

AGENT AND PROJECT AGREEMENT

THIS AGENT AND PROJECT AGREEMENT ("Agreement"), effective as of the 1st day of February, 2026 by and among the COUNTY OF SULLIVAN INDUSTRIAL DEVELOPMENT AGENCY, a corporate governmental agency constituting a body corporate and politic and a public benefit corporation of the State of New York, having its principal offices at 548 Broadway, Monticello, New York 12701 ("Agency"); CATSKILL VETERINARY SERVICES, PLLC, a New York professional service limited liability company with offices located at 230 Rock Hill Drive, P.O. Box 465, Rock Hill, New York 12775 ("Catskill Vet Services") and CATSKILL VET. PROPERTIES LLC, a New York limited liability company with offices located at 230 Rock Hill Drive, P.O. Box 465, Rock Hill, New York 12775 ("Catskill Vet Properties" and together with Catskill Vet Services, collectively, the "Company").

W I T N E S S E T H:

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

WHEREAS, the Enabling Act authorizes the creation of industrial development agencies for the benefit of the several counties, cities, villages and towns in the State and empowers such agencies, among other things, to acquire, construct, reconstruct, lease, improve, maintain, equip and sell land and any building or other improvement, and all real and personal properties, including, but not limited to, machinery and equipment deemed necessary in connection therewith, whether or not now in existence or under construction, which shall be suitable for manufacturing, warehousing, research, commercial or industrial facilities, in order to advance job opportunities, health, general prosperity and the economic welfare of the people of the State and to improve their standard of living; and

WHEREAS, the Enabling Act further authorizes each such agency to lease any or all of its facilities at such rentals and on such other terms and conditions as it deems advisable; and

WHEREAS, pursuant to and in connection with the provisions of the Enabling Act, the Agency is empowered under the Enabling Act to undertake the providing of financing and taking of title or a leasehold interest in the Project (as described below); and

WHEREAS, on or about January 12, 2026, 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: (i) acquisition, construction, installation and equipping of an approximately 20,000 +/- square foot building to be used as a veterinary hospital and an approximately 2,592 square foot large animal outbuilding ("Buildings") situate on one (1) parcel of real estate consisting of approximately 16.49 +/- acres of land located at 23 Old Drive In Road in the hamlet of Rock Hill, Town of Thompson ("Town"), County of Sullivan ("County"), State of New York and identified on the Town tax map as Section 32, Block 1, Lot 14.1 ("Land"); (ii) acquisition, construction and installation thereon and therein of certain

furniture, fixtures, machinery, equipment and tools (“Equipment”); (iii) construction of improvements to the Building, the Land and the Equipment (collectively, the Buildings, the Land and the Equipment are referred to as the “Project”); and (iv) lease of the Project from the Agency to the Company; and

WHEREAS, by resolution No. 01-26, dated January 21, 2026 (“Resolution”), the Agency authorized the Company to act as its agent for the purposes of acquiring, constructing, installing and equipping the Project; (ii) negotiate and enter into an Agent and Project Agreement, Lease to Agency, Leaseback to Company and Payment in Lieu of Taxation Agreement (“PILOT Agreement”) with the Company (collectively, the “Transaction Documents”); (iii) hold a leasehold interest in the Land, the improvements and personal property thereon which constitute the Project; and (iv) provide financial assistance to the Company in the form of (a) sales tax exemption for purchases related to the construction and equipping of the Project; (b) a real property tax abatement on increased value resulting from improvements to the Land through the PILOT Agreement; and (c) a mortgage tax exemption for financing related to the Project; and

WHEREAS, pursuant to and in accordance with Sections 859-a and 874 of the Enabling Act, the Agency requires, as a condition and as an inducement for it to provide any Financial Assistance, that the Company enter into this Agreement for the purposes of, among other things, to govern administration of and provide assurances with respect to the provision and recapture of said Financial Assistance upon the terms herein set forth; and

WHEREAS, this Agreement sets forth the terms and conditions under which Financial Assistance shall be provided to the Company.

NOW THEREFORE, in consideration of the covenants herein contained and other good and valuable consideration the receipt and sufficiency of which are hereby acknowledged, it is mutually agreed as follows:

1. Purpose of Project. The purpose of the Agency’s provision of Financial Assistance with respect to the Project is to promote, develop, encourage and assist in the acquiring, constructing, installing, improving, maintaining, equipping and furnishing of the Project to advance job opportunities, health, general prosperity and economic welfare of the people of the County, and to specifically promote the investment commitment, employment commitment, and other commitments of the Company contained herein and within the Company’s Application.
2. Scope of Agency. The Company hereby agrees to limit its activities as agent for the Agency under the authority of the Resolution, and subject to applicable law, to acts reasonably related to the of acquiring, constructing, installing and equipping of the Project. The right of the Company to act as agent of the Agency shall expire on September 30, 2026. The Agency shall issue subsequent periodic sales tax abatement letters to the Company, on not less than thirty (30) days prior written request by the Company, so long as the Company is in compliance with the terms of this Agreement. The subsequent sales tax abatement letters shall be for periods of six (6) months. The aggregate amount of work performed as Agent for the Agency shall not exceed the amounts described in the

Application of the Company in this matter. All contracts entered into by the Company as agent for the Agency shall include the following language:

"This contract is being entered into by CATSKILL VETERINARY SERVICES, PLLC ("Catskill Vet Services") and CATSKILL VET. PROPERTIES LLC ("Catskill Vet Properties" and together with Catskill Vet Services, collectively the "Company") SUBAGENT ("Agent"), as agent for and on behalf of the COUNTY OF SULLIVAN INDUSTRIAL DEVELOPMENT AGENCY ("Agency"), in connection with a certain Project of the Agency for the benefit of the Agent consisting in part of the acquisition, construction, installation and equipping of certain machinery, equipment and building materials, all for incorporation in certain premises located on and around situate on one (1) parcel of real estate containing approximately 16.49± acres of land located at 23 Old Drive In Road, in the hamlet of Rock Hill, Town of Thompsen ("Town"), County of Sullivan ("County"), State of New York and identified on the Town tax map as Section 32, Block 1, Lot 14.1 ("Premises"). The machinery, equipment and building materials to be incorporated and installed in the Premises and all services and rentals of equipment related to the acquiring, constructing, installing and equipping of the Project shall be exempt from all New York State and local sales and use taxes if the acquisition, construction, installation and equipping thereof is effected in accordance with the terms and conditions set forth in the attached sales tax exemption instruction letter of the Agency; and the Agent hereby represents that this contract is in compliance with the terms of the Agent and Project Agreement by and between the Company and the Agency, effective as of February 1, 2026. This contract is non-recourse to the Agency, and the Agency shall not be directly, indirectly or contingently liable or obligated hereunder in any manner or to any extent whatsoever. By execution or acceptance of this contract, the vendor/contractor hereby acknowledges and agrees to the terms and conditions set forth in this paragraph."

3. Sales Tax Abatement Fee. To secure payment of the Agency's sales tax abatement fee, the Company shall deposit with the Agency Four Thousand and 00/100 (\$4,000.00) Dollars in escrow ("Escrow Deposit"). The Escrow Deposit shall be made contemporaneously with delivery to the Company of a Sales Tax Abatement Letter substantially in the form of Exhibit 3. Commencing on the fifteenth (15th) day of April, 2026, and on the fifteenth (15th) day of the first month following each calendar quarter thereafter the Company shall provide the Agency a list of taxable purchases which have been made by the Company during the prior calendar quarter without payment of sales tax (each a "Purchase Report"). For the purpose of such a report, a purchase shall be deemed to have occurred upon payment of an invoice relating to such purchase, and not at the time that goods or services are ordered or delivered. A check made payable to the Agency in an amount equal to one (1%) percent of the taxable purchases shall accompany the Purchase Report. In the event the Purchase Report and accompanying payment is not timely received by the Agency, the Agency shall notify the Company of its failure to submit the Purchase Report and

accompanying payment, in which event the Company shall have ten (10) days within which to submit the Purchase Report and payment. If the Company fails to submit the Purchase Report and payment following the notice and cure period, the Agency may immediately withdraw and pay over to the Agency the entire Escrow Deposit and terminate the agent status of the Company; provided, however, that within thirty (30) days after the filing by the Company of Form ST-340 for the year in which the termination occurs (a copy of which shall be provided to the Agency at the same time it is filed with the New York State Department of Taxation and Finance), either (x) the Company shall pay to the Agency any additional fee which is due but has not yet been paid in connection with taxable purchases for which the Company availed itself of the abatement prior to termination, or (y) the Agency shall refund to the Company any amount of the fee previously paid to the Agency that exceeds the amount due to the Agency for taxable purchases for which the Company availed itself of the abatement prior to termination. Upon such termination, the Company shall immediately commence paying sales tax on all purchases made on or after the date of termination and shall provide written notice to its current vendors advising of the termination of the Company's status as agent of the Agency with respect to the Project. Evidence of the notice of termination to its vendors shall be supplied by the Company to the Agency within the ten (10) days of termination.

4. Representations and Covenants of the Company. The Company makes the following representations and covenants in order to induce the Agency to proceed with the Project:
- (a) Neither the execution and delivery of this Agreement, the consummation of the transactions contemplated hereby nor the fulfillment of or compliance with the provisions of this Agreement will conflict with or result in a breach of any of the terms, conditions or provisions of any restriction or any agreement or instrument to which the Company is a party or by which it is bound, or will constitute a default under any of the foregoing, or result in the creation or imposition of any lien of any nature upon any of the property of the Company under the terms of any such instrument or agreement.
 - (b) The Project and the operation thereof will conform with all applicable zoning, planning, building and environmental laws and regulations of governmental authorities having jurisdiction over the Project, and the Company shall defend, indemnify and hold the Agency harmless from any liability or expenses resulting from any failure by the Company to comply with the provisions of this subsection (b).
 - (c) There is no action, suit, proceeding, inquiry or investigation, at law or in equity, before or by any court, public board or body pending or, to the knowledge of the Company, threatened against or affecting the Company, to which the Company is a party, and in which an adverse result would in any way diminish or adversely impact on the Company's ability to fulfill its obligations under this Agreement.
 - (d) The Company covenants (i) that the Project will comply in all respects with all applicable environmental laws and regulations, (ii) that no pollutants,

