patrons the option of requesting that slot machines and other game machines are cleaned and disinfected prior to their use of the machine.

- Responsible Parties must ensure regular cleaning and disinfection of restrooms. Restrooms should be cleaned and disinfected at least every two hours, or more often depending on frequency of use.
 - Responsible Parties must ensure distancing rules are adhered to by using signage, occupied markers, or other methods to reduce restroom capacity where feasible.
- Responsible Parties must ensure that shared workstations (e.g., cages) are cleaned and disinfected between use by different employees.
- Responsible Parties must ensure that equipment and tools are regularly cleaned and disinfected using registered disinfectants, including at least as often as employees change workstations or move to a new set of equipment or tools. Refer to the Department of Environmental Conservation (DEC) [list of products](#) registered in New York State and identified by the EPA as effective against COVID-19.
- If cleaning or disinfection products or the act of cleaning and disinfection causes safety hazards or degrades the material or equipment, Responsible Parties must put in place hand hygiene stations for between use and/or supply disposable gloves and/or limitations on the number of employees using such equipment.
- Responsible Parties must adhere to the following cleaning protocols for equipment and surfaces at table games:
 - The following must be cleaned and disinfected, or replaced or disposed of, as applicable, before changing playing patron/dealer as appropriate to the game: table game rail(s), chair area(s), dice, on/off button(s) used by dealers, card shoe(s), roulette wheel head(s), ball(s), and dolly, Pai Gow tiles, Visual Limits, Elo units, money paddle, token boxes;
 - The following must be cleaned and disinfected, or replaced or disposed of, as applicable, every hour: Chipper Champs, Pit & Poker podiums;
 - The following must be cleaned and disinfected, or replaced or disposed of, as applicable, every four hours: shufflers, baccarat discard pile, blackjack discard holder, hard game surfaces, push carts;
 - Chips must be removed from play after a patron loses them or returns them to the dealer or cashier, and cleaned and disinfected by casino staff, prior to recirculation;
 - Dealers should only distribute chips that have been cleaned and disinfected by the casino and have not yet come into contact with patrons;
 - Games that involve passing chips between patrons that cannot or are not modified to prevent this passing are not permitted;
 - If servers or other employees receive chips as tips, they should immediately exchange these chips for cleaned and sanitized chips from the dealer or cashier; alternatively, if a patron wishes to tip a server with chips, the patron should give the desired value of chips to the dealer, who will give the same value of cleaned and disinfected chips to the server;
 - Dealers must require patrons to use hand sanitizer prior to joining a game; and
 - All other equipment must be cleaned at the intervals described in this guidance.
- Responsible Parties must provide for the cleaning and disinfection of exposed areas in the event an individual is confirmed to have COVID-19, with such cleaning and disinfection to include, at a minimum, all heavy transit areas and high-touch surfaces (e.g., elevators, shared objects, building entrances, badge scanners, restrooms, handrails, door handles, vending machines, communal coffee stations).
- CDC guidelines on "[Cleaning and Disinfecting Your Facility](#)" if someone is suspected or confirmed to have COVID-19 are as follows:

- Close off areas used by the person suspected or confirmed to have COVID-19.
 - Responsible Parties do not necessarily need to close operations, if they can close off the affected areas.
- Open outside doors and windows to increase air circulation in the area.
- Wait 24 hours before you clean and disinfect. If 24 hours is not feasible, wait as long as possible.
- Clean and disinfect all areas used by the person suspected or confirmed to have COVID-19, such as offices, bathrooms, common areas, and shared equipment.
- Once the area has been appropriately cleaned and disinfected, it can be re-opened for use.
 - Employees without close or proximate contact with the person suspected or confirmed to have COVID-19 can return to the work area immediately after cleaning and disinfection.
 - Refer to DOH's "[Interim Guidance for Public and Private Employees Returning to Work Following COVID-19 Infection or Exposure](#)" for information on "close or proximate" contacts.
- If more than seven days have passed since the person who is suspected or confirmed to have COVID-19 visited or used the facility, additional cleaning and disinfection is not necessary, but routine cleaning and disinfection should continue.
- Where possible and practicable, Responsible Parties should place seat covers on cloth seats or other seats that may be more difficult to clean and disinfect. These seat covers should be cleaned between usage, or every four hours at a minimum.
- Responsible Parties must prohibit shared food and beverages among employees (e.g., self-serve meals and beverages), encourage employees to bring lunch from home or provide individual food and beverage to each employee, and reserve adequate space – off of the gaming floor – for employees to observe social distancing while eating meals.

D. Phased Reopening

- Responsible Parties are encouraged to phase-in reopening activities so as to allow for operational issues to be resolved before production or work activities return to normal levels. Responsible Parties should consider limiting the number of employees, hours, and number of patrons available to be served when first reopening so as to provide operations with the ability to adjust to the changes.

E. Communications Plan

- Responsible Parties must affirm that they have reviewed and understand the state-issued industry guidelines, and that they will implement them.
- Responsible Parties should develop a communications plan for employees and patrons that includes applicable instructions, training, signage, and a consistent means to provide employees with information. Responsible Parties may consider developing webpages, text and email groups, and social media.
- Responsible Parties must encourage individuals to adhere to CDC and DOH guidance regarding the use of PPE, specifically face coverings, through verbal communication and signage.
- Responsible Parties should post signage inside and outside of the building to remind individuals to adhere to proper hygiene, social distancing rules, appropriate use of PPE, and cleaning and disinfection protocols.

III. PROCESSES

A. Screening and Testing

- Responsible Parties must implement mandatory daily health screening practices for employees and, where practicable, contractors and vendors, but such screenings shall not be mandated for patrons and delivery personnel.
 - Screening practices may be performed remotely (e.g., by telephone or electronic survey), before the individual reports to the gaming facility to the extent possible; or may be performed on site.
 - Screening should be coordinated to prevent individuals from intermingling in close or proximate contact with each other prior to completion of the screening.
 - At a minimum, screening is required for all employees and, where practicable, contractors and vendors, and must be completed using a questionnaire that determines whether the individual has:
 - (a) knowingly been in close or proximate contact in the past 14 days with anyone who has tested positive for COVID-19 or who has or had symptoms of COVID-19;
 - (b) tested positive for COVID-19 in the past 14 days;
 - (c) has experienced any symptoms of COVID-19 in the past 14 days; and
 - (d) traveled within a state with significant community spread of COVID-19 for longer than 24 hours within the past 14 days.
- Refer to CDC guidance on "[Symptoms of Coronavirus](#)" for the most up to date information on symptoms associated with COVID-19.
- Refer to DOH [travel advisory](#) for the most up to date information on states with significant spread of COVID-19 and quarantine requirements.
- Screening practices include:
 - If space and building configuration allows, screen individuals at or near the building entrance to minimize the impact in case of a suspected or confirmed case of COVID-19.
 - Allow for adequate social distancing while individuals queue for screening and/or building entry.
 - Admit only employees who have been screened either remotely or upon arrival.
 - If temperature checks are performed, use contactless thermal cameras in building entrances to identify potentially symptomatic individuals and direct them to a secondary screening area to complete a follow-on screening. If not possible or feasible, a temperature check may be performed using contactless thermometers.
- Responsible Parties cannot mandate that patrons complete a health screening or provide contact information for contact tracing but may encourage patrons to do so. Responsible Parties may provide an option for patrons to provide contact information so they can be logged and contacted for contact tracing, if necessary.

