

TOWN OF AMHERST INDUSTRIAL DEVELOPMENT AGENCY

**NOTICE OF DEVIATION
FROM THE
COUNTYWIDE INDUSTRIAL DEVELOPMENT AGENCY
UNIFORM TAX EXEMPTION POLICY,
AMENDED AND RESTATED AS OF APRIL 1, 2022 (“UTEP”)**

This Notice of Deviation is being issued to the affected taxing jurisdictions listed on the attached distribution list in accordance with Section 874 of the General Municipal Law of the State of New York and the applicable provisions of the UTEP, which require the Town of Amherst Industrial Development Agency (the “Agency”) to provide written notice to affected taxing jurisdictions prior to the Agency taking final action with respect to a proposed payment in lieu of real estate tax agreement, if said agreement deviates from the provisions of the UTEP.

Description of the Project

330 Maple Rd LLC, on behalf of itself and/or one or more affiliates or subsidiaries formed or to be formed (the “Applicant”), has submitted an application to the Agency requesting the Agency to undertake a certain project (the “Project”) consisting of: (a) the acquisition of a leasehold interest in adjacent parcels of vacant land located at 330 Maple Road in Amherst, New York (a portion of SBL No. 55.03-1-10) (“Parcel 1”) and 500 Maple Road in Amherst, New York (a portion of SBL No. 55.04-1-6.11) (“Parcel 2”, and together with Parcel 1, the “Premises”); (b) the construction and development of an approximately three hundred thirty-one thousand (331,000) square foot sports, recreation, wellness and hospitality campus, including two climate-controlled athletic domes, and a commercial, wellness and community building on Parcel 1 (the “Sports Complex”), and a one hundred thousand (100,000) square foot hotel with on-site parking and accommodations on Parcel 2 (the “Hotel”), along with related improvements (collectively, the “Improvements”); and (c) the acquisition and installation therein, thereon or thereabout of certain machinery, equipment and related personal property (the “Equipment”). The total cost of the Project is an amount up to Seventy-Nine Million Eight Hundred Fifty-Three Thousand Six Hundred Fifty and No/100 Dollars (\$79,853,650.00). The Project is located in the Sweet Home Central School District.

Proposed Financial Assistance

The Agency contemplates that it will provide financial assistance for qualifying portions of the Project in the form of (i) a sales and use tax exemption on sales taxable purchases in an amount up to Thirty-Four Million and No/100 Dollars (\$34,000,000.00); (ii) a mortgage recording tax exemption on one or more mortgages in the aggregate principal amount of Fifty-Three Million Eight Hundred Fifty-Four Thousand and No/100 Dollars (\$53,854,000.00); (iii) a fifteen (15) year partial abatement of real property taxes pursuant to a customized, non-standard payment in lieu of real estate tax agreement on Parcel 1; and (iv) a ten (10) year partial abatement of real property taxes pursuant to a standard payment in lieu of real estate tax agreement on Parcel 2 (together, the “PILOT Agreement”) as described below.

Deviation From the UTEP

The proposed financial assistance for the Project constitutes a deviation from the UTEP because the proposed fifteen-year term of the Payment in Lieu of Real Estate Taxes on Parcel 1 (“Parcel 1 PILOT Agreement”) exceeds the PILOT schedules described in Article II of the UTEP. The Agency is willing to consider a fifteen-year PILOT for the Sports Complex because the Applicant successfully completed a land purchase for the property from the Town of Amherst, has provided certain information regarding the financial feasibility of the Project, and the economic benefits derived as a result of the Project. Subject to the foregoing, the Agency and the Applicant propose to enter into a PILOT Agreement on Parcel 1 with annual abatement percentages in accordance with the following PILOT schedule:

Year	Abatement Percentage
1	95%
2	90%
3	85%
4	85%
5	80%
6	80%
7	75%
8	75%
9	70%
10	65%
11	50%
12	50%
13	50%
14	50%
15	50%

The Parcel 1 PILOT Agreement will have a term of fifteen (15) years, and the abatement will apply only to the increase in taxable assessment resulting from the construction of the Sports Complex improvements. Payments in lieu of taxes will be allocated among the affected taxing jurisdictions in proportion to the amount of real property tax and other taxes which would have been received by each affected taxing jurisdiction had Parcel 1 not been tax exempt due to the status of the Agency.

In reviewing the proposed deviation, the Agency is required pursuant to the UTEP to consider the following factors prior to approving the proposed deviation from the UTEP:

1. The extent to which the Project will create or retain permanent private sector jobs.

The Project is expected to create fifty-two (52) full-time positions and eighty-five (85) part-time positions.