contaminants, solid wastes, or toxic or hazardous substances will be stored, treated, generated, disposed of, or allowed to exist on the Project, except in compliance with all applicable laws, (iii) the Company will take all reasonable and prudent steps to prevent an unlawful release of hazardous substances onto the Project or onto any other property, (iv) that no asbestos will be incorporated into or disposed of on the Project, (v) that no underground storage tanks will be located on the Project, except in full compliance at all times with all applicable laws, rules, and regulations, and (vi) that no investigation, order, agreement, notice, demand or settlement with respect to any of the above is threatened, anticipated, or in existence. The Company upon receiving any information or notice contrary to the representations contained in this Section 4(d) shall immediately notify the Agency in writing with full details regarding the same. The Company hereby releases the Agency from liability with respect to, and agrees to defend, indemnify, and hold harmless the Agency, its directors, officers, employees, members, agents (except the Company), representatives, their respective successors and assigns and personal representatives from and against any and all claims, demands, damages, costs, orders, liabilities, penalties, and expenses (including reasonable attorneys' fees) related in any way to any violation of the covenants or failure to be accurate of the representations contained in this Section 4(d). In the event the Agency in its reasonable discretion deems it necessary to perform due diligence with respect to any of the above, or to have an environmental audit performed with respect to the Project, the Company agrees to pay the expenses of same to the Agency upon demand.

- (e) The Company further (i) covenants and agrees that the purchase of goods and services relating to the Project and subject to New York State and local sales and use taxes are estimated in the amount up to \$3,990,000, and, therefore, the value of the sales and use tax exemption benefits authorized and approved by the Agency cannot exceed \$319,200, (ii) confirms that the mortgage recording tax exemption amount shall not exceed \$93,000, and (iii) confirms that the real property tax abatement benefits to be provided to the Company shall conform to those contained in the Agency's General Uniform Tax Abatement Policy.
- (f) The Company further covenants and agrees to complete "IDA Appointment of Project Operator or Agent For Sales Tax Purposes" (NYS Form ST-60), in the form attached hereto as Exhibit 4(f), for each agent, subagent, contractor, subcontractor, if any, contractors or subcontractors of such agents and subagents, if any, and such other parties as the Company chooses who provide materials, equipment, supplies or services and forward said form to the Agency within twenty (20) days of appointment.
- (g) The Company further covenants and agrees to file an annual statement with the State Department of Taxation and Finance on "Annual Report of Sales and Use Tax Exemptions" (NYS Form ST-340), attached hereto as Exhibit 4(g), regarding the value of sales and use tax exemptions the Company, its agents, subagents, consultants or subcontractors have claimed pursuant to the agency conferred on the

Company with respect to the Project in accordance with General Municipal Law Section 874(8). The Company further covenants and agrees that it will, within ten (10) days of each filing, provide a copy of same to the Agency; provided, however, in no event later than February 15th of each year. The Company understands and agrees that the failure to file such annual statement will result in the termination of the Company's authority to act as agent for the Agency.

- (h) The Company acknowledges and agrees that all purchases made in furtherance of the Project shall be made using "IDA Agent or Project Operator Exempt Purchase Certificate" (NYS Form ST-123), a copy of which is attached hereto as Exhibit 4(h)-1 (for use by the Company) and Exhibit 4(h)-2 (for use by subagents of the Company), and it shall be the responsibility of the Company (and not the Agency) to complete NYS Form ST-123. The Company acknowledges and agrees that it shall identify the Project on each bill and invoice for such purchases and further indicate on such bills or invoices that the Company is making purchases of tangible personal property or services for use in the Project as agent of the Agency. For purposes of indicating who the purchaser is, the Company acknowledges and agrees that the bill or invoice should state, *"I, the _____ of Catskill Veterinary Services, PLLC or the _____ of Catskill Vet. Properties LLC certify that I am a duly appointed agent of County of Sullivan Industrial Development Agency ("IDA") and that I am purchasing the tangible personal property or services for use in the following IDA project and that such purchases qualify as exempt from sales and use taxes under the agent agreement with the County of Sullivan Industrial Development Agency." The Company further acknowledges and agrees that the following information shall be used by the Company to identify the Project on each bill and invoice: "the name of the Project, the street address of the Project site."*
- (i) The Company acknowledges and agrees that the Agency shall not be liable, either directly or indirectly or contingently, upon any such contract, agreement, invoice, bill or purchase order in any manner and to any extent whatsoever (including payment or performance obligations), and the Company shall be the sole party liable thereunder.
- (j) In accordance with Section 875(3)(b) of the Enabling Act and the Agency's Project Recapture and Termination Policy, the Company covenants and agrees that it will be subject to the recapture of State sales and use tax exemption benefits taken (i) in excess of the amounts authorized by the Agency, (ii) on purchases not entitled to the sales and use tax exemption, (iii) on property or services not authorized by the Agency as part of the Project or (iv) when the Company fails to meet and maintain certain material terms and conditions ("Material Terms") as set forth herein.
- (k) In the event of a recapture of the sales and use tax benefit pursuant to Section 875(3)(b) of the Enabling Act and the Agency's Project Recapture and Termination Policy, the Company covenants and agrees (i) to cooperate with the Agency in its efforts to recover or recapture such sales and use tax exemption benefits and (ii)

promptly pay over any such amounts to the Agency as the Agency demands in connection therewith.