- Responsible Parties may require that patrons provide identifying information or contact details if the identification is necessary for security personnel or employees of the gaming facility to verify age and permission to enter the casino.
- Responsible Parties must require employees to immediately disclose if and when their responses to any of the aforementioned questions changes, such as if they begin to experience symptoms, including during or outside of work hours.
- In addition to the screening questionnaire, temperature checks may also be conducted per U.S. Equal Employment Opportunity Commission or DOH guidelines. Responsible Parties are prohibited from keeping records of employee health data (e.g., the specific temperature data of an individual), but are permitted to maintain records that confirm individuals were screened and the result of such screening (e.g., pass/fail, cleared/not cleared).
- Responsible Parties must ensure that any personnel performing screening activities, including temperature checks, are appropriately protected from exposure to potentially infectious individuals entering the gaming facility. Personnel performing screening activities should be trained by employer-identified individuals who are familiar with CDC, DOH, and OSHA protocols.
- Screeners should be provided and use PPE, including at a minimum, an acceptable face covering or mask, and may include gloves, a gown, and/or a face shield.
- An individual who screens positive for COVID-19 symptoms must not be allowed to enter the gaming facility and employees who screen positive must be sent home with instructions to contact their healthcare provider for assessment and testing.
 - Responsible Parties should remotely provide the employee with information on healthcare and testing resources.
 - Responsible Parties must immediately notify the state and local health department about the case if test results are positive for COVID-19.
- Responsible Parties should refer to DOH's "Interim Guidance for Public and Private Employees Returning to Work Following COVID-19 Infection or Exposure" regarding protocols and policies for employees seeking to return to work after a suspected or confirmed case of COVID-19 or after the employee had close or proximate contact with a person with COVID-19.
- Responsible Parties must designate a central point of contact, which may vary by activity, location, shift or day, responsible for receiving and attesting to having reviewed all screening questionnaire responses, with such contact also identified as the party for individuals to inform if they later are experiencing COVID-19-related symptoms, as noted on the screening questionnaire.
 - Identified point of contact for the gaming facility should be prepared to receive notifications from individuals of positive cases and initiate the respective cleaning and disinfection procedures.
- Responsible Parties must designate a site safety monitor whose responsibilities include continuous compliance with all aspects of the Site Safety Plan.
- To the extent possible, Responsible Parties should maintain a log of every person, including employees, contractors, and vendors, who may have close or proximate contact with other individuals at the gaming facility; excluding patrons and deliveries that are performed with appropriate PPE or through contactless means. The log should contain contact information, such that

all contacts may be identified, traced, and notified in the event an individual is diagnosed with COVID-19.

B. Tracing and Tracking

- Responsible Parties must notify the state and local health department immediately upon being informed of any positive COVID-19 test result by an individual at their gaming facility.
- In the case of an individual who interacted at the gaming facility testing positive, the Responsible Parties must cooperate with the state and local health department as required to trace all contacts at the gaming facility and notify the state and local health department of all employees, contractors and vendors logged, and patrons and delivery personnel (as applicable), who entered the gaming facility dating back 48 hours before the individual first experienced COVID-19 symptoms or tested positive, whichever is earlier. Confidentiality must be maintained as required by federal and state law and regulations.
 - In the case of an individual showing symptoms while in the gaming facility, Responsible Parties must notify individuals in the surrounding areas or who may have been affected immediately with information on where the individual has been throughout the gaming facility and notify them if the symptomatic person tests positive.
- State and local health departments may, under their legal authority, implement monitoring and movement restrictions of infected or exposed persons including home isolation or quarantine.
- Employees who are alerted that they have come into close or proximate contact with a person with COVID-19, and have been alerted via tracing, tracking or other mechanism, are required to self-report to their employer at the time of alert and shall follow the protocol referenced above.
- Responsible Parties should consider offering a method for patrons to opt-in to a contact tracing program, as practicable (e.g., opt-in upon entrance to the gaming facility, or sign-up using loyalty programs).

IV. EMPLOYER PLANS

Responsible Parties must conspicuously post completed safety plans on site for employees. The State has made available a business reopening safety plan template to guide business owners and operators in developing plans to protect against the spread of COVID-19.

Additional safety information, guidelines, and resources are available at:

Centers for Disease Control and Prevention Considerations for Casinos and Gaming Operations
<https://www.cdc.gov/coronavirus/2019-ncov/community/organizations/business-employers/casinos-gaming-operations.html>

New York State Department of Health Novel Coronavirus (COVID-19) Website
<https://coronavirus.health.ny.gov/>

Centers for Disease Control and Prevention Coronavirus (COVID-19) Website
<https://www.cdc.gov/coronavirus/2019-ncov/index.html>

Occupational Safety and Health Administration COVID-19 Website
<https://www.osha.gov/SLTC/covid-19/>

At the link below, affirm that you have read and understand your obligation to operate in accordance with this guidance:

<https://forms.ny.gov/s3/ny-forward-affirmation>



State of New York

Executive Chamber

No. 202.74

EXECUTIVE ORDER

Continuing Temporary Suspension and Modification of Laws Relating to the Disaster Emergency

WHEREAS, on March 7, 2020, I issued Executive Order Number 202, declaring a State disaster emergency for the entire State of New York; and

WHEREAS, both travel-related cases and community contact transmission of COVID-19 have been documented in New York State and are expected to continue;

NOW, THEREFORE, I, ANDREW M. CUOMO, Governor of the State of New York, by virtue of the authority vested in me by Section 29-a of Article 2-B of the Executive Law to temporarily suspend or modify any statute, local law, ordinance, order, rule, or regulation, or parts thereof, of any agency during a State disaster emergency, if compliance with such statute, local law, ordinance, order, rule, or regulation would prevent, hinder, or delay action necessary to cope with the disaster emergency or if necessary to assist or aid in coping with such disaster, or to provide any directive necessary to respond to the disaster, do hereby suspend or modify, and direct, the following from the date of this Executive Order through December 12, 2020:

- Executive Order 202.3, as extended, and Sections 105 and 106 of the Alcoholic Beverage Control Law, to the extent necessary to require that:
 - All businesses that are licensed by the State Liquor Authority under sections 63 and 79 of the Alcoholic Beverage Control Law ("liquor stores" and "wine stores") shall cease all off premises sales and close at or before 10:00PM, and shall not reopen before existing county opening hours permit.
 - All businesses that are licensed by the State Liquor Authority for on premises service of alcoholic beverages, shall cease all on premises service and consumption of food and beverages (including alcoholic beverages), inside or outside, at or before 10:00PM and shall not reopen before the later of any stipulated opening hours or existing county opening hours permit; further, to-go and delivery service of food, and non-alcoholic beverages only, may continue at such business licensed for on premises service until the earlier of any stipulated closing hours or existing county closing hours permit.
 - This provision shall be subject to reasonable limitations and procedures set by the Chairman of the State Liquor Authority and/or any relevant Department of Health guidance.
- All restaurants, irrespective of whether such restaurant is licensed by the State Liquor Authority, shall cease in-person dining at 10:00PM, but may continue curbside takeout and delivery service after 10:00PM so long as otherwise permitted, and may reopen no earlier than 5:00AM.
- Any gym or fitness center shall cease operation and close to the public at 10:00PM, and cannot reopen until 5:00AM.