2. The estimated value of tax exemptions to be provided.

The estimated value of the sales and use tax benefit for the Project is an amount up to Two Million Nine Hundred Seventy-Five Thousand and No/100 Dollars (\$2,975,000.00). The estimated value of the mortgage recording tax benefit is an amount up to Four Hundred Three Thousand Nine Hundred Five and No/100 Dollars (\$403,905.00). The estimated value of the real property tax benefit relating to the Sports Complex portion of the Project is \$8,552,499. The estimated value of the real property tax benefit relating to the Hotel portion of the Project is \$1,803,653. Through PILOTs, the Sports Complex portion of the Project will generate \$5,717,802 in new property tax revenues and the Hotel portion of the Project will generate \$833,367 in new property tax revenues.

3. Whether affected taxing jurisdictions will be reimbursed by the Project occupant if the Project does not fulfill the purposes for which an exemption was provided.

The Applicant will be subject to termination of financial assistance, including potential recapture of benefits previously received in the event the Applicant does not adhere to the Agency's standard material terms and conditions governing the receipt of financial assistance.

4. The impact of the proposed Project on existing and proposed businesses and economic development projects in the vicinity.

The impact of the Project will be positive as it will promote job opportunities, general prosperity and economic welfare for the residents of Erie County and the Town of Amherst. In addition to serving the regional population with much needed indoor sports facilities, the Project is expected to attract 90,000 to 130,000 visitors annually, which will generate revenue for hospitality, retail and services throughout the area.

5. The amount of private sector investment generated or likely to be generated by the proposed Project.

The total private sector investment in the Project is expected to be approximately Seventy-Nine Million Eight Hundred Fifty-Four Thousand and No/100 Dollars (\$79,854,000.00).

6. The demonstrated public support for the proposed Project.

The Town of Amherst sold land to the Applicant and has expressed its support by approving the site plan for the Sports Complex. The Town of Amherst Town Board acted as lead agency and completed a coordinated environmental review of the proposed Sports Complex (issuing a Negative Declaration), approving zoning conditions and specifications of the Sports Complex to be located at 330 Maple Road. The Project has also received a letter of support signed by 100 individuals and/or entities and MADE Hoops has expressed its support and intent to utilize the proposed Project upon completion.

7. The likelihood of accomplishing the proposed Project in a timely fashion.

The Project is expected to be completed in a timely manner. Construction is expected to begin in May of 2026, with anticipated completion in May of 2027.

8. The effect of the proposed Project upon the environment.

The Sports Complex portion of the Project was determined by the Town of Amherst to be a Type I action pursuant to the New York State Environmental Quality Review Act (SEQRA). The Town of Amherst served as lead agency for the coordinated environmental review of the Sports Complex project pursuant to SEQRA, which encompasses approximately 21.30 acres of vacant land located at 330 Maple Road. The Town Board issued a negative declaration on November 20, 2025 determining that the proposed actions by the Applicant would not have a significant adverse effect on the environment.

The Applicant submitted a request to the Town Board to rezone Parcel 2 for the proposed Hotel on March 4, 2026. The Applicant is in the process of acquiring site control and is pursuing necessary approvals from the Town for the Hotel portion of the Project.

9. The extent to which the Project will utilize, to the fullest extent practicable and economically feasible, resource conservation, energy efficiency, green technologies, and alternative and renewable energy measures.

Equipment being installed as part of the Project will provide energy-efficiency benefits by installing and utilizing high-efficiency HVAC units, dehumidification systems, LED sports lighting and modern building-management controls.

10. The extent to which the Project will provide onsite child-care services or otherwise facilitate new child-care services.

The Project will not include a dedicated, licensed onsite child-care center. However, the Applicant states in its application that the Project will meaningfully support families and working parents by creating an environment that inherently facilitates informal, short-duration child supervision and family-friendly use of the facility. The complex is designed with flexible viewing areas, lobby space, seating zones, and family-oriented amenities that allow parents to comfortably remain onsite with younger children while other family members participate in practices, training sessions, or tournaments. The facility's programming—such as youth sports leagues, camps, clinics, and recreational activities—also provides structured, supervised athletic engagement for children and adolescents, which can help alleviate scheduling and caretaking burdens for families.

11. The extent to which the proposed Project will require the provision of additional services including, but not limited to, additional educational, transportation, emergency medical or police and fire services.

The Project is not expected to require the provision of additional services.

12. The extent to which the proposed Project will provide additional sources of revenue for municipalities and school districts.

The Project site currently consists of vacant, remediated brownfield land. The Project will generate additional sources of revenue from the PILOT payments which would otherwise not be received if the Project does not proceed.

[Distribution List Follows]

DISTRIBUTION LIST

Affected Taxing Jurisdictions:

Hon. Mark C. Poloncarz
Erie County Executive
95 Franklin Street
Buffalo, New York 14202

Hon. Shawn A. Lavin
Supervisor
Town of Amherst
5583 Main Street
Amherst, New York 14221

Dr. Michael V. Ginestre
Superintendent
Sweet Home Central School District
1901 Sweet Home Road
Amherst, New York 14228

Falon Derion
District Clerk
Sweet Home Central School District
1901 Sweet Home Road
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