- (l) In accordance with Section 874(10) and (11) of the Enabling Act and the Agency's Project Recapture and Termination Policy, the Company covenants and agrees that it may be subject to suspension, termination, modification or recapture of any or all Financial Assistance in the sole discretion of the Agency if (i) an event of a material violation of the Material Terms occur; or (ii) the Company made a material false or misleading statement, or omitted any information which, if included, would have rendered any information in the Application or supporting documents false or misleading in any material respect, on the Application for Financial Assistance. For purposes of paragraphs (j) and (k) of this Section 4, Material Terms shall mean completing the Project as described herein and on the Application.
 - (m) In accordance with Section 859-a(6)(b) of the Enabling Act, the Company covenants and agrees to annually provide a certified statement (i) enumerating the full time equivalent jobs retained and created as a result of the Financial Assistance, by category, including independent contractors or employees of independent contractors that work at the Project location; and (ii) indicating the salary and fringe benefit averages or ranges for categories of jobs retained and created that was provided in the Application is still accurate and if not, providing revised information.
 - (n) In accordance with Section 859-a(6)(b) of the Enabling Act, the Company confirms and acknowledges under the penalty of perjury that as of the date hereof, the Company is in substantial compliance with all local, state and federal tax, worker protection and environmental laws, rules and regulations.
 - (o) The Company acknowledges and agrees that a failure by the Company to provide any certification, form or other reporting information required by this Agreement shall constitute an event of default hereunder, whereby the Agency, at its sole and absolute discretion, may suspend, terminate, modify or recapture of any or all Financial Assistance.
5. Hold Harmless Provision. To the fullest extent permitted by law, the Company hereby releases the Agency from, agrees that the Agency shall not be liable for, and agrees to indemnify, defend and hold the Agency and its directors, officers, employees, members, agents (except the Company), representatives, their respective successors and assigns and personal representatives harmless from and against any and all (i) liability for loss or damage to property or injury to or death of any and all persons that may be occasioned by any cause whatsoever pertaining to the Project or arising by reason of or in connection with the occupation or the use thereof or the presence on, in or about the Project or breach by the Company of this Agreement; or (ii) liability arising from or expense incurred by the Agency's acquiring, constructing, installing, equipping, owning and leasing of the Project, including without limiting the generality of the foregoing, all causes of action and reasonable attorneys' fees and any other expense, incurred in defending any suits or actions

which may arise as a result of any of the foregoing. The foregoing indemnities shall apply notwithstanding the fault or negligence on the part of the Agency, or its respective directors, officers, employees, members, agents (except the Company), and representatives, their respective successors and assigns and personal representatives and irrespective of the breach of a statutory obligation or the application of any rule of comparative or apportioned liability, except that such indemnities will not be applicable with respect to willful misconduct or gross negligence on the part of the Agency or any other person or entity to be indemnified.

6. Insurance Required. Effective as of the date hereof and until the Agency consents in writing to a termination, the Company shall maintain or cause to be maintained insurance against such risks and for such amounts as are customarily insured against by businesses of like size and type paying, as the same become due and payable, all premiums in respect thereto, including, but not necessarily limited to:

- (a) Insurance against loss or damage by fire, lightning and other casualties, with a uniform standard extended coverage endorsement, such insurance to be in an amount not less than the full replacement value of the Project, exclusive of excavations and foundations, as determined by a recognized appraiser or insurer selected by the Company.
- (b) Worker's compensation insurance, disability benefits insurance, and each other form of insurance which the Agency or the Company is required by law to provide, covering loss resulting from injury, sickness, disability or death of employees of the Company who are located at or assigned to the Project.
- (c) Insurance against loss or losses from liabilities imposed by law or assumed in any written contract and arising from personal injury and death or damage to the property of others caused by any accident or occurrence, with limits of not less than \$1,000,000 per accident or occurrence on account of personal injury, including death resulting therefrom, and \$1,000,000 per accident or occurrence on account of damage to the property of others, excluding liability imposed upon the Company by any applicable Worker's Compensation Law; and a blanket excess liability policy in the amount not less than \$2,000,000, protecting the Company against any loss or liability or damage for personal injury or property damage.

7. Additional Provisions Respecting Insurance.

- (a) All insurance required by Section 6(c) shall name the Agency as an additional insured. All insurance shall be procured and maintained in financially sound and generally recognized responsible insurance companies selected by the Company (and reasonably satisfactory to the Agency) and authorized to write such insurance in the State. Such insurance may be written with deductible amounts not exceeding \$5,000.00. All policies of insurance shall be primary and non-contributory. Such policies shall provide for (i) payment of the losses of the Company and the Agency as their respective interest may appear, and (ii) at least thirty (30) days written

notice of the cancellation thereof to the Company and the Agency.

- (b) All such certificates of insurance of the insurers that such insurance is in force and effect, shall be deposited with the Agency on or before the commencement of the term of this Agreement. Prior to expiration of the policy evidenced by said certificates, the Company shall furnish the Agency evidence that the policy has been renewed or replaced or is no longer required by this Agreement.
8. Counterpart Signatures. This Agreement may be executed in any number of counterparts each of which shall be deemed an original, but which together shall constitute a single instrument.
9. Notices. All notices provided for by this Agreement shall be made in writing, and shall be deemed to have been given on the date of delivery if personally served on the party to whom notice is to be given; or on the date of receipt if transmitted by electronic mail to the party to whom notice is to be given; or on the next day after mailing if mailed to the party to whom notice is to be given by overnight courier of national reputation providing evidence of receipt and properly addressed, or on the third day after mailing if mailed to the party to whom notice shall be given by First Class, Certified mail, postage prepaid and properly addressed to the following:

To the Agency:

County of Sullivan Industrial Development Agency
548 Broadway
Monticello, New York 12701
Attn: Executive Director

with a copy to:

Walter F. Garigliano P.C.
449 Broadway
Monticello, New York 12701

To Catskill Vet Services:

Catskill Veterinary Services, PLLC
P.O. Box 465
Rock Hill, New York 12775
Attn: Joseph D'Abbraccio, Managing Partner

To Catskill Vet Properties:

Catskill Vet. Properties LLC
P.O. Box 465
Rock Hill, New York 12775
Attn: Joseph D'Abbraccio, Managing Partner

with a copy to:

Lippes Mathias LLP
54 State Street, Suite 1001
Albany, New York 12207
Attn: Matthew L. Hosford, Esq.