- The directive contained in Executive Order 202.45, as extended, which amended the directives in Executive Order 202.42, 202.38, and 202.10, that limited all non-essential gatherings to allow gatherings of 50 or fewer individuals for any lawful purpose or reason, is hereby modified only insofar as to further limit non-essential private residential gatherings to 10 or fewer individuals for any lawful purpose or reason, provided that social distancing, face covering, and cleaning and disinfection protocols required by the Department of Health are adhered to.
- All suspensions, modifications, and directives issues pursuant to this Executive Order are effective at 10:00PM on Friday, November 13, 2020.



G I V E N under my hand and the Privy Seal of the
State in the City of Albany this
twelfth day of November in the year
two thousand twenty.

BY THE GOVERNOR

A handwritten signature in black ink, appearing to be "Mr. C" followed by a long, sweeping horizontal line.

Secretary to the Governor

A handwritten signature in black ink, appearing to be "Andrew Cuomo" in a stylized, cursive script.



Gaming Commission

One Broadway Center
P.O. Box 7500
Schenectady, New York 12301-7500

www.gaming.ny.gov

November 12, 2020

Robert DeSalvio
President
Genting Americas Inc. d/b/a Resorts World Catskill
110-00 Rockaway Boulevard
Jamaica, New York 11420

Dear Mr. DeSalvio:

Due to the present continuing and expected continuance of travel-related cases and community contact transmission of COVID-19 as related in Governor Andrew M. Cuomo's Executive Orders Number 202 through 202.74, effective at 10:00PM on Friday, November 13, 2020 and continuing until further notice, all commercial casino and video lottery gaming facilities within the State shall cease operation and close to the public between the hours of 10:00PM and not reopen for gaming activity until 5:00AM the following day. This closure requirement supplements any applicable requirement contained in Governor Andrew M. Cuomo's Executive Order Number 202.74, Continuing Temporary Suspension and Modification of Laws Relating to the Disaster Emergency.

Accordingly, please coordinate directly with the Commission's Thomas Anapolis, Christopher Palmer and James Tuthill to ensure your facility will be secured during the period of closure.

Should you have any questions, please contact me directly.

A handwritten signature in black ink, appearing to read "Robert Williams", followed by a horizontal line extending to the right.

Robert Williams
Executive Director

RESOLUTION

A regular meeting of the County of Sullivan Industrial Development Agency ("Agency") was convened on December 14, 2020, at 11:00 a.m. local time via teleconference as authorized by New York Governor Andrew Cuomo's Executive Order No. 202.79.

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

	<u>PRESENT</u>	<u>ABSENT</u>
Ira Steingart	[]	[]
Suzanne Loughlin	[]	[]
Edward T. Sykes	[]	[]
Howard Siegel	[]	[]
Scott Smith	[]	[]
Paul Guenther	[]	[]
Joseph Perrello	[]	[]
Carol Roig	[]	[]

The following persons were also present:

Jennifer M. Flad, Executive Director
Julio Garaicoechea, Project Manager
Deborah Nola, Accounting and Financial Analyst
Walter F. Garigliano, Agency General Counsel

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

Resolution No. ____ - 20

***RESOLUTION AUTHORIZING AN AMENDMENT TO AMENDED AND
RESTATED PAYMENT IN LIEU OF TAXATION AGREEMENT RELATING
TO THE MONTREIGN OPERATING COMPANY, LLC PROJECT***

WHEREAS, the Agency was created by Chapter 560 of the Laws of 1970 of the State of New York, as amended, pursuant to Title I of Article 18-A of the General Municipal Law of the State of New York (collectively, the "Act") as a body corporate and politic and as a public benefit corporation of the State of New York; and

WHEREAS, Monticello Raceway Management, Inc. ("MRMI") and its Affiliate, Montreign Operating Company, LLC ("Montreign" and together with MRMI collectively, the "Company") for itself or on behalf of an entity or entities to be formed submitted an application to the Agency on February 6, 2013, requesting that the Agency undertake a certain project, in one or more phases, for the benefit of the Company consisting of: (i) the acquisition by the Agency of a

leasehold interest or other interest in certain property located at Joyland Road and Thompsonville Road in the Town of Thompson (“Town”), County of Sullivan (“County”), State and being more particularly identified as all or part of tax map numbers 23-1-52.1 and 23-1-48.1 (f/k/a 23-1-11.3, 23-1-48, 23-1-52 (portion), 23-1-53 (portion), 23-1-54.1, 23-1-54.2 (portion), 23-1-54.3 (portion)) and containing in the aggregate approximately 186 acres (“Land”), (ii) the construction and equipping on the Land a “Casino Resort”, which will consist of, among other things, a casino, hotel, banquet event center, restaurants, support buildings and structured and surface parking and related facilities and amenities (collectively, the “Improvements”), and (iii) the acquisition in and around the Land and the Improvements of certain items of equipment and other tangible personal property (“Equipment,” and collectively with the Land and the Improvements, the “Facility” or “Project”); and

WHEREAS, on or about September 5, 2014, the Company and the Agency entered into an Agent Agreement (the “Agent Agreement”) and Environmental Compliance and Indemnification Agreement (“ECIA”), effective as of May 1, 2015, and entered into a Bill of Sale to Agency, Bill of Sale to Company, Lease to Agency, Leaseback to Company and Payment in Lieu of Tax Agreement, which documents were not yet effective (“2014 Project Documents”); and

WHEREAS, pursuant to the 2014 Project Documents, the Agency contemplates acquiring a leasehold interest in the Project and leasing the Project back to the Company; and

WHEREAS, the 2014 Project Documents, other than the Agent Agreement and the ECIA, were being held in escrow pursuant to the terms of a letter, dated September 5, 2014, which was subsequently amended by letter, dated May 1, 2015 outlining conditions precedent for the documents to be effective (collectively, the “Closing Conditions Letter”). The conditions precedent include the issuance by the New York State Gaming Commission of a license to operate a casino at the Project, which license has not been issued as of the date hereof; and

