



# LIBERTY CENTRAL SCHOOL DISTRICT

OFFICE OF THE SUPERINTENDENT

Dr. Patrick Sullivan, Superintendent of Schools



February 10, 2022

Ms. Jennifer Flad  
Executive Director  
Sullivan County Industrial Development Agency  
548 Broadway  
Monticello, NY 12701

Re: Proposed Deviation from Uniform Tax Exemption Policy  
–Sunset Lake Local Development Corporation Project

Dear Ms. Flad:

We are in receipt of the request to comment on a proposed deviation (the “Deviation Notice”) from the Uniform Tax Exemption Policy of the Sullivan County Industrial Development Agency (the “Agency”) in connection with the Sunset Lake Local Development Corporation Project (the “Project”). The Deviation Notice was sent in accordance with the provisions of Section 874 of the General Municipal Law (the “Act”).

The School District does not believe the Deviation Notice is sufficient to fulfill the requirements of the Act. The Act requires the Deviation Notice to set forth the benefits of the Project and the proposed deviation for the community in general and for the School District in particular. Other than describing the settlement of the Dispute, no benefit to the community or the School District is provided. In addition, while the Deviation Notice states that the proposed fixed amount PILOT is “substantially equal” to the estimated ad valorem real estate taxes which would be due for the 2022/2023 school year, since the budget for that school year has not been prepared or published for a vote by the general public, the statement is not supported by the facts currently available. Finally, the benefit of budgeting for the Project sponsor is irrelevant to the required benefits for the community, which is not stated.

Accordingly, the School District objects to the proposed deviation from the Agency’s Uniform Tax Exemption Policy.

Sincerely,

Dr. Patrick Sullivan  
Superintendent of Schools  
PS/td

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February 23, 2022

**Via Email**

Ms. Jennifer Flad ([jflad@sullivanida.com](mailto:jflad@sullivanida.com))  
Executive Director  
Sullivan County Industrial Development Agency  
548 Broadway  
Monticello, NY 12701

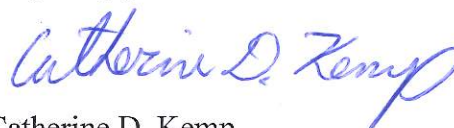
**Re: *Proposed Deviation from Uniform Tax Exemption Policy –  
Sunset Lake Local Development Corporation Project***

Dear Ms. Flad:

This law firm represents Liberty Central School District (the “School District”) with respect to real property tax matters. This letter follows correspondence from the School District objecting to a proposed deviation from the Uniform Tax Exemption Policy of the Sullivan County Industrial Development Agency (the “Agency”) in connection with the Sunset Lake Local Development Corporation Project (the “Project”).

As counsel to the School District, we requested and received additional documentation supporting the proposed deviation and financial assistance. Upon careful review of these documents, the School District has no further objections to the proposed deviation.

Very truly yours,



Catherine D. Kemp

cc: Walter F. Garigliano, Esq.