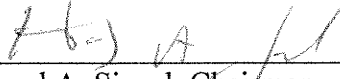
or at such other addresses and/or addressees as any party may from time to time furnish to the other party by notice given in accordance with the provisions of this Section 9. All notices shall be deemed given when mailed or personally delivered in the manner provided in this Section. Any electronic notice sent outside of regular hours shall be deemed given on the next business day.

10. Governing Law. This Agreement shall be governed by, and all matters in connection herewith shall be construed and enforced in accordance with, the laws of the State of New York applicable to agreements executed and to be wholly performed therein. The parties hereto designate a court of proper jurisdiction located in Sullivan County, New York as the sole venue for resolution of any disputes, which may arise under or by reason of this Agreement.

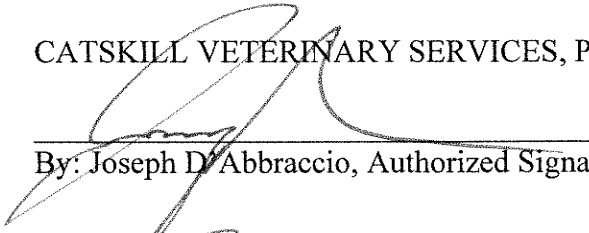
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IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year first above written.

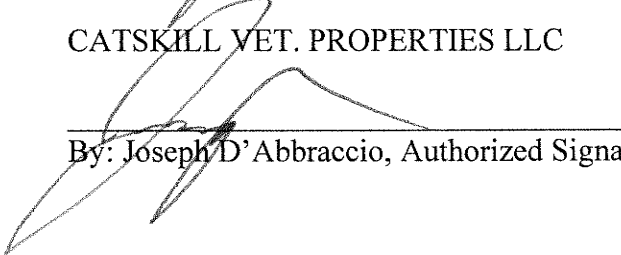
COUNTY OF SULLIVAN INDUSTRIAL
DEVELOPMENT AGENCY


By: Howard A. Siegel, Chairman

CATSKILL VETERINARY SERVICES, PLLC


By: Joseph D'Abbraccio, Authorized Signatory

CATSKILL VET. PROPERTIES LLC


By: Joseph D'Abbraccio, Authorized Signatory

SCHEDULE A

LIST OF APPOINTED AGENTS¹

1. Catskill Veterinary Services, PLLC
2. Catskill Vet. Properties LLC
3. _____
4. _____
5. _____
6. _____
7. _____
8. _____
9. _____
10. _____

¹ FOR EACH AGENT APPOINTED BY THE COMPANY, A NYS FORM ST-60 MUST BE COMPLETED AND FILED BY THE COMPANY WITH THE NYS DEPARTMENT OF TAXATION AND FINANCE IDA UNIT INDICATING THE APPOINTMENT OF SUCH AGENT OF THE COMPANY.

EXHIBIT 3

FORM OF SALES TAX EXEMPTION LETTER

February 1, 2026

Catskill Veterinary Services, PLLC
P.O. Box 465
Rock Hill, New York 12775
Attn: Joseph D'Abbraccio, Managing Partner

Catskill Vet. Properties LLC
P.O. Box 465
Rock Hill, New York 12775
Attn: Joseph D'Abbraccio, Managing Partner

To Whom It May Concern:

Re: New York State Sales and Use Tax Exemption
County of Sullivan Industrial Development Agency with Catskill Veterinary
Services, PLLC and Catskill Vet. Properties LLC (collectively, the
"Company") – Project

Pursuant to TSB-M-87(7) issued by the New York State Department of Taxation and Finance on April 1, 1987, you have requested a letter from the County of Sullivan Industrial Development Agency ("Agency") containing the information required by said policy statement regarding the sales tax exemption with respect to the purchase, lease or rental of building materials, furniture, fixtures, equipment and supplies to be used in connection with the reconstruction, renovation, rehabilitation, installation and equipping of the following described Project by the Company:

(i) acquisition, construction, installation and equipping of an approximately 20,000 +/- square foot building to be used as a veterinary hospital and an approximately 2,592 square foot large animal outbuilding ("Buildings") situate on one (1) parcel of real estate consisting of approximately 16.49 +/- acres of land located at 23 Old Drive In Road in the hamlet of Rock Hill, Town of Thompson ("Town"), County of Sullivan ("County"), State of New York and identified on the Town tax map as Section 32, Block 1, Lot 14.1 ("Land"); (ii) acquisition, construction and installation thereon and therein of certain furniture, fixtures, machinery, equipment and tools ("Equipment"); (iii) construction of improvements to the Building, the Land and the Equipment (collectively, the Buildings, the Land and the Equipment are referred to as the "Project"); and (iv) lease of the Project from the Agency to the Company

On January 21, 2026 Agency, a corporate governmental Agency constituting a body corporate and politic and a public benefit corporation and a governmental agency of the State of New York adopted a resolution whereby the Agency appointed the Company as its agent to construct the Project.