WHEREAS, subsequent to the Company and Agency entering into the 2014 Project Documents, the Company redesigned certain aspects of the Project and determined it to be in the best interest of the Project to significantly increase the Company’s investment in the Project. This request is necessary because, while the agreements pertaining to the Project anticipated some variability in the Project scope, the 2014 Project Documents do not anticipate the significantly increased capital expenditure now proposed by the Company. The Closing Conditions Letter accounted for possible changes in the scope of the Project by indicating that should a hybrid or modified Project other than the Projects then under consideration being undertaken, the 2014 Project Documents will be amended, as necessary, to accommodate the changed size and scope of the Project and to proportionally reduce or modify the Agency’s fees, rents, employment obligations and Total Value Subject to PILOT as set forth in the 2014 Project Documents; and

WHEREAS, the Company has revised its plans to increase its anticipated minimum total capital investment in the Project by approximately \$150,000,000 for a total minimum capital investment of approximately \$600,000,000 to create an enhanced Project (the “Enhanced Project”). The Enhanced Project will provide a higher level of amenities to patrons of the Montreign Resort Casino by expanding the size of the gaming floor and hotel rooms, redesigning non-gaming portions and removing the harness horse racetrack and associated facilities; and

WHEREAS, the Company has already obtained the necessary environmental and land use approvals for the Enhanced Project. On July 21, 2015, the Town of Thompson Town Board issued its Negative Declaration of Environmental Significance pursuant to the New York State Environmental Quality Review Act, Article 8 of the Environmental Conservation Law and the regulations adopted pursuant thereto at 6 N.Y.C.R.R. Part 617, as amended (collectively referred to as "SEQRA") for the Enhanced Project and on July 22, 2015, the Town of Thompson Planning Board adopted a resolution independently finding that the Company had complied with SEQRA and granting the Final Site Development Plan Approval for the Enhanced Project; and

WHEREAS, the Agency, as an Involved Agency during the environmental review of the Enhanced Project, has determined that the Negative Declaration of Environmental Significance issued by the Town Board for the Enhanced Project and finds that all of the provisions of SEQRA that are required to be complied with as a condition precedent to its consideration and determination of this application have been satisfied; and

WHEREAS, pursuant to General Municipal Law Section 859-a, on Monday, September 14, 2015, at 11:00 a.m., local time, at the Sullivan County Government Center Legislative Committee Room, 100 North Street, Monticello, New York 12701, the Agency held a public hearing with respect to the Project and the proposed Financial Assistance being contemplated by the Agency (the "Public Hearing") whereat interested parties were provided a reasonable opportunity, both orally and in writing, to present their views, which was recessed and held open until Thursday, September 17, 2015, at 5:00 p.m.; and

WHEREAS, the Company and the Agency entered into the following documents to memorialize the Enhanced Project, including but not limited to: Amended and Restated Agent Agreement, made September 18, 2015, Amended and Restated Lease to Agency, dated October 1, 2015, Amended and Restated Leaseback to Company, dated October 1, 2015 and Amended and Restated Payment in Lieu of Tax Agreement, dated October 1, 2015 ("PILOT Agreement") (as the same may have been amended, collectively, the "2015 Casino Documents" and together with the 2014 Project Documents, the "Casino Documents"); and

WHEREAS, on or about November 21, 2016, MRMI and Montreign entered into an Omnibus Assignment and Assumption Agreement whereby MRMI transferred and assigned to Montreign all of its right, title and interest in and to and the Casino Documents and Montreign assumed all of MRMI's obligations under the Casino Documents; and

WHEREAS, on or about December 12, 2016, the Agency consented to the assignment from MRMI to Montreign; and

WHEREAS, Article III, 3(a)(iii)(1), of the PILOT Agreement established employment goals for the Project pursuant to which the Company agreed to employ not less than one thousand fifty (1050) full-time equivalent employees ("FTE") at the Facility; and

WHEREAS, Montreign, by letter dated December 2, 2020, requested the Agency suspend employment goals for the Project due to the COVID-19 Pandemic; and

WHEREAS, Chairman Steingart appointed Agency members Paul Guenther and Joseph Perrello to make a recommendation to the Board in response to Montreign's request.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE AGENCY AS FOLLOWS:

- Section 1. That the Agency hereby makes the following findings:
- A. The Company has made a significant investment in the Project and in Sullivan County;
 - B. The Project including the casino, hotel, and food and beverage outlets have suspended operation as mandated by various Executive Orders to reduce the transmission of the COVID-19 virus;
 - C. For the employment year ended September 30, 2020, due to the mandatory closure of the Facility, the Project has failed to provide the one thousand fifty (1050) FTEs established as the employment goal for the Project;
 - D. A suspension of the employment goals for the two-year periods October 1, 2019 to September 30, 2020 and October 1, 2020 to September 30, 2021 has been recommended by Agency members Paul Guenther and Joseph Perrello.
- Section 2. Based on the foregoing findings, the Agency hereby authorizes an amendment of the PILOT Agreement to suspend employment goals for the two (2) employment years October 1, 2019 to September 30, 2020 and October 1, 2020 to September 30, 2021, subject to the following condition:
- A. All costs of the Agency related to amendment of the PILOT Agreement and notification of the impacted Taxing Jurisdictions of the amendment be paid by Montreign.
- Section 3. The officers, employees and agents of the Agency are hereby authorized and directed for and in the name and on behalf of the Agency to do all acts and things required and to execute and deliver all such certificates, instruments and documents, to pay all such fees, charges and expenses and to do all such further acts and things as may be necessary or, in the opinion of the officer, employee or agent acting, desirable and proper to effect the purposes of the foregoing resolutions and to cause compliance by the Agency with all of the terms, covenants and provisions of the documents executed for and on behalf of the Agency.
- Section 4. These Resolutions shall take effect immediately

The question of the adoption of the foregoing resolution was duly put to a vote on roll call, which resulted as follows:

Ira Steingart	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Suzanne Loughlin	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Edward T. Sykes	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Howard Siegel	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Scott Smith	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Paul Guenther	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Joseph Perrello	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Carol Roig	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain

The resolution was thereupon duly adopted.

STATE OF NEW YORK :
:ss.:
COUNTY OF SULLIVAN :

I, the undersigned Secretary of the County of Sullivan Industrial Development Agency,
DO HEREBY CERTIFY THAT:

1. I have compared the foregoing copy of a resolution of the County of Sullivan Industrial Development Agency ("Agency") with the original thereof on file in the office of the Agency, and that the same is a true and correct copy of such resolution and of the proceedings of the Agency in connection with such matter.
2. Such resolution was passed at a meeting of the Agency duly convened via teleconference on December 14, 2020 at 11:00 a.m. at which the following members were present:

	<u>PRESENT</u>	<u>ABSENT</u>
Ira Steingart	[]	[]
Suzanne Loughlin	[]	[]
Edward T. Sykes	[]	[]
Howard Siegel	[]	[]
Scott Smith	[]	[]
Paul Guenther	[]	[]
Joseph Perrello	[]	[]
Carol Roig	[]	[]

3. The question of the adoption of the foregoing resolution was duly put to a vote on roll call which resulted as follows:

Ira Steingart	[] Yes	[] No	[] Absent	[] Abstain
Suzanne Loughlin	[] Yes	[] No	[] Absent	[] Abstain
Edward T. Sykes	[] Yes	[] No	[] Absent	[] Abstain
Howard Siegel	[] Yes	[] No	[] Absent	[] Abstain
Scott Smith	[] Yes	[] No	[] Absent	[] Abstain
Paul Guenther	[] Yes	[] No	[] Absent	[] Abstain
Joseph Perrello	[] Yes	[] No	[] Absent	[] Abstain
Carol Roig	[] Yes	[] No	[] Absent	[] Abstain

and therefore, the resolution was declared duly adopted.

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I FURTHER CERTIFY that (i) all members of the Agency had due notice of said meeting, (ii) pursuant to Sections 103(a) and (c) and 104 of the Public Officers Law (Open Meetings Law), said meeting was open to the general public via videoconferencing and public notice of the time and place of said meeting was duly given in accordance with such Sections 103(a) and (c) and 104, (iii) the meeting in all respects was duly held via teleconference as authorized by New York Governor Andrew Cuomo's Executive Order No. 202.79, and (iv) there was a quorum present throughout.

IN WITNESS WHEREOF, I have hereunto set my hand and seal on the 14th day of December, 2020.

Secretary

RESOLUTION

A regular meeting of the County of Sullivan Industrial Development Agency (“Agency”) was convened on December 14, 2020, at 11:00 a.m. local time via teleconference as authorized by New York Governor Andrew Cuomo’s Executive Order No. 202.79.

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

	<u>PRESENT</u>	<u>ABSENT</u>
Ira Steingart	[]	[]
Suzanne Loughlin	[]	[]
Edward T. Sykes	[]	[]
Howard Siegel	[]	[]
Scott Smith	[]	[]
Paul Guenther	[]	[]
Joseph Perrello	[]	[]
Carol Roig	[]	[]

The following persons were also present:

Jennifer M. Flad, Executive Director
Julio Garaicoechea, Project Manager
Deborah Nola, Accounting and Financial Analyst
Walter F. Garigliano, Agency General Counsel

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

Resolution No. ____ - 20

RESOLUTION AUTHORIZING THE CHAIRMAN, CHIEF EXECUTIVE OFFICER OR EXECUTIVE DIRECTOR OF THE AGENCY, EACH ACTING INDIVIDUALLY, TO EXECUTE AND DELIVER AN OMNIBUS AMENDMENT TO PROJECT DOCUMENTS AND ANY RELATED DOCUMENTS (AS HEREINAFTER DEFINED) RELATING TO THE NY DELAWARE I, LLC (“COMPANY”) PROJECT

WHEREAS, by Title 1 of Article 18-A of the General Municipal Law of the State of New York ("State"), as amended, and Chapter 560 of the Laws of 1970 of the State, as amended and codified as Section 960 of the General Municipal Law (collectively, the “Act”), the Agency was created with the authority and power to own, lease and sell property as authorized by the Act; and

WHEREAS, on or about January 9, 2017, the Company presented an application to the Agency (“Application”), a copy of which is on file at the office of the Agency, requesting that the Agency consider undertaking a project consisting of the construction of an approximately 2MW solar photovoltaic electricity generating facility that will be interconnected to the New York State Electric and Gas (“NYSEG”) electrical grid (“Project”) whereby NYSEG customers in NYSEG Load Zone E that are part of the Company’s Community Solar Program will receive such electricity at a discounted price to the then current NYSEG price. The Project is new construction and will be comprised of (a) racking to mount the solar modules (such racking generally to be pile driven into the ground); (b) solar modules; (c) inverters and transformers to sit on a concrete inverter pad and (d) assorted electrical components and wiring. The solar array will be constructed on one (1) parcel of real estate consisting of approximately 200.74 acres located along Baer Road, Town of Delaware (“Town”), County of Sullivan (“County”), State and identified on the Town tax map as Section 2, Block 1, Lot 9.1 (“Land”); and

WHEREAS, the Land is owned by Bauer Lahm Land, LLC and leased to the Company pursuant to a long-term ground lease (the “Ground Lease”); and

WHEREAS, on March 13, 2017 the Agency approved the Project; and

WHEREAS, on or about April 1, 2017, the Company and the Agency entered into the following documents:

1. Agent and Project Agreement;

and

WHEREAS, on or about November 1, 2017, the Company and the Agency entered into the following documents:

2. Lease to Agency and memorandum thereto;
3. Bill of Sale to Agency;
4. Bill of Sale to Company;
5. Leaseback to Company and memorandum thereto; and
6. Payment in Lieu of Taxation Agreement.

Items 1-6 are collectively referred to as the (“Project Documents”); and

WHEREAS, in order to improve access to the Project, an adjoining parcel fronting on Lahm Road was acquired by Bauer Lahm Land, LLC, which parcel will be subdivided and following the subdivision approval, a portion of the adjoining parcel will be combined with the Land; and the Ground Lease will be amended to include a portion of the adjoining parcel; and

WHEREAS, the Company has requested the Agency amend the description of the Land in the Project Documents to include a portion of the adjoining parcel; and

WHEREAS, the amount of the sales tax exemption listed in Paragraph 5(f) of the Agent Agreement was incorrectly noted; and

WHEREAS, the Agency contemplates entering into an Omnibus Amendment to Project Documents (i) to include a portion of the adjoining parcel; and (ii) amend Paragraph 5(f) of the Agent Agreement.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE AGENCY AS FOLLOWS:

Section 1. The Chairman, Chief Executive Officer or Executive Director of the Agency, each acting individually, are hereby authorized, on behalf of the Agency, to execute and deliver the Omnibus Amendment to Project Documents together with any other documents necessary to authorize the amendment of Project Documents as herein contemplated.

Section 2. The officers, employees and agents of the Agency are hereby authorized and directed in the name and on behalf of the Agency to do all acts and things required and to execute and deliver all such certificates, instruments and documents, to pay all such fees, charges and expenses and to do all such further acts and things as may be necessary or, in the opinion of the officer, employee or agent acting, desirable and proper to effect the purposes of this resolution and to cause compliance by the Agency with all of the terms, covenants and provisions of the documents executed for and on behalf of the Agency.

Section 3. The Chairman, Chief Executive Officer, Executive Director or General Counsel to the Agency is hereby authorized and directed (i) to distribute copies of this resolution to the Company; and (ii) to do such further things or perform such acts as may be necessary or convenient to implement the provisions of this resolution.

Section 4. This resolution shall take effect immediately.

The question of the adoption of the foregoing resolution was duly put to a vote on roll call, which resulted as follows:

Ira Steingart	[] Yes	[] No	[] Absent	[] Abstain
Suzanne Loughlin	[] Yes	[] No	[] Absent	[] Abstain
Edward T. Sykes	[] Yes	[] No	[] Absent	[] Abstain
Howard Siegel	[] Yes	[] No	[] Absent	[] Abstain
Scott Smith	[] Yes	[] No	[] Absent	[] Abstain
Paul Guenther	[] Yes	[] No	[] Absent	[] Abstain
Joseph Perrello	[] Yes	[] No	[] Absent	[] Abstain
Carol Roig	[] Yes	[] No	[] Absent	[] Abstain

The resolution was thereupon duly adopted.