This is to certify that purchases, leases or rentals by the Agency, through its agent, the Company, of materials to be incorporated into the Project and purchases, leases or rentals of supplies, tools, equipment, or services necessary to reconstruct, renovate, rehabilitate, install and equip such Project are exempt from any sales or use tax imposed by the State of New York and any governmental instrumentality located within the State of New York.

It is further certified that since the Agency is a public benefit corporation, neither it, nor the Company as its agent, is required to furnish an "Exempt Organization Certificate" in order to secure exemption from sales or use tax for such items.

A copy of this letter retained by any vendor or seller to the Company as agent for the Agency, may be accepted by such vendor or seller as a "statement and additional documentary evidence of such exemption" as provided by New York Tax Law 1132(c)(2), thereby relieving such vendor or seller from the obligation to collect sales or use tax upon purchases or rentals of such materials, supplies, tools, equipment, or services by the Agency through its agent, the Company.

THIS LETTER SHALL BE IN EFFECT TO AND INCLUDING SEPTEMBER 30, 2026.

In the event you have any questions with respect to the above, please do not hesitate to contact me.

COUNTY OF SULLIVAN INDUSTRIAL
DEVELOPMENT AGENCY

By: Howard A. Siegel, Chairman

EXHIBIT 4(f)

FORM OF NYS FORM ST-60 TO BE COMPLETED BY COMPANY
AND FILED WITH NYS IDA UNIT FOR EACH OF ITS SUBAGENTS

[Attached Next Page]



Department of Taxation and Finance

IDA Appointment of Project Operator or Agent For Sales Tax Purposes

ST-60
(1/18)

The industrial development agency or authority (IDA) **must** submit this form within **30 days** of the appointment of a project operator or agent, whether appointed directly by the IDA or indirectly by the operator or another agent.

For IDA use only**IDA information**

Name of IDA	IDA project number (use OSC numbering system for projects after 1998)		
County of Sullivan Industrial Development Agency	48012601A		
Street address	Telephone number		
548 Broadway	(845) 428-7575		
City	State	ZIP code	Email address (optional)
Monticello	NY	12701	

Project operator or agent information

Name of IDA project operator or agent	Mark an X in the box if directly appointed by the IDA:	Employer identification or Social Security number
Catskill Veterinary Services, PLLC	☒	46-2112309
Street address	Telephone number	Primary operator or agent?
PO Box 465, 230 Rock Hill Drive	(845) 796-5919	Yes ☒ No ☐
City	State	ZIP code
Rock Hill	NY	12775
Email address (optional)		

Project information

Name of project			
Catskill Veterinary Services			
Street address of project site			
23 Old Drive In Road, SBL# 32.-1-14.1			
City	State	ZIP code	Email address (optional)
Rock Hill	NY	12775	
Purpose of project			
services			

Description of goods and services intended to be exempted from New York State and local sales and use taxes

goods and services to acquire, construct, install and equip an approximately 20,000 +/- square foot veterinary hospital and an approximately 2,592 +/- square foot large animal outbuilding

Date project operator or agent appointed (mmddyy)	020126	Date project operator or agent status ends (mmddyy)	093026	Mark an X in the box if this is an extension to an original project:	☐
Estimated value of goods and services that will be exempt from New York State and local sales and use tax:		3,990,000.00		Estimated value of New York State and local sales and use tax exemption provided:	319,200.00

Certification: I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements with the knowledge that willfully providing false or fraudulent information with this document may constitute a felony or other crime under New York State Law, punishable by a substantial fine and possible jail sentence. I also understand that the Tax Department is authorized to investigate the validity of any information entered on this document.

Print name of officer or employee signing on behalf of the IDA	Print title
Jennifer M. Flad	Executive Director
Signature	Date
	2-1-26
	Telephone number
	(845) 428-7575



Department of Taxation and Finance

IDA Appointment of Project Operator or Agent For Sales Tax Purposes

ST-60
(1/18)

The industrial development agency or authority (IDA) **must** submit this form within **30 days** of the appointment of a project operator or agent, whether appointed directly by the IDA or indirectly by the operator or another agent.

For IDA use only**IDA information**

Name of IDA	IDA project number (use OSC numbering system for projects after 1998)		
County of Sullivan Industrial Development Agency	48012601A		
Street address	Telephone number		
548 Broadway	(845) 428-7575		
City	State	ZIP code	Email address (optional)
Monticello	NY	12701	

Project operator or agent information

Name of IDA project operator or agent	Mark an X in the box if directly appointed by the IDA:	Employer identification or Social Security number	
Catskill Vet. Properties LLC	☒	88-1789666	
Street address	Telephone number	Primary operator or agent?	
PO Box 465, 230 Rock Hill Drive	(845) 796-5919	Yes ☒ No ☐	
City	State	ZIP code	Email address (optional)
Rock Hill	NY	12775	

Project information

Name of project			
Catskill Veterinary Services			
Street address of project site			
23 Old Drive In Road, SBL# 32.-1-14.1			
City	State	ZIP code	Email address (optional)
Rock Hill	NY	12775	
Purpose of project			
services			

Description of goods and services intended to be exempted from New York State and local sales and use taxes					
goods and services to acquire, construct, install and equip an approximately 20,000 +/- square foot veterinary hospital and an approximately 2,592 +/- square foot large animal outbuilding					
Date project operator or agent appointed (mmddyy)	020126	Date project operator or agent status ends (mmddyy)	093026	Mark an X in the box if this is an extension to an original project:	☐
Estimated value of goods and services that will be exempt from New York State and local sales and use tax:		3,990,000.00		Estimated value of New York State and local sales and use tax exemption provided:	319,200.00

Certification: I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements with the knowledge that willfully providing false or fraudulent information with this document may constitute a felony or other crime under New York State Law, punishable by a substantial fine and possible jail sentence. I also understand that the Tax Department is authorized to investigate the validity of any information entered on this document.