STATE OF NEW YORK :
:ss.:
COUNTY OF SULLIVAN :

I, the undersigned Secretary of the Agency, DO HEREBY CERTIFY THAT:

1. I have compared the foregoing copy of a resolution of the Agency with the original thereof on file in the office of the Agency, and that the same is a true and correct copy of such resolution and of the proceedings of the Agency in connection with such matter.
2. Such resolution was passed at a meeting of the Agency duly convened via teleconference on December 14, 2020 at 11:00 a.m. at which the following members were present:

	<u>PRESENT</u>	<u>ABSENT</u>
Ira Steingart	[]	[]
Suzanne Loughlin	[]	[]
Edward T. Sykes	[]	[]
Howard Siegel	[]	[]
Scott Smith	[]	[]
Paul Guenther	[]	[]
Joseph Perrello	[]	[]
Carol Roig	[]	[]

3. The question of the adoption of the foregoing resolution was duly put to a vote on roll call which resulted as follows:

Ira Steingart	[] Yes	[] No	[] Absent	[] Abstain
Suzanne Loughlin	[] Yes	[] No	[] Absent	[] Abstain
Edward T. Sykes	[] Yes	[] No	[] Absent	[] Abstain
Howard Siegel	[] Yes	[] No	[] Absent	[] Abstain
Scott Smith	[] Yes	[] No	[] Absent	[] Abstain
Paul Guenther	[] Yes	[] No	[] Absent	[] Abstain
Joseph Perrello	[] Yes	[] No	[] Absent	[] Abstain
Carol Roig	[] Yes	[] No	[] Absent	[] Abstain

and therefore, the resolution was declared duly adopted.

I FURTHER CERTIFY that (i) all members of the Agency had due notice of said meeting, (ii) pursuant to Sections 103(a) and (c) and 104 of the Public Officers Law (Open Meetings Law), said meeting was open to the general public via videoconferencing and public notice of the time and place of said meeting was duly given in accordance with such Sections 103(a) and (c) and 104, (iii) the meeting in all respects was duly held via teleconference as authorized by New York Governor Andrew Cuomo's Executive Order No. 202.79, and (iv) there was a quorum present throughout.

IN WITNESS WHEREOF, I have hereunto set my hand and seal on the 14th day of December, 2020.

Secretary

RESOLUTION

A regular meeting of the County of Sullivan Industrial Development Agency ("Agency") was convened on December 14, 2020, at 11:00 a.m. local time via teleconference as authorized by New York Governor Andrew Cuomo's Executive Order No. 202.79.

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

	<u>PRESENT</u>	<u>ABSENT</u>
Ira Steingart	[]	[]
Suzanne Loughlin	[]	[]
Edward T. Sykes	[]	[]
Howard Siegel	[]	[]
Scott Smith	[]	[]
Paul Guenther	[]	[]
Joseph Perrello	[]	[]
Carol Roig	[]	[]

The following persons were also present:

Jennifer M. Flad, Executive Director
Julio Garaicoechea, Project Manager
Deborah Nola, Accounting and Financial Analyst
Walter F. Garigliano, Agency General Counsel

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

Resolution No. ____ - 20

RESOLUTION AUTHORIZING THE CHAIRMAN, CHIEF EXECUTIVE OFFICER OR EXECUTIVE DIRECTOR OF THE AGENCY, EACH ACTING INDIVIDUALLY, TO EXECUTE AND DELIVER AN OMNIBUS AMENDMENT TO PROJECT DOCUMENTS AND ANY RELATED DOCUMENTS (AS HEREINAFTER DEFINED) RELATING TO THE NY DELAWARE IV, LLC ("COMPANY") PROJECT

WHEREAS, by Title 1 of Article 18-A of the General Municipal Law of the State of New York ("State"), as amended, and Chapter 560 of the Laws of 1970 of the State, as amended and codified as Section 960 of the General Municipal Law (collectively, the "Act"), the Agency was created with the authority and power to own, lease and sell property as authorized by the Act; and

WHEREAS, the Project (as hereinafter defined) was originally designed to be constructed on a portion of 76.56± acres of real estate located at 93 Villa Roma Road, Town of Delaware (“Town”), County of Sullivan (“County”), State and identified on the Town tax map, at the time of the Application (as herein defined), as Section 21, Block 1, Lot 28 (“Land”); and

WHEREAS, on or about March 7, 2019, the Company presented an application (“Application”) to the Agency, requesting the Agency’s assistance with respect to a certain project consisting of the construction of an approximately 2MW solar photovoltaic electricity generating facility to be interconnected to the New York State Electric and Gas (“NYSEG”) electrical grid (“Project”). The Project is comprised of (a) racking to mount the solar modules; (b) solar modules; (c) inverters and transformers mounted on a concrete inverter pad and (d) assorted electrical components and wiring (“Solar Array”); and

WHEREAS, on or about June 10, 2019, the Agency and the Company entered into the following documents:

- (i) Agent and Project Agreement (“Agent Agreement”);
- (ii) Bill of Sale to Agency (“Bill of Sale to Agency”);
- (iii) Bill of Sale to Company (“Bill of Sale to Company” together with Bill of Sale to Agency, “Bills of Sale”);
- (iv) Lease to Agency and memorandum thereto (collectively, “2019 Lease Agreement”);
- (v) Leaseback to Company and memorandum thereto (collectively, “2019 Leaseback Agreement”); and
- (vi) Payment in Lieu of Tax Agreement (“2019 PILOT Agreement”).

The documents listed in (i) through (vi) above are collectively referred to as the “2019 Project Documents”; and

WHEREAS, the Land was and is owned by Delaware River Solar Real Estate, LLC (“DRSRE”) and was leased to the Company pursuant to a Lease Agreement dated as of June 10, 2019 (“Ground Lease”); and

WHEREAS, the Ground Lease was amended by that certain First Amendment to Ground Lease Agreement entered into as of September 12, 2019 (“First Amendment to Ground Lease”); and

WHEREAS, contemporaneously with execution of the First Amendment to Ground Lease, DRSRE and the Company executed a Memorandum of Lease, which was recorded in the Office of the Clerk of Sullivan County on October 15, 2019 as Instrument No. 2019-7255; and

WHEREAS, the original Ground Lease description was based upon a subdivision sketch plan (“Sketch Plan”) containing preliminary boundary locations; and

WHEREAS, a subdivision application was submitted by Packer Associates, Inc. to the Town of Delaware Planning Board which resulted in the approval of a Subdivision Map entitled

“Minor Subdivision Survey Map Prepared for Delaware River Solar Real Estate, LLC”, dated July 9, 2019, last revised on August 21, 2019, and following approval, was recorded in the Sullivan County Clerk’s Office on August 27, 2019 in Book 15 at Page 185 and as Instrument No. 2019-57, pursuant to which the size of the Land varied slightly from the acreage computed based on the Sketch Plan; and

WHEREAS, to evidence the slight acreage variation, DRSRE and the Company entered into a Second Amendment to Ground Lease Agreement, dated as of February 28, 2020 (“Second Amendment to Ground Lease”), which further amended the Ground Lease and pursuant to which DRSRE now leases to the Company the 14.96 acre parcel; and

WHEREAS, contemporaneously with execution of the Second Amendment to Ground Lease, DRSRE and the Company executed an Amended Memorandum of Lease on February 28, 2020, which was recorded in the Office of the Clerk of Sullivan County on March 6, 2020 as Instrument No. 2020-1802; and

WHEREAS, the Agency and the Company wish to amend the 2019 Project Documents to replace the description based on the Sketch Plan of the Land with the description of the lot as approved by the Planning Board and as described in the Second Amendment to Ground Lease.

WHEREAS, the amount of the sales tax exemption listed in Paragraph 5(e) of the Agent Agreement was incorrectly noted; and

WHEREAS, the Agency contemplates entering into an Omnibus Amendment to Project Documents (i) to update the Land description; and (ii) amend Paragraph 5(e) of the Agent Agreement.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE AGENCY AS FOLLOWS:

Section 1. The Chairman, Chief Executive Officer or Executive Director of the Agency, each acting individually, are hereby authorized, on behalf of the Agency, to execute and deliver the Omnibus Amendment to Project Documents together with any other documents necessary to authorize the amendment of Project Documents as herein contemplated.

Section 2. The officers, employees and agents of the Agency are hereby authorized and directed in the name and on behalf of the Agency to do all acts and things required and to execute and deliver all such certificates, instruments and documents, to pay all such fees, charges and expenses and to do all such further acts and things as may be necessary or, in the opinion of the officer, employee or agent acting, desirable and proper to effect the purposes of this resolution and to cause compliance by the Agency with all of the terms, covenants and provisions of the documents executed for and on behalf of the Agency.

Section 3. The Chairman, Chief Executive Officer, Executive Director or General Counsel to the Agency is hereby authorized and directed (i) to distribute copies of this resolution to the Company; and (ii) to do such further things or perform such acts as may be necessary or convenient to implement the provisions of this resolution.

Section 4. This resolution shall take effect immediately.

The question of the adoption of the foregoing resolution was duly put to a vote on roll call, which resulted as follows:

Ira Steingart	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Suzanne Loughlin	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Edward T. Sykes	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Howard Siegel	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Scott Smith	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Paul Guenther	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Joseph Perrello	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Carol Roig	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain

The resolution was thereupon duly adopted.

STATE OF NEW YORK :
:SS
COUNTY OF SULLIVAN :

I, the undersigned Secretary of the Agency DO HEREBY CERTIFY THAT:

1. I have compared the foregoing copy of a resolution of the Agency with the original thereof on file in the office of the Agency, and that the same is a true and correct copy of such resolution and of the proceedings of the Agency in connection with such matter.
2. Such resolution was passed at a meeting of the Agency duly convened via teleconference on December 14, 2020 at 11:00 a.m. at which the following members were present:

	<u>PRESENT</u>	<u>ABSENT</u>
Ira Steingart	[]	[]
Suzanne Loughlin	[]	[]
Edward T. Sykes	[]	[]
Howard Siegel	[]	[]
Scott Smith	[]	[]
Paul Guenther	[]	[]
Joseph Perrello	[]	[]
Carol Roig	[]	[]

3. The question of the adoption of the foregoing resolution was duly put to a vote on roll call which resulted as follows:

Ira Steingart	[] Yes	[] No	[] Absent	[] Abstain
Suzanne Loughlin	[] Yes	[] No	[] Absent	[] Abstain
Edward T. Sykes	[] Yes	[] No	[] Absent	[] Abstain
Howard Siegel	[] Yes	[] No	[] Absent	[] Abstain
Scott Smith	[] Yes	[] No	[] Absent	[] Abstain
Paul Guenther	[] Yes	[] No	[] Absent	[] Abstain
Joseph Perrello	[] Yes	[] No	[] Absent	[] Abstain
Carol Roig	[] Yes	[] No	[] Absent	[] Abstain

and therefore, the resolution was declared duly adopted.

I FURTHER CERTIFY that (i) all members of the Agency had due notice of said meeting, (ii) pursuant to Sections 103(a) and (c) and 104 of the Public Officers Law (Open Meetings Law), said meeting was open to the general public via videoconferencing and public notice of the time and place of said meeting was duly given in accordance with such Sections 103(a) and (c) and 104, (iii) the meeting in all respects was duly held via teleconference as authorized by New York Governor Andrew Cuomo's Executive Order No. 202.79, and (iv) there was a quorum present throughout.

IN WITNESS WHEREOF, I have hereunto set my hand and seal on the 14th day of December, 2020.

Secretary

RESOLUTION

A regular meeting of the County of Sullivan Industrial Development Agency (“Agency”) was convened on December 14, 2020, at 11:00 a.m. local time via teleconference as authorized by New York Governor Andrew Cuomo’s Executive Order No. 202.79.

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

	<u>PRESENT</u>	<u>ABSENT</u>
Ira Steingart	[]	[]
Suzanne Loughlin	[]	[]
Edward T. Sykes	[]	[]
Howard Siegel	[]	[]
Scott Smith	[]	[]
Paul Guenther	[]	[]
Joseph Perrello	[]	[]
Carol Roig	[]	[]

The following persons were also present:

Jennifer M. Flad, Executive Director
Julio Garaicoechea, Project Manager
Deborah Nola, Accounting and Financial Analyst
Walter F. Garigliano, Agency General Counsel

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

Resolution No. ____ - 20

RESOLUTION AUTHORIZING THE CHAIRMAN, CHIEF EXECUTIVE OFFICER OR EXECUTIVE DIRECTOR OF THE AGENCY, EACH ACTING INDIVIDUALLY, TO EXECUTE AND DELIVER AN OMNIBUS AMENDMENT TO PROJECT DOCUMENTS AND ANY RELATED DOCUMENTS (AS HEREINAFTER DEFINED) RELATING TO THE NY DELAWARE V, LLC (“COMPANY”) PROJECT

WHEREAS, by Title 1 of Article 18-A of the General Municipal Law of the State of New York ("State"), as amended, and Chapter 560 of the Laws of 1970 of the State, as amended and codified as Section 960 of the General Municipal Law (collectively, the “Act”), the Agency was created with the authority and power to own, lease and sell property as authorized by the Act; and

WHEREAS, the Project (as hereinafter defined) was originally designed to be constructed on a portion of 76.56± acres of real estate located at 93 Villa Roma Road, Town of Delaware (“Town”), County of Sullivan (“County”), State and identified on the Town tax map, at the time of the Application (as herein defined) as Section 21, Block 1, Lot 28 (“Land”); and

WHEREAS, on or about March 7, 2019, the Company presented an application (“Application”) to the Agency, requesting the Agency’s assistance with respect to a certain project consisting of the construction of an approximately 2MW solar photovoltaic electricity generating facility to be interconnected to the New York State Electric and Gas (“NYSEG”) electrical grid (“Project”). The Project is comprised of (a) racking to mount the solar modules; (b) solar modules; (c) inverters and transformers mounted on a concrete inverter pad and (d) assorted electrical components and wiring (“Solar Array”); and

WHEREAS, on or about June 10, 2019, the Agency and the Company entered into the following documents:

- (i) Agent and Project Agreement (“Agent Agreement”);
- (ii) Bill of Sale to Agency (“Bill of Sale to Agency”);
- (iii) Bill of Sale to Company (“Bill of Sale to Company” together with Bill of Sale to Agency, “Bills of Sale”);
- (iv) Lease to Agency and memorandum thereto (collectively, “2019 Lease Agreement”);
- (v) Leaseback to Company and memorandum thereto (collectively, “2019 Leaseback Agreement”); and
- (vi) Payment in Lieu of Tax Agreement (“2019 PILOT Agreement”).