Print name of officer or employee signing on behalf of the IDA	Print title	
Jennifer M. Flad	Executive Director	
Signature	Date	Telephone number
	2-1-26	(845) 428-7575

EXHIBIT 4(g)

NYS FORM ST-340
TO BE COMPLETED AND FILED ANNUALLY BY COMPANY

[Attached Next Page]



Department of Taxation and Finance

Annual Report of Sales and Use Tax Exemptions Claimed by Agent/Project Operator of Industrial Development Agency/Authority (IDA)

ST-340
(1/18)

For period ending December 31, _____ (enter year)

Project information

Name of IDA agent/project operator Catskill Veterinary Services, PLLC		Employer identification number (EIN) 46-2112309	
Street address PO Box 465, 230 Rock Hill Drive		Telephone number (845) 796-5919	
City Rock Hill		State NY	ZIP code 12775
Name of IDA County of Sullivan IDA	Name of project Catskill Veterinary Services		IDA project number 48012601A
Street address of project site 23 Old Drive In Road, SBL# 32.-1-14.1			
City Rock Hill, Town of Thompson		State NY	ZIP code 12775
Date project began 020126		Completion date of project Actual ☐ Expected ☐	
Total sales and use tax exemptions (actual tax savings; not total purchases)			\$

Representative information (not required)

Authorized representative, if any	Title
Street address	Telephone number ()
City	State ZIP code

Certification

I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements with the knowledge that willfully providing false or fraudulent information with this document may constitute a felony or other crime under New York State Law, punishable by a substantial fine and possible jail sentence. I also understand that the Tax Department is authorized to investigate the validity of any information entered on this document.		
Print name of officer, employee, or authorized representative		Title of person signing
Signature		Date

If you do not annually file a complete report, we may remove your authority to act as an IDA agent/project operator.

Mail completed report to:

NYS TAX DEPARTMENT
IDA UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227-0866

If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

EXHIBIT 4(h)-1

NYS FORM ST-123
FOR
COMPANY

[Attached Next Page]



New York State Department of Taxation and Finance

New York State Sales and Use Tax

**IDA Agent or Project Operator
Exempt Purchase Certificate****Effective for projects beginning on or after June 1, 2014****ST-123**

(7/14)

This certificate is not valid unless all entries have been completed.

Note: To be completed by the purchaser and given to the seller. Do not use this form to purchase motor fuel or diesel motor fuel exempt from tax. See Form FT-123, *IDA Agent or Project Operator Exempt Purchase Certificate for Fuel*.

Name of seller	Name of agent or project operator Catskill Veterinary Services, PLLC				
Street address	Street address PO Box 465, 230 Rock Hill Drive				
City, town, or village	State	ZIP code	City, town, or village	State	ZIP code
			Rock Hill	NY	12775
Agent or project operator sales tax ID number (see instructions)			46-2112309		

Mark an **X** in one: ☐ Single-purchase certificate ☐ Blanket-purchase certificate (valid only for the project listed below)**To the seller:**

You must identify the project on each bill and invoice for such purchases and indicate on the bill or invoice that the IDA or agent or project operator of the IDA was the purchaser.

Project information

I certify that I am a duly appointed agent or project operator of the named IDA and that I am purchasing the tangible personal property or services for use in the following IDA project and that such purchases qualify as exempt from sales and use taxes under my agreement with the IDA.

Name of IDA County of Sullivan Industrial Development Agency		
Name of project Catskill Veterinary Services	IDA project number (use OSC number) 48012601A	
Street address of project site 23 Old Drive In Road, SBL#32.-1-14.1		
City, town, or village Rock Hill, Town of Thompson	State NY	ZIP code 12775
Enter the date that you were appointed agent or project operator (mm/dd/yy) 02 / 01 / 26	Enter the date that agent or project operator status ends (mm/dd/yy) / /	

Exempt purchases(Mark an **X** in boxes that apply)

- ☐ A. Tangible personal property or services (other than utility services and motor vehicles or tangible personal property installed in a qualifying motor vehicle) used to complete the project, but not to operate the completed project
- ☐ B. Certain utility services (gas, propane in containers of 100 pounds or more, electricity, refrigeration, or steam) used to complete the project, but not to operate the completed project
- ☐ C. Motor vehicle or tangible personal property installed in a qualifying motor vehicle

Certification: I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements and issue this exemption certificate with the knowledge that this document provides evidence that state and local sales or use taxes do not apply to a transaction or transactions for which I tendered this document and that willfully issuing this document with the intent to evade any such tax may constitute a felony or other crime under New York State Law, punishable by a substantial fine and a possible jail sentence. I understand that this document is required to be filed with, and delivered to, the vendor as agent for the Tax Department for the purposes of Tax Law section 1838 and is deemed a document required to be filed with the Tax Department for the purpose of prosecution of offenses. I also understand that the Tax Department is authorized to investigate the validity of tax exclusions or exemptions claimed and the accuracy of any information entered on this document.

Signature of purchaser or purchaser's representative (include title and relationship)	Date
Type or print the name, title, and relationship that appear in the signature box	



New York State Department of Taxation and Finance

New York State Sales and Use Tax

IDA Agent or Project Operator**Exempt Purchase Certificate****Effective for projects beginning on or after June 1, 2014****ST-123**

(7/14)

This certificate is not valid unless all entries have been completed.

Note: To be completed by the purchaser and given to the seller. Do not use this form to purchase motor fuel or diesel motor fuel exempt from tax. See Form FT-123, *IDA Agent or Project Operator Exempt Purchase Certificate for Fuel*.

Name of seller	Name of agent or project operator Catskill Vet. Properties LLC		
Street address	Street address PO Box 465, 230 Rock Hill Drive		
City, town, or village	City, town, or village	State	ZIP code
	Rock Hill	NY	12775
Agent or project operator sales tax ID number (see instructions) 88-1789666			

Mark an **X** in one: ☐ Single-purchase certificate ☐ Blanket-purchase certificate (valid only for the project listed below)**To the seller:**

You must identify the project on each bill and invoice for such purchases and indicate on the bill or invoice that the IDA or agent or project operator of the IDA was the purchaser.

Project information

I certify that I am a duly appointed agent or project operator of the named IDA and that I am purchasing the tangible personal property or services for use in the following IDA project and that such purchases qualify as exempt from sales and use taxes under my agreement with the IDA.

Name of IDA County of Sullivan Industrial Development Agency		
Name of project Catskill Veterinary Services	IDA project number (use OSC number) 48012601A	
Street address of project site 23 Old Drive In Road, SBL#32.-1-14.1		
City, town, or village Rock Hill, Town of Thompson	State NY	ZIP code 12775
Enter the date that you were appointed agent or project operator (mm/dd/yy) 02 / 01 / 26	Enter the date that agent or project operator status ends (mm/dd/yy) / /	

Exempt purchases(Mark an **X** in boxes that apply)

- ☐ A. Tangible personal property or services (other than utility services and motor vehicles or tangible personal property installed in a qualifying motor vehicle) used to complete the project, but not to operate the completed project
- ☐ B. Certain utility services (gas, propane in containers of 100 pounds or more, electricity, refrigeration, or steam) used to complete the project, but not to operate the completed project
- ☐ C. Motor vehicle or tangible personal property installed in a qualifying motor vehicle

Certification: I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements and issue this exemption certificate with the knowledge that this document provides evidence that state and local sales or use taxes do not apply to a transaction or transactions for which I tendered this document and that willfully issuing this document with the intent to evade any such tax may constitute a felony or other crime under New York State Law, punishable by a substantial fine and a possible jail sentence. I understand that this document is required to be filed with, and delivered to, the vendor as agent for the Tax Department for the purposes of Tax Law section 1838 and is deemed a document required to be filed with the Tax Department for the purpose of prosecution of offenses. I also understand that the Tax Department is authorized to investigate the validity of tax exclusions or exemptions claimed and the accuracy of any information entered on this document.

Signature of purchaser or purchaser's representative (include title and relationship)	Date
Type or print the name, title, and relationship that appear in the signature box	

EXHIBIT 4(h)-2

NYS FORM ST-123
FOR
SUBAGENTS OF COMPANY

[Attached Next Page]



New York State Department of Taxation and Finance

New York State Sales and Use Tax

IDA Agent or Project Operator**Exempt Purchase Certificate****Effective for projects beginning on or after June 1, 2014****ST-123**

(7/14)

This certificate is not valid unless all entries have been completed.

Note: To be completed by the purchaser and given to the seller. Do not use this form to purchase motor fuel or diesel motor fuel exempt from tax. See Form FT-123, *IDA Agent or Project Operator Exempt Purchase Certificate for Fuel*.

Name of seller	Name of agent or project operator
Street address	Street address
City, town, or village State ZIP code	City, town, or village State ZIP code
Agent or project operator sales tax ID number (see instructions)	

Mark an X in one: ☐ Single-purchase certificate ☐ Blanket-purchase certificate (valid only for the project listed below)**To the seller:**

You must identify the project on each bill and invoice for such purchases and indicate on the bill or invoice that the IDA or agent or project operator of the IDA was the purchaser.

Project information

I certify that I am a duly appointed agent or project operator of the named IDA and that I am purchasing the tangible personal property or services for use in the following IDA project and that such purchases qualify as exempt from sales and use taxes under my agreement with the IDA.

Name of IDA		
County of Sullivan Industrial Development Agency		
Name of project	IDA project number (use OSC number)	
Catskill Veterinary Services	48012601A	
Street address of project site		
23 Old Drive In Road, SBL#32.-1-14.1		
City, town, or village	State	ZIP code
Rock Hill, Town of Thompson	NY	12775
Enter the date that you were appointed agent or project operator (mm/dd/yy)	Enter the date that agent or project operator status ends (mm/dd/yy)	
/ /	/ /	

Exempt purchases

(Mark an X in boxes that apply)

- ☐ A. Tangible personal property or services (other than utility services and motor vehicles or tangible personal property installed in a qualifying motor vehicle) used to complete the project, but not to operate the completed project
- ☐ B. Certain utility services (gas, propane in containers of 100 pounds or more, electricity, refrigeration, or steam) used to complete the project, but not to operate the completed project
- ☐ C. Motor vehicle or tangible personal property installed in a qualifying motor vehicle

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Signature of purchaser or purchaser's representative (include title and relationship)	Date
Type or print the name, title, and relationship that appear in the signature box	