The documents listed in (i) through (vi) above are collectively referred to as the “2019 Project Documents”; and

WHEREAS, the Land was and is owned by Delaware River Solar Real Estate, LLC (“DRSRE”) and was leased to the Company pursuant to a Lease Agreement, dated as of June 10, 2019 (“Ground Lease”); and

WHEREAS, the Ground Lease was amended by that certain First Amendment to Ground Lease Agreement entered into as of September 11, 2019 (“First Amendment to Ground Lease”); and

WHEREAS, contemporaneously with execution of the First Amendment to Ground Lease, DRSRE and the Company executed a Memorandum of Lease, which was recorded in the Office of the Clerk of Sullivan County on September 17, 2019 as Instrument No. 2019-6538; and

WHEREAS, the original Ground Lease description was based upon a subdivision sketch plan (“Sketch Plan”) containing preliminary boundary locations; and

WHEREAS, a subdivision application was submitted by Packer Associates, Inc. to the Town of Delaware Planning Board which resulted in the approval of a Subdivision Map entitled “Minor Subdivision Survey Map Prepared for Delaware River Solar Real Estate, LLC”, dated July 9, 2019, last revised on August 21, 2019, and following approval, was recorded in the Sullivan County Clerk’s Office on August 27, 2019 in Book 15 at Page 185 and as Instrument No. 2019-57, pursuant to which the size of the Land varied slightly from the acreage computed based on the Sketch Plan; and

WHEREAS, to evidence the slight acreage variation, DRSRE and the Company entered into a Second Amendment to Ground Lease Agreement, dated as of February 28, 2020 (“Second Amendment to Ground Lease”), which further amended the Ground Lease and pursuant to which DRSRE now leases to the Company the 14.00 acre parcel; and

WHEREAS, contemporaneously with execution of the Second Amendment to Ground Lease, DRSRE and the Company executed an Amended Memorandum of Lease on February 28, 2020, which was recorded in the Office of the Clerk of Sullivan County on March 6, 2020 as Instrument No. 2020-1763; and

WHEREAS, the Agency and the Company wish to amend the 2019 Project Documents to replace the description based on the Sketch Plan of the Land with the description of the lot as approved by the Planning Board and as described in the Second Amendment to Ground Lease; and

WHEREAS, the amount of the sales tax exemption listed in Paragraph 5(e) of the Agent Agreement was incorrectly noted; and

WHEREAS, the Agency contemplates entering into an Omnibus Amendment to Project Documents (i) to update the Land description; (ii) amend Paragraph 5(e) of the Agent Agreement.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE AGENCY AS FOLLOWS:

Section 1. The Chairman, Chief Executive Officer or Executive Director of the Agency, each acting individually are hereby authorized, on behalf of the Agency, to execute and deliver the Omnibus Amendment to Project Documents together with any other documents necessary to authorize amendment of the Project Documents as herein contemplated.

Section 2. The officers, employees and agents of the Agency are hereby authorized and directed in the name and on behalf of the Agency to do all acts and things required and to execute and deliver all such certificates, instruments and documents, to pay all such fees, charges and expenses and to do all such further acts and things as may be necessary or, in the opinion of the officer, employee or agent acting, desirable and proper to effect the purposes of this resolution and to cause compliance by the Agency with all of the terms, covenants and provisions of the documents executed for and on behalf of the Agency.

Section 3. The Chairman, Chief Executive Officer, Executive Director or General Counsel to the Agency is hereby authorized and directed (i) to distribute copies of this resolution to the Company; and (ii) to do such further things or perform such acts as may be necessary or convenient to implement the provisions of this resolution.

Section 7. This resolution shall take effect immediately.

The question of the adoption of the foregoing resolution was duly put to a vote on roll call, which resulted as follows:

Ira Steingart	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Suzanne Loughlin	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Edward T. Sykes	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Howard Siegel	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Scott Smith	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Paul Guenther	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Joseph Perrello	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Carol Roig	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain

The resolution was thereupon duly adopted.

STATE OF NEW YORK :
:SS
COUNTY OF SULLIVAN :

I, the undersigned Secretary of the Agency DO HEREBY CERTIFY THAT:

1. I have compared the foregoing copy of a resolution of the Agency with the original thereof on file in the office of the Agency, and that the same is a true and correct copy of such resolution and of the proceedings of the Agency in connection with such matter.
2. Such resolution was passed at a meeting of the Agency duly convened via teleconference on December 14, 2020 at 11:00 a.m. at which the following members were present:

	<u>PRESENT</u>	<u>ABSENT</u>
Ira Steingart	[]	[]
Suzanne Loughlin	[]	[]
Edward T. Sykes	[]	[]
Howard Siegel	[]	[]
Scott Smith	[]	[]
Paul Guenther	[]	[]
Joseph Perrello	[]	[]
Carol Roig	[]	[]

3. The question of the adoption of the foregoing resolution was duly put to a vote on roll call which resulted as follows:

Ira Steingart	[] Yes	[] No	[] Absent	[] Abstain
Suzanne Loughlin	[] Yes	[] No	[] Absent	[] Abstain
Edward T. Sykes	[] Yes	[] No	[] Absent	[] Abstain
Howard Siegel	[] Yes	[] No	[] Absent	[] Abstain
Scott Smith	[] Yes	[] No	[] Absent	[] Abstain
Paul Guenther	[] Yes	[] No	[] Absent	[] Abstain
Joseph Perrello	[] Yes	[] No	[] Absent	[] Abstain
Carol Roig	[] Yes	[] No	[] Absent	[] Abstain

and therefore, the resolution was declared duly adopted.

I FURTHER CERTIFY that (i) all members of the Agency had due notice of said meeting, (ii) pursuant to Sections 103(a) and (c) and 104 of the Public Officers Law (Open Meetings Law), said meeting was open to the general public via videoconferencing and public notice of the time and place of said meeting was duly given in accordance with such Sections 103(a) and (c) and 104, (iii) the meeting in all respects was duly held via teleconference as authorized by New York Governor Andrew Cuomo's Executive Order No. 202.79, and (iv) there was a quorum present throughout.

IN WITNESS WHEREOF, I have hereunto set my hand and seal on the 14th day of December, 2020.

Secretary